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10 January 2018

To: All Councillors

As a Member or Substitute of the **Governance and Resources Committee**, please treat this as your summons to attend a meeting on **Thursday 18 January 2018 at 6.00pm in the Council Chamber, Town Hall, Matlock.**

Yours sincerely

A handwritten signature in black ink, appearing to be 'Sandra Lamb', written over a horizontal line.

Sandra Lamb
Head of Corporate Services

AGENDA

1. APOLOGIES/SUBSTITUTES

Please advise Democratic Services on 01629 761133 or e-mail committee@derbyshiredales.gov.uk of any apologies for absence and substitute arrangements.

2. APPROVAL OF MINUTES OF PREVIOUS MEETING

23 November 2017

3. PUBLIC PARTICIPATION

To enable members of the public to ask questions, express views or present petitions, **IF NOTICE HAS BEEN GIVEN**, (by telephone, in writing or by electronic mail) **BY NO LATER THAN 12 NOON OF THE WORKING DAY PRECEDING THE MEETING.**

4. INTERESTS

Members are required to declare the existence and nature of any interests they may have in subsequent agenda items in accordance with the District Council's Code of Conduct. Those interests are matters that relate to money or that which can be valued in money, affecting the Member her/his partner, extended family and close friends.

Interests that become apparent at a later stage in the proceedings may be declared at that time.

5. QUESTIONS PURSUANT TO RULE OF PROCEDURE NUMBER 15.

To answer questions from Members who have given the appropriate notice.

Page No.

6. EXTERNAL AUDIT

3 - 30

To receive a report on the annual audit of grant claims for 2016/17, the external audit plan for the 2017/18 accounts and information on the new auditors who will take over from 2018/19 accounts.

7. FEES AND CHARGES – 2018/19

31 - 67

To consider the implementation of the fees and charges recommended in Appendices 1-11 of the report with effect from 1 April 2018.

8. FRAUD PROSECUTION POLICY FOR COUNCIL TAX SUPPORT

68 - 76

To consider approval of the Draft Fraud Prosecution Policy for Council Tax Support.

9. UPDATE ON PREPARATION FOR THE GENERAL DATA PROTECTION REGULATION (GDPR)

77 - 86

To receive an update on progress against the General Data Protection Regulation (GDPR) Action Plan.

Members of the Committee - Councillors Deborah Botham, Albert Catt, Steve Flitter, Chris Furness (Vice Chairman), Alyson Hill, Neil Horton, Angus Jenkins, Tony Millward BEM, Jean Monks, Garry Purdy, Mike Ratcliffe, Lewis Rose, Mark Salt, Jacque Stevens (Chairman), Colin Swindell, John Tibenham, Jo Wild

Substitutes – Councillors Jason Atkin, Richard Bright, Jennifer Bower, Sue Bull, Sue Burfoot, David Chapman, Tom Donnelly, Ann Elliott, Helen Froggatt, Susan Hobson, Richard FitzHerbert, Vicky Massey-Bloodworth, Dermot Murphy, Joyce Pawley, Irene Ratcliffe, Philippa Tilbrook

GOVERNANCE AND RESOURCES COMMITTEE
18 JANUARY 2018

Report of the Head of Resources

EXTERNAL AUDIT

PURPOSE OF REPORT

This report provides information about:

- the annual audit of grant claims for 2016/17,
- the external audit plan for the 2017/18 accounts, and
- new auditors who will take over from 2018/19 accounts.

RECOMMENDATION

That the report be noted.

WARDS AFFECTED

None

STRATEGIC LINK

None

1 REPORT

- 1.1 The Council's external auditor, KPMG, has provided an annual report on the claims and returns that were certified for the Council for 2016/17. A copy of the letter is shown at Appendix 1. The external auditor has requested that it be brought to Members' attention.
- 1.2 The Council's external auditor, KPMG, has provided an external audit plan for the 2017/18 accounts. A copy of the plan is shown at Appendix 2. The external auditor has requested that it be brought to Members' attention.
- 1.3 In September 2016, Members of this committee agreed that the Council should opt into the appointing person arrangement for the appointment of external auditors from 2018/19 onwards. On 19th December 2017, the Council received formal notification that Mazars LLP have been appointed as the external auditor of Derbyshire Dales District Council from 2018/19. Mazars have recently contacted the Head of Resources to arrange a meeting to discuss plans for managing the transition from KPMG in the coming months. A planned transition should ensure minimum disruption.

2 RISK ASSESSMENT

2.1 Legal

There are no legal risks arising from this report.

2.2 Financial

The fees for external audit can be contained within the existing budget. The financial risk is therefore low.

3 OTHER CONSIDERATIONS

In preparing this report, the relevance of the following factors has also been considered: prevention of crime and disorder, equalities, environmental, climate change, health, human rights, personnel and property.

4 CONTACT INFORMATION

Karen Henriksen, Head of Resources
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5 ATTACHMENTS

Appendix 1 – Certification of Claims and Returns Annual Report 2016/17 Letter from KPMG

Appendix 2 – External Audit Plan 2017/18 from KPMG

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Karen Henriksen
Head of Resources
Derbyshire Dales District Council
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Derbyshire
DE4 3NN

Our ref DDDC JC/KS

Contact John Cornett
0116 256 6064

09 January 2018

Dear Karen

Derbyshire Dales District Council - Certification of claims and returns - annual report 2016/17

Public Sector Audit Appointments requires its external auditors to prepare an annual report on the claims and returns certified for each audited body. This letter is our annual report for the certification work we have undertaken for 2016/17.

In 2016/17 we carried out certification work on only one claim/return, the Housing Benefit Subsidy claim. The certified value of the claim was £13,204,017, and we completed our work and certified the claim on 28 November 2017.

Matters arising

Our certification work on Housing Subsidy Benefit claim included:

- agreeing standard rates, such as for allowances and benefit incomes, to the DWP Circular communicating the value of each rate for the year;
- sample testing of benefit claims to confirm that the entitlement had been correctly calculated and was supported by appropriate evidence;
- undertaking an analytical review of the claim form considering year-on-year variances and key ratios;
- confirming that the subsidy claim had been prepared using the correct benefits system version; and
- completing testing in relation to modified schemes payments, uncashed cheques and verifying the accurate completion of the claim form.

Our work did not identify any issues or errors and we certified the claim unqualified without amendment.

Consequently we have made no recommendations to the Council to improve its claims completion process. There were no recommendations made last year and there are no further matters to report to you regarding our certification work.

Certification work fees

Public Sector Audit Appointments set an indicative fee for our certification work in 2016/17 of £5,393. Our actual fee was the same as the indicative fee, and this compares to the 2015/16 fee for this claim of £5,393.

Yours sincerely

A handwritten signature in blue ink, appearing to read "J. Cornett", with a horizontal line underneath.

John Cornett
Engagement Lead
KPMG LLP

This report is addressed to the Council and has been prepared for the sole use of the Council. We take no responsibility to any member of staff acting in their individual capacities, or to third parties. We draw your attention to the Statement of Responsibilities of auditors and audited bodies, which is available on Public Sector Audit Appointment's website (www.psaa.co.uk).

External auditors do not act as a substitute for the audited body's own responsibility for putting in place proper arrangements to ensure that public business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

We are committed to providing you with a high quality service. If you have any concerns or are dissatisfied with any part of KPMG's work, in the first instance you should contact John Cornett, the engagement lead to the Authority, who will try to resolve your complaint. If you are dissatisfied with your response please contact the national lead partner for all of KPMG's work under our contract with Public Sector Audit Appointments Limited, Andrew Sayers, by email to andrew.sayers@kpmg.co.uk. After this, if you are still dissatisfied with how your complaint has been handled you can access PSAA's complaints procedure by emailing generalenquiries@psaa.co.uk, by telephoning 020 7072 7445 or by writing to Public Sector Audit Appointments Limited, 3rd Floor, Local Government House, Smith Square, London, SW1P 3HZ.



External Audit Plan 2017/2018

**Derbyshire Dales
District Council**

January 2018

Summary for Audit and Accounts Committee

Financial statements

There are no significant changes to the Code of Practice on Local Authority Accounting ("the Code") in 2017/18, which provides stability in terms of the accounting standards the Authority need to comply with. Despite this, the deadline for the production and signing of the financial statements has been significantly advanced in comparison to year ended 31 March 2017. This represents a significant change for Derbyshire Dales District Council and will need to be carefully managed in order to ensure the new deadlines are met. As a result we have recognised a significant risk in relation to this matter.

In order to meet the revised deadlines it will be essential that the draft financial statements and all 'prepared by client' documentation is available in line with agreed timetables. Where this is not achieved, there is a significant likelihood that the audit report will not be issued by 31 July 2018.

Materiality

Materiality for planning purposes has been set at **£750,000**.

We are obliged to report uncorrected omissions or misstatements other than those which are 'clearly trivial' to those charged with governance and this has been set at **£37,500**.

Significant risks

Those risks requiring specific audit attention and procedures to address the likelihood of a material financial statement error have been identified as:

- **Valuation of PPE** – Whilst the Authority operates a cyclical revaluation approach, the Code requires that all land and buildings be held at fair value. We will consider the way in which the Authority ensures that assets not subject to in-year revaluation are not materially misstated.
- **Pension Liabilities** – The valuation of the Authority's pension liability, as calculated by the Actuary, is dependent upon both the accuracy and completeness of the data provided and the assumptions adopted. We will review the processes in place to ensure the accuracy of data provided to the Actuary and consider the assumptions used in determining the valuation.
- **Faster Close** – As set out above, the timetable for the production of the financial statements has been significantly advanced with draft accounts having to be prepared by 31 May (2017: 30 June) and the final accounts signed by 31 July (2017: 30 September). We will work with the Authority in advance of our audit to understand the steps being taken to meet these deadlines and the impact on our work.

See pages 4 to 10 for more details

Summary for Audit and Accounts Committee (cont.)

Value for Money Arrangements work

Our risk assessment regarding your arrangements to secure value for money have identified the following VFM significant risk to date:

- **Financial resilience**– As a result of reductions in central government funding, and other pressures, the Authority continues to face similar financial pressures and uncertainties to those experienced by others in the local government sector. The Authority needs to have effective arrangements in place for managing its annual budget, generating income and identifying and implementing any savings required to balance its medium term financial plan.
- We will review the arrangements for assuring delivery of the Authority’s savings programme and review the delivery of the saving plans to date including any actions taken by the Authority where savings are not achieved in line with the plan. In addition, we will evaluate the arrangements the Authority have in place in identifying further savings for future years.
- We will update our assessment throughout the year should any issues present themselves and report against these in our ISA260. We will report on the results of the VFM audit through our ISA 260 Report. This will summarise any specific matters arising, and the basis for our overall conclusion. The key output from the work will be the VFM conclusion (i.e. our opinion on the Authority’s arrangements for securing VFM), which forms part of our audit report.
- **See pages 11 to 15 for more details**

Logistics

Our team is:

- John Cornett – Director
- Katie Scott – Manager
- Rachit Babbar – Assistant Manager

More details are in **Appendix 2**.

Our work will be completed in four phases from November 2017 to July 2018 and our key deliverables are this Audit Plan, an Interim Letter (if applicable) and a Report to Those Charged With Governance as outlined on **page 18**.

Our fee for the 2017/18 audit is £38,295 (£38,295 2016/2017) see **page 17**. This fee is in line with the scale fees published by PSAA.

Introduction

Background and Statutory responsibilities

This document supplements our Audit Fee Letter 2017/18 presented to you in April 2017, which also sets out details of our appointment by Public Sector Audit Appointments Ltd (PSAA).

Our statutory responsibilities and powers are set out in the Local Audit and Accountability Act 2014, the National Audit Office's Code of Audit Practice and the PSAA Statement of Responsibilities.

Our audit has two key objectives, requiring us to audit/review and report on your:

- 01 | Financial statements :**
Providing an opinion on your accounts. We also review the Annual Governance Statement and Narrative Report and report by exception on these; and
- 02 | Use of resources:**
Concluding on the arrangements in place for securing economy, efficiency and effectiveness in your use of resources (the value for money conclusion).

The audit planning process and risk assessment is an on-going process and the assessment and fees in this plan will be kept under review and updated if necessary. Any change to our identified risks will be reported to the Audit Committee.

Financial Statements Audit

Our financial statements audit work follows a four stage audit process which is identified below. Appendix 1 provides more detail on the activities that this includes. This report concentrates on the Financial Statements Audit Planning stage of the Financial Statements Audit.



Value for Money Arrangements Work

Our Value for Money (VFM) Arrangements Work follows a six stage process which is identified below. Page 11 provides more detail on the activities that this includes. This report concentrates on explaining the VFM approach for the 2017/18 and the findings of our VFM risk assessment.



Financial statements audit planning

Financial Statements Audit Planning

Our planning work takes place during November 2017 to January 2018. This involves the following key aspects:

- Determining our materiality level;
- Risk assessment;
- Identification of significant risks;
- Consideration of potential fraud risks;
- Identification of key account balances in the financial statements and related assertions, estimates and disclosures;
- Consideration of management's use of experts; and
- Issuing this audit plan to communicate our audit strategy.

Risk assessment

Auditing standards require us to consider two standard risks for all organisations. We are not elaborating on these standard risks in this plan but consider them as a matter of course in our audit and will include any findings arising from our work in our ISA 260 Report.

01

Management override of controls

Management is typically in a powerful position to perpetrate fraud owing to its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Our audit methodology incorporates the risk of management override as a default significant risk. In line with our methodology, we carry out appropriate controls testing and substantive procedures, including over journal entries, accounting estimates and significant transactions that are outside the normal course of business, or are otherwise unusual.

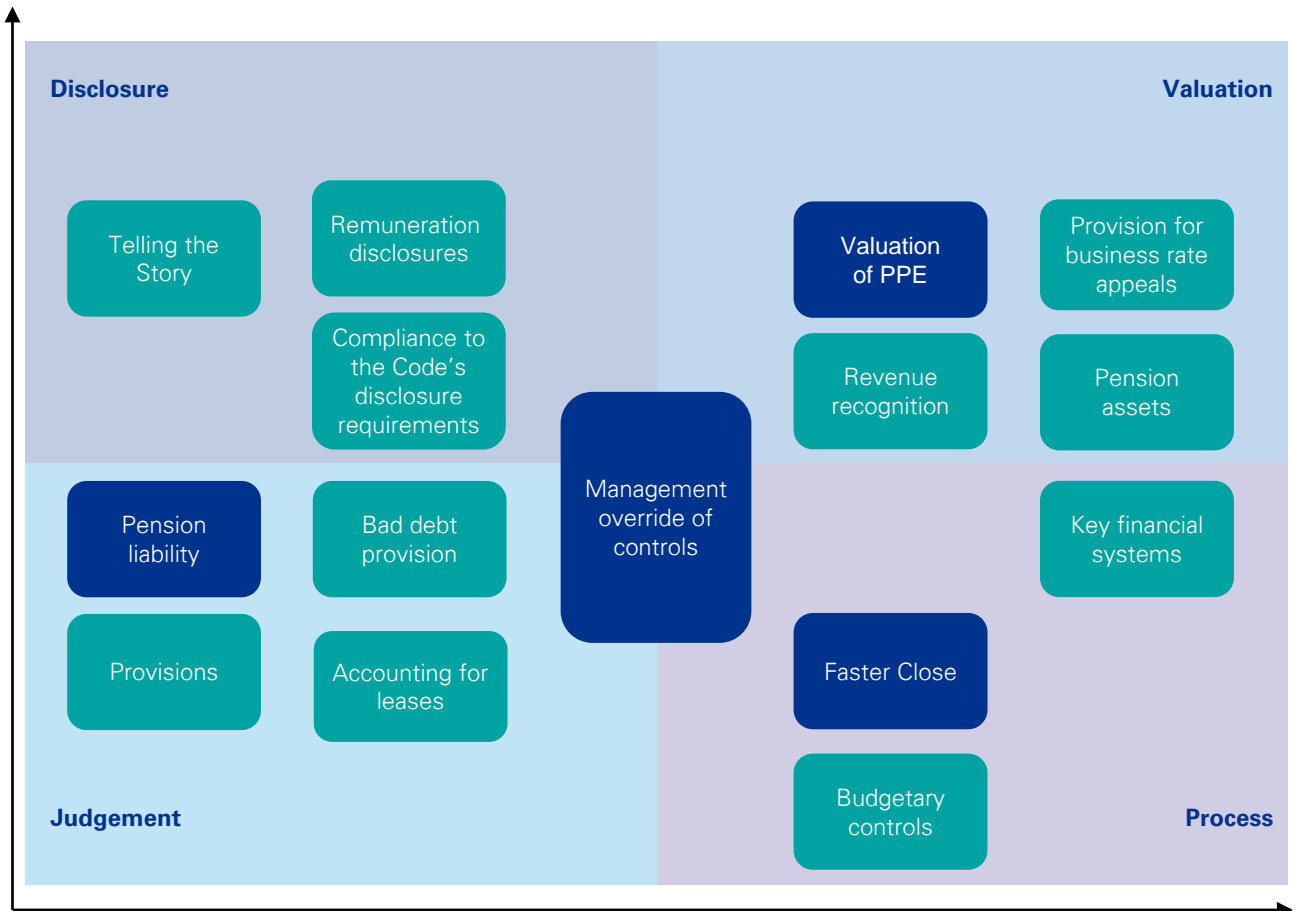
02

Fraudulent revenue recognition

We do not consider this to be a significant risk for local authorities as there are limited incentives and opportunities to manipulate the way income is recognised. We therefore rebut this risk and do not incorporate specific work into our audit plan in this area over and above our standard fraud procedures.

Financial statements audit planning (cont.)

The diagram below identifies significant risks and other areas of audit focus, which we expand on overleaf. The diagram also identifies a range of other areas considered by our audit approach.



Keys: ■ Significant risk ■ Example other areas considered by our approach

Financial statements audit planning (cont.)

Significant Audit Risks

Those risks requiring specific audit attention and procedures to address the likelihood of a material financial statement error in relation to the Authority.

Risk: Valuation of PPE

The Code requires that where assets are subject to revaluation, their year end carrying value should reflect the appropriate fair value at that date. The Authority has adopted a rolling revaluation model which sees all land and buildings revalued over a five year cycle. As a result of this, however, individual assets may not be revalued for four years.

This creates a risk that the carrying value of those assets not revalued in year differs materially from the year end fair value.

Approach: We will review the approach that the Authority has adopted to assess the risk that assets not subject to valuation are materially misstated and consider the robustness of that approach.

In addition, we will consider movement in market indices between revaluation dates and the year end in order to determine whether these indicate that fair values have moved materially over that time.

Financial statements audit planning (cont.)

Significant Audit Risks (cont.)

Risk: Pension Liabilities

The net pension liability represents a material element of the Authority's balance sheet. The Authority is an admitted body of Derbyshire Pension Fund which had its last triennial valuation completed as at 31 March 2016. This forms an integral basis of the valuation as at 31 March 2018.

The valuation of the Local Government Pension Scheme relies on a number of assumptions, most notably around the actuarial assumptions, and actuarial methodology which results in the Authority's overall valuation.

There are financial assumptions and demographic assumptions used in the calculation of the Authority's valuation, such as the discount rate, inflation rates, mortality rates etc. The assumptions should also reflect the profile of the Authority's employees, and should be based on appropriate data. The basis of the assumptions is derived on a consistent basis year to year, or updated to reflect any changes.

There is a risk that the assumptions and methodology used in the valuation of the Authority's pension obligation are not reasonable. This could have a material impact on the net pension liability accounted for in the financial statements.

Approach:

As part of our work we will review the controls that the Authority has in place over the information sent directly to the Scheme Actuary. We will also liaise with the auditors of the Pension Fund in order to gain an understanding of the effectiveness of those controls operated by the Pension Fund. This will include consideration of the process and controls with respect to the assumptions used in the valuation. We will also evaluate the competency, objectivity and independence of Hymans Robertson.

We will review the appropriateness of the key assumptions included within the valuation with the use of a KPMG Actuary. Our Actuary will also review the methodology applied in the valuation by Hymans Robertson. As a result of our 2016/17 external audit, we raised a recommendation regarding management review of the actuarial assumptions. We will follow up on this as part of our work in 2017/18.

In addition, we will review the overall Actuarial valuation and consider the disclosure implications in the financial statements.

Financial statements audit planning (cont.)

Significant Audit Risks (cont.)

Risk: Faster Close

In prior years, the Authority has been required to prepare draft financial statements by 30 June and then final signed accounts by 30 September. For years ending on and after 31 March 2018 however, revised deadlines apply which require draft accounts by 31 May and final signed accounts by 31 July.

These changes represent a significant change to the timetable that the Authority has previously worked to. The time available to produce draft accounts has been reduced by one month and the overall time available for completion of both accounts production and audit is two months shorter than in prior years.

In order to meet the revised deadlines, the Authority may need to make greater use of accounting estimates. In doing so, consideration will need to be given to ensuring that these estimates remain valid at the point of finalising the financial statements. In addition, there are a number of logistical challenges that will need to be managed. These include:

- Ensuring that any third parties involved in the production of the accounts (including valuers, actuaries) are aware of the revised deadlines and have made arrangements to provide the output of their work in accordance with this;
- Revising the closedown and accounts production timetable in order to ensure that all working papers and other supporting documentation are available at the start of the audit process;
- Ensuring that the Audit Committee meeting schedules have been updated to permit signing in July; and
- Applying a shorter paper deadline to the July meeting of the Audit Committee in order to accommodate the production of the final version of the accounts and our ISA 260 report.

In the event that the above areas are not effectively managed there is a significant risk that the audit will not be completed by the 31 July deadline.

There is also an increased likelihood that the Audit Certificate (which confirms that all audit work for the year has been completed) may be issued separately at a later date whilst work is on-going in relation to the Authority's Whole of Government Accounts return. This is not a matter of concern and is not seen as a breach of deadlines.

Approach: We will continue to liaise with officers in preparation for our audit in order to understand the steps that the Authority is taking to ensure it meets the revised deadlines. We will also look to advance audit work into the interim visit in order to streamline the year end audit work.

Where there is greater reliance upon accounting estimates we will consider the assumptions used and challenge the robustness of those estimates.

Financial statements audit planning (cont.)

Materiality

We are required to plan our audit to determine with reasonable confidence whether or not the financial statements are free from material misstatement. An omission or misstatement is regarded as material if it would reasonably influence the user of financial statements. This therefore involves an assessment of the qualitative and quantitative nature of omissions and misstatements.

Generally, we would not consider differences in opinion in respect of areas of judgement to represent 'misstatements' unless the application of that judgement results in a financial amount falling outside of a range which we consider to be acceptable.

For the Authority, materiality for planning purposes has been set at £750,000 which equates to 2 percent of gross expenditure.

We design our procedures to detect errors in specific accounts at a lower level of precision.

Authority Prior Year Gross Expenditure: £37.547 million

Materiality

£750,000

2% of Expenditure

(2016/17: £700,000,
1.9%)



Financial statements audit planning (cont.)

Reporting to the Audit Committee

Whilst our audit procedures are designed to identify misstatements which are material to our opinion on the financial statements as a whole, we nevertheless report to the Audit Committee any unadjusted misstatements of lesser amounts to the extent that these are identified by our audit work.

Under ISA 260(UK&I) 'Communication with those charged with governance', we are obliged to report uncorrected omissions or misstatements other than those which are 'clearly trivial' to those charged with governance. ISA 260 (UK&I) defines 'clearly trivial' as matters that are clearly inconsequential, whether taken individually or in aggregate and whether judged by any quantitative or qualitative criteria.

In the context of the Authority, we propose that an individual difference could normally be considered to be clearly trivial if it is less than £37,500.

If management has corrected material misstatements identified during the course of the audit, we will consider whether those corrections should be communicated to the Audit Committee to assist it in fulfilling its governance responsibilities.

We will report:



Non-Trivial corrected audit misstatements



Non-trivial uncorrected audit misstatements



Errors and omissions in disclosure
(Corrected and uncorrected)

Value for money arrangements work

VFM audit approach

The Local Audit and Accountability Act 2014 requires auditors of local government bodies to be satisfied that the authority 'has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources'.

This is supported by the Code of Audit Practice, published by the NAO in April 2015, which requires auditors to 'take into account their knowledge of the relevant local sector as a whole, and the audited body specifically, to identify any risks that, in the auditor's judgement, have the potential to cause the auditor to reach an inappropriate conclusion on the audited body's arrangements.'

Overall criterion

In all significant respects, the audited body had proper arrangements to ensure it took properly informed decisions and deployed resources to achieve planned and sustainable outcomes for taxpayers and local people.

The VFM approach is fundamentally unchanged from that adopted in 2016/17 and the process is shown in the diagram below. The diagram overleaf shows the details of the sub-criteria for our VFM work.



Value for money arrangements work (cont.)

Value for Money sub-criterion

Informed decision making

Proper arrangements:

- Acting in the public interest, through demonstrating and applying the principles and values of sound governance.
- Understanding and using appropriate and reliable financial and performance information to support informed decision making and performance management.
- Reliable and timely financial reporting that supports the delivery of strategic priorities.
- Managing risks effectively and maintaining a sound system of internal control.

Sustainable resource deployment

Proper arrangements:

- Planning finances effectively to support the sustainable delivery of strategic priorities and maintain statutory functions.
- Managing and utilising assets to support the delivery of strategic priorities.
- Planning, organising and developing the workforce effectively to deliver strategic priorities.

Working with partners and third parties

Proper arrangements:

- Working with third parties effectively to deliver strategic priorities.
- Commissioning services effectively to support the delivery of strategic priorities.
- Procuring supplies and services effectively to support the delivery of strategic priorities.

Value for money arrangements work (cont.)

VFM audit stage



VFM audit risk assessment

Audit approach

We consider the relevance and significance of the potential business risks faced by all local authorities, and other risks that apply specifically to the Authority. These are the significant operational and financial risks in achieving statutory functions and objectives, which are relevant to auditors' responsibilities under the *Code of Audit Practice*.

In doing so we consider:

- The Authority's own assessment of the risks it faces, and its arrangements to manage and address its risks;
- Information from the Public Sector Auditor Appointments Limited VFM profile tool;
- Evidence gained from previous audit work, including the response to that work; and
- The work of other inspectorates and review agencies.



Linkages with financial statements and other audit work

Audit approach

There is a degree of overlap between the work we do as part of the VFM audit and our financial statements audit. For example, our financial statements audit includes an assessment and testing of the Authority's organisational control environment, including the Authority's financial management and governance arrangements, many aspects of which are relevant to our VFM audit responsibilities.

We have always sought to avoid duplication of audit effort by integrating our financial statements and VFM work, and this will continue. We will therefore draw upon relevant aspects of our financial statements audit work to inform the VFM audit.



Identification of significant risks

Audit approach

The Code identifies a matter as significant '*if, in the auditor's professional view, it is reasonable to conclude that the matter would be of interest to the audited body or the wider public. Significance has both qualitative and quantitative aspects.*'

If we identify significant VFM risks, then we will highlight the risk to the Authority and consider the most appropriate audit response in each case, including:

- Considering the results of work by the Authority, inspectorates and other review agencies; and
- Carrying out local risk-based work to form a view on the adequacy of the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources.

Value for money arrangements work (cont.)

VFM audit stage



Assessment of work by other review agencies, and Delivery of local risk based work

Audit approach

Depending on the nature of the significant VFM risk identified, we may be able to draw on the work of other inspectorates, review agencies and other relevant bodies to provide us with the necessary evidence to reach our conclusion on the risk.

We will also consider the evidence obtained by way of our financial statements audit work and other work already undertaken.

If evidence from other inspectorates, agencies and bodies is not available and our other audit work is not sufficient, we will need to consider what additional work we will be required to undertake to satisfy ourselves that we have reasonable evidence to support the conclusion that we will draw. Such work may include:

- Additional meetings with senior managers across the Authority;
- Review of specific related minutes and internal reports;
- Examination of financial models for reasonableness, using our own experience and benchmarking data from within and outside the sector.



Concluding on VFM arrangements

Audit approach

At the conclusion of the VFM audit we will consider the results of the work undertaken and assess the assurance obtained against each of the VFM themes regarding the adequacy of the Authority's arrangements for securing economy, efficiency and effectiveness in the use of resources.

If any issues are identified that may be significant to this assessment, and in particular if there are issues that indicate we may need to consider qualifying our VFM conclusion, we will discuss these with management as soon as possible. Such issues will also be considered more widely as part of KPMG's quality control processes, to help ensure the consistency of auditors' decisions.



Reporting

Audit approach

On the following page, we report the results of our initial risk assessment.

We will report on the results of the VFM audit through our ISA 260 Report. This will summarise any specific matters arising, and the basis for our overall conclusion.

The key output from the work will be the VFM conclusion (i.e. our opinion on the Authority's arrangements for securing VFM), which forms part of our audit report.

Value for money arrangements work (cont.)

Significant VFM Risks

Those risks requiring specific audit attention and procedures to address the likelihood that proper arrangements are not in place to deliver value for money.

Risk: **Financial resilience**

The Authority's Medium Term Financial Strategy (approved November 2017) identified the need to make savings of £1.7 million by 2020/21. The Authority had a Corporate Savings target of £1m for the period 1 April 2014 to 31 March 2017, out of which the Authority delivered savings of approximately £1.1m, which is £100k in excess of the £1m target. Considering the increased pressure of reduced government funding in the forthcoming years, further savings will be challenging.

The current forecast shows that the Authority will deliver savings of £0.27m in 2017/18 with a budgeted savings target of £0.63 million for 2018/19. The approved budget includes individual proposals to support the delivery of the overall savings requirement.

Further savings of £1 million will be required over the period 2019/20 –2021/22 to principally address future reductions to local authority funding alongside service cost and demand pressures. As a result, the need for savings will continue to have a significant impact on the Authority's financial resilience.

Approach: As part of our additional risk based work, we will review the controls the Authority has in place to ensure financial resilience, specifically that the Medium Term Financial Plan has duly taken into consideration factors such as funding reductions, salary and general inflation, demand pressures, restructuring costs and sensitivity analysis given the degree of variability in the above factors.

VFM Sub-criterion: This risk is related to the following Value For Money sub-criterion

- Informed decision making;
- Sustainable resource deployment; and
- Working with partners and third parties.

Other matters

Whole of government accounts (WGA)

We are required to issue an assurance statement to the National Audit Office confirming the income, expenditure, asset and liabilities of the Authority. Deadlines for completion of this for 2017/18 have not yet been confirmed.

Elector challenge

The Local Audit and Accountability Act 2014 gives electors certain rights. These are:

- The right to inspect the accounts;
- The right to ask the auditor questions about the accounts; and
- The right to object to the accounts.

As a result of these rights, in particular the right to object to the accounts, we may need to undertake additional work to form our decision on the elector's objection. The additional work could range from a small piece of work where we interview an officer and review evidence to form our decision, to a more detailed piece of work, where we have to interview a range of officers, review significant amounts of evidence and seek legal representations on the issues raised.

The costs incurred in responding to specific questions or objections raised by electors is not part of the fee. This work will be charged in accordance with the PSAA's fee scales.



Other matters

Reporting and communication

Reporting is a key part of the audit process, not only in communicating the audit findings for the year, but also in ensuring the audit team are accountable to you in addressing the issues identified as part of the audit strategy. Throughout the year we will communicate with you through meetings with the Finance team and the Audit Committee. Our communication outputs are included in Appendix 1.

Independence and Objectivity

Auditors are also required to be independent and objective. Appendix 3 provides more details of our confirmation of independence and objectivity.

Audit fee

Our Audit Fee Letter 2017/2018 presented to you in June 2017 first set out our fees for the 2017/18 audit. This letter also set out our assumptions. We have not considered it necessary to seek approval for any changes to the agreed fees at this stage.

Should there be a need to charge additional audit fees then this will be agreed with the s.151 Officer and PSAA. If such a variation is agreed, we will report that to you in due course.

The planned audit fee for 2017/18 is £38,295, which hasn't changed from 2016/2017 fees (£38,295).

Appendix 1:

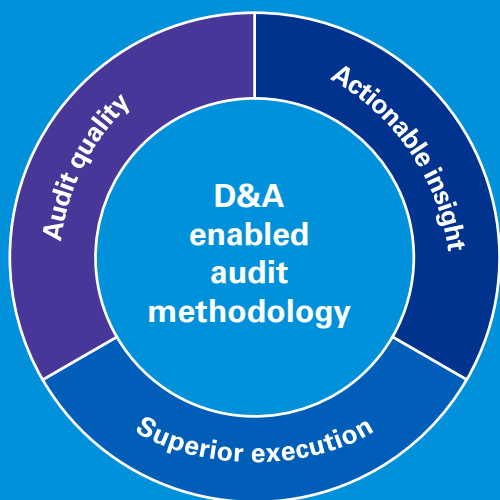
Key elements of our financial statements audit approach

Driving more value from the audit through data and analytics

Technology is embedded throughout our audit approach to deliver a high quality audit opinion. Use of Data and Analytics (D&A) to analyse large populations of transactions in order to identify key areas for our audit focus is just one element. Data and Analytics allows us to:

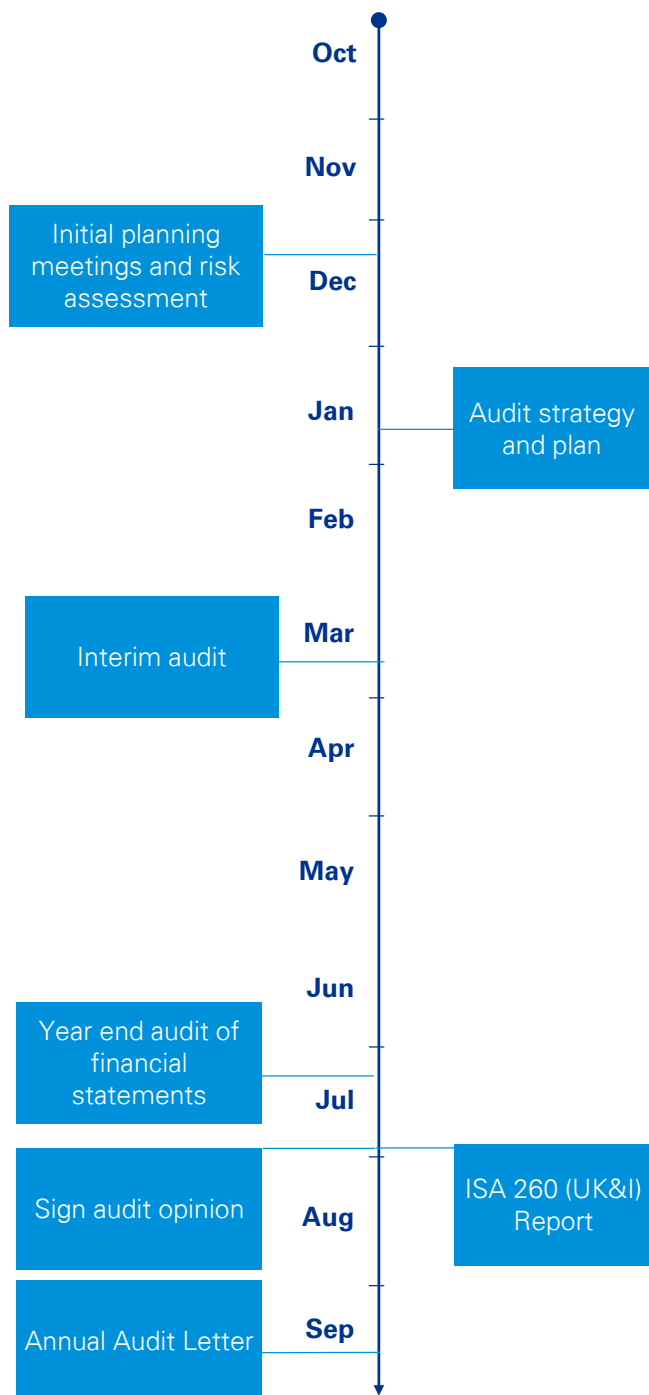
- Obtain greater understanding of your processes, to automatically extract control configurations and to obtain higher levels assurance.
- Focus manual procedures on key areas of risk and on transactional exceptions.
- Identify data patterns and the root cause of issues to increase forward-looking insight.

We anticipate using data and analytics in our work around key areas where applicable.



Communication

Continuous communication involving regular meetings between Audit Committee, Senior Management and audit team.



Appendix 1:

Key elements of our financial statements audit approach (cont.)

Audit workflow

Planning

- Determining our materiality level;
- Risk assessment;
- Identification of significant risks;
- Consideration of potential fraud risks;
- Identification of key account balances in the financial statements and related assertions, estimates and disclosures;
- Consideration of managements use of experts; and
- Issuing this audit plan to communicate our audit strategy.

Control evaluation

- Understand accounting and reporting activities;
- Evaluate design and implementation of selected controls;
- Test operating effectiveness of selected controls; and
- Assess control risk and risk of the accounts being misstated.

Substantive testing

- Plan substantive procedures;
- Perform substantive procedures; and
- Consider if audit evidence is sufficient and appropriate.

Completion

- Perform completion procedures;
- Perform overall evaluation;
- Form an audit opinion; and
- Audit Committee reporting.



Appendix 2:

Audit team

Your audit team has been drawn from our specialist public sector assurance department.



John Cornett
Director

T: 0116 256 6064
E: John.Cornett@kpmg.co.uk

'My role is to lead our team and ensure the delivery of a high quality, valued added external audit opinion. I will be the main point of contact for the Audit Committee and Chief Executive.'



Katie Scott
Manager

T: 0121 232 3632
E: Katie.Scott@kpmg.co.uk

'I provide quality assurance for the audit work and specifically any technical accounting and risk areas. I will work closely with the Director to ensure we add value. I will liaise with the Head of Resources and other Heads of Service.'



Rachit Babbar
Assistant Manager

T: 0121 232 3118
E: Rachit.Babbar2@kpmg.co.uk

'I will be responsible for the on-site delivery of our work and will supervise the work of our audit assistants.'

Appendix 3:

Independence and objectivity requirements

ASSESSMENT OF OUR OBJECTIVITY AND INDEPENDENCE AS AUDITOR OF DERBYSHIRE DALES DISTRICT COUNCIL

Professional ethical standards require us to provide to you at the planning stage of the audit a written disclosure of relationships (including the provision of non-audit services) that bear on KPMG LLP's objectivity and independence, the threats to KPMG LLP's independence that these create, any safeguards that have been put in place and why they address such threats, together with any other information necessary to enable KPMG LLP's objectivity and independence to be assessed.

In considering issues of independence and objectivity we consider relevant professional, regulatory and legal requirements and guidance, including the provisions of the Code of Audit Practice, the provisions of Public Sector Audit Appointments Ltd's ('PSAA's') Terms of Appointment relating to independence and the requirements of the FRC Ethical Standard and General Guidance Supporting Local Audit (Auditor General Guidance 1 – AGN01) issued by the National Audit Office ('NAO').

This Appendix is intended to comply with this requirement and facilitate a subsequent discussion with you on audit independence and addresses:

- General procedures to safeguard independence and objectivity;
- Independence and objectivity considerations relating to the provision of non-audit services; and
- Independence and objectivity considerations relating to other matters.

General procedures to safeguard independence and objectivity

KPMG LLP is committed to being and being seen to be independent. As part of our ethics and independence policies, all KPMG LLP partners, Audit Directors and staff annually confirm their compliance with our ethics and independence policies and procedures. Our ethics and independence policies and procedures are fully consistent with the requirements of the FRC Ethical Standard. As a result we have underlying safeguards in place to maintain independence through:

- Instilling professional values
- Communications
- Internal accountability
- Risk management
- Independent reviews.

We are satisfied that our general procedures support our independence and objectivity.

Confirmation of audit independence

We confirm that as of the date of this report, in our professional judgment, KPMG LLP is independent within the meaning of regulatory and professional requirements and the objectivity of the Audit Director and audit staff is not impaired.

This report is intended solely for the information of the Audit Committee of the authority and should not be used for any other purposes.

We would be very happy to discuss the matters identified above (or any other matters relating to our objectivity and independence) should you wish to do so.



KPMG LLP





BACK TO AGENDA

kpmg.com/uk



This report is addressed to the Authority and has been prepared for the sole use of the Authority. We take no responsibility to any member of staff acting in their individual capacities, or to third parties. We draw your attention to the Statement of Responsibilities of auditors and audited bodies, which is available on Public Sector Audit Appointment's website (www.psa.co.uk).

External auditors do not act as a substitute for the audited body's own responsibility for putting in place proper arrangements to ensure that public business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

We are committed to providing you with a high quality service. If you have any concerns or are dissatisfied with any part of KPMG's work, in the first instance you should contact John Cornett, the engagement lead to the Authority, who will try to resolve your complaint. If you are dissatisfied with your response please contact the national lead partner for all of KPMG's work under our contract with Public Sector Audit Appointments Limited, Andrew Sayers, by email to Andrew.Sayers@kpmg.co.uk. After this, if you are still dissatisfied with how your complaint has been handled you can access PSAA's complaints procedure by emailing generalenquiries@psaa.co.uk by telephoning 020 7072 7445 or by writing to Public Sector Audit Appointments Limited, 3rd Floor, Local Government House, Smith Square, London, SW1P 3HZ.

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CREATE: CRT086281A

GOVERNANCE AND RESOURCES COMMITTEE
18 JANUARY 2018

Joint report of the Heads of Community and Environmental, Regulatory and Corporate Services

FEES AND CHARGES – 2018/19

PURPOSE OF REPORT

This report details recommendations in respect of fees and charges in relation to Community and Environmental Services, Leisure, Stall Markets, Environmental Health, Licensing and Corporate Services

RECOMMENDATION

That the fees and charges recommended in Appendices 1 – 11 of the report are approved and implemented with effect from 1 April 2018.

WARDS AFFECTED

All

STRATEGIC LINK

The Council charges reasonable fees to cover the cost of services that are provided to make progress in delivering its Aims and Priorities.

1 BACKGROUND

- 1.1 The Committee is asked to consider an annual review of the fees and charges for services provided across the Council.
- 1.2 It is proposed that the majority of fees are increased with effect from 1st April 2018 by approximately 3%, with VAT applied, (current rate 20%) and rounded up or down as appropriate. Any proposals to freeze fees for 2018/19 are detailed in the relevant appendix.

Appendices 1 – 11 contain schedules of the existing and recommended charges.

2 REPORT

2.1 Community and Environmental Services

Appendix 1 details the existing and proposed fees and charges for Pest Control and Stray Dog Service. The Stray Dog service is currently provided under contract by a privately run animal boarding kennel, Crowfoot Kennels.

Appendix 2 details the existing and recommended fees and charges for waste and recycling collection services.

Appendix 3 details the existing and recommended fees and charges in respect of cemeteries and burials.

Appendix 4 details the existing and recommended fees and charges in respect of farmer's markets and room hire at the Agricultural Business Centre. It should be noted that now the lease negotiations have concluded with Bagshaws, the charges for vehicle washing and hire of pens and ring will transfer to Bagshaws and removed from the council's fees and charges.

Appendix 5 details the existing fees and charges and those recommended for approval with effect from 1st April 2018 in respect of stall markets. To help with the retention of current traders and to support with attracting new ones, the recommendation is to freeze the hire of stalls for the coming financial year.

Appendix 9 details the existing fees and charges and those recommended for approval with effect from 1st April 2018 in respect of parks/recreation ground leisure services.

Appendix 10 outlines the proposed fees and charges recommended to come into effect from 1st April 2018 in Leisure Services.

In order to stay competitive in the market it is recommended council approve the following:

To again freeze the price of Fitness Freedom, Gym, Climbing and Swimming memberships. A price freeze will help with the retention of current members and support a competitive fee structure.

Matlock Bath Illuminations

The fees for Matlock Bath Illuminations will be discussed and agreed by the Illuminations working group.

Appendix 11 outlines fees relating permits, passes and season tickets, which had previously been included in the Council's fees and charges summary pages for information only, but had not been subject to annual revision. They had instead been considered in independent reviews of parking policy. Following a meeting of the Council's Community and Environment Committee in December 2017, it was resolved that each, with the exception of the annual Residents Free Parking Concession Badge, would now be subject to annual increases, with effect from April 2019. (C&E Minute 242/1 refers).

2.2 Corporate Services

Appendix 6 details the current fees and those recommended for the various streams of Corporate Services. The schedule includes elements that have not been updated for some time.

In terms of Local Land Charges, the basic level of fee is recommended to remain unchanged in order to maintain the current level of market share with the private sector. The level of fees charged by the District Council must also accord with the Local Authorities (England) (Charges for Property Searches) Regulations 2008. The

Regulations specify that the charge made in connection with a property search must not amount to more than the actual cost of providing the service. No increase is proposed for this next financial year to maintain market share and to comply with the charging regulations.

The appendix also incorporates fees to recover officer time spent in the preparation of Planning Obligations, other legal agreements and street naming and numbering. The increase in fees for the support services are not linked to the increase in inflation. They fees reflect the actual time spent undertaking particular tasks that have not been updated for some time.

No change is proposed in relation to public rights of way as an updated fee schedule was agreed in 2016/17.

A new nil charge is recommended to cover Community Asset Transfers. This is where a local community group or parish council undertakes to take on a responsibility of the District Council perhaps a service or building e.g. sports pavilion or public convenience. In such cases legal fees will not be recovered.

2.3 Regulatory Services

Appendix 7 details the existing fees and charges and, those recommended for approval with effect from 1st April 2018 in respect of food hygiene, private sector housing and private water supplies.

A new fee has been proposed in relation to the desktop risk assessment of private water supplies. The lower fee level reflects the reduced officer time required for this form of risk assessment.

Appendix 8 details the existing fees and charges and, those recommended for approval with effect from 1st April 2018 in respect of licensing.

The majority of fees in respect of Animal Welfare Licensing, Miscellaneous Licensing and Taxi Licensing are proposed to be increased by 5% in order to reduce the subsidy in this area. The Licensing Review highlighted this as an area of concern and recommended above inflation increases for 3 years to address the issue. This is now the second year for which these increases have been proposed. An increase of 10% has been proposed for street trading consents as these have not increased since 2014/15.

If the proposed increases to the Taxi Licensing fees are approved, the information must be published in at least one local newspaper for a period of 28 days. All Taxi and Private Hire Vehicle Owner/Operators licensed by the District Council must also be informed of any proposed increases to the fees. Any relevant objections received must be reported back to a meeting of this Committee within 2 months, for consideration.

No increase has been applied to fees in respect of Gambling as the current levels cover the cost of the service. Fees for applications made under the Licensing Act 2003 in respect of alcohol, entertainment and late night refreshment are set centrally by Government.

3 RISK ASSESSMENT

3.1 Legal

Section 19 of the Local Government (Miscellaneous Provisions) Act 1976 enables the Council to provide and charge for recreational facilities in its area.

Section 93 of the Local Government Act 2003 enables the Council to charge for a discretionary service where the recipient agrees to its provision.

The risk in relation to the report's recommendations is therefore low.

3.2 Financial

The income resulting from the recommended revised fees and charges will be included in the draft revenue spending proposals for the financial year 2017/2018 to be considered at the 2nd March 2017 meeting of the full Council. The proposed increases of 3% and 5% are higher than the current level of inflation. However, the additional income that this increase will generate plays an important part in balancing the Council's budget given the cut in Government funding that is proposed for 2017/18.

As some fees have been frozen (e.g. stall market rents and leisure memberships) and others increased by 3% and 5%, it is hoped that customer resistance to the proposed fees will not be significant.

The financial risk is therefore assessed as low.

4 OTHER CONSIDERATIONS

In preparing this report, the relevance of the following factors has also been considered: prevention of crime and disorder, equalities, environmental, climate change, health, human rights, personnel and property.

5 CONTACT INFORMATION

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6 BACKGROUND PAPERS

None

7 ATTACHMENTS

Schedule of Fees

Appendix 1	Pest and Dog Control
Appendix 2	Waste – Household and Commercial
Appendix 3	Cemeteries
Appendix 4	Agricultural Business Centre
Appendix 5	Stall Markets
Appendix 6	Corporate Services
Appendix 7	Environmental Health
Appendix 8(a)(b)(c)	Licensing
Appendix 9	Parks & Recreation Grounds
Appendix 10	Leisure Services
Appendix 11	Car Parks

PEST AND DOG CONTROL

PEST CONTROL			
DOMESTIC PREMISES	Existing Charge 2017-2018 inclusive VAT	Proposed Charge 2018-2019 exclusive of 20% VAT	Proposed Charge 2018-2019 inclusive of 20% VAT and rounded
50% concession charges to those in receipt of housing benefit or Council tax benefit who are also aged 65 and over. The concession applies to one treatment from each category per financial year.			
	(concessions in brackets) £	(concessions in brackets) £	(concessions in brackets) £
Rats Charge: up to 3 visits	26.00 (13.00)	22.33 (11.17)	26.80 (13.40)
Mice Charge: up to 3 visits	52.00 (26.00)	44.67 (22.33)	53.60 (26.80)
Wasps Charge: per visit	64.90 (32.45)	55.75 (27.88)	66.90 (33.45)
Cockroaches Charge: up to 4 visits	77.90 (38.95)	66.88 (33.46)	80.25 (40.15)
Ants Charge: per visit	64.90 (32.45)	55.71 (27.88)	66.85 (33.45)
Bedbugs Charge: up to 2 visits	64.92 (32.46)	66.88 (33.46)	80.25 (40.15)
Fleas Charge: per visit	64.90 (32.45)	55.71 (27.88)	66.86 (33.45)
Non public health pests Charge: up to 2 visits	84.20 (42.10)	72.29 (36.17)	86.75 (43.40)
Advice Only charge per visit	15.50 (no concession)	13.33 (no concession)	16.00 (no concession)

PEST CONTROL			
COMMERCIAL PREMISES	Existing Charge 2017-2018 inclusive VAT £	Proposed Charge 2018-2019 exclusive of 20% VAT £	Proposed Charge 2018-2019 inclusive of 20% VAT and rounded £
Rats and Mice (includes one revisit to remove bait)	138.70 per hour (minimum charge)	119.08	142.90
Insect Pests	69.80 per hour (minimum charge)	59.92	71.90

Note: Rats and Mice and Insect Pests

Commercial premises are liable for a minimum charge equal to 1 hour.

Where treatment takes more than 1 hour additional whole hours are charged at the hourly rate and part hours are charged pro rata in 15 minute bands.

DOG CONTROL	Existing Charge 2017-2018 £	Proposed Charge 2018-2019 £ Outside the scope of VAT
These charges are plus Vet's Fees if necessary, and VAT on Vet's Fees.		
STRAY DOGS Penalty for stray dogs collected or returned by Dog Warden	57.20	58.95
Above penalty charge plus kennel fees as follows:		
Each day or part day	14.80 Daily kennel fee (or part day)	15.25 Daily kennel fee (or part day)

WASTE – HOUSEHOLD

The following fees are outside the scope of VAT

HOUSEHOLD WASTE	Existing Charge 2017-18 £ (concessions in brackets)	Proposed Charge 2018-19 £ (concessions in brackets)
50% concession charges to those in receipt of housing benefit or Council tax benefit who are also aged 65 and over. The concession applies to one bulky and one electrical collection per financial year.		
Up to 3 items	20.30 (10.15)	20.95 (10.45)
Up to 6 items	33.00 (16.50)	34.00 (17.00)
Electrical item One item	17.40 (8.70)	17.95 (8.95)
Electrical items 2-3 items	23.10 (11.55)	23.80 (11.90)
COMPOSTING	Existing Charge 2017-18 £	Proposed Charge 2018-19 £
Supply of 240 litre wheeled bin (Collection free thereafter)	25.00	25.75
WHEELED BINS FOR NEW PROPERTIES		
140 litre grey wheeled bin (green bin given free if possible with grey bin)	20.00	20.60
240 litre grey wheeled bin (green bin given free if possible with grey bin)	25.00	25.75
WHEELED BINS –REPLACEMENTS		
140 litre grey wheeled bin replacement.	20.00	20.60
240l grey wheeled bin replacement (if qualify)	25.00	25.75

240l green wheeled bin replacement	15:00	15.45
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ABANDONED SHOPPING TROLLEYS		
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Return of shopping trolley	36.95	38.05
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TRADE WASTE	Existing Charge 2017-2018	Proposed Charge 2018-2019
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GREEN SACKS		
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Per pack of 25	65.50	67.50
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WHEELED BINS		
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Commercial Per lift:	1100 litre capacity	17.50	18.05
	660 litre capacity	12.00	12.40
	360 litre capacity	8.00	8.25
	240 litre capacity	6.40	6.60

Commercial Recycling:	240 litre capacity	3.40	3.50
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Schools & Not-for-profit Organisations		
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NB Collection charge only per lift:	1100 litre capacity	8.90	9.20
	660 litre capacity	7.60	7.85
	360 litre capacity	5.45	5.60
	240 litre capacity	5.15	5.30

CEMETERIES

These charges apply to purchasing the Exclusive Right of Burial (including ashes) before or after death of a resident in the Derbyshire Dales District Council area and in the case of a stillborn child where one of the parents was resident at the time of interment.

Double Fees

Where the Exclusive Right of Burial is purchased for a non-resident of the Derbyshire Dales, fees for all services will be doubled ie for all interments; for the Right to Erect a Memorial; for the right to fix plaques or reserve spaces in a Garden of Remembrance; for the erection of memorials and for additional inscriptions. The fees will not be doubled where the Exclusive Right of Burial was purchased at the single fee at an earlier date. The appropriate Officer of the Council has the discretion to waive these double fees when there are grounds to do so, i.e. past residency in the District or other connections.

(NB: All fees for cemeteries fall outside the scope of VAT, with the exception of Memorial plaques)

EXCLUSIVE RIGHT OF BURIAL	Existing Charge 2017/2018 £	Proposed Charge 2018/2019 £
Earthen Graves		
For the exclusive right of burial for a period not exceeding 100 years:		
a) grave size 2.4m x 1.2m	606.45	624.65
b) grave size 2.4m x 2.4m	1140.75	1175.00
Garden of Remembrance		
For the exclusive right of burial of cremated remains for a period not exceeding 100 years, in an earthen grave not exceeding 450mm x 600mm	195.20	201.10

INTERMENTS

The fees indicated:

- a) include the digging of the grave;
- b) apply only where the interment is made between the hours of:
 - 9:30am – 3.30pm, Mondays – Thursdays;
 - 9.30am – 3pm, Fridays (excluding Bank and public holidays)';
 - or on the certificate of a Coroner or Registered Medical Practitioner that immediate interment is necessary.
- c) Apply provided that the interment is made within fifteen minutes of the time arranged with Derbyshire Dales District Council. If not, an additional charge of **£14.85** (£14.40 in 2017/18) is payable⁴per fifteen minutes

INTERMENT IN ANY GRAVE	Existing Charge 2017/2018 £	Proposed Charge 2018/2019 £
All of the following fees for cemeteries fall outside the scope of VAT)		
a) of the body of a stillborn child or of a child whose age at the time of death did not exceed one month .	No charge	No charge
b) of the body of a child whose age at the time of death exceeded one month but did not exceed 16 years .	107.75	111.00
c) of the body of a person whose age at the time of death exceeded 16 years .	680.85	701.30
Interment in existing vault or bricked grave	Daywork rates apply	Daywork rates apply
Interment of cremated remains	143.40	147.70
Turfing of grave after interment on request	45.10	46.45
SCATTERING OF ASHES		
In the case of purchased graves, or in the Garden of Remembrance: Fee for right to scatter ashes	50.35	51.90
LONG-TERM MEMORIALS IN GARDENS OF REMEMBRANCE		
Please Note: Within the designated lawn sections, only one stone vase or block is permitted per plot, not exceeding 200mm in height and 200mm in width.		
Right to Erect a Memorial on a grave for cremated remains with respect to which an exclusive right of burial has been granted	65.50	67.50

LONG-TERM MEMORIALS IN GARDENS OF REMEMBRANCE	Existing Charge 2017/2018 £	Proposed Charge 2018/2019 £
Supply of a memorial plaque (150mm x 75mm) at ground level including fixing	65.50 plus cost of plaque & VAT on the plaque	67.50 plus cost of plaque & VAT on the plaque

Supply of a stone slab level with the surrounding ground for the fixing of a memorial plaque including installation	83.85 (no VAT)	86.40
Supply of a plaque 150mm x 75mm for the memorial wall, including fee for space and fixing	65.50 plus cost of plaque & VAT on the plaque	67.50 plus cost of plaque & VAT on the plaque
Reservation of up to 3 plaque spaces under the first plaque on the memorial wall (fee per space)	17.00	17.50
Permission for erection of a vase not exceeding 300mm in height, including first inscription	65.50	67.50
Permission for kerb or border stones enclosing a space not exceeding 450mm x 600mm including first inscription	65.50	67.50
Permission for each inscription after the first on vases, kerbs, border stones, etc.	49.85	51.35
LONG-TERM MEMORIALS ON EARTHEN GRAVES		
Please Note: Within the designated lawned sections, the only long-term memorial permitted on a grave is a single headstone.		
Right to Erect a Memorial on a grave in respect of which an exclusive right of burial has been granted	161.80	166.65
Permission for a memorial headstone not exceeding 1 metre in height and 900mm in width, and including the cost of the foundation already provided	233.40	240.40
Permission for a memorial headstone not exceeding 1 metre in height and 900mm in width, in those areas where no concrete foundation is provided	75.60	77.90

LONG-TERM MEMORIALS ON EARTHEN GRAVES	Existing Charge 2017/2018 £	Proposed Charge 2018/2019 £
Permission for a flat stone or tablet, level with surrounding ground not exceeding 2.4m x 1.2m, including first inscription	79.95	82.35
Permission for kerb or border stones enclosing a space not exceeding 2.4m x 1.2m, including first inscription	137.80	141.95
Permission for a vase not exceeding 300 mm in height, including first inscription	65.5	67.50
Permission for each inscription after the first	49.85	51.35
ASSISTED BURIALS		
Standard Charge (Minimum)	447.55	461.00
RECORD SEARCHES		
Record Searches	15.45	15.95

AGRICULTURAL BUSINESS CENTRE

Livestock Markets and Farmers' Markets	Existing Charge 2017-2018 inclusive VAT £	Proposed Charges 2018-2019 exclusive 20% VAT £	Proposed Charges 2018-2019 inc. of 20% VAT & rounded £
Farmers' Markets			
Farmers' Market Stalls			
4.5 foot stall	16.00	13.75	16.50
6 foot stall	20.30	17.42	20.90
9 foot stall (Standard)	31.70	27.21	32.65
12 foot stall	40.50	34.75	41.70
2 foot extension table	4.30	3.71	4.45
Farmers' Market Parking			
Parking for Farmers' Market Traders (per vehicle)	3.90	3.35	4.00
Room Hire			
Conference Room			
Hire per Day	238.95	205.28	246.35
Hire per Half Day	123.80	106.36	127.65
Hire per Hour	40.15	34.50	41.40
Hire per Evening/Weekend	20% applied to charges for half day/full day		
Maximum discount for non-commercial local organisations 40%			
Meeting Room 1			
Hire per Day	123.80	106.36	127.65
Hire per Half Day	63.85	54.86	65.85
Hire per Hour	20.20	17.35	20.80
Hire per Evening/Weekend	20% applied to charges for half day/full day		
Maximum discount for non-commercial local organisations 40%			
Meeting Room 2 & 3			
Hire per Day	62.30	53.52	64.20
Hire per Half Day	32.25	27.71	33.25
Hire per Hour	12.15	10.44	12.55
Hire per Evening/Weekend	20% applied to charges for half day/full day		
Maximum discount for non-commercial local organisations 40%			
Concourse			
Hire per Day	238.95	205.28	246.35
Hire per Half Day	123.80	106.36	127.65
Hire per Hour	40.15	34.50	41.40
Hire per Evening/Weekend	20% applied to charges for half day/full day		
Maximum discount for non-commercial local organisations 40%			

STALL MARKETS

(All Stall Market charges are exempt from VAT)

	Existing Charge 2017/18 £	Proposed Charge 2018/19 £
Bakewell Market		
9ft Stall	26.30	26.30
12ft Stall	34.20	34.20
Butcher's Lorry	77.20	77.20
Fast Food Catering Trailer	38.50	38.50
Fish Van	23.00	23.00
Hot Drinks Trailer	34.20	34.20
Charges per additional foot	3.90	3.90
Wirksworth Market		
Stall	10.00	10.00
Ashbourne Market		
Stall	10.00	10.00
Charges per additional foot	3.20	3.20
Matlock Market		
Large Internal cabin	181.20	181.20
Greengrocer (external cabin)	240.20	240.20
Small Internal Cabin	102.30	102.30
Butcher (Cabin)	102.30	102.30

	Existing Charge 2017/18 £	Proposed Charge 2018/19 £
CASUAL TRADERS		
(stall fee as above to be added to this fee)	2.80	2.80
CHARITY MARKET STALL – NOT FOR PROFIT ORGANISATIONS		
Hire of stall	8.90	8.90
TRADER PARKING		
Parking for Stall Market Traders (per vehicle)	3.80	3.80

Corporate Services

LOCAL LAND CHARGES

Charge	Existing 2017/18	Proposed 2018/19
Official Search Fee (LLC1 + Con29R)	£128.80	£128.80
LLC1 only	£31.00	£31.00
Con29R	£94.80	£94.80
Con 29O (per question)	£12.00	£12.00
Additional Parcel of Land	£13.20	£13.20
Written enquiries (solicitors own questions)	£14.40	£14.40
Personal Search of the Register	£0	£0

LEGAL

Charge	Existing 2017/18	Proposed 2018/19
Authorising proof of life for overseas pensioners	£25	£26
Planning Obligations -S.106 Fees	£480 minimum and £65 p/h after 4 hours	£550 plus £65 p/h after 4 hours
Planning Obligations S.106 Discharge	£480 fixed fee	£360
Planning Obligations S.106 Deed of Variation	£480 fixed fee	£360
Easements, Covenants and one off Deeds	£200	£350
Commercial Licences to occupy Council Land	£200	£250
Event Licences to occupy Council Land for community benefit	£50	£75
Leases and renewals	Time taken x hourly rate	£350 plus £65 p/h after 5 hours
Licences to assign, sublet, carry out works under a Lease	£250	£300
Sales of Council Land, Sales by Land by Tender and Sales of Land by Auction	Maximum of 1.5% of the sale price (subject to minimum of £350)	Maximum of 1.5% of the sale price (subject to minimum of £450)
Transfer of land for affordable housing at nil consideration in exchange for nomination rights	£495	£500 and £65 p/h after 5 hours

Charge	Existing 2017/18	Proposed 2018/19
Community Asset Transfers	Time taken x hourly rate	Nil charge
Footpath Diversion Orders	<p><u>Unopposed Order</u> Preparation of Order £1,450 Plan £160 Actual advertising costs £700 (estimate) Total £2,310</p> <p><u>Opposed Orders</u> £2310 (As above) plus Consultant's fee at £65 per hour for time spent:</p> <ul style="list-style-type: none"> • dealing with objections, representations and associated correspondence • negotiating to resolve objections • submitting the order to the Planning Inspectorate where objections are maintained and preparing the statement of case • liaison with the Planning Inspectorate and representing the Council in the determination of the case by means of a hearing, public inquiry or written representations. 	<p><u>Unopposed Order</u> Preparation of Order £1,450 Plan £160 Actual advertising costs £700 (estimate) Total £2,310</p> <p><u>Opposed Orders</u> £2310 (As above) plus Consultant's fee at £65 per hour for time spent:</p> <ul style="list-style-type: none"> • dealing with objections, representations and associated correspondence • negotiating to resolve objections • submitting the order to the Planning Inspectorate where objections are maintained and preparing the statement of case • liaison with the Planning Inspectorate and representing the Council in the determination of the case by means of a hearing, public inquiry or written representations.

ROAD CLOSURES

Charge	Existing 2016/17	Proposed 2017/18
Events where there is a charge for participation or for spectators	£55	£60
Events that primarily benefit businesses or other commercial organisations	£55	£60
Carnivals/fetes or any other events that raise funds through collections/donations	£20.50	£21
Remembrance/well dressing or other commemorative parades	£0	£0

STREET NAMING AND NUMBERING

Charge	Existing 2017/18 (No VAT Payable)	Proposed 2018/19																					
Allocate a house name, rename or remove a house name to an existing property Change a company name on a property Allocate a house number, renumber or remove a house number of an existing property	£51.50	£53																					
Naming or renaming of new streets and numbering or renumbering new / existing properties on that street	£155 Plus numbering charge per property and nameplates charge	£159																					
Naming of new streets at residents request	£309 Plus nameplates charge	£318																					
Naming and numbering of new properties or properties on an existing street:																							
<table border="0"> <tr> <td>1 property</td> <td>£77</td> <td>£79</td> </tr> <tr> <td>2 – 5 properties</td> <td>£103</td> <td>£106</td> </tr> <tr> <td>6 – 10 properties</td> <td>£154.50</td> <td>£159</td> </tr> <tr> <td>11 – 25 properties</td> <td>£206</td> <td>£212</td> </tr> <tr> <td>26 – 50 properties</td> <td>£257.50</td> <td>£265</td> </tr> <tr> <td>51 – 100 properties</td> <td>£412</td> <td>£424</td> </tr> <tr> <td>101+ properties</td> <td>£772.50</td> <td>£794</td> </tr> </table>	1 property	£77	£79	2 – 5 properties	£103	£106	6 – 10 properties	£154.50	£159	11 – 25 properties	£206	£212	26 – 50 properties	£257.50	£265	51 – 100 properties	£412	£424	101+ properties	£772.50	£794		
1 property	£77	£79																					
2 – 5 properties	£103	£106																					
6 – 10 properties	£154.50	£159																					
11 – 25 properties	£206	£212																					
26 – 50 properties	£257.50	£265																					
51 – 100 properties	£412	£424																					
101+ properties	£772.50	£794																					
Division of Properties – same as numbering of new properties (and based on number of properties created including the original)	As per numbering of new properties	No Change																					
Confirmation of address to solicitors / conveyancers / occupiers or owners (<i>Royal Mail – external confirmation</i>)	£25.75	£27																					
Renumbering of scheme following development re-plan (after notification of numbering scheme issued)	£103 + £10.50 per property	£106 + £11																					
Address issued / confirmation when replacement property built (as the original address will have been removed following the demolition as address may be different to original property) reactivation of address	£51.50 per property	£53																					

Charge	Existing 2017/18 (No VAT Payable)	Proposed 2018/19
1 st Set of Nameplates erected for each new Street	For each street: £232 If one nameplate required £335 If two nameplates required	£239
For each additional nameplate that is required to be erected at other junctions and entrances onto the new street	£103	£106
Challenges / requests / revisions to existing street naming and numbering schemes Confirm minimum charge	£25.75 per hour	£27 minimum charge
Rectification of existing address / postcode issues where no change involved Confirm minimum charge	£25.75 per hour	£27 minimum charge

ENVIRONMENTAL HEALTH

FOOD HYGIENE	Existing Charge 2017-2018 inclusive VAT £	Proposed Charge 2018-2019 exclusive of 20% VAT £	Proposed Charge 2018-2019 inclusive of 20% VAT (where applicable) and rounded £
FOOD HYGIENE COURSES Basic Food Hygiene Course - Charge per Candidate	88.60	76.25	91.50
FOOD PREMISES REGISTER Photocopying of Register Per entry Whole Register	3.90 958.95	3.33 823.33	4.00 988.00
HEALTH CERTIFICATES Standard Charge (VAT not applicable)	42.25	N/A	43.50
HOUSING (VAT not applicable)			
HOUSES IN MULTIPLE OCCUPATION HMO Licensing	455.80	N/A	470.00
HOUSING ENFORCEMENT NOTICES Housing Act 2004 sections 11 & 12 Improvement Notice	252.85	N/A	260.00

HOUSING ENFORCEMENT NOTICES (VAT not applicable)			
Housing Act 2004 sections 20 & 21 Prohibition Order	252.85	N/A	260.00
Housing Act 2004 sections 28 & 29 Hazard Awareness Notice	252.85	N/A	260.00
Housing Act 2004 section 40 Emergency Remedial Action	252.85	N/A	260.00
Housing Act 2004 section 43 Emergency Prohibition Order	252.85	N/A	260.00
Housing Act 1985 section 265 Demolition Order	252.85	N/A	260.00
PRIVATE WATER SUPPLIES (VAT not applicable)			
Risk Assessment	384.85	N/A	396.00
Desktop Risk Assessment	New charge	N/A	165.00
Sampling Visit	52.00	N/A	54.00
Investigation	84.00	N/A	86.50
Granting an authorisation	39.40	N/A	40.50
Analysing a sample under Regulation 10	Lab Charge	Lab Charge	Lab Charge
Analysing a check monitoring sample	Lab Charge	Lab Charge	Lab Charge
Analysing an audit monitoring sample	Lab Charge	Lab Charge	Lab Charge

ANIMAL WELFARE & MISCELLANEOUS LICENSING

(The following fees fall outside the scope of VAT with the exception of Vets' Fees)

An average increase of 5% is proposed for the following fees:

ANIMAL WELFARE	Existing Charge 2017-2018 £	Proposed Charge 2018-2019 rounded + inclusive of VAT where applicable £
<p>Animal Boarding Establishments Act 1963</p> <p>New application for licence to operate a boarding establishment</p> <p>Renewal of licence to operate a boarding establishment</p>	<p style="text-align: center;">140.00</p> <p style="text-align: center;">Plus Vet Fees and VAT on Vets Fees and arrangement fee of 16.00 + VAT</p> <p style="text-align: center;">98.00</p> <p style="text-align: center;">Plus Vet Fees and VAT on Vets Fees and arrangement fee of 16.00 + VAT</p>	<p style="text-align: center;">147.00</p> <p style="text-align: center;">Plus Vet Fees and VAT on Vets Fees and arrangement fee of 17.00 + VAT</p> <p style="text-align: center;">103.00</p> <p style="text-align: center;">Plus Vet Fees and VAT on Vets Fees and arrangement fee of 17.00 + VAT</p>
<p>Pet Animals Act 1951</p> <p>New application for licence to operate a retail pet shop</p> <p>Licence to operate a retail pet shop</p>	<p style="text-align: center;">140.00</p> <p style="text-align: center;">Plus Vet Fees and VAT on Vets Fees and arrangement fee of 16.00 + VAT</p> <p style="text-align: center;">98.00</p> <p style="text-align: center;">Plus Vet Fees and VAT on Vets Fees and arrangement fee of 16.00 + VAT</p>	<p style="text-align: center;">147.00</p> <p style="text-align: center;">Plus Vet Fees and VAT on Vets Fees and arrangement fee of 17.00 + VAT</p> <p style="text-align: center;">103.00</p> <p style="text-align: center;">Plus Vet Fees and VAT on Vets Fees and arrangement fee of 17.00 + VAT</p>
<p>Riding Establishment Acts 1964 and 1970</p> <p>New application for licence to operate a riding establishment</p> <p>Renewal of licence to operate a riding establishment</p>	<p style="text-align: center;">150.00</p> <p style="text-align: center;">Plus annual Vet Fees and VAT on Vets Fees and arrangement fee of 16.00 + VAT</p> <p style="text-align: center;">120.00</p> <p style="text-align: center;">Plus annual Vet Fees and VAT on Vets Fees and arrangement fee of 16.00 + VAT</p>	<p style="text-align: center;">158.00</p> <p style="text-align: center;">Plus annual Vet Fees and VAT on Vets Fees and arrangement fee of 17.00 + VAT</p> <p style="text-align: center;">125.00</p> <p style="text-align: center;">Plus annual Vet Fees and VAT on Vets Fees and arrangement fee of 17.00 + VAT</p>

ANIMAL WELFARE	Existing Charge 2017-2018 £	Proposed Charge 2018-2019 rounded + inclusive of VAT where applicable £
<p>Dangerous Wild Animals Act 1976</p> <p>New application for licence to keep a dangerous wild animal as defined in Schedule</p> <p>Renewal of licence to keep a dangerous wild animal as defined in Schedule</p>	<p>160.00 Plus Vet Fees and VAT on Vets Fees and arrangement fee of 16.00 + VAT</p> <p>134.00 Plus Vet Fees and VAT on Vets Fees and arrangement fee of 16.00 + VAT</p>	<p>168.00 Plus Vet Fees and VAT on Vets Fees and arrangement fee of 17.00 + VAT</p> <p>140.00 Plus Vet Fees and VAT on Vets Fees and arrangement fee of 17.00 + VAT</p>
<p>Breeding of Dogs Act 1973</p> <p>New application for licence to operate a dog breeding establishment</p> <p>Renewal of licence to operate a dog breeding establishment</p>	<p>140.00 Plus Vet Fees and VAT on Vets Fees and arrangement fee of 16.00 + VAT</p> <p>98.00 Plus Vet Fees and VAT on Vets Fees and arrangement fee of 16.00 + VAT</p>	<p>147.00 Plus Vet Fees and VAT on Vets Fees and arrangement fee of 17.00 + VAT</p> <p>103.00 Plus Vet Fees and VAT on Vets Fees and arrangement fee of 17.00 + VAT</p>
<p>Zoo Licensing Act 1981</p> <p>Licence to operate a Zoo</p>	<p>292.00 Plus annual Vet Fees and VAT on Vets Fees and arrangement fee of 16.00 + VAT</p>	<p>310.00 Plus annual Vet Fees and VAT on Vets Fees and arrangement fee of 17.00 + VAT</p>

MISCELLANEOUS	Existing Charge 2017-2018	Proposed Charge 2018-2019 (VAT not applicable)
Local Government (Miscellaneous Provisions) Act 1982 as amended by Local Government Act 2003 Registration of Persons and Premises to allow Practice of Acupuncture, Semi-Permanent Skin Colouring, Cosmetic Piercing and Electrolysis	<p style="text-align: center;">78.00</p> <p style="text-align: center;">(separate registrations required for person and premises)</p>	<p style="text-align: center;">82.00</p> <p style="text-align: center;">(separate registrations required for person and premises)</p>
Local Government (Miscellaneous Provisions) Act 1982 Licence to Operate a Sex Establishment Licence to Operate a Sex Entertainment Venue	<p style="text-align: center;">1,925.00</p> <p style="text-align: center;">1,925.00</p>	<p style="text-align: center;">2,020.00</p> <p style="text-align: center;">2,020.00</p>
Local Government (Miscellaneous Provisions) Act 1982 Street Trading Consent	<p style="text-align: center;">50.00</p>	<p style="text-align: center;">55.00</p>
Public Health Acts Amendment Act 1907 Licence to Operate Pleasure Boats Pleasure Boat and Vessel Licence	<p style="text-align: center;">36.00</p> <p style="text-align: center;">36.00</p>	<p style="text-align: center;">38.00</p> <p style="text-align: center;">38.00</p>
Scrap Metal Dealers Act 2013 Site Licence (3 years) – New/Renewal Site Licence (3 years) – Variation Collectors Licence (3 years)	<p style="text-align: center;">297.00</p> <p style="text-align: center;">140.00</p> <p style="text-align: center;">166.00</p>	<p style="text-align: center;">312.00</p> <p style="text-align: center;">147.00</p> <p style="text-align: center;">175.00</p>

Hackney Carriage and Private Hire – Taxi Licensing

(All of these fees fall outside the scope of VAT). An average increase of 5% is proposed for the following fees:

	Existing Charge 2017/2018	Proposed Charge 2018/2019
Private Hire Operator's Licence - (Renewable every 5 years)		
Application Fee	£420.00 new fee set 1st October 2015. Due to change in legislation.	£440.00
Criminal Record Disclosure (Basic)	Fee set by Disclosure and Barring Service (DBS) or Disclosure Scotland.	(DDDC will charge an admin fee if assisting – see Driver's Licence below).
** Operator will only need a basic criminal record check, if not a licensed driver with the District Council and have a current Enhanced Disclosure Certificate.		
Vehicle Licence (Renewable every year)		
Hackney Carriage Licence Application Fee	£313.00	£328.00
Private Hire Vehicle Licence	£313.00	£328.00
Vehicle FULL Re-test (3 or more items requiring attention)	£63.00	£66.00
Vehicle MINOR re-test (2 items or less requiring attention)	£29.50	£31.00
Refund of vehicle test if vehicle sold or licence is surrendered within 6 months of being licensed	£62.00	£65.00
Vehicle Transfer	£31.00	£33.00
Meter Test (if seal is broken – requiring checking at Testing Depot)	£31.00	£33.00
Vehicle Licence (miscellaneous charges)		
Breaking an Appointment (without 24 hours notification)	£31.00	£33.00
Trailer and Top Box Test	£31.00	£33.00
Driver's Licence (Renewable every 3 years)		
Application for new/renewal of Driver's Licence	£168.00 (3 year renewals introduced in 2015).	£176.00
DVLA Check (every year)	£8.00 required every year. Fee set by checking company.	£8.00
DBS Enhanced Criminal Records Check (due every 3 years)	DBS Fee of £44.00 + £10.00 Admin Fee (Derbyshire County Council) + £2.10 DDDC Admin Fee.	DBS Fee of £44.00 + tbc Admin Fee (Derbyshire County Council) + £2.20 DDDC Admin Fee.

Hackney Carriage and Private Hire – Taxi Licensing

	Existing Charge 2017/2018	Proposed Charge 2018/2019
Driver's Knowledge Test/Resit	£31.00	£33.00
Driver's Knowledge Test Cancellation Fee	£10.00	£10.00
Sundries/Replacement		
	Prices include VAT	
Driver's Badge	£3.35	£3.50
Driver's Badge Holder	£3.35	£3.50
Council Door Stickers (for front doors)	£10.00	£11.00
Licence plate for rear of vehicle	£9.00	£10.00
Licence plate fixings for rear licence plate	£2.25	£2.50
Licence plate for inside windscreen	£6.70	£7.00
Plastic wallet for windscreen plate	£1.65	£1.75
Duplicate licence (paper copy)	£11.00	£11.00 (no change)

GAMBLING LICENSING

(The following fees fall outside the scope of VAT). It is proposed that the following fees for applications made during the period 1st April 2018 - 31st March 2019 are frozen.

GAMBLING ACT 2005 PREMISES LICENCES APPLICATIONS	Maximum Fees prescribed by regulations (Gambling Act 2005)	Existing Charge 2017/18	Proposed Charge 2018/2019 plus %age and Rounded
Small Casino	£	£	£
New application	8,000.00	£6,980.00	£6,980.00
1 st Annual Fee ***	50% of annual fee	£2,300.00	£2,300.00
Annual Fee	5,000.00	£4,600.00	£4,600.00
Variation	4,000.00	£3,420.00	£3,420.00
Transfer	1,800.00	£1,450.00	£1,450.00
Reinstatement	1,000.00	£1,000.00 (max)	£1,000.00 (max)
Provisional Statement	8,000.00	£7,230.00	£7,230.00
Licence for Provisional Statement Holders	3,000.00	£2,628.00	£2,628.00
Large Casino			
New application	10,000.00	£8,545.00	£8,545.00
1 st Annual Fee ***	50% of annual fee	£4,273.00	£4,273.00
Annual Fee	10,000.00	£8,546.00	£8,546.00
Variation	5,000.00	£4,223.00	£4,223.00
Transfer	2,150.00	£1,710.00	£1,710.00
Reinstatement	2,150.00	£1,710.00	£1,710.00
Provisional Statement	10,000.00	£8,415.00	£8,415.00
Licence for Provisional Statement Holders	5,000.00	£4,223.00	£4,223.00
Bingo Club			
New application	3,500	£3,023.00	£3,023.00
1 st Annual Fee ***	50% of annual fee	£440.00	£440.00
Annual Fee	1,000	£880.00	£880.00
Variation	1,750	£1,510.00	£1,510.00
Transfer	1,200	£1,005.00	£1,005.00
Reinstatement	1,200	£1,005.00	£1,005.00

*** 1st Annual Fee is due 30 days after licence is granted, and annual fee is due on anniversary date of grant

GAMBLING ACT 2005 PREMISES LICENCES APPLICATIONS	Maximum Fees prescribed by regulations (Gambling Act 2005)	Existing Charge 2017/18	Proposed Charge 2018/2019 plus %age and Rounded
Bingo Club (cont'd)			
Provisional Statement	3,500	£2,890.00	£2,890.00
Licence for Provisional Statement Holders	1,200	£1,005.00	£1,005.00
Betting Premises (excluding tracks)			
New application	3,000.00	£2,370.00	£2,370.00
1 st Annual Fee ***	50% of annual fee	£263.00	£263.00
Annual Fee	600.00	£526.00	£526.00
Variation	1,500.00	£1,180.00	£1,180.00
Transfer	1,200.00	£920.00	£920.00
Reinstatement	1,200.00	£920.00	£920.00
Provisional Statement	3,000.00	£2,370.00	£2,370.00
Licence for Provisional Statement Holders	1,200.00	£920.00	£920.00
Betting Tracks			
New application	2,500.00	£1,970.00	£1,970.00
1st Annual Fee ***	50% of annual fee	£395.00	£395.00
Annual Fee	1,000.00	£790.00	£790.00
Variation	1,250.00	£1,050.00	£1,050.00
Transfer	950.00	£790.00	£790.00
Reinstatement	950.00	£790.00	£790.00
Provisional Statement	2,500.00	£1,970.00	£1,970.00
Licence for Provisional Statement Holders	950.00	£825.00	£825.00
Family Entertainment Centre (FEC)			
New application	2,000.00	£1,575.00	£1,575.00
1 st Annual Fee ***	50% of annual fee	£329.00	£329.00
Annual Fee	750.00	£658.00	£658.00

*** 1st Annual Fee is due 30 days after licence is granted, and annual fee is due on anniversary date of grant thereafter.

GAMBLING ACT 2005 PREMISES LICENCES APPLICATIONS	Maximum Fees prescribed by regulations (Gambling Act 2005)	Existing Charge 2017/18	Proposed Charge 2018/2019 plus %age and Rounded
Family Entertainment Centre (FEC)			
Variation	1,000.00	£790.00	£790.00
Transfer	50.00	£50.00 (max)	£50.00 (max)
Reinstatement	950.00	£790.00	£790.00
Provisional Statement	2,000.00	£1,577.00	£1,577.00
Licence for Provisional Statement Holders	950.00	£790.00	£790.00
Adult Gaming Centre (AGC)			
New application	2,000.00	£1,577.00	£1,577.00
1 st Annual Fee ***	50% of annual fee	£394.00	£394.00
Annual Fee	1,000.00	£788.00	£788.00
Variation	1,000.00	£788.00	£78.00
Transfer	1,200.00	£1,050.00	£1,050.00
Reinstatement	1,200.00	£1,050.00	£1,050.00
Provisional Statement	2,000.00	£1,577.00	£1,577.00
Licence for Provisional Statement Holders	1,200.00	£1,044.00	£1,044.00

*** 1st Annual Fee is due 30 days after premises licence is granted, and annual fee is due on anniversary date of grant thereafter.

GAMBLING ACT 2005 PREMISES LICENCES APPLICATIONS	Maximum Fees prescribed by regulations (Gambling Act 2005)	Existing Charge 2017/18	Proposed Charge 2018/2019 plus %age and Rounded
Occasional Use Notices (OUNs)	No Fee Permitted	No Fee Permitted	No Fee Permitted
Temporary Use Notices (TUNs)	500.00	£306.00	£306.00
Notification of Change of Details	50.00	£46.25	£46.25
Copy of Licence/Notice	25.00	£19.50	£19.50

Parks & Recreation Ground Fees 2016-17

ACTIVITY	Existing Charge 2017-18 inclusive VAT £	Proposed Charge 2018-2019 exclusive of 20% VAT £	Proposed Charge 2018-2019 inclusive of 20% VAT and rounded £
Putting Greens per person [VAT applicable]			
Full	3.15	2.71	3.25
Concession	1.65	1.42	1.70
Tennis/Hard Court Area [VAT applicable]			
Hire per tennis court per hour			
Full	7.20	6.21	7.45
Concession	3.60	3.13	3.75
Hire of hard court area per hour			
Full	14.40	12.38	14.85
Concession	7.20	6.21	7.45
Bowling Greens [VAT applicable]			
Per person per hour			
Full	3.60	3.13	3.75
Concession	1.85	1.63	1.95
Reservation for exclusive use of green per match			
Full	27.80	23.88	28.65
Concession	13.90	11.96	14.35
Reservation per club per match			
Full	6.40	5.50	6.60
Full Concession	3.20	2.75	3.30
Season Ticket			
Full	45.05	38.67	46.40
Full Concession	22.45	19.29	23.15
Lease per season of Bakewell Bowling Green			
Special	87.55	Exempt from VAT	90.20
Sports Pitches and Pavilions [VAT applicable]			
Hire of pitch per session (inc marking out, preparation and use of pavilion – Football and Rugby)			
Full	41.70	35.79	42.95
Concession	20.90	17.96	21.55
Hire of pitch per session (inc marking out, preparation and use of pavilion) – Cricket			
Full	43.60	37.46	44.95
Concession	21.85	18.79	22.55
Hire of pitch for training only			
Full	32.75	28.13	33.75
Concession	16.40	14.08	16.90
Hire of changing facilities			
Full	14.30	12.29	14.75
Concession	7.20	6.21	7.45
Hire of Croquet Lawn			
Full	22.15	19.04	22.85
Concession	11.10	9.54	11.45
Hire of Artificial Cricket wicket (inc hire of changing facilities)			
Full	32.45	27.88	33.45
Concession	£16.10	13.83	16.60
Use of Recreation Grounds for Highland Gathering, Carnivals etc			
Special	FREE	FREE	FREE

LEISURE SERVICES

ACTIVITY	Existing Charge 2017-2018 inclusive VAT £	Proposed Charge 2018- 2019 exclusive of 20% VAT £	Proposed Charge 2018- 2019 inclusive of 20% VAT (where applicable) and rounded £
Cash Memberships			
Fitness Freedom (12 Months)			
Full	396.00	330.00	396.00
Concession	268.00	223.33	268.00
Fitness Freedom (1 Month)			
Full	N/A	42.92	51.90
Concession	N/A	28.58	34.30
Fitness Suite (12 Months)			
Full	288.00	240.00	288.00
Concession	195.00	162.50	195.00
Bakewell Full	288.00	240.00	288.00
Bakewell Concession	195.00	162.50	195.00
Swimming (12 Months)			
Full	185.00	154.17	185.00
Concession	124.00	103.33	124.00
Climbing (6 Months)			
Full	125.00	104.17	125.00
Concession	83.75	69.79	83.75
Climbing (1 Month)			
Full	N/A	20.83	25.00
Concession	N/A	13.96	16.75
Active Leisure			
Annual Membership	6.40	5.50	6.60
Replacement Card	2.95	2.54	3.05
Non-Member Charge	0.50	0.42	0.50
Direct Debit Memberships			
Fitness Freedom			
Full	39.60	33.00	39.60
Concession	26.80	22.33	26.80
Fitness Suite			
Full	28.80	24.00	28.80
Concession	19.50	16.25	19.50
Bakewell Full	20.00	16.67	20.00
Bakewell Concession	13.40	11.17	13.40
Swimming			
Full	18.50	15.42	18.50
Concession	12.40	10.33	12.40
Climbing			
Full	25.00	20.83	25.00
Concession	16.75	13.96	16.75

Use of Pool				
Swimming				
	Full	3.85	3.33	4.00
	Concession	2.60	2.25	2.70
	Under 3	0.00	-	0.00
Family (2 Full and up to 2 children)				
	Special	10.70	9.17	11.00
	Additional children	1.15	1.00	1.20
Splash-Out – Inflatable Sessions				
	Full	3.85	3.33	4.00
	Concession	2.60	2.25	2.70
12 for the price of 10 swims				
	Full	38.50	33.33	40.00
	Concession	26.00	22.50	27.00
Swimming Lessons (VAT exempt)				
Per Lesson				
	Full	6.30	N/A	6.50
	Concession	5.15	N/A	5.30
	One to One	20.70	N/A	21.30
Direct Debit (Swimming Lessons)				
	Concession	19.70	N/A	20.30
Fitness Suite				
Joining Fee				
	Full	27.30	23.46	28.15
	Concession	27.30	23.46	28.15
One Month Gym Pass (Cash)				
	Full	41.50	35.63	42.75
	Concession	27.80	23.88	28.65
Use of fitness Suite				
	Full	6.60	5.67	6.80
	Concession	4.35	3.75	4.50
	One to One Tuition (VAT exempt)	20.60	N/A	21.30
	Exercise Referral Scheme	FREE	N/A	FREE
	Personal Training Session	30.00	25.00	30.00
Miscellaneous				
Fitness Class (VAT exempt)				
	Full	5.00	N/A	5.15
	Concession	3.30	N/A	3.40
Shower & Change				
	Special	1.45	1.25	1.50
Sports				
	10 week Block Booking Fee	10.00	8.33	10.00
Badminton/Short Tennis/Short Mat Bowling				
	Full	10.30	8.83	10.60
	Concession	6.90	5.92	7.10
50+ Badminton				
	Special	2.40	2.08	2.50
Table Tennis				
	Full	7.85	6.75	8.10
	Concession	5.25	4.50	5.40
Squash				
	Full	7.75	6.67	8.00
	Concession	5.15	4.42	5.30

Sporting Hire of Halls				
Main Hall				
	Full	44.80	38.50	46.20
	Concession	30.15	25.92	31.10
Half of Main Hall				
	Full	22.40	19.25	23.10
	Concession	14.60	12.96	15.55
	Non Constituted Club	21.75	18.67	22.40
Minor Hall				
	Full	22.70	19.50	23.40
	Concession	15.25	13.08	15.70
Arc Studio				
	Full	22.00	18.92	22.70
	Concession	14.80	12.71	15.25
Clubs & Business Bookings/ hire				
	6 Month Club Affiliation	37.00	31.75	38.10
Hire of Hall Non-Constituted Clubs				
	Main Hall	44.80	38.50	46.20
	Minor Hall/ Arc Studio	22.70	19.50	23.40
Swimming Pool				
Main Pool per Lane				
	Private Hire	13.80	11.83	14.20
	Club Hire	9.25	7.96	9.55
Arc Teaching Pool				
	Private Hire	34.10	29.29	35.15
	Club Hire	15.40	13.21	15.85
	Party	63.40	54.42	65.30
Meeting Rooms / Community Room/ Viewing Area				
	Arc Leisure Matlock	15.45	15.25	15.90
	Ashbourne Leisure Centre	20.60	17.71	21.25
	Wirksworth Leisure Centre	15.45	15.25	15.90
Climbing Room (Wirksworth Leisure Centre)				
Use of Walls (Inc Bouldering)				
	Full	5.15	4.42	5.30
	Concession	3.45	2.96	3.55
	Child under 14(Maximum of 2 per Adult)	2.05	1.75	2.10
12 for the price of 10 Climb				
	Full	51.50	44.17	53.00
	Concession	34.50	29.58	35.50
Basic Tuition (VAT Exempt)				
	Full	20.80	N/A	21.45
	Concession	13.90	N/A	14.35
Climbing Lesson (VAT Exempt)				
	Full	6.30	N/A	6.50
	Concession	5.15	N/A	5.30
One to One instruction (VAT Exempt)				
		20.70	N/A	21.30
Hire of Staff per hour (not eligible for concessions)				
Leisure Attendant/Lifeguard				
	Full	24.00	20.63	24.75
	Level 1 Sports Coach	26.80	N/A	27.60
	Level 2 Sports Coach	30.40	N/A	31.30
Hire Areas/Equipment				
Pool Party (includes lifeguards, pool & viewing area)				

Inc. Inflatable	217.00	186.25	223.50
Exc. Inflatable	135.00	115.88	139.05
Sports Hall Inflatable (inc 1 attendant)			
Special	47.20	40.54	48.65
Racket/Bat / Kwik Cricket / Belay Device			
Special	1.95	1.67	2.00
Hire of Cricket Nets			
Per booking	13.15	11.29	13.55
Coaching Course per session (Trampoline, Football) (VAT Exempt)			
Full	6.30	N/A	6.50
Concession	5.15	N/A	5.30
Holiday Leisure Pass			
3-day Fitness Suite & Swim	14.65	12.58	15.10

CAR PARKS

Concessionary Fees

	Existing Charge 2017-2018 inclusive VAT £	Proposed Charge 2018-2019 exclusive of 20% VAT £	Proposed Charge 2018-2019 inclusive of 20% VAT £
Discount Season Ticket by Zone – 6 months	228.00	190.00	228.00
Discount Season Ticket by Zone – 12 months	456.00	380.00	456.00
Discount Season Ticket District Wide – 6 months	N/A	238.33	286.00
Discount Season Ticket District Wide –12 months	N/A	476.67	572.00
Rover Pass - 3 Day	8.00	8.25	9.90
Rover Pass - 7 Day	15.00	19.25	23.10
Annual Permit for Residents Only Car Park - Full	331.00	275.83	331.00
Annual Permit for Residents Only Car Park – Daytime (08.30–17.30) weekdays	186.00	155.00	186.00
Annual Permit for Residents Only Car Park – Evening/weekend – all hours outside those covered by the ‘Daytime Permit’	145.00	120.83	145.00

Annual Permit for Residents Reserved Bay <i>(to be phased out by April 2021 – C&E Minute 242/1)</i>	92.00	76.67	92.00
Replacement or second Residents Free Parking Concession Badge – if purchased <u>before</u> 1 st October	60.00	50.00	60.00
Replacement or second Residents Free Parking Concession Badge – if purchased <u>from</u> 1 st October	40.00	33.33	40.00

*The base rates 2018 were set by C&E committee on 5 December 2017 and are (with the exception of Residents Free Parking Concession Badges) to be subject to annual fees and charges review.

BACK TO AGENDA

FRAUD PROSECUTION POLICY FOR COUNCIL TAX SUPPORT

PURPOSE OF REPORT

This report asks the Committee to approve an updated policy that deals with offences relating to fraud associated with Council Tax Support.

RECOMMENDATION

That the Draft Fraud Prosecution Policy for Council Tax Support as set out in Appendix 1 is approved.

WARDS AFFECTED

All of the District

STRATEGIC LINK

The implementation of this policy will assist the Council in achieving a sustainable budget.

1 BACKGROUND

- 1.1 In the past, the Department for Work and Pensions (DWP) had carried out prosecutions relating to both Housing Benefit Fraud and Council Tax Benefit Fraud. The DWP indicated at 1st April 2013 that, with the abolition of Council Tax Benefit and the introduction of Council Tax Reduction Scheme (known as Council Tax Support), they were no longer willing to take prosecutions related to Council Tax Support. This meant that separate arrangements were necessary for the punishment of offences under the local scheme.
- 1.2 In December 2014 the Corporate Committee approved a Fraud Prosecution Policy for Council Tax Support, along with a scheme of delegation to officers to administer the policy. The policy has generally worked well but is now due for revision.

2 REPORT

- 2.1 Attached, as Appendix 1, is a draft revised Fraud Prosecution Policy for Council Tax Support. Changes to the policy are shown in **blue text**. The policy sets out the approach that will be taken to each type of offence and the factors that will be taken into account. An equalities impact assessment has been included.
- 2.2 Local authorities have a statutory duty to administer and arrange their financial affairs appropriately in accordance with section 151 of the Local Government Act 1972. It is therefore extremely important that the District Council applies an appropriate and effective anti-fraud process as part of the administration of Council Tax Support.

2.3 No changes are proposed to the scheme of delegation approved in 2014. The table below sets out current delegations:

Subject	Act	Functions Delegated	Officer
Council Tax Support	Local Government and Finance Act 2012	<p>Authority to institute prosecution proceedings to combat fraud</p> <p>Authority to offer a Simple Caution in appropriate cases</p> <p>Imposition of financial penalties in accordance with the policy</p>	<p>Head of Corporate Services</p> <p>Head of Corporate Services</p> <p>Benefits Manager</p>

2.4 Taking action against fraud, and publicising prosecutions, helps to deter fraudsters and also often results in anonymous tip-offs indicating other potentially fraudulent cases. The policy, therefore, will not only assist the council in achieving a sustainable budget but will also ensure that the support is only paid to those who are genuinely in need.

2.5 On 10th October 2017, Marcus Jones MP, Minister for Local Government (DCLG) and Baroness Buscombe, Parliamentary Under Secretary of State (DWP) wrote to the Leader and Chief Executive with an invitation that Derbyshire Dales signs up to a joint counter fraud initiative with the Department of Work and Pensions (DWP) local fraud investigators, which after a successful pilot stage, will be rolled out throughout local government. It is intended that where possible and with DCLG support, DWP local fraud teams, working together with Council Officers will undertake joint criminal fraud investigations of the local Council Tax Support (Reduction) and Social Security benefit fraud. This will potentially lead to joint prosecution of offences and is likely to be implemented during 2018/19. DCLG has confirmed that the Council's expression of interest has been accepted.

2.6 The implementation of the policy will be monitored annually.

3. RISK ASSESSMENT

3.1 Legal

The relevant legislation is set out in Appendix 1. The legal risk of implementing the policy is therefore low.

3.2 Financial

The implementation of this policy should reduce the amount of council tax support that is paid relating to fraudulent claims. Therefore, it will assist the Council in meeting its priority to achieve a sustainable budget and the financial risk is assessed as low.

4 OTHER CONSIDERATIONS

- 4.1 In preparing this report, the relevance of the following factors has also been considered: prevention of crime and disorder, equalities, environmental, climate change, health, human rights, personnel and property.

5 CONTACT INFORMATION

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6 BACKGROUND PAPERS

None

7 ATTACHMENTS

Appendix 1 – Draft Fraud Prosecution Policy for Council Tax Support



DRAFT Fraud Prosecution Policy for Council Tax Support (CTS)

Background

This document describes Derbyshire Dales District Council's Fraud Prosecution Policy in relation to the Council Tax Reduction Scheme known as Council Tax Support.

Local authorities have a statutory duty to administer and arrange their financial affairs appropriately in accordance with section 151 of the Local Government Act 1972. It is therefore extremely important that the council applies an appropriate and effective anti-fraud process as part of the administration of Council Tax Support.

Investigating Offences

Derbyshire Dales District Council will [in its partnership with Arvato public services](#) employ suitably trained officers to investigate cases of alleged Council Tax Support Fraud. All investigations will be undertaken in accordance with:

- Derbyshire Dales District Council's Anti-Fraud, [Bribery](#) and Corruption [Strategy Policy](#)
- Code of practice for Fraud Investigators
- Police and Criminal Evidence Act 1984 Codes of Practice
- Derbyshire Dales District Council's Corporate Enforcement Policy
- Derbyshire Dales District Council's Equality and Diversity Policy 2011
- RIPA (Regulation of Investigatory Powers Act 2000)

All investigations undertaken are investigations of potential criminal offences. This means that every investigation can result in a prosecution. Every investigation is conducted in accordance with current legislation governing investigation of potential offences and with regard to other relevant legislation.

- The Council Tax Reduction Scheme (Detention of fraud and Enforcement (England) Regulations 2013)
- Local Government Finance Act 2012
- PACE (Police and Criminal Evidence Act 1984)
- [Code for Crown Prosecutors](#)
- Section 29 Data Protection Act
- ~~Social Security~~ Fraud Act 2006
- RIPA (Regulation of Investigatory Powers Act 2000)
- CPIA (Criminal Procedures and Investigations Act 1996)
- Welfare Reform Act 2012
- Human Rights Act ~~1998 2000~~
- Equality Act 2010

This is not an exhaustive list and all officers should act in accordance with any appropriate legislation, corporate/departmental policies and codes of practice that are relevant to their duties.

Equalities impact

All investigations will be carried out with respect to pertinent legislation and without prejudice when executing its procedures and policies.

Investigations will ensure that all suspects of fraud will receive clear and understandable correspondence making them aware of their legal rights and informing them of all the possible outcomes to an investigation.

The anti-fraud process will not discriminate for or against any individual according to gender, race, sexuality, gender identity, age, pregnancy, maternity, disability or religion and belief. Officers involved in investigations will never knowingly release information in relation to an investigation where it is contrary to current legislation or is believed to cause harm or vulnerability to any individual's security or beliefs.

Council Tax Support Fraud

Offences

~~The Council Tax Reduction Scheme (Detection of fraud and Enforcement (England) Regulations 2013 inserted regulation 14B into the Local Government Finance Act 2012. Section 14B of the Local Government Finance Act 1992 Act gave the power to the Secretary of State to make Regulations to provide for the creation of offences in respect of Council Tax and the Council Tax Reduction Scheme Detection of Fraud and Enforcement (England) Regulations 2013 came into force in March 2013.~~ Offences include:

- (1) Intentional delay or obstruction of an authorised officer
- (2) Making a false statement to obtain a reduction and
- (3) Knowingly fails to give a prompt notification of a change in circumstances affecting a reduction.

Derbyshire Dales District Council ~~may~~ **will** grant discretionary assistance to vulnerable households in addition to Main Scheme CTS. An offence will extend to any fraudulently claimed award of Council Tax Support Hardship, granted as part of its local scheme.

Sanctions and Prosecutions

Consideration will be given in all cases to the Code for Crown Prosecutors and whether:

1. there is sufficient evidence for a realistic prospect of a conviction
2. a prosecution is in the public interest

Any case failing to meet the requirements associated with either test should not be considered suitable for sanction or prosecution.

In making the decision, the following 'public interest test' factors are taken into account: -

- The seriousness of the offence committed
- The level of culpability of the suspect
- The impact on the community

- The amount of money obtained and the duration of the alleged offence;
- Any abuse of position or privilege;
- The suspect's physical and mental condition;
- Voluntary disclosure;
- Any previous incidence of fraud
- The proportionality of a prosecution and whether a conviction is likely to result in a significant sentence, or a nominal Penalty;
- Whether there is evidence that the defendant was a ring leader or an organiser of the offence;
- Whether there is evidence of the offence being premeditated;
- Whether the claim was false from inception;
- Whether there are grounds for believing that the alleged offence is likely to be continued or repeated, for example, by a history of recurring conduct;
- Whether the alleged offence, although not serious in itself, is widespread in the area where it was committed.

The final decision to sanction the offender rests with the Derbyshire Dales District Council Head of Corporate Services, as the Decision Maker in each case. The various considerations listed above both for and against prosecution are not exhaustive. The factors that apply will depend on the facts in each individual case.

Simple Caution

A Simple Caution is a non-statutory disposal for offenders aged 18 years or over. It is issued as an alternative to prosecution. A Simple Caution can only be considered when there is sufficient evidence to institute criminal proceedings and the offender has admitted the offence.

The purposes of a Simple Caution are -

- to offer a proportionate response to low level offending
- to deliver effective justice outside of the Criminal Court Process that carries a deterrent effect
- to reduce the likelihood of re-offending

Offering a Simple Caution

The offer of a Simple Caution is generally considered when the value of any potential overpayment is less than £2000. The issue of a Simple Caution is recorded locally on the Capita provided academy software system. It may be cited in any subsequent court proceedings. In order to safeguard the offender's interests, the following conditions must be met before a Simple Caution can be administered: –

- there must be evidence of the offender's guilt sufficient to give a realistic prospect of conviction, and

- the offender must admit the offence, and
- the offender ~~(or, in the case of a juvenile, his parents or guardian)~~ must understand the significance of a caution and give informed consent to being cautioned.

Penalty as alternative to Prosecution

The legislation governing the use of a financial penalty as an alternative to prosecution where a person has fraudulently claimed Council Tax Support is contained in section 14C of the Local Government Finance Act ~~1992~~~~2012~~. The conditions by which a penalty might be used are described in regulation 11 of the Council Tax Reduction Schemes (Detection of Fraud and Enforcement) (England) Regulations 2013.

Penalties may be offered as an alternative to prosecution when a fraudulent claim has:-

- Caused excess Council Tax Support to be ~~awarded~~ **paid**
- Could have caused excess Council Tax Support to be awarded

Any case considered appropriate for a penalty must also be suitable for prosecution.

In accordance with the legislation a penalty offered as an alternative to prosecution will be a minimum of £100 or 50% of the fraudulent excess Council ~~†Tax~~ ~~sSupport~~ claimed by the offender (rounded down to the nearest penny) whichever figure is greater. A penalty should not exceed £1000.00. A person does not have to accept the penalty.

~~Where an offender accepts a penalty as an alternative to prosecution the Council shall not instigate any prosecution proceedings against the offender for an offence relating to the excess reduction for which the penalty was accepted. Agreeing to accept the penalty will give offenders immunity from prosecution for identified offences relating to Council tax support.~~

An offender who has agreed to pay the penalty is entitled to withdraw their agreement within 14 days ('the cooling off period') of signing the original agreement. If an agreement is withdrawn by the offender, the local authority will be legally entitled to prosecute the offender for the identified offences relating to Council Tax Support.

Factors considered in deciding whether to offer an administrative penalty as an alternative to prosecution are:

- The evidential criteria for prosecution are satisfied
- The seriousness of the offence and value of fraud, this generally applies to any overpayment less than £2000
- Any known previous offences for fraud.

A penalty is offered to an offender at a specially arranged interview. At the interview the offender should be told:

- It is not an interview under caution, and
- Acceptance of the Penalty is not a declaration of guilt, and
- The recovery of the Penalty will occur in the same way as the recovery of the excess, and
- The claimant will have 14 days in which to change their mind should they accept the penalty, in the event of non-acceptance prosecution would be instituted, and

- Withdrawal of the agreement to the penalty will mean they are no longer immune of proceedings for ~~an~~ the offence and
- That the payment of the penalty does not give immunity from prosecution in relation to any other excess reduction or any other act or omission and
- That the person may appeal to the Valuation Tribunal if they allege there is no power to impose a penalty.

The penalty can be added to the appropriate person's Council Tax Liability but the preferred option is raise a separate invoice for payment.

All conditions relating to the penalty will be stated at the point of notification.

Refusal to accept a penalty or withdrawal from an agreement to accept a penalty will result in an offender losing immunity to prosecution for a Council tax support offence.

Prosecution of offenders

Prosecutions will normally be undertaken by the Council's own solicitor or authorised legal representative. ~~The arrangements for the joint prosecution of DWP benefits and Council benefits in conjunction with Prosecution of Council Tax Support cannot be added to a joint prosecution with the Department for Work and Pensions where the DWP lead on the prosecution of benefit fraud offences in conjunction with~~ the Crown Prosecution Service had been subject to change from 1st April 2013. This meant that CTS offences had to be prosecuted separately by the Council, as they had ceased to be social security offences. Recent Government legal opinion has now suggested that separate prosecutions cannot be mounted against the same person for the same offence concurrently. This has led to proposals likely to mean that we revert to the situation prior to 1st April 2013, see below for details.

Council Tax Support can be prosecuted alongside Housing Benefit where Derbyshire Dales District Council are using their own solicitor,

Legal proceedings for an offence may be begun at any time within 3 months on which sufficient evidence to justify a prosecution comes to the prosecutor's knowledge or within 12 months from the commission of the offence whichever period expires last.

Joint Counter Fraud Initiative: Department for Communities & Local Government & Department for Work & Pensions

On 10th October 2017, Marcus Jones MP, Minister for Local Government (DCLG) and Baroness Buscombe, Parliamentary Under Secretary of State (DWP) wrote to the Leader and Chief Executive with an invitation that Derbyshire Dales signs up to a joint counter fraud initiative with the Department of Work and Pensions (DWP) local fraud investigators, which after a successful pilot stage, will be rolled out throughout local government.

It is intended that where possible and with DCLG support, DWP local fraud teams, working together with Council Officers will undertake joint criminal fraud investigations of the local Council Tax Support (Reduction) and Social Security benefit fraud. This will potentially lead to joint prosecution of offences and is likely to be implemented during 2018/19.

DCLG has confirmed that the Council's expression of interest has been accepted.

Sanction Guidelines

Excess Council Tax Support (or excess CTS and Housing Benefit overpayment combined) where the value or potential value of overpayment is less than £2,000:

Consideration will be given of offering either a Penalty or Simple Caution where no sanction had previously been applied. Prosecution would normally be appropriate for subsequent offences committed within a five year period from the date of the initial sanction.

A Simple Caution and an Administrative Penalty, as an alternative to prosecution would be considered if the claimant admits the offence.

Refusal of any offer of a Penalty or Simple Caution would normally result in the case being forwarded to Council Solicitor for consideration of prosecution.

Attempted fraud that is discovered before benefits have been put into payment (ie where there is no overpayment of benefits) will also be considered for simple caution or prosecution.

Excess Council Tax Support (or combined with Housing Benefit) where the value or potential value of overpayment is over £2000:

Prosecution will normally be considered, however, all cases are assessed on their own merits and other factors may lead to an alternative sanction being offered.

Additional penalties

Under the Council Tax Reduction Schemes (Detection of Fraud and Enforcement) (England) Regulations 2013 the Local Authority has discretion to impose financial penalties where offenders have provided an incorrect statement or failed to notify a change in circumstances as detailed below.

£70 for an incorrect statement

- For incorrect statement or negligently gives incorrect information or evidence in connection with a claim for Council Tax Support and
- Reasonable steps are not taken to correct the error and
- The error results in an incorrect award of Council Tax Support and
- Other action has not been taken in accordance with the prosecution policy.

£70 for failing to notify a change of circumstance

- Where without a reasonable excuse a change of circumstance is not notified within the timescales specified in Derbyshire Dales District Council's Council Tax Support Scheme and
- The failure to report the changes resulted in an excess Council Tax Support reduction and
- No other proceedings are taken in accordance with this prosecution policy

An authority may quash a penalty imposed by it under this regulation.

January 2018

BACK TO AGENDA

GOVERNANCE AND RESOURCES COMMITTEE
18 JANUARY 2018

Report of the Head of Resources

UPDATE ON PREPARATION FOR THE GENERAL DATA PROTECTION REGULATION (GDPR)

PURPOSE OF REPORT

This report provides an update of progress against the General Data Protection Regulation (GDPR) Action Plan.

RECOMMENDATION

That progress against the General Data Protection Regulation (GDPR) Action Plan is noted.

WARDS AFFECTED

None

STRATEGIC LINK

Sound arrangements for information governance and data protection support the District Council's values to be open and transparent when making decisions and to use public resources ethically and responsibly.

1 BACKGROUND

- 1.1 Members of this committee will be aware that an internal audit review of data protection arrangements in 2015 concluded that arrangements were unsatisfactory and made a number of recommendations. At the meeting of this committee held on 9th June 2016 it was agreed that a consultant should be appointed to carry out a Data Protection Health Check.
- 1.2 A further report to this committee in January 2017 explained that the EU General Data Protection Regulation (GDPR) had been passed since the previous report. This regulation introduces a number of complex new requirements, which the Council must be ready to meet when the GDPR comes into force in May 2018. The GDPR gives the Information Commissioner's Office (ICO) the power to issue fines of up to €20m, demonstrating that the importance of managing Data Protection risk appropriately has increased considerably. Councils have been on the receiving end of a number of fines in recent years under the current regulatory regime, and therefore it is likely that the ICO will continue to focus on this sector.
- 1.3 The January 2017 report also set out the findings of the Data Protection Health Check and Members approved an Action Plan that was aimed at ensuring that the Council would be fully prepared for the introduction of GDPR in May 2018. The purpose of this report is to provide an update of progress against the GDPR Action Plan.

2 REPORT

2.1 In January 2017, members approved the GDPR Action Plan, which included the following themes:

- Staffing
- Training and awareness
- Data protection (Information) asset registers
- Policies etc.
- Information management
- Third parties
- Incident management
- Monitoring.

2.2 With regard to staffing, provision was made in the budget for:

- the appointment of a permanent employee who would be responsible for addressing some of the data protection issues;
- £50,000 for an interim resource for approximately twelve months to manage the process of preparing for the General Data Protection Regulation.

A consultant was engaged and started to manage the process from April 2017. An Information Governance Officer was appointed in August 2017.

2.3 One of the first actions that the Data Protection consultant carried out was to produce a more detailed GDPR Action Plan, which encompassed the themes set out above. The updated Action Plan and progress against it is shown in Appendix 1.

2.4 Good progress has been made against the actions identified in the KPMG GDPR gap analysis and subsequent action plan. The Data Protection Consultant has been mentoring the newly appointed Information Governance Officer who will ultimately take on the day to day responsibility for data protection.

2.5 The other key area of work during October - December was the completion of a register of all personal data processing systems across the council and its delivery partners. The register is a fundamental part of the new regulations and provides the council with a detailed record of all types of processing and the measures put in place to ensure that the personal data is dealt with fairly and kept securely for no longer than is necessary. 38 out of 41 systems have been documented (the remaining systems should be documented by the end of January) and, where necessary, action plans have been issued to departments if changes are necessary to improve compliance. The register will be reviewed annually.

2.6 Guidance on managing and reporting data breaches has gone live. This complements other guidance that was produced earlier in the year. The consultant has started drafting guidance on understanding 'consent', which is an important element of how

we obtain personal data from customers and employees. Guidance on privacy notices has also been drafted to meet the new regulations.

- 2.7 Consideration has been given to technology and data protection. Advice has been given on the new CCTV system, public wi-fi and document management system.
- 2.8 Work has started to assess the implications for Arvato, who are a data processor for the council. Site visits have been conducted and systems documented. Further meetings are planned as extra measures will need to be put in place under the regulations.
- 2.9 The consultant has also supported Leisure in respect to the review and how personal data will be handled in future.
- 2.10 For early 2018 work will focus on delivering workshops on the key issues to managers and employees processing personal data. Guidance will continue to be developed in preparation for the regulation change in line with the proposed Data Protection Bill. Changes will also be made to information in preparation for customers making subject access requests for their own data which will become free under the changes.
- 2.11 In summary good progress has been achieved in relation to ensuring improved compliance with current legislation and being fully prepared for the changes in May 2018. Departments will however need to make additional changes over the coming months.

3 RISK ASSESSMENT

3.1 Legal

Currently, all organisations in the UK that collect, process or store personal information must comply with the Data Protection Act 1998 (DPA), or face fines of up to £500,000 in the event of a data breach.

The DPA will soon be superseded by the EU General Data Protection Regulation (GDPR), which prescribes considerably greater penalties – up to 4% of annual global turnover or €20 million. All organisations that process EU residents' data must comply with the GDPR by 25 May 2018.

The legal risk is therefore currently high with the measure outlined in the report aimed at mitigating that risk to low/medium.

3.2 Financial

The current revenue budget includes provision for the salary and oncosts of an Information Governance Officer, on an ongoing basis. The budget also includes £50,000 for the cost of an interim resource to manage the implementation of the GDPR Action Plan.

Failure to comply with the Data Protection Act can result in significant fines and/or enforcement action.

The financial risk of implementing the recommendations of this report is assessed as "low".

3.3 Corporate Risk

The Council holds significant amounts of information / data, some of which is classed as personal information. The Council has a responsibility to adopt arrangements that protect personal information while at the same time it faces intense pressure to deliver unprecedented funding cuts, organisational change and innovation in service delivery while meeting public demands for greater transparency in decision-making and performance.

With the Council's aspiration to become paperless, along with mobile and home working arrangements, there is an increased risk that data is shared inappropriately with the wrong individuals/bodies/committees etc. and that information is not appropriately safeguarded. Effective arrangements for data protection will ensure that the Council does not risk financial or reputation damage arising from data protection security breaches

4 OTHER CONSIDERATIONS

In preparing this report, the relevance of the following factors has also been considered: prevention of crime and disorder, equalities, environmental, climate change, health, human rights, personnel and property.

5 CONTACT INFORMATION

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6 BACKGROUND PAPERS

None

7 ATTACHMENTS

Appendix 1 - General Data Protection Regulation (GDPR) Action Plan

Derbyshire Dales District Council - General Data Protection Regulation (GDPR) Action Plan 2017/18

Action	Who	By When	Expected Outcome	Actual Outcome	Comments	Status
1	Human Resources	July 2017 December 2017	All employees trained on basic data protection and training records updated.	146 staff completed training, 7 in progress or not started (new starters / maternity leave).	Majority of office based staff completed. Reminders sent to those who need to complete the training.	
2	Data Protection Consultant with managers	June 2017 October 2017 January 2018	All employees trained on basic data protection and training records updated.		Material produced, but needs to be presented. IGO and DPC to arrange training sessions for non- office based staff.	
3	Data Protection Consultant/ Communications Team	12 th -16 th June 2017	Dedicated week of activities, training, surgeries and internal communication	Communicated via SIDD. Links to documents, ICT tip of the day, training delivered etc.		Completed
4	Data Protection Consultant	June 2017	Managers aware of the need to build privacy into new service delivery and	Two sessions delivered. 18 officers attended the workshops.		Completed

				systems.	Follow on discussions as a result of the training.		
5	Launch documentation on Privacy Impact Assessments following the training.	Data Protection Consultant	June 2017	Managers equipped with the correct paperwork to undertake PIAs	Documentation launched during the training and now available on X drive.		Completed
6	Review 'Data Protection Asset Register' format and add new EU regulation requirements.	Data Protection Consultant	By late April 2017	Accurate central record of information held by each council which is covered by General Data Protection Regulation.	Completed and in use. A check will be needed in 2018 when Regulations are finalised.		Completed
7	With departments, review content of the 'Data Protection Asset Register' and issue action plans for each department/section as appropriate.	Data Protection Consultant/ Information Governance Officer	31 March 2018	Accurate central record of personal data held across the Council.	Registers started with 38 of 41 completed to date. Information Governance Officer to continue the process once trained.	Will take significant amount of IGO's time. Almost all PDAR have been completed.	Ongoing
8	Identify all areas of emerging technology to ensure compliance with basic data protection principles.	Data Protection Consultant	June 2017	Links to action above	Guidance given on CCTV to Leisure and Community Safety. Survey Monkey checks done. Leisure on-line checks done.		Completed
9	Procure Data Loss Prevention Tool to prevent data leakage.	ICT Manager	TBC	Improved email security.	IGB 05/07/17 Agreed that not cost effective		Completed, but agreed not to implement
10	Check X drive to ensure all files containing personal	Data Protection Consultant the	June 2017 Then ongoing	No personal data found in insecure	X drive checks and Y drive	Completed June 2017:	Completed-ONGOING

	data are locked down.	Information Governance Officer		areas.	(photographs) completed. Feedback provided to relevant officers and recommended actions. Will need to be ongoing.	Now ongoing	
11	Deliver briefing sessions on the implications of the new General Data Protection Regulation to all key managers.	Data Protection Consultant	February 2018	All key managers aware of the changes and the implications for their areas.	Dates Identified.		Ongoing
12	'Know Your GDPR' 20 weeks and counting.... Internal publicity on SIDD.	Information Governance Officer/ Comms	8 th - 12 th January 2018	General internal awareness campaign.		Will also do a 10 weeks and counting.	
13	Produce new Data Protection Policy to be approved by CLT and Members	Data Protection Consultant	May 2018	New policy which mirrors duties in General Data Protection Regulation.		Completion date depends on ICO guidance issue date. Partially written in line with current guidance.	
14	Review current Fair Obtaining Notice guidance and prepare Privacy Notice guidelines, include reviewing 'consent'.	Data Protection Consultant	May 2018	Revised guidance for those collecting personal data. Generic Council Privacy Notice. Departments to have reviewed and amended forms, verbal scripts etc. Consent fully covered on Privacy Notices.	Fair Obtaining Notice guidance updated and on X drive. Will need to be reviewed when ICO issue regulation guidance.	Completion date depends on ICO guidance issue date.	Completed (to be taken to IGB)
15	Produce briefing for departments on new	Data Protection Consultant	May 2018	All departments aware of and able to erase		Completion date depends on ICO	Ongoing – Been

	'erasure' requirement.			records (if legal) on request.		guidance issue date.	discussed within Personal Data Asset Registers
16	Consider how personal data will be supplied under new 'data portability' requirement if relevant.	Data Protection Consultant	May 2018	Subject access requests provided electronically.		Unlikely that this will be a key issue for Local Government.	
17	Update subject access request (SAR) information and procedures.	Data Protection Consultant/ Information Governance Officer	May 2018	Compliant with new regulation from go live date.	SAR guidance updated and on X drive. Must be reviewed when ICO issue regulation guidance.	Remove fee. One month. Grounds for refusal changing.	
18	Establish a procedure for releasing data to third parties (not covered by Information Sharing Agreements) e.g. Police, Inland Revenue, insurance companies etc.	Data Protection Consultant	May 2018	Established process which may need amending once GDPR is in place.			
19	Rewrite Data Protection Breach Management Guidance into a procedure approved by CLT.	Data Protection Consultant/ Information Governance Officer	May 2018	Formal procedure in place for all employees to work to.	Breach management guidance updated and on X drive. Will need to be reviewed when ICO issue regulation guidance.	Completion date depends on ICO guidance issue date.	
20	Consider implications for controller-processor relationship and rewrite Data Sharing Agreements with partners such as Arvato, Serco etc. and	Data Protection Consultant/ Information Governance Officer	May 2018	'Data Processor' relationship with Arvato and others re-defined under new regulations.	Some work with Arvato started. PDAR completed with Arvato and Action Plan in	Completion date depends on ICO guidance issue date. Further meetings	Ongoing

	review procedures for sharing				place.	planned with Arvato.	
21	Retention checks should be conducted to ensure data is not being kept longer than is necessary	Information Governance Officer	May 2018	Personal data not being stored electronically or hard copy longer than is necessary.	Some checks undertaken as part of X drive checks and PDAR.	Being addressed PDAR, document to be updated by IGO.	Ongoing
22	Update intranet and website to reflect GDPR.	Information Governance Officer/ Communications Team	May 2018	Staff and public fully aware of data subject rights.			
23	Review CCTV guidance, control documents etc.	Data Protection Consultant	May 2018	Procedures in-line with new regulations.	Some interim documents provided to Leisure and Community Safety.		
24	Establishing monitoring procedures to ensure compliance	Information Governance Office /Data Protection Consultant	May 2018	Establish regular reports and Performance Indicators as appropriate			
25	Check LOLA (e-learning) for new modular on GPPR, replace existing package and ensure delivered to all office based employees.	Human Resources	January 2018	Mandatory training delivered to employees on new legislation.	LOLA GDPR module checked and it is not appropriate for local government.	In discussions with HR as to possible alternatives.	Completed
26	GDPR training workshops to be provided to elected members and senior council officers	Data Protection Consultant/ Information Governance Officer	May 2018	All managers and elected members are aware of the impact of the new legislation and the effect on their service areas.		Workshops for Senior officers planned for February. Looking to train elected members by end February.	

27	Consider implications for Elected Members	Data Protection Consultant/ Information Governance Officer	May 2018	Elected Members compliant with the new regulations		Date dependent on guidance issued	
28	Consider implications for Electoral Registration	Head of Corporate Resources/ Data Protection Consultant/ Information Governance Officer	May 2018	In line with new regulations		Date dependent on guidance issued	

BACK TO AGENDA