



Haringey Council

Special Corporate Committee

TUESDAY, 20TH MARCH, 2012 at **19.00 HRS - CIVIC CENTRE, HIGH ROAD, WOOD GREEN, N22 8LE.**

MEMBERS: Councillors Amin, Gorrie, Griffith, Jenks, Khan, McNamara, Meehan, Watson, Whyte and Williams

AGENDA

1. APOLOGIES FOR ABSENCE(IF ANY)

2. URGENT BUSINESS

The Chair will consider the admission of any late report in relation to the item shown on the agenda. Please note that under the Council's Constitution – Part 4 Section B paragraph 17 – this being a special meeting of the Corporate Committee no other business shall be considered.

3. DECLARATIONS OF INTEREST

A member with a personal interest in a matter who attends a meeting of the authority at which the matter is considered must disclose to that meeting the existence and nature of that interest at the commencement of that consideration, or when the interest becomes apparent.

A member with a personal interest in a matter also has a prejudicial interest in that matter if the interest is one which a member of the public with knowledge of the relevant facts would reasonably regard as so significant that it is likely to prejudice the member's judgment of the public interest **and** if this interest affects their financial position or the financial position of a person or body as described in paragraph 8 of the Code of Conduct **and/or** if it relates to the determining of any approval, consent, licence, permission or registration in relation to them or any person or body described in paragraph 8 of the Code of Conduct.

4. DEPUTATIONS/PETITIONS/PRESENTATIONS/QUESTIONS

To consider any requests received in accordance with Part 4, section B, paragraph 29 of the Council's constitution.

5. WORK PLACE LEARNING /EXPERIENCE POLICY (PAGES 1 - 14)

The Committee to consider and agree a policy for handling workplace learning/experience arrangements.

6. THE ANNUAL INTERNAL AUDIT PLAN AND INTERNAL AUDIT STRATEGY (PAGES 15 - 42)

The Committee will be asked to agree the Annual Internal Audit Plan and Strategy for 2012/13.

7. PAY POLICY STATEMENT (PAGES 43 - 70)

The Committee will be asked to approve and recommend to full Council a pay policy statement in line with the requirements of the Localism Act 2011.

8. EXEMPT ITEMS OF BUSINESS

That the press and public be excluded from the meeting for consideration of item 9 as it contains exempt information as defined in Section 100a of the Local Government Act 1972 (as amended by Section 12A of the Local Government Act 1985): paras 1 & 2 and 3: namely information relating to any individual, and information likely to reveal the identity of an individual Also Information relating to the financial or business affairs of any particular person (including the authority holding that information)

9. PERFORMANCE APPRAISAL SCHEME FOR CHIEF OFFICERS AND SENIOR MANAGERS (PAGES 71 - 74)

To report on the application of the performance appraisal scheme for Senior Managers and Chief Officers.

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Report for:	Corporate Committee on 20 March 2012	Item Number:	
Title:	Workplace Learning/ Experience Policy		
Report Authorised by:	Stuart Young, Assistant Chief Executive 		
Lead Officer:	Steve Davies, Head of Human Resources		
Ward(s) affected: ALL	Report for Key/ Non Key Decisions: Non Key Decision		

1. Describe the issue under consideration

To ask the committee to agree a policy for handling workplace learning/ experience arrangements.

2. Cabinet Member introduction

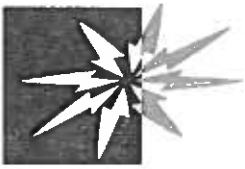
Not applicable

3. Recommendations

To agree the attached policy for workplace learning/ experience opportunities.

4. Other options considered

- 4.1 The attached policy outlines the different types of workplace learning/ experience opportunities and the appropriate pay and conditions that are applicable to the different arrangements.



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- 4.2 Given that the council is a public body there is no scope to avoid statutory employment regulations including national minimum wage regulations in relation to pay. Therefore we need to have a policy for pay and conditions for apprenticeships and internships. That policy needs to enable each case to be considered on its merits to determine whether an employment relationship exists. Where one does the relevant legislation/policy should apply.

5. Outline Policy Considerations

- 5.1 Youth unemployment is at record levels and in the borough it is at 11.7% compared to a London average of 8.1%. The council like many large employers have strived to provide a number of workplace learning/ experience opportunities for young people including work experience, apprenticeships and more recently internships. It is important that there is clarity over what these different arrangements are and what pay and conditions, if any, should apply to these different workers.
- 5.2 There are 3 different types of workplace learning/ experience arrangements that the council support. These are work experience, apprenticeships and internships. Whilst the council has supported apprenticeships in the recent past, it should be noted that at present the council do not operate a scheme for apprentices.
- 5.3 The first task will be for the Head of HR to determine whether the person is a 'worker' or a volunteer. Under the National Minimum Wage Act (NMW) 1998 someone should be classified as a 'worker' who has a contract of employment or other contract that requires the individual to carry out work or services for another party. Volunteering can take many forms by it does not usually involve full time or close to full time working or doing specific duties. Also, if they are shadowing, observing or following then they are not likely to be classified as a worker. And volunteers are under no obligation to perform work or carry out your instructions. Interns may be classified as 'workers' or volunteers depending on the nature and type of working arrangement but the Head of HR will assess each case and utilise the HMRC guidance and employment status classification tool determining the status of the intern in each case.
- 5.4 Under the NMW Act all 'workers' must be paid at least the minimum wage (currently £6.08 per hour for 21 and over years of age, £4.98 per hour for 18-20 yrs), unless they are:
- People doing a government accredited apprenticeship or work based training
 - Students doing a first degree or teacher training who work as part of their course
 - Volunteer workers for a charity, voluntary organisation or statutory body



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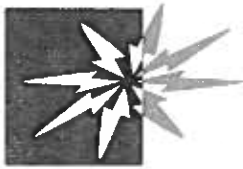
- 5.5 Work experience placements tend to last for a few weeks only and usually apply to Year 10 school students. Therefore no payment is necessary.
- 5.6 However, both apprenticeships and internships tend to be more formalised arrangements and tend to last 6 – 12 months and involve undertaking a programme of work or project. Therefore given the council's London Living Wage policy it is proposed to pay these groups the London Living Wage rate (currently £8.30 per hour) for the hours that they work. This will apply as appropriate following the Head of HR's assessment.
- 5.7 The attached policy outlines in more detail the different types of workplace learning/ experience opportunities that there are and the appropriate pay and conditions that are applicable to the different arrangements.

6. Comments of the Chief Finance Officer and financial implications

- 6.1 The Chief Financial Officer is content that the policy is written in such a way as to ensure that the potential costs and other financial implications of any appointment will be considered and addressed before any agreement to enter into any of these arrangements is made.

7. Head of Legal Services and legal implications

- 7.1 The Head of Legal Services has been consulted on this report.
- 7.2 Section 112 of the Local Government Act 1972 provides that the Council may appoint staff on such reasonable terms and conditions of employment as the authority might determine.
- 7.3 Under section 1 of the National Minimum Wages Act 1998 a person who qualifies for the national minimum wage shall be remunerated by his employer in respect of his work in any reference pay period at a rate which is not less than the national minimum wage. A person qualifies for the national minimum wage if he is an individual who is (a) a worker (b) is working, or ordinarily works in the UK, under his contract; and (c) has ceased to be of compulsory school age. The national minimum wage shall be such single hourly rate as the Secretary of State may from time to time prescribe. The current rates are set out in paragraph 5.4 of the report. The Council has adopted the London Living Wage Policy and therefore any rate applicable would be by reference to that policy. There are special rates which apply in relation to apprentices.
- 7.4 Section 3 of the Act under the heading ' Exclusion of, and modifications for, certain classes of persons' states that the section applies to persons who have not attained the age of 26 and under section 1A for those who have attained the age of 26 who are



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- (a) within the first six months after the commencement of their employment with an employer by whom they have not previously been employed;
 - (b) participating in a scheme under which shelter is provided in return for work
 - (c) participating in a scheme designed to provide training, work experience or temporary work;
 - (d) participating in a scheme to assist in the seeking or obtaining of work
 - (e) [undertaking] a course of higher education requiring attendance for a period of work experience
 - (f) undertaking a course of further education requiring attendance for a period of work experience
- 7.5 Section 3(2) provides that the Secretary of State may make regulations to whom the section applies
- (a) preventing them being persons who qualify for the national minimum wage; or
 - (b) prescribing an hourly rate for the national minimum wage other than the single hourly rate for the time being prescribed in section 1(3).
- 7.6 Section 44 of the Act under the heading 'Exclusions' relates to Volunteers and states a worker employed by a charity, a voluntary organisation, an associate fund raising body or a statutory body does not qualify for the national minimum wage in respect of that employment if he receives, and under the terms of his employment (apart from the Act) is entitled to
- (a) no monetary payments of any description, or no monetary payments except in respect of expenses
 - (i) actually incurred in the performance of his duties, or
 - (ii) reasonably estimated as likely to be or to have been so incurred, and
 - (b) no benefits in kind of any description or no benefits in kind other than the provision of some or all of his subsistence or of such accommodation as is reasonable in the circumstances of his employment.
- 7.7 An employee for the purposes of the Act means an individual who has entered into or works under a contract of employment. A contract of employment means a contract of service or an apprenticeship. A worker means an individual who has entered into or works under a contract (a) a contract of employment or (b) any other contract whereby the individual undertakes to do or perform any work or services for another party to the contract whose status is not by virtue of the contract that of a client or customer of any profession or business undertaking carried on by the individual.
- 7.8 Regulation 3 of the National Minimum Wage Act Regulations 1999 relates to time paid work and states that time work is work that is paid under a workers contract by reference to the time which a worker works and is not salaried hours work i.e. paid by reference to an annual salary. Unmeasured work is where there are no specified hours and the worker is required to work when needed or when work is available.



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- 7.9 Whether an intern is a worker and entitled to be paid the national minimum wage is fact specific. Short informal arrangements, for example, involving work shadowing, observing and/or following are likely to be excluded however if there are fixed duties which are to be performed personally in a particular way by the individual the greater the likelihood is that he or she is a worker and entitled to be paid the national minimum.
- 7.10 The report in order to address the very fact specific situations which are likely to arise and to ensure compliance with the relevant legislation states, on page 5, that any proposed workplace learning/experience opportunities need to be cleared and authorised by the Head of HR. All and any appointments should be made in accordance with the relevant HR policies and procedures relating to recruitment.
- 7.11 Failure to pay the national minimum wage where it should be paid is an offence and can lead to enforcement action and litigation against the employer.
- 7.12 Members must also have due regard to the public sector equal duty when considering any policy. An outline of the duty is attached at Appendix C to the report. Members attention is also drawn to the equalities comments at section 8 of the report

8. Equalities and Community Cohesion Comments

- 8.1 The current age profile in the council (at June 11) shows only 1.9% of staff are under 25 (down from 3.8% in 2009/10), this equates to only 72 staff from a total of 3,866. In the borough profile, 11% of residents are in the same age group.
- 8.2 During the same period, youth unemployment in the borough was 11.7% (higher than the London average rate of 8.1%) The council like many large employers have strived to provide a number of workplace learning/ experience opportunities for young people including work experience, apprenticeships and more recently internships.
- 8.3 Therefore it important for the council to have a policy on how these different workers should be treated in terms of their pay and conditions.
- 8.4 An equalities impact assessment screening tool form is attached at Appendix B.

9. Use of Appendices

Appendix A – Workplace Learning/ Experience Policy

Appendix B – Workplace Learning/ Experience Policy Equalities Impact Assessment Screening Tool Form



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Appendix C – Public sector equal duty

10. Local Government (Access to Information) Act 1985

No documents that require to be listed were used in the preparation of this report.

Workplace Learning/ Experience Policy

Introduction & Scope

Workplace learning/ experience opportunities provide young people with a means of gaining valuable skills and experience within a real workplace environment. As such they can act as a 'talent pipeline' into the workplace.

This policy outlines the types of workplace learning/ experience arrangements that the council support and pay and conditions that are applicable to these types of arrangements. Any proposed workplace learning/ experience opportunities need to be cleared and authorised by the Head of HR to ensure the arrangements comply with relevant legislative provisions and the council's policies and procedures

Each case will be assessed on its merits. The first task will be for the Head of HR to determine whether the person is a 'worker' or a volunteer. Workers will be paid for their work, volunteers do not get paid. Interns may be classified as 'workers' or volunteers depending on the nature and type of working arrangement but the Head of HR will assess each case and utilise the HMRC guidance and employment status classification tool determining the status of the intern in each case.

Volunteers (where a worker is free to come and go and usually does not constitute full time work) are not covered within the scope of this policy.

This policy does not address in detail the administrative or practical arrangements for setting up the different workplace learning/ experience options which will be determined on a case by case basis by HR with the appropriate service manager, however issues that need to be considered include whether there is a properly funded post in the structure, how long will the job be in place, what hours will the postholder work, what work will be undertaken including an outline programme, what will be the management and monitoring arrangements for this work.

Types of Workplace learning/ experience opportunities

Work Experience – placements tend to last for a few weeks and primarily involve work shadowing and the completion of small tasks that do not form a core part of the council's work. These placements usually apply to Year 10 school students, but not always.

Apprenticeships - a formalised programme for young people linking practical work experience with a nationally recognised training qualification. Typically lasting up to 12 months working up to 4 full days a week with additional time off (usually 1 day a week) for training but the costs of training are partly supported by grants.

Internships – provide work experience opportunities for young people lasting a number of months, usually 3 – 12 months, work set hours and close to full time, complete specified work to goals/ deadlines, and make a valuable contribution to the organisation.

What type of work is suitable

Work Experience – any basic level tasks in the workplace that expose the young person in a limited way to the types of work typical of the service within which they are working. Shadowing another officer in their day to day work is also a typical means of exposing young people to the type of work they may have to do in the workplace – this will tend to suit more physical/ practical outside visit types of work.

Apprenticeships – the national qualifications that support various workplace apprenticeships cover numerous types of jobs from accountancy and business administration to social care, gardening - and many more, but in terms of the types of roles that will be suitable to apprenticeships these will typically be entry level, lower graded roles within these types of professions.

Internships – these are suited to roles where a specific piece of work or project is required. Internships are typically offered to university graduates. Types of work that are suitable are often desk based research, supporting policy or professional type roles in formulating policy, organising meetings/ events, general research, etc.

Approval of these workplace learning/ experience opportunities

Any proposed workplace learning/ experience opportunities need to be cleared and authorised by the Head of HR to ensure the arrangements comply with relevant legislative provisions and the council's policies and procedures. The first consideration will be in relation to whether there is a properly funded post within the structure. Any posts must be contained within the budgetary provision for the service. Where different funding arrangements are required, e.g. for political groups these will be identified and detailed before authorisation. It is also important that workplace learning/ experience opportunities are not created at the expense of existing employees, and that apprenticeships are created with a view to providing a real opportunity for employment within the council at the end.

In addition to the above points the Head of HR will also have regard to a number of other practical issues being resolved with the service manager including how long will the job be in place, what hours will the postholder work, what work will be undertaken including an outline programme, what will be the management and monitoring arrangements for this work. The specific administrative arrangements are not dealt with in detail within this policy but will be considered on a case by case basis by HR with the appropriate service manager for the different workplace learning/ experience options.

Pay and conditions arrangements

Work experience – given the nature and type of arrangement there is no expectation of payment or reimbursement needed. However, in certain cases e.g. if the student is older it may be reasonable to reimburse travelling expenses.

Apprenticeships – given the council’s London Living Wage policy it is proposed to pay apprentices the London Living Wage rate (currently £8.30 per hour for workers aged 18 years or over, and £5.10 below this age) for hours worked, with no payment for any training hours. Entitlement to payment will apply to any apprenticeship lasting longer than 4 weeks.

Internships – given the council’s London Living Wage policy it is proposed to pay interns the London Living Wage rate (currently £8.30 per hour for workers aged 18 years or over) for hours worked. Entitlement to payment will apply to any internship lasting longer than 4 weeks.

Equalities Impact Assessments (EqIA) Screening Tool			
1.	Name of the policy/project/function/major development/planning application: Workplace Learning/ Experience Policy		
2.	Brief summary of the above: (include main aims and proposed outcomes) The policy provides a framework for handling workplace learning/ experience arrangements. The policy outlines the different types of workplace learning/ experience opportunities that there are and the appropriate pay and conditions that are applicable to the different arrangements.		
3.	Lead Officer contact details: (name, job title, email, phone no.) Steve Davies, Head of HR, 020 8489 3172		
4.	Date 9 March 2012		
	Response to Screening Questions	Yes	No
5.	Could the proposed policy/project/function/staff restructuring/major development/planning application or the way it is carried out have an adverse impact on any of the key equalities protected characteristics of age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex, sexual orientation? Or relations between any equalities groups?		No
6.	Is there any indication or evidence (including from consultation with relevant groups) that different groups have or will have different needs, experiences, issues and priorities in relation to the particular policy/project/function/major development/planning application? Or do you need more information?		No
7.	If there is or will be an adverse impact, could it be reduced by taking particular measures?		N/A
8.	By taking particular measures could a positive impact result?	Yes	
			Please explain your answer. If answering YES but after consideration a full EqIA is not necessary please provide a detailed explanation¹ for NOT undertaking a full EqIA
			If different needs are identified please explain what action you will take to meet these.
			If adverse impact is identified please explain what action you will take to mitigate this.
			Youth unemployment is at record levels and in the borough it is at 11.7% compared to a London average of 8.1%. The council like many large

Equalities Impact Assessments (EqIA) Screening Tool	
	employers have strived to provide a number of workplace learning/ experience opportunities for young people including work experience, apprenticeships and more recently internships. By having a policy in place for managing the arrangements of these types of workers it is hoped that we can improve youth employment and also improve the councils workforce profile for 16-24 year olds which is below 2% at present compared to a borough profile of 11%.
9.	<p>As a result of this screening is a full EqIA necessary? No</p> <p>If answering NO please explain* why not.</p> <p>The aims of the policy are to provide a framework for managing the arrangements of for handling workplace learning/ experience arrangements including work experience, apprentices and interns. At present there are no such workers therefore it is not feasible to undertake a full EqIA. Regardless of this such a policy will provide a potential positive impact and therefore undertaking a full EqIA could not bring any additional benefits and the EqIA is designed to mitigate negative impacts of which there are none with this policy.</p>

¹NB This explanation MUST be included in the Equalities comments in all subsequent reports relating to this issue.

Signed off: _____ Steve Davies _____

Name: _____ Steve Davies _____

Designation: _____ Head of HR _____

Date: _____ 9 March 2012 _____

EQUALITY ACT 2010 – THE PUBLIC SECTOR EQUALITY DUTY

Section 149 of the Equality Act 2010 Public Sector Equality Duty states

(1) A public authority must, in the exercise of its functions, have due regard to the need to –

- (a) eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under this Act;
- (b) advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;
- (c) foster good relations between persons who share a relevant protected characteristic and persons who do not share it.

(2) – A person who is not a public authority but who exercises public functions must, in the exercise of those functions, have due regard to the matters mentioned in subsection (1).

(3) – Having due regard to the need to advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it involves having due regard, in particular, to the need to –

- (a) remove or minimise disadvantages suffered by persons who share a relevant protected characteristic that are connected to that characteristic;
- (b) take steps to meet the needs of persons who share a relevant protected characteristic that are different from the needs of persons who do not share it;
- (c) encourage persons who share a relevant protected characteristic to participate in public life or in any other activity in which participation by such persons is disproportionately low.

(4) – The steps involved in meeting the needs of disabled persons that are different from the needs of persons who are not disabled include, in particular, steps to take account of disabled persons' disabilities.

(5) – Having due regard to the need to foster good relations between persons who share a relevant protected characteristic and persons who do not share it involves having due regard, in particular, to the need to –

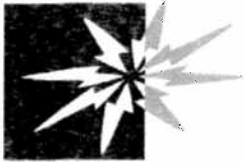
- (a) tackle prejudice, and
- (b) promote understanding.

(6) – Compliance with the duties in this section may involve treating some persons more favourably than others; but that is not to be taken as permitting conduct that would otherwise be prohibited by or under this Act.

(7) – The relevant protected characteristics are – age; disability; gender reassignment; pregnancy and maternity; race; religion or belief; sex; sexual orientation.

(8) – A reference to conduct that is prohibited by or under this Act includes a reference to –

- (a) a breach of an equality clause or rule;
- (b) a breach of a non-discrimination rule.



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Report for:	Corporate Committee 20 March 2012	Item number	
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Title:	Annual Internal Audit Plan and Strategy 2012/13
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Report authorised by :	Director of Corporate Resources <i>J. Power 8/13/12</i>
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Lead Officer:	Anne Woods, Head of Audit and Risk Management Tel: 020 8489 5973 Email: anne.woods@haringey.gov.uk
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Ward(s) affected: ALL	Report for: Non-Key Decision
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1. Describe the issue under consideration

1.1 The Corporate Committee is responsible for reviewing and approving the annual internal audit plan as part of its Terms of Reference. In order to facilitate this, a draft audit plan for 2012/13, together with the internal audit strategy, is provided for review and approval by the Corporate Committee.

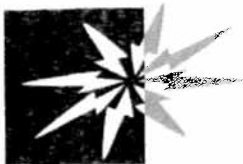
2. Cabinet Member Introduction

2.1 Not applicable

3. Recommendations

3.1 That the Corporate Committee reviews and approves the Internal Audit strategy.

3.2 That the Corporate Committee reviews and approves the Annual Internal Audit Plan for 2012/13.



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4. Other options considered

4.1 Not applicable.

5. Background information

5.1 Local authorities are required by law to maintain an internal audit function. In addition, The Accounts and Audit (Amendment) (England) Regulations 2010 reinforce the statutory requirement and re-state the need for the Council to maintain an adequate and effective system of internal audit.

5.2 Within Haringey, the Internal Audit function is comprised of Deloitte and Touche, who undertake the majority of the internal audit work in accordance with the contract in place, including IT and procurement audit. The in-house corporate anti-fraud team is responsible for investigations into allegations of financial irregularity, pro-active and reactive corporate anti-fraud work, provision of advice on risk and controls and grant certification work.

5.3 Appendix A contains the proposed annual audit plan for 2012/13, which is fully risk based and has been derived following consideration of: planned organisational and efficiency savings; risk registers; new projects and procurement activities reported to the Cabinet and the Cabinet Procurement Committee; the Annual Audit and Inspection Letter; changes to legislation; and fraud investigation work completed in 2011/12. This approach reflects current best practice requirements for internal audit and ensures that, over the life of the contract, the Council's key financial and non-financial systems and services will be appropriately reviewed according to risk. This approach also ensures that the council operates a fully integrated internal audit and risk management process.

5.4 Appendix A also includes the audit strategy which will be used to deliver the Council's internal audit plan. As part of the contract with Deloitte and Touche, it is considered appropriate to keep members advised of the strategy and the way in which the service will be delivered and request their approval of it. The strategy has been drafted in accordance with the 2006 CIPFA Code of Practice and best practice guidance for public sector audit services.

6. Comments of the Chief Financial Officer and Financial Implications

6.1 There are no direct financial implications arising from this report. The work which will be completed by Deloitte and Touche to undertake the annual audit plan in 2012/13 is part of the three year contract which was awarded, in compliance with EU regulations, from 1 April 2012. The costs of this contract are contained and managed within the Audit and Risk Management revenue budgets which are monitored on a monthly basis.



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6.2 The audit plan reflects current best practice requirements for internal audit and ensures that, over the life of the contract, the Council's key financial and non-financial systems and services will be appropriately reviewed according to risk. This approach also ensures that the council operates a fully integrated internal audit and risk management process.

6.3 The corporate anti-fraud team is responsible for investigations into allegations of financial irregularity, pro-active anti-fraud work, provision of advice on risk and controls and grant certification work. This is on top of the planned work set out in Appendix A.

7. Legal Implications

7.1 The Head of Legal Services has been consulted in the preparation of this report, and in noting that both the audit plan and the audit strategy have been drafted in accordance with industry best practice guidance, advises that there are no direct legal implications arising out of the report.

7.2. The Head of Legal Services also confirms that the Corporate Committee has the delegated power and responsibility, under its Constitutional terms of reference, to implement the recommendations contained in the report.

8. Equalities and Community Cohesion Comments

8.1 This report deals with how risks to service delivery are managed across all areas of the council, which have an impact on various parts of the community. Improvements in managing risks and controls will therefore improve services the Council provides to all sections of the community.

9. Head of Procurement Comments

9.1 Not applicable.

10. Policy Implications

10.1 There are no direct implications for the Council's existing policies, priorities and strategies. However, reducing the opportunity for fraud to take place in the first place, and taking appropriate action to detect and investigate identified fraud will assist the Council to use its available resources more effectively.

11. Use of Appendices

11.1 Appendix A – Annual Internal Audit Plan and Strategy 2012/13



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12. The Annual Audit Plan 2012/13

- 12.1 The proposed annual internal audit plan for 2012/13 is attached as Appendix A to this report. It gives outline details of the planned audit work on the key financial and other systems of the Council. The detailed scope for each project will be agreed with the client for the work at the planning stage of the audit. Indicative timings for the projects have also been agreed, wherever possible, with the nominated clients to take account of any cyclical or other work pressures, although these may be subject to change during the course of the year.
- 12.2 The proposed projects have been discussed with directors and their management teams and will be subject to further discussions with the nominated client for each audit as part of the detailed planning process. All completed projects are subject to a formal follow up review process and the results of the follow up reviews will continue to be reported for information to Members, on a quarterly basis.
- 12.3 We will continue to work with the Council's external auditors, Grant Thornton, to ensure that audit coverage is maximised and duplication is avoided wherever possible in order to make the best use of our combined resources. A programme of meetings has already been planned during 2012/13 to ensure that use of audit resources is effective.
- 12.4 Included in the audit plan (within Corporate Resources and People & Organisation Development) are audits of key financial systems. We consider key systems to be those which are essential to the successful management of the Council, and where failure of the system would have a material effect on the organisation. These key systems, including payroll, accounts payable, accounts receivable, council tax, and housing benefits are therefore subject to regular review. A programme of full reviews every three years, with high level reviews in the intervening years ensures that all key risks and controls are appropriately reviewed. This programme of work has been agreed with both the managers responsible and the council's external auditors.

London Borough of Haringey – Draft Internal Audit Plan and Strategy 2012/13

This document sets out the annual internal audit plan for Haringey internal audits to be completed during 2012/13. The audits proposed within the plan are based on the potential risks facing business units and departments across the council and take into consideration the corporate, departmental and business unit risk registers; business plans; and the Council's fraud profile and pro-active and reactive fraud work undertaken during 2011/12 to provide a fully integrated, risk based annual audit plan. The proposed audits have been discussed and agreed with Directors and their management teams and the plan is submitted to the Corporate Committee for final approval in accordance with the committee's terms of reference.

The Council's strategy for delivery of the audit plan is included at the front of the 2012/13 annual audit plan. The strategy is set out below and presented to the Corporate Committee for formal approval. It is proposed that any significant changes to the annual internal audit plan and/or the internal audit strategy are reported during the year to the Corporate Committee for formal approval.

1. Introduction

Audit and Risk Management provides the internal audit service for the London Borough of Haringey and Haringey. The Head of Audit and Risk Management has a statutory responsibility to provide an annual opinion on the effectiveness of the risk management, internal control and governance framework supporting the Council's work.

Internal Audit is an independent assurance function and has an important role in assisting the Council to demonstrate it is achieving high standards of corporate governance and has appropriate accountability and transparency arrangements. The Head of Audit and Risk Management's annual audit report helps to support the Council's Annual Governance Statement, which is published with the annual statement of accounts.

The work of internal audit is reported to the Council's Corporate Committee, which is responsible for making arrangements for the proper administration of financial affairs under section 151 Local Government Act 1972. Specific audit functions, as required by the CIPFA guidance on the role of the audit committee, are also within the responsibility of the Corporate Committee.

2. Internal Audit Planning and Work Programme

Internal Audit maintains a database of establishments, systems and processes which are in place across the Council (the 'audit universe'). Internal Audit delivers risk based work plans focused on reviewing those areas which are important to the Council in achieving its priorities and objectives. It is not necessary to audit every aspect of risk, control and governance every year, but Internal Audit aims to cover all major systems on a four year cyclical basis, informed by an assessment of current risks.

To determine the coverage for the annual internal audit plan, we adopt the following approach:

- Review and update the audit universe to include new systems/establishments/processes; record audit work and/or any identified fraud work completed during the year; key findings and/or recommendations not implemented;

- Review of all current risk registers, business plans and/or savings targets for each business unit across the Council to highlight those high risk areas identified by the business units;
- Review of any outcomes from the work completed as part of the National Fraud Initiative to identify any areas with the potential for ongoing fraud;
- Review of any proposed changes due to take place during the next 12 months e.g. new legislation, shared services arrangements;
- Discuss the identified risks with the Council's external auditors and Directors to confirm their understanding and agreement of internal audit's assessments and planned audit work.

The Council has a number of systems which are important to achieving its operational objectives and have been identified by internal and external audit as 'key financial systems'. The key financial systems are those which would have a material impact on the Council if they were to fail and include payroll, strategic financial management and budgetary control, accounts payable, accounts receivable, housing and council tax systems. As a result, a planned programme of work is in place which ensures that the key controls are tested on an annual basis and in-depth reviews are completed on a cyclical basis. This enables external audit to place reliance on our work and helps to minimise any duplication of audit work. We meet regularly with the Council's external auditors to review our audit plans, identify any areas of concern or emerging risks and seek opportunities for co-operation.

3. Reporting Protocols

Following approval of the annual internal audit plan, planning meetings are arranged with the identified clients for each audit to agree the detailed terms of reference for the relevant audit. Terms of reference will include the area objectives, audit scope and approach, planned schedule of interviewees, planned budget days and planned date for the exit meeting.

We have an agreed audit reporting protocol, which sets out the key stages of each audit and the responsibilities of both the auditor and the service manager and this is provided to all Directors with the agreed audit plan. Formal audit reports will be produced for each audit project contained within the annual audit plan, including establishment audits. The style of report may be varied by agreement with the relevant Director and Audit Manager. Following completion of the fieldwork, the auditor will provide feedback on the findings to the service manager at an exit meeting. Draft audit reports will be produced within two weeks of this meeting with final reports being issued within two weeks of the receipt of management's response to the draft report.

Audit reports will provide an overall opinion on the level of control exercised over the auditable area or risk. This opinion will be based on the findings from the audit which will be assessed as follows:

Priority 1: Critical business risk not being adequately addressed; weaknesses in key business controls; substantial non-conformance with regulations and accepted standards.

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- Priority 2:* Important business issues to be addressed; improvement area; inadequate risk identification or reduction; non-conformance with regulations.
- Priority 3:* Minor non-conformances with the business management system; other business issues to be addressed, good working practices.

The following levels of opinion will be used in audit reports:

- Full Assurance:* There is a sound system of control designed to achieve the system objectives.
- Substantial Assurance:* There is a basically sound system, but there are weaknesses which put some of the system objectives at risk.
- Limited Assurance:* Weaknesses in the system of controls are such as to put the system objectives at risk.
- No Assurance:* Control is generally weak leaving the system open to significant error or abuse.

A report is presented to the Council's Corporate Committee on a quarterly basis, and includes a list of completed work, together with detailed summaries for any completed internal audits which received a 'limited' assurance rating.

Members of the Committee are also provided with a monthly summary of all final audit reports and will be provided with full copies of our audit reports upon request. An Annual Report to the Council's Corporate Committee is also produced incorporating our annual opinion and an agreed statement of the overall assurance we are able to provide, and including details of audit coverage against audit plan, and commentary on significant areas or recommendations not implemented.

4. Quality Assurance

We are committed to delivering internal audit services of the highest quality and technical standards. Internal Audit work is carried out in line with professional standards supported by a robust performance management and monitoring framework. Both the in-house team and Deloitte and Touche have detailed audit manuals which cover all aspects of our service provision.

We report details of the service's performance to the Council's Corporate Committee to assist with the monitoring and review of the effectiveness of the organisation's internal audit function. The performance indicators which are currently provided to the Committee on a quarterly basis for the Internal Audit Service are:

- Completion of the internal audit plan (95% within the financial year);
- Implementations of audit recommendations (with focus on Priority 1 recommendations); and
- Length of time taken to complete investigations into financial irregularities.

5. Resources

The internal audit service is delivered by a mix of in-house staff and an externally provided contract. The contract for the provision of internal audit services was awarded to the London Borough of Croydon, via a framework agreement, in January 2012. The three year contract, let in accordance with the Council's procurement regulations, will be delivered from April 2012 by Deloitte and Touche Public Sector Internal Audit Ltd. The in-house Corporate Anti-Fraud Team undertake pro-active counter-fraud projects, working with other Council departments e.g. on tenancy fraud projects; investigate potential breaches of the council's disciplinary codes of practice; provide advice on risks and controls to managers and undertake work to assist in the completion of specific grant certification processes. The outsourced contract will provide the remaining internal audit services in order to fulfil the Council's statutory requirements under Section 151 of the Local Government Act 1972 and the statutory Accounts and Audit Regulations. The contract for the outsourced audit work specifies the skills, resources and method statements required to enable delivery of the risk based audit plan. The business unit complies fully with the CIPFA Code of Practice for Internal Audit in Local Government.

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Haringey Internal Audit Coverage: 2012/13

The table below sets out the internal audit work to be completed during the 2012/13 financial year, which is in accordance with the contract. The total number of days to be delivered is 950; which does not include audit work that will be completed as part of the Service Level Agreement with Homes for Haringey, or the corporate anti-fraud team's work. The breakdown of work can be summarised as:

Area	Directorate	Days
Key Financial Systems (KFS)	Corporate Resources	90
Directorate Systems and Risks	Corporate Resources	30
Procurement Audit	Corporate Resources	60
IT Audit	Corporate Resources	75
Directorate Systems and Risks	Place & Sustainability	80
Directorate Systems and Risks (including School Audits)	Children's Service	191
Directorate Systems and Risks	Adult and Housing Services	45
Directorate Systems and Risks (including KFS)	Chief Executives – People and Organisational Development	80
Directorate Systems and Risks	Public Health	16
Follow Up	All Directorates	50
Management	All Directorates	80
	Sub-total	807
	Contingency	143
	Total	950

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Corporate Resources – Key Financial Systems and Directorate systems and risks:

Audit title	Indicative Scope	Client	Quarter	Days
Strategic Financial Management & Budgetary Control (KFS)	High level system audit, including follow-up of previous audit recommendations; and including documentation; and testing of both key and significant controls.	Head of Corporate Finance/ Head of Finance – Budgets, Accounting & Systems	3	10
Cash Receipting (KFS)	High Level Review (HLR): Identifying any changes to the system since the last full audit, updating system documentation and flowcharts, and testing those controls which are key to the effectiveness of the system, plus follow up of previous recommendations.	Head of Corporate Finance/ Head of Finance – Budgets, Accounting & Systems	3/4	5
Treasury Management (KFS)	High Level Review (HLR): Identifying any changes to the system since the last full audit, updating system documentation and flowcharts, and testing those controls which are key to the effectiveness of the system, plus follow up of previous recommendations.	Head of Corporate Finance/ Head of Finance – Pensions & Treasury	3	5
Accounting & General Ledger (KFS)	High Level Review (HLR): Identifying any changes to the system since the last full audit, updating system documentation and flowcharts, and testing those controls which are key to the effectiveness of the system, plus follow up of previous recommendations.	Head of Corporate Finance/ Head of Finance – Budgets, Accounting & Systems	4	5
Accounts Payable (Creditors) (KFS)	High level system audit, including follow-up of previous audit recommendations; and including documentation; and testing of both key and significant controls.	Head of Corporate Procurement/P2P Performance Manager/ Head of Finance – Budgets, Accounting & Systems	4	10
Pension Fund Investment (KFS)	High Level Review (HLR): Identifying any changes to the system since the last full audit, updating	Head of Corporate Finance/	4	5

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Audit title	Indicative Scope	Client	Quarter	Days
Accounts Receivable (Sundry Debtors) (KFS)	<p>system documentation and flowcharts, and testing those controls which are key to the effectiveness of the system, plus follow up of previous recommendations.</p> <p>High level system audit, including follow-up of previous audit recommendations; and including documentation; and testing of both key and significant controls.</p>	<p>Head of Finance – Pensions & Treasury</p>	3	10
Housing Benefits (KFS)	<p>Full system review: Full risk based audit of the system, including updating system documentation and flowcharts, identifying any changes since previous audit and agreeing these with system managers, testing of both key and significant controls (ensure all external audit requirements are included), plus follow up of any previous recommendations.</p>	<p>Head of BLT</p>	3	20
Council Tax (KFS)	<p>Full system review: Full risk based audit of the system, including updating system documentation and flowcharts, identifying any changes since previous audit and agreeing these with system managers, testing of both key and significant controls (ensure all external audit requirements are included), plus follow up of any previous recommendations.</p>	<p>Head of BLT</p>	4	15
NNDR (KFS)	<p>High Level Review (HLR): Identifying any changes to the system since the last full audit, updating system documentation and flowcharts, and testing those controls which are key to the effectiveness of the system, plus follow up of previous recommendations.</p>	<p>Head of BLT</p>	4	5

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Audit title	Indicative Scope	Client	Quarter	Days
Teachers' Pensions contributions (Grant certification requirement 2011/12)	The Council is required to complete an annual statement showing teachers' pension contributions deducted and remitted in the year. Internal audit will complete sample testing to confirm that the requirements of the statement have been complied with for those schools with outsourced payroll providers.	Head of Corporate Finance/ Head of Finance, CYPS	1	5
Customer Services and BLT integration	This will be a review to provide assurance that the service's key controls have been identified and are adequate and effective in managing the risks with regard to governance arrangements, information management and data sharing arrangements, income and expenditure; and the systems are compliant with statutory requirements and the Council's financial procedure rules, including contract standing orders.	Head of BLT	2	10
Corporate Savings Programme	Review of key savings targets and progress for the HESP programme, including validation and monitoring of key delivery targets, progress against 2012/13 savings targets and planning processes and assumptions for 2013/14.	Director of Corporate Resources	4	10
Corporate Anti-fraud Programme – delivered by in-house Corporate Anti-Fraud and HB Investigation Team	National Fraud Initiative. Key investigation areas will include: Pensions; Payroll; Housing Benefit; Disabled badges; residents parking. Tenancy/Housing Fraud – joint initiatives with HfH and Housing Services. Housing Benefit Team – Investigations into fraudulent benefit applications and joint working with the police and other boroughs	All Directors and ACE as required	1-4	N/A
Development of continuous monitoring/auditing for the key financial systems (budgetary control and accounts receivable)	The programme to develop continuous monitoring/auditing for budgetary control and accounts receivable will begin in 2012/13. The quarterly reviews will aim to provide assurance	Head of Finance Accounting Control & Income	1-4	5

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Audit title	Indicative Scope	Client	Quarter	Days
	that key financial controls are in place and operating effectively across the year. This ongoing review will support the annual key financial system audit.			
Total				120

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Procurement Audit:

Audit title	Indicative Scope	Client	Quarter	Days
Use of 'Compete For' portal and quotation processes	This will be a review to provide assurance that departmental use across the Council of the 'Compete For' quotation portal is compliant with statutory requirements and the Council's financial procedure rules.	Head of Corporate Procurement	2	10
Use of non-order (FB60) processes.	This will be a review to provide assurance that the system is compliant with statutory requirements and the Council's financial procedure rules, including contract standing orders; and that usage falls within the acceptable vendor categories.	Head of Corporate Procurement	1	10
Contract monitoring procedures	This will be a review to provide assurance that contract monitoring processes are in place and effective across the Council for a sample of medium and high risk contracts. The review will ascertain whether the processes in place are compliant with statutory requirements and the Council's financial procedure rules, including contract standing orders.	Head of Corporate Procurement	2	20
Commissioning of services	This will be a review to provide assurance that commissioning processes are in place and effective across the Council for a sample of medium and high risk service areas. The review will ascertain whether the processes in place are compliant with statutory requirements and the Council's financial procedure rules, including contract standing orders. The review will examine the strategies in place within departments and confirm that these contain appropriate challenge mechanisms and regular service/placement reviews are in place and effective.	Head of Corporate Procurement	3	15

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Development of continuous monitoring/auditing for the key financial system (accounts payable)	The programme to develop continuous monitoring/auditing accounts payable will begin in 2012/13. The quarterly reviews will aim to provide assurance that key financial controls are in place and operating effectively across the year. This ongoing review will support the annual key financial system audit.	Head of Corporate Procurement/ Head of Audit	1-4	5
Total				60

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IT Audit:

Audit title	Indicative Scope	Client	Quarter	Days
IT Services – Data Migration and Testing for key service processes	This will be a review to provide assurance that the system is compliant current IT Security Policies, and other statutory and local requirements, including the Council's financial procedure rules. The audit will include a review of key controls over physical and logical security arrangements, change management processes, data transfer and reconciliation processes, monitoring reporting and management arrangements.	Head of IT Services	3/4	12
IT Services – physical and logical security arrangements	This will be a review to provide assurance that the system is compliant current IT Security Policies, and other statutory and local requirements, including the Council's financial procedure rules. The audit will include a review of key controls over the Council's physical and logical security arrangements including the firewall, together with monitoring, reporting and management arrangements.	Head of IT Services	3/4	12
IT Services – resilience arrangements including BCP, disaster recovery and firewall arrangements	This will be a review to provide assurance that the system is compliant current IT Security Policies, and other statutory and local requirements, including the Council's financial procedure rules. The audit will include a review of key controls over monitoring and management arrangements, including any arrangements hosted externally.	Head of IT Services	3	12
IT Services – Information Governance arrangements	This will be a review to provide assurance that the system is compliant current IT Security Policies, and other statutory and local requirements, including the Council's financial procedure rules. The audit will include a review of key controls over monitoring, reporting and management arrangements together with a follow up of any recommendations made by external assessments.	Head of IT Services	3	5
IT Services – Service Support	This will be a review to provide assurance that the system is compliant with statutory and local requirements, including the Council's financial procedure rules and	Head of IT Services	3/4	10

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Audit title	Indicative Scope	Client	Quarter	Days
Authority ICON including e-payments	<p>include a review of key controls over monitoring and management arrangements.</p> <p>This will be an application review to provide assurance that the system is compliant current IT Security Policies, and other statutory and local requirements, including the Council's financial procedure rules. The audit will include a review of all key controls over processing, governance arrangements, information security and management, e-payments, reconciliation processes, physical and logical security arrangements, the hosting arrangements with Civica, monitoring, reporting and management arrangements.</p>	Head of IT Services	4	12
Parking – CE application audit	<p>This will be an application review to provide assurance that the system is compliant current IT Security Policies, and other statutory and local requirements, including the Council's financial procedure rules. The audit will include a review of all key controls over processing, revenue collection, governance arrangements, information security and management, e-payments, reconciliation processes, physical and logical security arrangements, the hosting arrangements with Civica, monitoring, reporting and management arrangements.</p>	Head of IT Services	4	12
Total				75

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Place and Sustainability Directorate:

Audit title	Indicative Scope	Client	Quarter	Days
Tottenham Regeneration Programme	This will be a review to provide assurance that the system is compliant with statutory and local requirements, including the Council's financial procedure rules and include a review of key controls over governance arrangements, income and expenditure, contract monitoring and management arrangements.	Director, Place and Sustainability	2	10
Property Services Review	This will be a review to provide assurance that the system is compliant with statutory and local requirements, including the Council's financial procedure rules and include a review of key controls over disposal of corporate and other properties; management of empty corporate properties; transfer arrangements for corporate properties from service departments to Corporate Property Services; income and expenditure; and a follow up of previous recommendations.	Head of Property Services	1	15
Illegal Money Lending	This will be a high level review of the arrangements with Birmingham City Council – including governance arrangements, policy and procedures, compliance with statutory and local requirements, expenditure, review of key risks and controls in place.	Assistant Director Single Frontline	1	5
Trading Standards Regulations	This will be a review of the shared services arrangements with Waltham Forest to provide assurance over the governance arrangements (and MOU), compliance with statutory and local requirements, expenditure, review of key risks and controls in place	Assistant Director Single Frontline	4	10
Mortuary Service	This will be a review to provide assurance that the service is compliant with statutory and local requirements, including the Council's financial	Assistant Director Single Frontline	1	10

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Audit title	Indicative Scope	Client	Quarter	Days
Parking Services (business and essential service parking permits)	<p>proceedure rules and governance arrangements; income and expenditure; and include a review of key controls over monitoring, review, reporting and management arrangements.</p> <p>This will be a review to provide assurance that the service is compliant with statutory and local requirements, including the Council's financial procedure rules and governance arrangements; income and expenditure; reconciliation processes; and include a review of key controls over monitoring, review and management arrangements.</p>	Assistant Director Single Frontline	3	5
Parking Services (Car Pound)	<p>This will be a review to provide assurance that the service is compliant with statutory and local requirements, including the Council's financial procedure rules and governance arrangements; income and expenditure; reconciliation processes; and include a review of key controls over monitoring, review and management arrangements.</p>	Assistant Director Single Frontline	3	5
Community Infrastructure Levy	<p>This will be a review to provide assurance that the system is compliant with statutory and local requirements, including the Council's financial procedure rules and include a review of key controls over income collection and receipt, banking and reconciliation; and allocation processes.</p>	Assistant Director Planning, Regeneration and Economy	2	10
Trade Waste	<p>This will be a review to provide assurance that the system is compliant with statutory and local requirements, including the Council's financial procedure rules and include a review of key controls over income collection and receipt, banking and reconciliation; and allocation processes.</p>	Assistant Director Single Frontline	4	10
Total				80

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Children and Young People's Service:

Audit title	Indicative Scope	Client	Quarter	Days
Children's Centres	Establishment audits will be undertaken of the controls in place in key income and expenditure areas including: Management organisation; inspections and OFSTED; Budgetary control; Staffing; Disbursement accounting records; Asset management; Unofficial Fund; Data protection and security; Income; Health and safety.	Deputy Director Prevention & Early Intervention	1-4	15
Children and families establishment	An establishment audit will be undertaken of the controls in place in key income and expenditure areas including: Management organisation; inspections and OFSTED; Budgetary control; Staffing; Disbursement accounting records; Asset management; Unofficial Fund; Data protection and security; Income; Health and safety.	Deputy Director Children and Families	3	5
Multi-Agency Safeguarding Hub (MASH)	This will be a review to provide assurance that the service's key controls have been identified and are adequate and effective in managing the risks with regard to governance arrangements, information management and data sharing arrangements, income and expenditure; and the systems are compliant with statutory requirements and the Council's financial procedure rules, including contract standing orders.	Deputy Director Children and Families	4	10
School admissions – in year admission processes	This will be a review to provide assurance that the services' key controls have been identified and are adequate and effective in managing the risks, and the system is compliant with local and statutory requirements and the Council's financial procedure rules, governance arrangements, information management, monitoring review and reporting arrangements	Deputy Director Prevention & Early Intervention	3	10

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Audit title	Indicative Scope	Client	Quarter	Days
<p>Troubled Families Initiative</p>	<p>This will be a review to provide assurance that the service's key controls have been identified and are adequate and effective in managing the risks with regard to governance arrangements, information management and data sharing arrangements, income and expenditure; and the systems are compliant with statutory requirements and the Council's financial procedure rules, including contract standing orders.</p> <p>This will be a review to provide assurance that the service's key controls have been identified and are adequate and effective in managing the risks with regard to governance arrangements, information management and data sharing arrangements, expenditure and payments to third parties and external organisations; and the systems are compliant with statutory requirements and the Council's financial procedure rules, including contract standing orders.</p>	<p>Assistant Director Safeguarding</p>	<p>3</p>	<p>10</p>
<p>Leaving care arrangements</p> <p>Foster and Adoption Services</p>	<p>This will be a review to provide assurance that the service's key controls have been identified and are adequate and effective in managing the risks with regard to governance arrangements, information management and data sharing arrangements, expenditure and payments to third parties and external organisations; and the systems are compliant with statutory requirements and the Council's financial procedure rules, including contract standing orders.</p> <p>This will be a review to provide assurance that the service's key controls have been identified and are adequate and effective in managing the risks with regard to governance arrangements, information management and data sharing arrangements, expenditure and payments to third parties and external organisations; costs and value for money; compliance with local and statutory timescales; and the systems are compliant with statutory requirements and the Council's financial procedure rules, including contract standing orders, monitoring review and reporting arrangements.</p>	<p>Deputy Director Children and Families</p>	<p>2</p>	<p>10</p>
<p>Transfer Processes – academy schools</p>	<p>This will be a review to provide assurance that the processes' key controls have been identified and are adequate and effective in managing the risks with regard to governance arrangements, asset management and residual liabilities, expenditure and</p>	<p>Deputy Director Prevention & Early Intervention</p>	<p>tbc</p>	<p>10</p>

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<p>Traded Services</p>	<p>payments to third parties and external organisations; monitoring review and reporting arrangements</p> <p>This will be a review to provide assurance that the system is compliant with statutory and local requirements, including the Council's financial procedure rules and include a review of key controls over income collection and receipt; reconciliation processes; and SLA monitoring, review and reporting arrangements.</p>	<p>Head of Finance – Children's Service</p>	<p>2</p>	<p>10</p>
<p>Schools Audit Programme: Primary and Secondary Schools</p>	<p>A risk based approach is taken in completing the schools audit programme. The audit will be a full review of the controls in place to ensure that the objectives of the service are met, covering the following areas: Management organisation; School inspections and OFSTED; Budgetary control; Staffing; Disbursement accounting records; Asset management; Unofficial Fund; Data protection and security; Income; Health and safety; and School meals.</p> <p>Schools Programme 2012/13: 20 schools</p> <ul style="list-style-type: none"> • 10 Primary schools; • 3 Infant Schools; • 2 Nursery Schools; • 1 Junior School; • 3 Special Schools; and • 1 Secondary School 	<p>Individual Schools' Head Teachers/ CYPs Finance</p>	<p>1-4</p>	<p>101</p>
<p>Total</p>				<p>191</p>

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Adult and Housing Services:

Audit title	Indicative Scope	Client	Quarter	Days
Homelessness Assessment Processes	This will be a review to provide assurance that the service's key controls have been identified and are adequate and effective in managing the risks with regard to governance arrangements, expenditure and payments to third parties and external organisations; and the systems are compliant with statutory requirements and the Council's financial procedure rules, including contract standing orders, monitoring review and reporting arrangements.	Deputy Director Housing Services	2	10
Decent Homes Programme 2012/13	This will be a review to provide assurance that the programme's key controls have been identified and are adequate and effective in managing the risks with regard to governance arrangements, expenditure and payments to third parties and external organisations; costs and value for money; compliance with local and statutory timescales; and the systems are compliant with statutory requirements and the Council's financial procedure rules, including contract standing orders, monitoring review and reporting arrangements.	Deputy Director Housing Services/ Director Housing Services HfH	tbc	10
Digital Communal Aerial Systems upgrade – post implementation review	This will be a post implementation review to provide assurance that the system is compliant with statutory and local requirements, including the Council's financial procedure rules and include a review of key controls over monitoring and management arrangements.	Deputy Director Housing Services	1	5
Court of Protection and Receivership	This will be a review to provide assurance that the service's key controls have been identified and are adequate and effective in managing the risks with regard to governance arrangements, information management and data sharing arrangements, income and expenditure; payments to third parties and	Deputy Director Adult & Community Services	2	10

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	<p>external organisations; compliance with local and statutory timescales; and the systems are compliant with statutory requirements and the Council's financial procedure rules, and monitoring review and reporting arrangements.</p>			
Occupational Therapy Service	<p>This will be a review to provide assurance that the service's key controls have been identified and are adequate and effective in managing the risks with regard to governance arrangements; income and expenditure; payments to third parties and external organisations; compliance with local and statutory timescales; and the systems are compliant with statutory requirements and the Council's financial procedure rules, and monitoring review and reporting arrangements.</p>	Deputy Director Adult & Community Services	1	10
Total				45

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Chief Executive – People and Organisational and Development:

Audit title	Indicative Scope	Client	Quarter	Days
Payroll – Key financial system (annual audit)	High level system audit, including follow-up of previous audit recommendations, and including documentation, and testing of both key and significant controls.	Head of Shared Services	4	15
Development of continuous monitoring/auditing for the key financial system (payroll)	The programme to develop continuous monitoring/auditing for payroll will begin in 2012/13. The quarterly reviews will aim to provide assurance that key financial controls are in place and operating effectively across the year. This ongoing review will support the annual key financial system audit.	Head of HR/ Head of Shared Services/ Head of Audit	1-4	5
Shared Services – Payroll	This will be a review of the shared services arrangements with Waltham Forest to provide assurance over the governance arrangements (and MOU), compliance with statutory and local requirements, expenditure, review of key risks and controls in place	Head of HR	2	5
Data Security/Information Governance Arrangements	This will be a review to provide assurance that the service's key controls have been identified and are adequate and effective in managing the risks with regard to: physical and logical security across the Council; overall policy and governance arrangements; and the systems are compliant with statutory requirements and the Council's financial procedure rules, and monitoring review and reporting arrangements. The review will also include a follow up of any recommendations from external assessments.	Head of Policy Intelligence and Partnerships	1	15
Gifts and Hospitality (compliance with Bribery Act)	This will be a review to provide assurance that the service's key controls have been identified and are adequate and effective in managing the risks with regard to: overall policy and governance arrangements; implementation across the Council; and the systems are compliant with statutory requirements and the	Head of HR	2	10

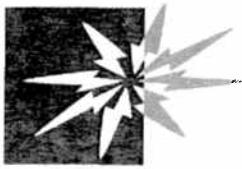
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	Council's financial procedure rules, and monitoring review and reporting arrangements.			
Declaration of Interests	This will be a review to provide assurance that the service's key controls have been identified and are adequate and effective in managing the risks with regard to: overall policy and governance arrangements; implementation across the Council; and the systems are compliant with statutory requirements and the Council's financial procedure rules, and monitoring review and reporting arrangements.	Head of HR	2	10
Health and Safety	This will be a review to provide assurance that the service's key controls have been identified and are adequate and effective in managing the risks with regard to: overall policy and governance arrangements; implementation across the Council; and the systems are compliant with statutory requirements and the Council's financial procedure rules, and monitoring review and reporting arrangements.	Head of HR	3	10
Data Quality	This will be a review to provide assurance that the service's key controls have been identified and are adequate and effective in managing the risks with regard to: overall policy and governance arrangements; implementation across the Council; and the systems are compliant with statutory requirements and the Council's monitoring review and reporting arrangements.	Head of Policy Intelligence and Partnerships	2	10
Total				80

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Public Health:

Audit title	Indicative Scope	Client	Quarter	Days
Smoking Cessation Programme	This will be a review to provide assurance that the system is compliant with statutory requirements and the Council's financial procedure rules, including contract standing orders.	Assistant Director Public Health	Tbc	8
Health Checks Programme	This will be a review to provide assurance that the system is compliant with statutory requirements and the Council's financial procedure rules, including contract standing orders.	Assistant Director Public Health	Tbc	8
Total				16



Report for:	Corporate Committee on 20 March 2012	Item Number:	
Title:	Pay Policy Statement 2012 – Localism Act 2011		
Report Authorised by:	Kevin Crompton, Chief Executive		
Lead Officer:	Steve Davies, Head of Human Resources, 020 8489 3172		
Ward(s) affected: ALL	Report for Key/ Non Key Decisions: Non Key Decision		

1 Describe the issue under consideration

1.1 To approve a Pay Policy Statement for the council in line with the requirements of the Localism Act 2011.

2 Cabinet Member introduction

2.1 Not applicable

3 Recommendations

3.1 That committee approve the Pay Policy Statement attached at appendix A.

4 Requirements of the Localism Act in relation to Pay

4.1 The Localism Act 2011 requires relevant authorities to prepare and publish an annual pay policy statement.



Haringey Council

- 4.2 The “Act” does not apply to the staff of local authority schools and teaching staff need not be brought within the scope of the “statement”

Accountability

- 4.3 The “Act” requires “statements”, and any amendments to them, are considered by a meeting of Full Council. Such meetings should be open to the public and should not exclude observers. This report and the ‘Statement’ at Appendix A will be taken as a report at Full Council at the end of March.

- 4.4 Guidance issued by the Secretary of State of the Department for Communities and Local Government (DCLG) states that Full Council should be offered the opportunity to vote before large salary packages are offered in respect of a new appointment. It considers £100,000 is the right level for consideration. The proposal is therefore to identify those posts on JNC chief officer grades, which are posts where the starting salary is above £100k. This would cover the following posts.

Chief Executive
Director of Adult & Housing
Services
Deputy Director Children & Families
Director of Children’s Services
Director of Corporate Resources
Director of Place & Sustainability
Assistant Chief Executive
Chief Executive - Alexandra Palace

- 4.5 To comply with the guidance it is recommended that through this Pay Policy Statement Full Council be recommended to approve new appointments to one of the above posts at a starting salary of £100,000 and above or any new post created which has a starting salary of £100,000 and above if such a post becomes vacant or is created in the financial year 2012-13.

Transparency

- 4.6 The “Act” requires that authorities include in their “statement”, their approach to the publication of and access to information relating to the remuneration of chief officers.
- 4.7 The council will publish specific information on the pay and reward of staff earning more than £50,000 on its website in line with the Code of Recommended Practice for Local Authorities on Data Transparency and the Accounts and Audit (England) Regulations 2011.



Haringey Council

- 4.8 The council will also publish information on its website as follows. The current senior manager, chief officer and chief executive management structure including employee salaries, names, job titles, staff budget and numbers of staff.

Fairness

- 4.9 The “Act” requires authorities to set their policies on remuneration for their highest paid staff alongside their policies toward their lowest paid employees. In addition, it requires authorities to explain what they think the relationship should be between the remuneration of its chief officers and its employees who are not chief officers.
- 4.10 Authorities should also publish a specific pay multiple within their broader policy to show how pay and reward is dispersed across their workforce. The “Guidance” recommends the ‘pay multiple’ is the ratio between the highest paid salary and the median average salary of the Council’s workforce. The Council’s highest paid employee is the Chief Executive.
- 4.11 The average salary level is defined as the total of all regular payments made to an individual officer including salary, allowances if applicable, regular overtime, performance pay, recruitment or retention allowances, additional responsibility payments, together with any other additional regular payments.
- 4.12 The pay multiple is referred to in the ‘Statement’ and at Appendix C is the information that will be published on the website about the current pay multiple.
- 4.13 The “Act” specifies that in addition to senior salaries, authorities must also make clear what approach they take to the award of other elements of senior remuneration, including performance related pay as well as severance payments. This should include any policy to award additional fees for chief officers for their local election duties. This is outlined in the council’s ‘Statement’ at appendix A.
- 4.14 “Statements” must include an authority’s policy toward the remuneration of its lowest paid employees. This is outlined in the council’s ‘Statement’ at appendix A.

5 Comments of Chief Finance Officer and Financial implications

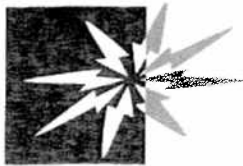
- 5.1 The majority of the contents of the annual Pay Policy Statement are already compiled and available on the Council’s website so full compliance with the Localism Act is not expected to lead to additional costs.
- 5.2 Any financial implications arising from Full Council reviewing and recommending grades of staff appointments over £100k, as set out in paragraph 4.5, will be addressed at that time.



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6 Comments of Head of Legal Services and legal implications

- 6.1 Chapter 8 of the Localism Act 2011 introduced new provisions regarding the preparation, approval, publication and content of an annual pay policy statement by principal councils. The provisions came into force on 15 January 2012.
- 6.2 The Council is under a statutory duty to prepare and by resolution of Full Council, approve a pay policy statement for the financial year 2012/13 before the end of 31 March 2012 and thereafter on an annual basis. As soon as is reasonably practicable following approval the statement must be published including publication on the Council's website.
- 6.3 The Act provides that the statement must set out the Council's policies for the forthcoming financial year relating to the remuneration of its chief officers and its lowest-paid employees and the relationship between the remuneration of its chief officers and that of employees who are not chief officers. The statement must contain the definition of 'lowest-paid employees' adopted by the Council along with the reasons for adopting that definition.
- 6.4 The statement must also contain details of the level and elements of the remuneration for each chief officer; the remuneration of chief officers on recruitment; increases and additions to remuneration for each chief officer; the use of performance-related pay or bonuses for chief officers; the approach to the payment of chief officers upon ceasing to hold office under or to be employed by the Council; and the publication of and access to information relating to remuneration of chief officers. The statement may also set out any policies relating to other terms and conditions applying to the chief officers.
- 6.5 The Council is under a duty to have regard to any guidance issued or approved by the Secretary of State and the Code of Recommended Practice for Local Authorities on Data Transparency (September 2011) is relevant in this respect. This guidance relates to the publication of Public Data defined as the objective, factual data on which policy decisions are based and on which public services are assessed or which is collected or generated in the course of public service delivery.
- 6.6 Relating the guidance to the pay policy statement, it is stated that as a minimum, the public data which should be released comprises senior employee salaries (over £58,200), names (with the option for individuals to refuse to consent to their name being published), job descriptions, responsibilities, budgets and numbers of staff together with an organisational chart of the staff structure including salary bands and details of current vacant posts. There should also be calculated and published



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the 'pay multiple' being the ratio between the highest paid salary and the median average salary of the whole of the authority's workforce.

6.7 From 1 April 2012 any determination which relates to the remuneration or other terms and conditions of a chief officer must comply with the pay policy statement.

6.8 In the preparation of the pay policy statement attached at Appendix A, regard has been taken to the guidance referred to above and the pay policy statement fulfils all the requirements of the Localism Act 2011.

7 Equalities and Community Cohesion Comments

7.1 The pay policy statement supports the council's approach to remuneration for its workforce in an accountable, fair and transparent way. This therefore supports the council's equalities policy and promotes equal pay.

8 Policy implications

8.1 The Pay Policy Statement supports the council's People Strategy and its approach to remuneration for the workforce, and in particular the pay of its senior staff.

9 Use of Appendices

9.1 Appendix A – Pay Policy Statement

9.2 Appendix B – Sample of website chart showing job title, name, salary, staff numbers and staff budget.

9.3 Appendix C – Pay Multiple information

9.4 Appendix D – Chief Officer Appraisal Scheme

9.5 Appendix E – Pensions Policy on use of discretions

10 Local Government (Access to Information) Act 1985

10.1 No documents that require listing were used in the preparation of this report.

Haringey Council Pay Policy Statement

This Pay Policy Statement is published to comply with the Localism Act 2011. The policy outlines the authority's approach to the pay of its workforce, and in particular the pay of its senior staff. The policy statement excludes staff in Schools.

Pay Strategy

The Council outlines its strategy for pay in the People Strategy. We wish to reward and recognise the contributions of staff in an appropriate way. We want a committed, motivated and high performing workforce that is flexible and willing to contribute more.

The council reached an agreement with the unions in 2008 as part of the Equal pay and conditions package to set pay (and reward packages generally, including pensions, etc) in accordance with a fair and equitable pay policy and with regard to national and regional pay policy. The principles for the agreed policy were to have a pay system that would

- Attract and retain the right people
- Provide a system that recognises and rewards, as appropriate, high performance
- Be cost effective
- Be flexible enough to account for different workforce requirements, organisational working and team partnership, and the working patterns and expectations of staff
- Be fair, open, and underpin the organisations values
- Meet employment legislation tests e.g. equal pay, age discrimination

More recently, October 2011, the council has also adopted a policy for the London Living Wage such that it will ensure that in future the pay of council employees at the lower ends of the London pay spine receive a level of pay in line with the London Living Wage rate as determined from time to time by the Greater London Authority.

Council Pay Rates / Scales

The Council utilises the Greater London Provincial Council (GLPC) outer London pay spine for the majority of its staff.

However, it considers it important to be able to locally determine pay rates for some staff where this is necessary. This enables it to respond to regional and local labour market conditions. The Council benchmarks its pay rates with other London Boroughs to ensure that it is able to recruit and retain qualified and competent employees.

The following Council pay scales have been locally agreed by the Council:

- Senior manager and Chief officer pay scales – established in 2003 and last reviewed and approved by Remuneration Committee in May 2007.
- Chief Executive pay scale – last reviewed and approved by Remuneration Committee in October 2009 prior to recruiting the current Chief Executive

The council uses national Soulbury pay scales for employees who are Education Psychologists and Education Advisers/ Inspectors.

The council uses national Teaching pay scales for centrally employed (in the Children's directorate) local authority teachers.

The council also approved with effect from May 2011 that in future the pay of council employees at the lower ends of the London pay spine receive a level of pay in line with the London Living Wage rate as determined from time to time by the Greater London Authority.

The Council supports the national (JNC/NJC¹) and regional (GLPC) collective bargaining arrangements for pay and conditions of service and the pay scales for all employees, including the Chief Executive and Chief Officers are increased in line with national and regional pay agreements.

The last pay award agreement increasing pay for the Chief Executive and Chief Officers was implemented in 2008/9.

The last pay award agreement increasing pay for all other non-teaching employees was implemented in 2009/10.

Remuneration of Senior Managers and Chief Officers including the Chief Executive

The Council defines its senior managers as those staff appointed on senior manager pay grades – which start at remuneration levels of approx £50k per annum. These staff are appointed on terms and conditions in accordance with the national terms and conditions of chief officers in local government and are expected to work as many hours as necessary to complete the job.

Chief Officers are statutory chief officers or non statutory chief officers who report to the Head of the Paid Service (the Chief Executive). It also includes deputy chief officers who report directly to a chief officer.

The pay grade and therefore remuneration levels for all these staff is determined by use of the Greater London Council chief officer job evaluation scheme. The council's Corporate Committee is responsible of approving the terms and conditions including pay of all these senior staff.

Where it is proposed to appoint to a post which is not in existence at the time of the publication of this pay policy statement, and the proposed starting salary is more than £100,000 per annum the appointment may not be made unless the Council has agreed to the level of remuneration attaching to the position.

The current senior manager, chief officer and chief executive management structure including employee salaries costs, names, job titles, staff budget and numbers of staff is published on the council website.

¹ Joint Negotiating Committee / National Joint Council

Apart from pay awards approved at national level or awards/ progression determined through the performance related pay scheme (see below) there is no other provision to increase the pay of these staff unless approved by committee.

The Council may, in exceptional circumstances, employ senior managers under contracts for services. The Council publishes details of all payments made under contracts for services in excess of £500 on the council website.

Pay progression and Performance related pay for senior managers and chief officers

The pay progression of staff within a particular senior manager, chief officer or chief executive grade is subject to a performance appraisal scheme. A copy of this scheme is provided on the council website.

In summary the criteria for progression is as follows:

Performance	Increment	Performance Award
Below standard	0	0
Meets objectives	0	0
Exceeds objectives	1	0 (discretion for 2)
Exceptional performance	1	1 (discretion for 2)

Remuneration of employees who are not senior managers or chief officers

The pay grades and therefore remuneration levels for posts below senior manager and chief officer grades are determined by use of the Greater London Provincial Council (GLPC) job evaluation scheme. This has been agreed by the council and unions as part of the collective agreement reached in 2008 on ‘single status’ as part of the Equal pay and conditions package.

The Council defines its lowest paid employees as those paid at the lowest pay scale 1A which is pay spine points 6 – 7 on the GLPC outer London pay spine. The reason for this definition is that this is the lowest pay grade in the council in line with the job evaluation scheme and pay scales agreed with the unions. This excludes trainees, apprentices and interns.

However, the council also approved with effect from May 2011 that in future the pay of council employees at the lower ends of the London pay spine receive a level of pay in line with the London Living Wage rate as determined from time to time by the Greater London Authority. This will be by way of an hourly pay supplements as appropriate to ensure that the London Living Wage rate is achieved.

Pay Progression of staff who are not senior managers or chief officers

All employees are able to incrementally progress through the pay spine column points for their job evaluated grade. Progression will normally be one increment (pay spine column point) on the 1st of April each year until they reach the top of their grade.

Pay Multiple

The 'pay multiple' is the ratio between the highest paid salary and the median average salary of the Council's workforce. The Council's highest paid employee is the Chief Executive and the current pay multiple is published on the council's website.

The average salary level is defined as the total of all regular payments made to an individual officer including salary, allowances if applicable, regular overtime, performance pay, recruitment or retention allowances, additional responsibility payments, together with any other additional regular payments.

Pay on Appointment

All employees, including chief officers are normally appointed on the lower spinal points (below mid point) of the grade.

The Council delegates authority to chief officers/ chief executive as appropriate to appoint staff above the permissible pay point.

The starting salary of the Chief Executive will be determined by the Leader of the Council.

Recruitment & Retention payments

Haringey acknowledges that our employees are our best asset and that due to external factors recruitment and retention allowances will be required for some posts in order to attract and retain good employees.

Recruitment and retention allowances are linked to the post, not the person. They cannot be paid to someone because of their level of skill or experience.

A recruitment / retention allowance is deemed suitable where there is evidence of one or more of the following:

- The post has been advertised on more than one occasion and a suitable applicant could not be recruited.
- Pay benchmarking exercises show that similar local authorities offer recruitment and retention allowance or a higher salary for the same work.
- A national /local skills shortage where the council is competing with a number of other employers for applicants.
- The post is highly specialised with a limited number of potential applicants.

If the post does not meet the suitability criteria the attraction of a recruitment and retention allowance is unjustified and may be in breach of the Equal Pay Act.

Fees for Election Duties

Council staff can be employed on election duties of varying types. The fees paid to Council employees for undertaking these election duties vary according to the type of election they participate in, and the nature of the duties they undertake.

Returning Officer duties (and those of the Deputy Returning Officer) are contractual requirements, and fees paid to them for national elections/referendums are paid in accordance with the appropriate Statutory Fees and Charges Order and are paid by the body responsible for the conduct of the election.

Pension

All employees are able to join the Local Government Pension Scheme and receive benefits in accordance with the provisions of that Scheme as applied by the Council. Details of the Council's policy and decisions in respect of discretionary elements of the Scheme are published on the council's website.

Other Terms and Conditions of Employment

The Council's employment policies and procedures are reviewed on a regular basis in the light of service delivery needs and any changes in legislation etc.

The council and unions agreement on 'single status' reached in 2008 as part of the collective agreement on Equal pay and conditions outlines the working arrangements and the payments to be made to employees below senior manager grades for working outside normal working hours including overtime, and call out payments.

Employees on senior manager or chief officer grades are not entitled to additional payments or allowances for travel or meals within the London region. For trips outside of the London region reasonable travel and subsistence expenses will be reimbursed for staff on these grades.

Payments on Termination of Employment

In the event that the Council terminates the employment of an employee (including senior managers and chief officers) on the grounds of redundancy or efficiency of the service they will be entitled to receive compensation and benefits in accordance with the Council's Redundancy and Early Retirement schemes, which are published on the council's website.

Details of redundancy compensation payments paid to senior management are published on the council's website.

The Council's Redundancy and Early Retirement schemes may be subject to change as part of the modernising pay review.

Re-employment of Employees

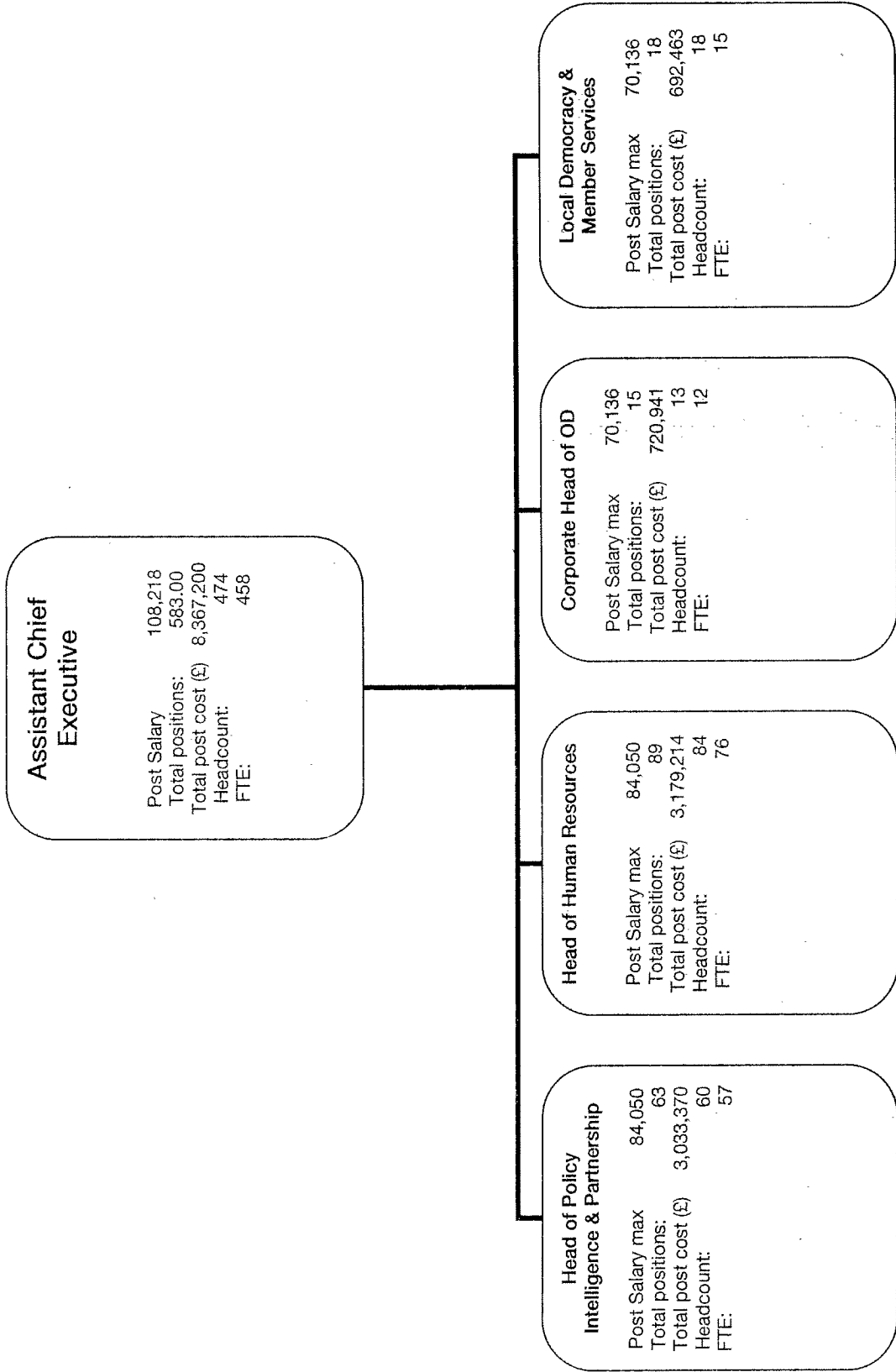
Section 7 of the Local Government and Housing Act 1989 requires that every appointment to paid office or employment in a local authority shall be made on merit.

Further Information

For further information on the Council's pay policy please contact the Council's Human Resources Service email HR.adviceteam@haringey.gov.uk DD 0208 489 3177.

Appendix B – Sample of website chart showing job title, name, salary cost, staff numbers and staff budget.

CHIEF EXECUTIVE'S SERVICE



Appendix C – Pay Multiple information

The 'pay multiple' is the ratio between the highest paid salary and the median average salary of the Council's workforce. The Council's highest paid employee is the Chief Executive and the current pay multiple is published on the council's website.

The average salary level is defined as the total of all regular payments made to an individual officer including salary, allowances if applicable, regular overtime, performance pay, recruitment or retention allowances, additional responsibility payments, together with any other additional regular payments

The council's pay multiple - the ratio between the highest paid employee and the median average salary figure for all employees in the council – is 1 to 6.8. The council's highest paid employee is the Chief Executive on a salary of £189,440 per annum. The median earnings figure is for all employees is £28,032, which is equivalent to SO1 grade spinal point 31 salary level.

Appendix D – Chief Officer Appraisal Scheme

Performance Management Scheme for Chief Officers

Scope

This scheme is intended to apply to all posts governed by the JNC for Chief Officers terms and conditions. The scheme may be applied to other posts with the express prior approval of the Chief Executive.

Purpose

The scheme exists to enable the measurement and recognition of individual and team performance. The scheme is intended to provide guidance about poor performance but is not a replacement for the Council's arrangements for managing poor performance or conduct. The scheme is not intended to form a part of the contract of employment. Instead it provides management guidance about the operation of contractual pay and related performance actions.

Operation

The scheme is intended to be used throughout the working year and to provide guidance as to an officer's performance management. It is not intended that the scheme provides prescriptive regulation and deviations from the letter or spirit of the guidance are permissible. Such actions should be discussed and noted by the parties involved. No party to the scheme should become involved in performance management or measurement until they have received training and instruction in the operation of the scheme.

Relationship with other Council procedures.

The scheme relates with the Council's arrangements for chief officer pay, capability and conduct. Nothing in this scheme shall be taken to alter those procedures unless it is explicitly provided within the scheme and accepted by the officer as a replacement for current practice. Decisions taken within the scheme may be discussed and challenged only within the terms provided by the scheme itself. No recourse to the Council's grievance procedure is recognised for decisions taken using the scheme.

Monitoring & Review

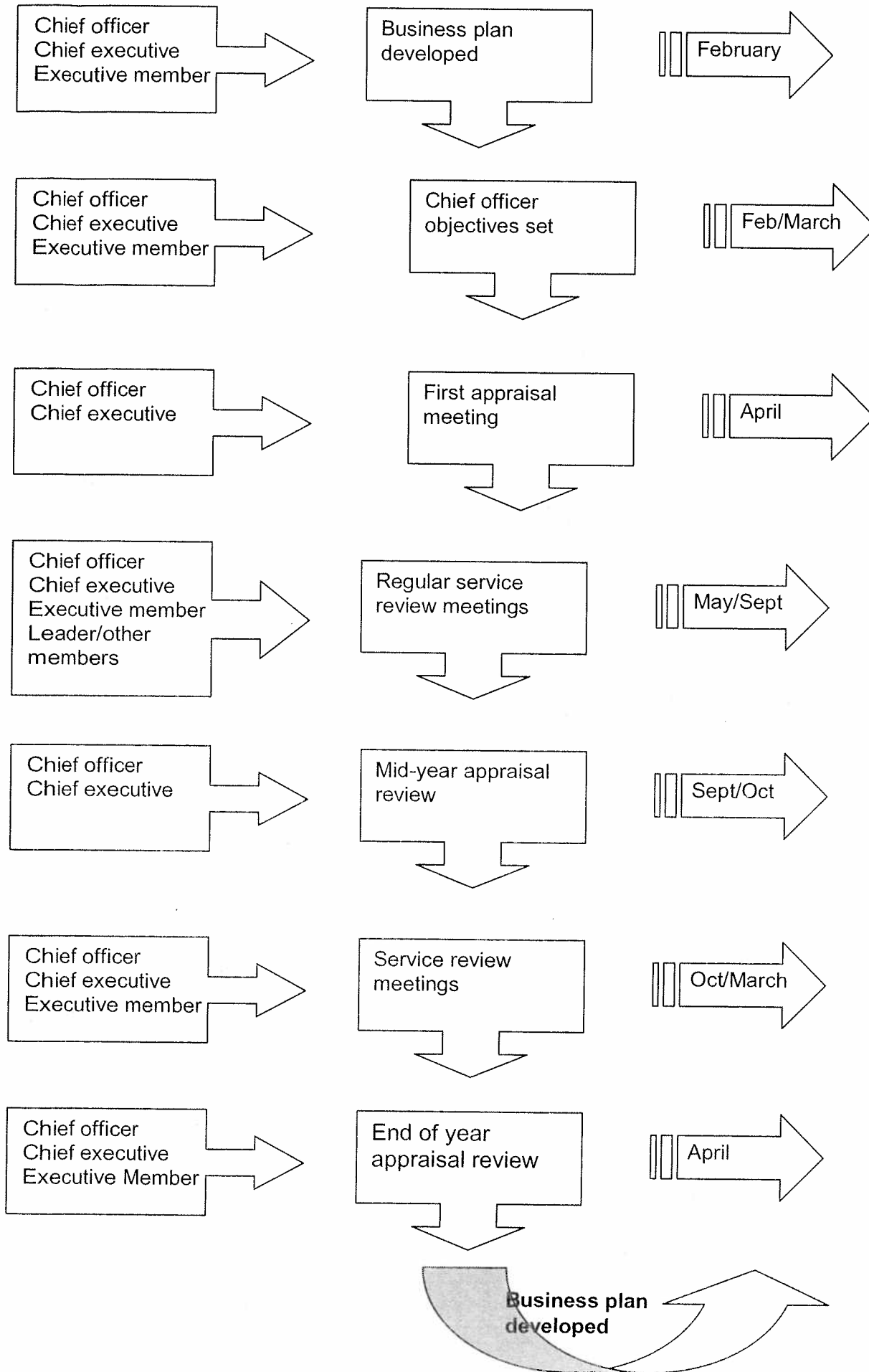
The scheme shall be monitored each year to ensure that it delivers an effective framework for performance management. The Chief Executive shall undertake revisions to the scheme and issue amendments as required.

Local Government Act 2000

Actions taken under this scheme for chief officers are the responsibility of the chief Executive. He may consult with elected members at his discretion. A politically balanced non-Executive Member panel shall undertake the appraisal of the Chief Executive.

Service monitoring & process

A process chart for the scheme is described below.



Setting Performance Objectives

Objectives should be derived from the business plan objectives discussed and agreed with Members. Members play a key role in the determination of chief officer objectives even where posts may report through other officers. The balance of responsibility is vital to a successful performance management and measurement system. Employees of the Council are managed by other officers or the Chief Executive. They work to an agenda determined by Members. It follows that a process for objective setting in the chief officer appraisal cycle should include members. Monitoring of service development and delivery should also be the subject of member attention throughout the year. Day-to-day management should remain the responsibility of the Head of Paid Service.

Objectives

Typically performance objectives should reflect the business objectives and corporate initiatives of the appraisee. The scheme asks that tasks are identified for each business objective. Whilst the business objective may be broad, tasks should enable the employee and appraiser to be clear about what is required, when it is to be completed, the standard required expressed as either output or outcome. The scheme also provides an opportunity to state performance measures/outputs for each task, thus:

Example Service objective 1: *To improve staff retention in key posts*

Key Tasks:

- a) *Establish effective workforce data including turnover by dd/mm/2003*
- b) *Develop a framework of retention measures for agreement by The Executive by dd/mm/2003*
- c) *Engage with key stakeholders to understand and plan employment cultures that encourage staff retention*
- d) *etc*

Example Performance Measure/Output:

- a) *New data system reporting retention issues to Management Board by dd/mm/2003, to include exit interviews.*
- b) *Framework researched, agreed with stakeholders, and ready for implementation by dd/mm/2003.*
- c) *Partnership for an established for key posts with employers, unions, members, and associations by dd/mm/2003. Employment cultures assessed for high and low turnover occupations.*
- d) *etc*

Checking Your Objectives

After you have written your objectives, check them against the questions in the following list:

1. **Are the objectives realistic?** Objectives should be attainable and consistent with what is necessary to get the job done. Objectives for performance which meets expectations represent the minimum acceptable level of performance for all employees in that position.
2. **Are the tasks specific?** Tasks should tell an employee exactly which specific actions and results he or she is expected to accomplish.
3. **Are the objectives based on measurable data, observation, or verifiable information?** Performance can be measured in terms of timeliness, cost, quality and quantity, output or outcome.
4. **Are the objectives consistent with Council goals?** Objectives link individual (and team) performance to Council goals and should be consistent with these goals.
5. **Are the objectives challenging?** Objectives may describe performance that exceeds expectations. Recognising performance that is above expectations or outstanding is crucial to motivating employees.
6. **Are the objectives clear and understandable?** The employees whose work is to be evaluated on the basis of the objectives should understand them. Objectives should use the language of the job.
7. **Are the objectives dynamic?** As Council goals, technologies, operations or experiences change, objectives should evolve.

Competency Framework

A competency framework applies to performance appraisal across the Council. The framework enables job related and personal qualities to be measured and developed. The scheme requires that at least four competencies are included in the appraisal. A summary of the framework is attached at appendix 1. The full version is available on Harinet, in the Personnel Manual, or from the Head of Personnel.

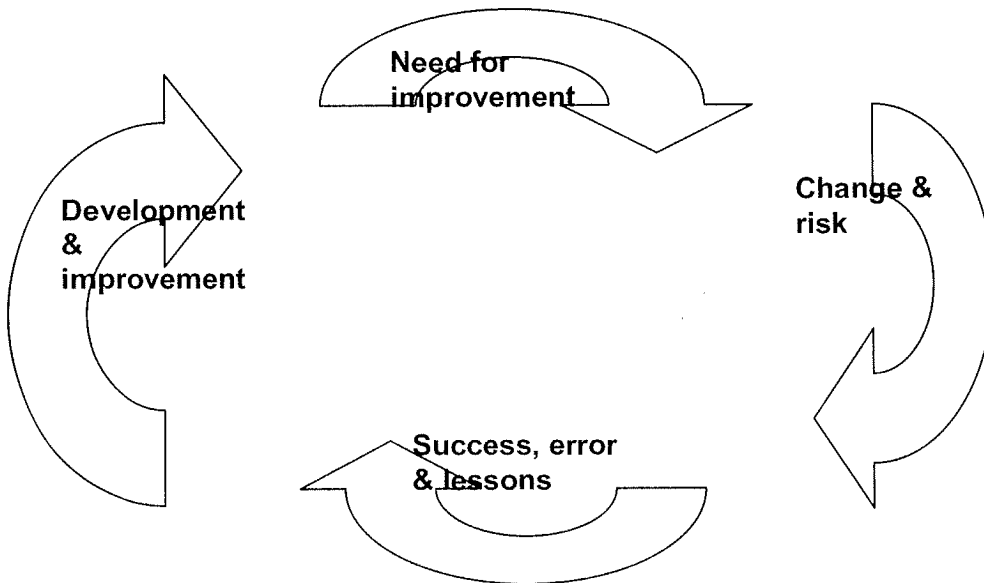
Monitoring and reviewing objectives

The achievement of service and corporate performance objectives is likely to result from a series of contributing factors, some of which will be in the control of the appraisee, others of which will not. In monitoring performance against objectives it is important to identify that which is to be directly controlled and that over which the appraisee is expected to exert influence. For example if an objective was to reduce Council sickness absence by 2%, then an officer may control the policy framework, council health promotion initiatives, absence reduction activities, etc. Influence is applied through these means and the employment culture generated in respect of any individual employee choice about whether to attend for work.

Members will be involved in the monitoring of service performance throughout the year. It is important that these occasions are used to maximum advantage. Both positive and partial performance needs to be assessed within the context of control

and influence factors. It is suggested that both the objective and the associated tasks therefore form a part of the assessment.

The Council has worked to generate an environment where managers are empowered to take decisions, learn from mistakes and improve services. Such a culture accepts that improved performance is unlikely to be realised as a steady rise in all aspects of service delivery. Instead change models involving risk, error, learning and development are likely. Your role in the setting, monitoring and assessment of service objectives should be cognisant of this model:



The purpose of the Council's performance appraisal scheme remains the improvement of individual and corporate performance against service objectives. Matters of conduct, capability, etc are governed by separate arrangements.

The chief officer scheme develops the version used by the Council by recognising contribution to corporate initiatives. It is likely that you will be monitoring the contribution of teams against corporate targets. Group appraisal requires that you are able to identify individual contribution within a team setting. When the work of teams is appraised, typically the effectiveness of work processes and their results are appraised as well as the ability of the team to work effectively together. These dimensions may be described as the *work of teams* and *teamwork*, and they may be appraised on an individual basis, on a team basis or both. Thus you may be involved in discussions about individual contribution to outcome and methodology/role.

Sources of Performance Data

The appraisal scheme provides for self-assessment as a part of the process. Appraisees are expected to collect evidence in support of the objectives. Appraisers are free to ask for data to be made available for the purpose of appraisal. As a general rule appraisers should avoid reliance on hearsay and anecdotal evidence. Instead issues relating to performance once raised should be discussed and based on objective, job related, and evidenced data.

A mixture of quantitative and qualitative evidence is preferred. The appraisal documentation includes provision to record performance indicators whether national or local. Corporate and individual indicators of success are also to be included.

Corporate & Service Performance

The Scheme requires measurement of performance against both Service and Corporate objectives. The scheme recognises that all chief officers are required to provide support on Council-wide improvement. The scheme also recognises that individual contribution to corporate working should be identified and measured as a part of the general assessment of performance. The documentation asks that both Service and corporate objectives are identified. The assessment of objectives is based on performance measures set for each, and with reference to the Key Performance Indicators for that area. It follows that each Chief Officer will in part be assessed by the performance of the Council as a whole. The relationship between Service and Corporate performance shall be balanced as in the Scheme at 5 service objectives to 3 corporate targets.

Performance & Pay

Improved performance is motivated by many factors. Measurement and feedback about performance is a key motivator; so too is peer recognition and support for development. Pay may be used to supplement such primary factors but is not intended as the Council's sole motivation method for improving service performance. Nor is it the intention of this scheme that pay is the central theme. The use of pay therefore is as a reward for improvements and as one form of recognition.

The Council recognises that exceptional performance warrants recognition in its remuneration of senior staff. The Council will take account of performance as a whole rather than being led by any single process or indicator. Performance appraisal therefore plays but one part of the overall pay assessment of senior staff. Such assessment will take account of an employee's contribution to the Council's corporate performance, the improvements realised in employees' service areas, and individual contribution. Measurement of performance will include performance indicators, the appraisal, and contribution to corporate improvement. Such assessment must account for both individual and team contributions by the appraisee.

The Scheme promotes the use of increments to reward performance. Increments may be awarded on a consolidated or non-consolidated basis. The scheme recognises the relationship between pay and performance as follows:

- Employees who demonstrate a level of performance below satisfactory shall not be awarded an increment.
- Employees who demonstrate satisfactory and expected performance may be awarded one increment as a consolidated pay progression.
- Employees who demonstrate lasting service improvements and performance beyond expectation may be awarded one consolidated increment and a performance award equivalent to a maximum of two increments paid on non consolidated basis.
- Employees who demonstrate exceptional performance achieving permanent step changes in service delivery may be awarded two consolidated increments and a performance award equivalent to up to two increments paid on non consolidated

basis. It is anticipated that such awards will not be frequent and may be in recognition of achievements made of several years.

The above system shall apply up to the maximum of the 8-point grade. Thereafter, three non-consolidated performance award points shall be available to recognise officer contribution. The categories above shall be used to determine the number of performance awards. The system may be also expressed as a table:

Performance	Increment	Performance Award
Below standard	0	0
Meets objectives	0	0
Exceeds objectives	1	0 (discretion for 2)
Exceptional performance	1	1 (discretion for 2)

Documentation

The scheme provides standard forms for recording objectives, and measuring performance.

Poor Performance

The scheme provides a basis for improvement, and development. A part of the process requires that appraisees identify areas for improvement. The primary aim of the scheme is to support improved performance by a variety of developmental activities. In some cases, opportunities for improved performance will be less apparent. Regular monitoring and discussion about service and individual objectives throughout the year will ensure that such occurrences are not a surprise for any of the involved parties. Recourse to disciplinary or capability actions may be required in extreme circumstances and should be governed by those separate procedures.

Remuneration Panel

Decisions about appraisal performance and recommendations for improvement are the responsibility of the appraisee’s manager. Recommendations for pay awards relating to performance shall be developed by the appraiser. The Chief Executive shall receive and consider all performance pay proposals. He will put forward to the Remuneration Panel his decisions on performance pay awards that take account of performance as a whole both across the Council, and of the service Directorate. The role of the Remuneration Panel is to audit the process of awards and challenge any that the Panel believes are not in keeping with the process. The Remuneration Panel will not receive appraisal notes, but will be provided with a briefing about service performance for any area in debate. The Executive Member for a service shall be asked to attend the Remuneration Panel if such a debate is required.

Confidentiality

The detail of individual appraisals remains confidential between the appraisee and appraiser(s). Neither the Remuneration Panel nor the Council as a whole will receive details of individual performance. Instead a summary of overall service achievement against targets shall be made available, using a standard format. The terms of reference for the Remuneration Panel require that sensitive pay and performance matters are managed with the utmost confidentiality. Discussions at the Panel are held in closed session with the press and public excluded under the Local Government Act. Members of the Panel agree that the detail of discussion shall remain confidential to

them and communication with the Council, its employees and agents shall be agreed by the Panel prior to the release of any information.

Competency and Development

Follow the Council's competency framework to assess the behavioural aspects of management performance. And set short term and longer term development activities following the council's standard appraisal framework for all staff.

POLICY STATEMENT ON THE USE OF ITS DISCRETIONARY POWERS:

Summary Document

This is a summary policy statement on the Council's use of its discretionary powers under the Local Government Pension Scheme Regulations and Local Government Pension Scheme Compensation Regulations.

The full version can be seen on the Harinet Pensions Page (click Personnel and follow the links) and the Haringey Pensions Web Page (www.haringey.gov.uk/pensionfund.)

The current policy was reviewed and updated by General Purposes Committee on 10th March 2009.

This policy statement only applies to scheme members employed by Haringey Council. Scheme members not employed by the Council must refer to the Policy Statement issued by their employing body.

Councillor Members should refer to Part 2

Part 1.A Pensions Discretions	
Employee Members	
1.	<u>Choice of early payment of pension (Regulation 30)¹</u>
	<p>This applies to members who cease employment after age 55² and before age 60 who elect for early payment of their retirement benefits.</p> <p>The Council's policy is to allow early payment of benefits as provided by Regulation 30 where there is a clear financial or operational advantage to the Council in doing so.</p> <p>The Council will consider waiving any actuarial reduction on 'compassionate grounds' as defined in Paragraph 5 of the Policy Statement below.</p> <p>Each case will be considered on its merits and will be subject to approval by the Chief Financial Officer acting under delegated powers.</p> <p>Any Capital Cost arising will be met from Service / Business Unit budgets and will be paid into the Fund within a three month period.</p> <p>First and second tier Officers will require Member approval.</p>
2.	<u>Early Retirement on Redundancy and Business Efficiency (Reg 19)</u>
	<p>Members age 55³ and over who are retired on redundancy or efficiency grounds have entitlement to immediate payment of unreduced benefits.</p> <p>Any Capital Cost arising from an early retirement on redundancy or business efficiency will be met from Service/Business Unit budgets and must be paid into the Fund within a three month period.</p> <p>Each case will be considered on its merits and will be subject to approval by the Chief Financial Officer acting under delegated powers.</p> <p>First and second tier Officers will require Member approval</p>
3.	<u>Early payment of Deferred Benefits (Regulation 30)</u>
	<p>A member who left with entitlement to Deferred Benefits can elect from age 55⁴ to have the benefits put into payment early. An election made before age 60 requires employer</p>

¹ All regulations quoted are from the Local Government Pension Scheme (Membership Contributions and Benefits) Regulations 2007 as amended.

² A member in the scheme at 31st March 2008 retains the right to immediate payment of benefits having attained age 50 provided they are retired on redundancy or business efficiency before 1st April 2010

³ A member in the scheme at 31st March 2008 retains the right to immediate payment of benefits having attained age 50 provided they are retired on redundancy or business efficiency before 1st April 2010

	<p>consent.</p> <p>Benefits claimed before age 65 may be subject to an actuarial reduction unless the Council agrees to waive the reduction on compassionate grounds (see para 5 below)</p> <p>The Council's policy is to allow early payment of Deferred Benefits only if the case can be considered on 'Compassionate Grounds' as defined in paragraph 5 below or otherwise where there is no financial disadvantage to the Council for doing so.</p> <p>Each case will be considered on its merits and will be subject to approval by the Chief Financial Officer acting under delegated powers.</p>
4.	<u>Flexible retirement (Regulation 18)</u>
	<p>The Council will consider applications for Flexible Retirement from scheme members age 55 and over.</p> <p>As a minimum requirement, a member's pay must reduce by at least four spinal points or the equivalent in reduced hours</p> <p>Both the transfer to a lower graded post or reduction in hours of work and the early release of retirement benefits is an employer discretion</p> <p>In considering Flexible Retirement both the needs of the member and the Service must be taken into account. Initial approval rests with the Service Chief Officer e.g. Assistant Director or equivalent with final approval by the y Head of Human Resources.</p> <p>The early release of benefits before age 65 has the potential to incur an actuarial reduction in benefits. The Chief Financial Officer has delegated authority to waive any actuarial reduction, but only in exceptional circumstances that benefit the business and operational needs of the service. The cost to the Fund will be met from the Service budget.</p> <p>Acceptance of Flexible Retirement debars the member from changing their job to a post offering higher pay or increasing their hours within the Council or from returning to employment on higher pay with the Council for a period of not less then three years.</p> <p>The full Flexible Retirement Policy, Procedure and Documentation is available on Harinet (click Personnel and follow the links)</p>
5.	<u>Discretion to waive an actuarial reduction under Regulation 30</u>
	<p>Although the term compassionate grounds is not defined in the regulations, the Council's policy is to apply the following definition:-</p> <p>'Compassionate Grounds means that the scheme member is required to look after a sick dependant relative on a whole time basis, is therefore unable to take up gainful employment, and in consequence is suffering financial hardship.'</p> <p>In addition, the Council will satisfy itself that the sick dependant relative has a permanent long-term condition with a reasonable life expectancy having regard to his/her age.</p> <p>Each case will be considered on its merits and will be subject to approval by the Chief Financial Officer acting under delegated powers</p>
6.	<u>Awards of Added Membership Reg. 12</u>
	The Council's policy is not to award additional membership
7.	<u>Awards of Additional Pension Reg.13</u>

⁴ Deferred Member benefits which began before 1st April 2006 can be claimed from age 50. Deferred Member benefits for a member which began after 1st April 2006 can be claimed from age 50, provided the election is made before 1st October 2010

	The Council's policy is not to award additional pension
8.	<u>Payment of Death Grants for Active Members Regulation 23, Deferred Members Reg.32 and Pensioner Members Regulation 35.</u>
	<p>A death grant will usually be paid in accordance with the member's nomination or, where there is no nomination, to the legal personal representatives. However where it is considered that:</p> <p>a) an existing nomination may no longer reflect the member's intentions (for example there is a subsequent marriage, divorce or children) or,</p> <p>b) there is a deserving recipient (who must be have been his relative or dependant at some time) who would otherwise be excluded by payment to the Estate or,</p> <p>c) payment to the Estate may be inappropriate for other reasons (for example where inheritance tax may be a factor if payment were made to the Estate).</p> <p>Payment may be made in the manner and proportions the Council believe appropriate in the circumstances of the case.</p> <p>In all cases, the release of the Death Grant is delegated for approval to the Chief Financial Officer.</p>
9.	<u>Disregarding a break in full-time education for a Childs Pension to continue in payment.</u>
	<p>a. Where there is a break in full-time education or training, the Chief Financial Officer will decide whether such a break can be ignored on the child's return to full-time education or training</p> <p>b. The Chief Financial Officer will have regard to the circumstances of each case within the guideline that the break should not generally extend beyond 12 months from the beginning of one academic year to the end of one academic year, or include periods of full-time employment of more then three months</p> <p>c. Where the gap extends beyond the 12 month limit as described above, the child must be able to clearly demonstrate a clear intention to return to full-time education or training and has not undertaken paid employment as an alternative career option to returning to fill-time education or training</p> <p>d. Where the Chief Financial Officer deems it appropriate to ignore a break in full-time education or training, the child's pension will be reinstated from the re-commencement of full-time education or training or such earlier date as the Chief Financial Officer deems appropriate based on the individual circumstance of the case.</p> <p>e. The exercise of this discretion will be reported to the Pensions Committee.</p>
10.	<u>Abatement (reduction) of pensions on re-employment</u>
	<p>Members of the Fund who commence re-employment or who return to Office after 31st March 1998 will be liable for an abatement in their pension in the circumstances described below.</p> <p>The abatement will be calculated in accordance with the provisions of Schedule 5 to the Local Government Pension Scheme Regulations 1995.</p> <p>Pensioner members who commence re-employment or return to Office in local government following retirement on medical grounds. or re-employment or return to Office with Haringey Council or its employing bodies in circumstances where the member has retired early with no percentage reduction to the retirement benefits will be subject to an abatement except in cases of Flexible Retirement agreed in accordance with Regulation 18.</p>

11.	Waiving of time limits
	The Council's policy is to waive time limits set within the Pension Scheme Regulations where it is satisfied that the individual could not have known of the requirement to make an election at the proper time.
12.	<u>Medical clearance to purchase Additional Pension (ARCs) Regulation 23 (Administration Regulations)</u>
	An application to purchase additional pension will only be accepted if the member makes a declaration that he/she is in reasonably good health and has not been seen by a medical practitioner within the last 12 months or otherwise where the member provides a report by a registered medical practitioner of the results of a medical examination undertaken at the member's own expense
13.	<u>Attributing salary bands</u>
	Salary bands are attributed on 1 st April based on basic annual pensionable pay plus variable pensionable pay over the last twelve months. New starters to be attributed a salary band on the first day of membership based on basic annual pensionable pay. That with the exception of back-dated pay awards to 1 st April, no variation will be made to a member's attributed salary band other than at each annual review date on 1 st April of each subsequent year. To ensure the smooth implementation of this change any variation to this policy is delegated to the Head of Human Resources subject to approval at the next available meeting of General Purposes Committee
14.	<u>Shared Cost Additional Voluntary Contribution Scheme</u>
	The Council's policy is not to provide a Shared Cost AVC scheme
Part 1.B Compensation Discretions	
Discretions exercised by Haringey Council in accordance with provisions of The Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2006 (as amended) and the Local Government (Discretionary Payments) Regulations 1996 as amended	
1.	Compensation for Redundancy
	Compensation on redundancy will be based on ; 1 weeks pay for each complete year of service up to a maximum of 20 years total service.
2.	Rate of Pay for Redundancy Purposes
	The redundancy payment is based on the actual weekly rate of pay at the relevant date. (This is usually but not always, the date notice is given).
Injury Allowances	
3.	An Injury allowance may be paid to an employee who sustains an injury or contracts a disease as a result of anything he/she was required to do in carrying out their work; and either:- Is certified as being permanently incapacitated and ceases employment. or Suffers a reduction in pay. In deciding on the amount of Injury Allowance payable, the Council takes into account

	<p>all the circumstances of the case.</p> <p>The maximum amount payable is 85% of Final Pay.</p> <p>Injury Allowances in payment are reviewed annually, and at age 65.</p> <p>Each case is referred for a decision to the Section 151 Officer acting under delegated authority.</p>
4.	Gratuity Payments
5.	<p>Gratuities for Non- Pensionable Service: Summary of current Policy:</p> <p>Gratuities are paid to retiring employees for service with the Council during which they were not eligible to join the Local Government Pension Scheme.</p> <p>Part Time employees who worked at least 15 hours per week for 35 weeks a year can count service up to 31/3/1987 for gratuity entitlement.</p> <p>Part Time employees who worked less 15 hours per week can count service up to 16/8/1993.</p> <p>Gratuity payments do not apply to casual employment</p> <p>The payments are calculated on 3.75% of Annual Pay for each year of gratuity service as described above.</p> <p>The employee can choose between a once off lump sum or an annuity payment.</p> <p>A Death Gratuity is also paid if an employee dies in Service.</p> <p>The Death Gratuity is paid to an employee's dependants. It is calculated on 3.75% of Annual Pay for all local government service up to 31/3/1987. It is payable to members of the Local Government Pension Scheme and non-scheme members alike.</p>
Part 2.A	
Councillor Members:	
1.	<p><u>Voluntary Early Retirement Gratuities for Non- Pensionable Service: Summary of current Policy:</u></p> <p>Gratuities are paid to retiring employees for service with the Council during which they were not eligible to join the Local Government Pension Scheme.</p> <p>Part Time employees who worked at least 15 hours per week for 35 weeks a year can count service up to 31/3/1987 for gratuity entitlement.</p> <p>Part Time employees who worked less 15 hours per week can count service up to 16/8/1993.</p> <p>Gratuity payments do not apply to casual employment</p> <p>The payments are calculated on 3.75% of Annual Pay for each year of gratuity service as described above.</p> <p>The employee can choose between a once off lump sum or an annuity payment.</p> <p>A Death Gratuity is also paid if an employee dies in Service.</p> <p>The Death Gratuity is paid to an employee's dependants. It is calculated on 3.75% of Annual Pay for all local government service up to 31/3/1987. It is payable to members of the Local Government Pension Scheme and non-scheme members alike.</p>
2.	Voluntary early retirement from age 55
	<p>The Council will not exercise its discretion to release retirement benefits early to councillor members who cease or have ceased to be a member of the Council age 50 and under 65</p>

	The Council will not exercise its discretion to waive the actuarial reduction for councillor members who cease to be a member of the Council and claim immediate payment of benefits
3.	Re-employed pensioners – Abatement of pensions (Regulation 109)
4.	The Council's policy is not to abate a pension in all cases except :- re-employment or return to Office in local government following retirement on medical grounds. or re-employment or return to Office with Haringey Council or its employing bodies in circumstances where the member has retired early with no percentage reduction to the retirement benefits
5.	4. Waiving of time limits
	That the time limits set within the Pension Scheme Regulations will be waived where the member could not have known of the requirement to make an election at the proper time.
6.	Waiving restriction on entry to the Fund Regulation 7 (9)
	The Council's policy is not to restrict re-entry to the Fund where a member has previously elected to opt out more than once
7.	

Important Note:

Nothing stated above confers any statutory rights or overrides the provisions of the Local Government Pension Scheme and Compensation Regulations⁵ or related legislation.

In the event of any dispute over your pension benefits, the appropriate legislation will prevail

For more information contact the Pensions Team at:-

Alexandra House 10 Station Road London N22 7TR

Tel Number 020 8489 5916

E-Mail Pensions.Mailbox@haringey.gov.uk

⁵ The main scheme regulations referred to are :-

The Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations 2007 (as amended)

The Local Government Pension Scheme (Administration) Regulations 2008 (as amended)

The Local Government Pension Scheme (Transitional Provisions) Regulations 2008 (as amended)

The Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2006 (as amended).

By virtue of paragraph(s) 1, 2 of Part 1 of Schedule 12A
of the Local Government Act 1972.

Document is exempt

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