Cheshire East Council

Working for a brighter future together

FINANCE SUB-COMMITTEE

Date of Meeting:	7 September 2022
Report Title:	Commencement ASDV Governance Review
Report of:	David Brown, Director of Governance and Compliance
Report Reference No:	FSC/30/21-22
Ward(s) Affected:	ALL

1. Purpose of Report

1.1 The purpose of this report is to make proposals for immediate changes to the Council's current arrangements for reporting and risk management of the wholly owned companies. An initial desktop review has been carried out of the recently published CIPFA good practice guide; Local Authority owned companies, together with the findings of the Public Interest Reports on the governance arrangements of various local authority companies (Local Authority Company Review Guidance) together referred to as "the Guidance". A comparison with the Council's current governance arrangements have highlighted risks in the current company structures, and with the levels of transparency and assurance. Improvement in the reporting and assurance can be achieved which will mitigate these risks.

1.2 These revised reporting arrangements will be used to properly inform the Finance Sub-Committee (the Shareholder Committee). It is further suggested that a Shareholder Working Group, drawn from Members of this Sub-Committee, is set up to look to review compliance with the published guidance, review company purpose and look at the most effective and approach to design the Council's longer term company governance, reporting and board arrangements.

1.3 The report contributes to the strategic aims and objectives in the Council's Corporate Plan 2021-25 of Transparency and Fairer Good Governance

2. Executive Summary

2.1 This report:

2.1.1. Sets out the current governance arrangements of the Council's wholly owned companies (ASDVs) and compares that with the approach in the Guidance; and

2.1.2. Makes recommendations for the revision of ASDV governance and reporting arrangements to broadly align with the good practice described in the Guidance and recommends that a full review (in accordance with the Guidance) of the overall company structures and governance arrangements take place.

2.1.3. Proposes a reporting structure as set out in appendix 1 ASDV Report diagram. This proposal will strengthen insight into the operation of the companies and allow the Council to clarify its different roles, in terms of policy (by providing assurance and to balance the audit and governance regime and annual governance statement), the service-based commissioning function and the shareholder function. It provides for quarterly performance updates to members and officers who may then consider/strengthen the commissioning or other role as circumstances change or flex over time.

2.1.4. Makes a further recommendation that the Finance Sub-Committee/Shareholder initiate a more thorough structural and governance review, including a review of directors, their appointment, training and support, to ensure the future arrangements properly reflect the needs of Cheshire East Council against a level of acceptable risk.

2.1.5. A suggested Terms of Reference, subject areas and overall approach (as advised by and based on Guidance documents) is set out in Appendix 2. The committee's attention is drawn to the Wiltshire County Council recent review documents which received positive commentary and are linked in the background papers.

3. Recommendations

3.1. That the Committee:

3.1.1. Supports the contents of the CIPFA Guidance (Local Authority Companies: a good practice guide, 2022), Public Interest Reports and the Governance reports (Appendix 3);

3.1.2. Agrees the appointment of a member of the Finance Sub Committee as a shareholder representative and an observer to the board of each company with access to all information.

3.1.3. Agrees that all Directors immediately receive formal training and that each company provides the shareholder with a programme of training and implementation dates.

3.1.4. Agrees that arrangements be put in place for:

3.1.4.1. Quarterly reporting of Company Accounts to the Central Leadership Team (CLT) and the Shareholder (via the Shareholder Working Group);

3.1.4.2. Annual reporting of Company Accounts to the Audit & Governance Committee.

3.1.5. Agrees the terms of reference and appoints members to a Working group, drawn from Members of this Sub-Committee, to undertake a full review of the structure and governance of its companies in line with the Guidance (and toolkit for undertaking strategic and governance reviews) following which a further report will be brought before the Committee; and

3.1.6. Confirms the closure of Cheshire East Residents First (CERF) and delegates authority to the Director of Governance and Compliance, in consultation with the working group where appropriate, to make any consequential changes to the governance structure of the Council's ASDVs, their respective governance documents (including the Shareholders Agreements) and the Constitution of the Council as necessary in order to implement the revised arrangements.

4. Reasons for Recommendations

4.1. The governance of wholly owned local authority companies has come under the spotlight following failures which have resulted in the publication of Public Interest Reports (Appendix 3A). Those reports highlighted that the failings in the governance of those companies resulted in "institutional blindness" and a failure to recognise, understand and so address commercial pressures and conflicts of interest. These governance failings resulted in high profile financial losses and reputational damage to those Councils and in some cases external intervention.

4.2. The Guidance (Appendix 3B) (produced by an independent advisor, Max Caller and published in September 2021) was a specific recommended outcome of the report on the rapid review of Nottingham City Council. It provides a toolkit for use when reviewing both the Council's governance arrangements for overseeing the entities and holding them to account and reviewing the governance arrangements of the entities themselves.

4.3. In the light of these high-profile company failures, CIPFA have recently published guidance aimed at mitigating the risk to local authorities of company ownership. Whilst framed as guidance, its status is such that it will effect reporting and external assessment of the Council. There is therefore merit in being pro-active and taking action in response to highlighted risk.

4.4. An initial consideration has highlighted the need for revision of the current governance arrangements of the Council's ASDVs, specifically:

4.4.1. Removal of the group company structure, by dissolution of CERF and consequent revision of the Shareholders Agreements and Articles of Association of the remaining ASDVs.

4.4.2. Revision of the composition and governance arrangements of the ASDV Boards by the Implementation of revised arrangements, including the permanent step of appointment of a Member shareholder representative to the Board of each company and the introduction of a quarterly and annual reporting cycle to ensure transparent reporting of company finances against their business plans, to support good governance whilst the full review is undertaken.

4.4.3. Carry out a full review in accordance with the Guidance and accompanying toolkit.

4.5. The recommendations in this report are made in order to:

4.5.1.1. Put in place arrangements to support and inform the review and to reduce identified risks in the current structure.

4.5.1.2. To provide a transparent and clear line of accountability on reporting on performance to the Finance Sub Committee (shareholder).

4.5.1.3. To give governance assurance to Audit and Governance Committee and to provide evidence for the Annual Governance Statement.

4.5.1.4. To inform senior officers on performance and to allow timely instructions to be given to commissioning officers.

4.5.1.5. To inform the review process to ensure a long-term best approach for Cheshire East is developed.

4.5.1.6. Put in place governance arrangements which reflect the good practice approach set out in the Guidance.

4.5.1.7. Promote open and transparent decision making (both by the Council as shareholder and by the Boards of the ASDVs) which is open to scrutiny and demonstrates value for money in the delivery of Council services the nature of which play important part in the delivery of the Council's environmental objectives.

4.5.1.8. To create a governance structure that meets statutory requirements, mandatory guidance, recommended good practice, and reflects the approach to risk adopted by Cheshire East Council.

4.5.1.9. Is sustainable over the medium term and the life of the MTFS.

5. Other Options Considered

5.1.1. This report recommends Option 2.

ASDV Boards are revised, a member of the Finance Sub Committee is appointed to the Board as shareholder representative. The overall board structure is reviewed by the working group, drawn from Members of this Sub-Committee prior to any significant changes.

5.1.1.1. The inclusion of a member of the Finance Sub Committee on the Board provides a transparent and direct means of observing the management and operation of the Council's Wholly Owned Companies at Board level.

5.1.1.2. There is no legal bar to the inclusion of an elected Councillor as a Director. A Councillor could continue to act as a Director and governance mechanisms, both within the Council and the ASDV, such as declarations of interest and observance of the requirements for registering and reporting conflicts of interest, would need to be strictly adhered to.

5.1.1.3. There nevertheless remains a risk that actual or perceived conflicts of interest could arise, with consequential risks in terms of personal liability of the Councillor/Director involved and financial/reputational risk to the Council should good governance not be followed/observed to be followed.

5.1.2. The other options are not recommended for the following reasons:

5.1.2.1. **OPTION 1 Do Nothing** – The Council would not be able to demonstrate that it has taken into account good practice recommendations that have arisen as an outcome of the Public interest Reports and publication of the Guidance.

5.1.2.2. Decision making would remain opaque and the Council may have difficulty demonstrating Teckal compliance.

5.1.2.3. CIPFA have released Guidance on Council Owned Companies, which formally sets out requirements for audit purposes thus compelling compliance.

5.1.2.4. Taking immediate steps and putting in place arrangements for review in the longer term will demonstrate that the Council is taking a proactive approach in reviewing and amending it governance processes.

5.1.2.5. **OPTION 3 – Company Self Assessment and Transparency**

5.1.2.6. The risks in the structure are noted and a full review is carried out.

5.1.2.7. No changes are made the ASDV Boards whilst the outcome of the review is awaited and in the interim Companies are required to self assess risks and propose any mitigations, namely: report on company performance for scrutiny purposes, report on company purpose and benefits of the structure and upon the qualities and effectiveness of the Board.

5.1.2.8. In addition, Companies report to the Audit & Governance Committee for assurance purposes and to set out any proposed mitigation found to be necessary as a result of self assessment.

5.1.2.9. Without transparent observation of the activity of the Company (via Shareholder Representative) the Shareholder remains reliant on the Company's own view of its performance and upon interrogation of information reported to it with no Member perspective as assurance.

Option	Impact	Risk
OPTION 1 **Do nothing**	**The Council would continue to rely on the existing Articles of Association and Shareholder Agreements (albeit that steps could be taken to ensure strict compliance with the requirements for reporting and transparency set out in those agreements).**	**Decision making remains opaque, is not open to scrutiny and does not demonstrate compliance with the good practice recommendations of the Guidance.**
	The ASDV Boards would not contain any technical (service, legal and financial) support from the Council or be formally required to improve	**It will be difficult to demonstrate that the companies remain Teckal compliant in terms of their**

	the diversity of their Board. Councillors remain on the Board creating opportunity for conflicts of interest.	governance arrangements. Conflicts of Interest may not be dealt with adequately (in which case Directors will be open to personal liability for any consequent loss).
Option 2 – RECOMMENDED OPTION ASDV BOARDS ARE REVISED AND A MEMBER OF THE FINANCE SUB COMMITTEE IS APPOINTED TO THE BOARD AS SHAREHOLDER REPRESENTATIVE. OPTION 3 – COMPANY SELF ASSESSMENT AND TRANSPARENCY	The company governance documents would be re-written to remove CERF, and cabinet references. Appointment of a Shareholder Representative to the Boards to promote Council oversight. Teckal compliance can be demonstrated as Council has a presence on the Board and oversees governance arrangements. A Councillor shareholder representative will strengthen the shareholder knowledge The company governance documents would be re-written to remove CERF, and cabinet references.	Councillors remaining on the Board in capacity other than shareholder representative - Conflicts of Interest may not be dealt with adequately (in which case Directors will be open to personal liability for any consequent loss). Reputational risk to the Council remains a possibility. Unclear risk profile. Councillors remaining on the Board in capacity other than shareholder representative -

	Teckal compliance cannot be demonstrated as Council has no presence on the Board and the Company continues to oversee its own governance arrangements. **Revised reporting arrangements will result in reporting of company accounts to Members and Officers in accordance with the Council's reporting cycle and to Audit & Governance for assurance purposes.**	**Conflicts of Interest may not be dealt with adequately (in which case Directors will be open to personal liability for any consequent loss).** **No Shareholder Representative - the Shareholder remains reliant on the Company's own view of its performance and upon interrogation of information reported to it with no Member perspective as assurance** **Reputational risk to the Council remains a possibility.** **Unclear risk profile.**

6. Background

6.1. The Council has two remaining wholly owned companies that are engaged in service delivery. They are Ansa Environmental Services Limited (TSS Transport Services Solutions Limited having been subsumed into Ansa on 31 March 2022) and Orbitas Bereavement Services Limited (which remains a separate company acting as agent in the delivery of the Councils bereavement services

6.2. The companies operate as part of a group structure under a parent company, Cheshire East Residents First (known as CERF). The Council is the sole shareholder and owns 100% of the shares in CERF and 20% of the shares in Ansa and Orbitas. The remaining 80% shareholding in each of these companies is held by CERF. This structure distances the arrangements by having the Council's shareholding committee once removed.

6.3. The distance or length of arm of the company and its relationship with the owner is usually seen as a function of purpose. A wholly owned company providing statutory services, which the Council remains liable for, and which uses the ‘Teckal exemption’ to allow the contract to be awarded usually has a close relationship. An entity designed for trading such as a conference or entertainment centre, a local airport or certain types of leisure provision which may be seen purely commercial tend to be more distant. However, even pure commercial ventures such as energy companies require clear accountability, close and careful monitoring.

6.4. The group structure is governed through the Articles of Association and Shareholder Agreements.

6.5. The Council makes decisions as shareholder via the Finance Sub Committee. The Committee’s Terms of Reference set out its role as follows:

“making decisions as Shareholder, reviewing and approving Business plans, including risk registers and commissioning services and functions from the Council’s ASDVs”

The Finance Sub Committee has set up a Shareholder Working Group which assists in carrying out practical tasks and makes recommendations to the Committee.

6.6. Under Regulation 12 of the Public Contract Regulations 2015, a public contract awarded by a contracting authority falls outside the scope of the regulations where;

6.6.1. the contracting authority exercises **a control which is similar to that which it exercises over its own departments (**Regulation 12 (1) (a)); and

6.6.2. a contracting authority shall be deemed to exercise control similar to that which it exercises over its own departments within the meaning of paragraph (1)(a) above where— it **exercises a decisive influence over both strategic objectives and significant decisions of the controlled legal person (**Regulation (3)) .

The Regulation 12 exemption above (referred to as the “Teckal exemption”) provides a means by which a local authority may directly award a contract to a wholly owned company. Further elements of the exemption focus on the amount of work the company carries out wholly or mainly for the controlling Council – 80%, and have equal (but not greater) weight, than the sections above, which focus on decision making, and so governance and oversight.

6.7. To effect compliance, the Teckal Exemption is reflected in the Articles of Association (across the Council companies) at Article 7.2 – matters requiring the consent of the shareholders:

“Only the extent that it is necessary to ensure that the Council exercises a decisive influence over both the strategic objectives and significant decisions of the Company similar to that which the Council exercises over its own departments”

6.8. A company director is required (Companies Act 2006) to:

6.8.1. act in a way most likely to promote the success of the company (s172),

6.8.2. exercise independent judgement (s173),

6.8.3. exercise reasonable care, skill and due diligence (s174)

6.8.4. avoid conflicts of interest (s175).

6.9. A Councillor who is a Director of a wholly owned company has in law, an overriding duty to the company. This duty may at times place the Councillor in conflict with the best interests of the Council. Directors have a statutory duty to promote the success of the company for the benefit of its members (Shareholders) as a whole. It has been well documented that issues have arisen, in respect of conflicts of interest, where Council members are acting as directors of companies that are providing services to the Council.

6.10. For example, there may be instances when the requirements of the Council will necessitate that the Company arrange its priorities or carry out delivery in a manner which is less than optimal when compared with the Company's overall objectives. In such cases a Director (Councillor) would be required to act in the best interest of the Company – not to do so would risk committing a criminal offence. This will place the Councillor in a position of having acted in conflict with the role as an elected member.

6.11. Whilst the company and council can waive a conflict, current governance issues include the absence of any Council conflict of interest policy. This is exacerbated by the very wide standing exemption granted by Audit and Governance Committee to directors of ASDV's. The purpose of the exemption is to ensure Councillors are not disenfranchised from annual budget decision making but is currently phrased broadly. It applies to all circumstances including those where a councillor would be obliged to vote on council business in accordance with the company's interests.

6.12. Background – Public Interest reports

6.12.1. **Nottingham City Council (2020)** related to Robin Hood Energy (RHE), set up by the Council in 2015 as a wholly owned not-for-profit subsidiary, in order to tackle fuel poverty in the City of Nottingham. It was recommended that:

6.12.1.1. Recommendation 2 - The Council should review its overall approach to using Councillors on the boards of its subsidiary companies and other similar organisations. This should be informed by a full understanding of the role of and legal requirements for company Board Members

6.12.1.2. Recommendation 3 - Where it continues to use Councillors in such roles, it should ensure that the non-executives (including Councillors) on the relevant board have, in aggregate, the required knowledge and experience to challenge management. This is of particular importance where the company is operating in a specialised sector which is outside the normal experience of Councillors.

6.12.1.3. Recommendation 4 - Where Councillors are used in such roles, the Council should ensure that the Councillors are provided with sufficient and appropriate training, which is updated periodically.

6.12.1.4. Recommendation 5 - The Council should ensure that all elements of its governance structure, including the shareholder role, are properly defined and that those definitions are effectively communicated to the necessary individuals.

6.12.1.5. Recommendation 6 - When allocating roles on Council-owned organisations to individual Councillors, the Council should ensure that the scope for conflicts of interest is minimised, with clear divide between those in such roles and those responsible for holding them to account or overseeing them.

6.12.2. **Liverpool City Council (2021)** related to the Best Value Inspection during which concerns were identified with Council owned companies and as a result the member directors have been replaced with officers. It was reported that there was no record of the Council appointing an officer to act as shareholder representative or to agree a shareholder agreement to govern their relationship with the companies subject to this inspection and this needed to be done irrespective of wider issues.

6.12.2.1. It was recommended that the Council review the roles and case for continuing with each subsidiary company…ensuring that the Directors appointed are appropriately skilled in either technical or company governance matters to ensure each Board functions effectively under the terms of an explicit shareholder agreement and a nominated shareholder representative. Following the feedback from the Inspection Team during the course of the Inspection LCC took the step of removing all Councillors from their company boards.

6.12.2.2. A further outcome was the commissioning and publication of the Guidance.

6.13. Comparison

6.13.1. The Council's governance arrangements are predicated on a group structure being in place with CERF taking an active role in the arrangements. As set out in paragraphs 6.2 to 6.4, although the Articles of Association and Shareholder Agreements operate a group structure, the Council's shareholder function is discharged via the Finance Sub Committee, which (via the Shareholder Working Group) review their business cases and communicate with the Boards. CERF does not play an active role.

6.13.2. The current governance documents also refer to portfolio holders, exercising executive powers and engagement in the company in a way that is no longer possible following the introduction of a Committee System of governance with the Council. These documents will require a redraft and update to reflect both the Council's new style of governance and the recommendations and guidance aimed at all Local Authorities.

6.13.3. The Nottingham report included the recommendation that the Council should ensure that all elements of its governance structure, including the shareholder role, are properly defined and that those definitions are effectively communicated to the necessary individuals. The anomalies above highlight the need to review and realign the company governance documents to fit with its processes. The Nottingham report also recommended that where Councillors are appointed as Directors, they should be informed by a full understanding of the role of and legal requirements for company Board Members. Alignment of process will necessarily need to include consideration of potential conflicts of interest and the need for training and awareness of the difference between the Member and Director roles.

6.13.4. In addition, the published Guidance also includes a toolkit for use when reviewing governance arrangements for local authority owned companies (Appendix 3C is a revised version of that toolkit for use as part of a further more in-depth governance review).

6.13.5. The Guidance and evidential requirements of the toolkit highlights the lack of officer and member (shareholder) presence on the Council's company boards. The appointment of an officer from the relevant service and a Finance Officer, together with a member shareholder representative would provide both the anticipated level of control and oversight for assurance of Teckal compliance.

6.13.6. Similarly, as company Directors are currently political (member) appointments, the Council cannot demonstrate that is has ensured that the non-executives on the relevant board have, in aggregate, the required knowledge and experience to challenge management. The review should consider a system of appointment of some company Directors from outside the Council and with the knowledge of operating the particular specialised services outside the local government arena via an open and transparent recruitment process would fulfil this requirement. Appointments should also be subject to review and performance managed.

6.13.7. Where Councillors are acting as Directors, the Council should also be ensuring that the Councillors are provided with sufficient and appropriate training, which is updated periodically, which would need to be demonstrated via a structured training programme and performance review.

7. Proposals for immediate action

7.1 There has been two immediately presenting incidents in respect of ASDV's. These are commercially sensitive and a synopsis and associated legal advice is provided in Appendix 4 (exempt)

7.2 Arrangements are proposed as a necessary measure to mitigate against the risk of a third incident occurring whilst more detailed work and revision of the company documentation occurs.

7.3 In summary these interim arrangements are as follows: .

7.3.1 Further member/shareholder oversight by appointing a shareholder representative to observe all board meetings.

7.3.2 That all Directors immediately receive formal training and that a programme of training is devised and implemented in order to support them in their roles.

7.3.3 Revised reporting arrangements which ensures quarterly reporting of the performance of the company and risk management to CLT and to Finance Sub Committee and active engagement with the assurance role of Audit and Governance Committee (annual report).

7.3.4 Reporting will measure performance against the business plan facilitating transparency by setting out performance, risk and financial position together with an updated business plan.

7.3.5 The revisions above will enhance and note replace the need to provide ongoing to inform for senior officers and the commissioning function or the need for urgent reporting on any serious matters (i.e. Health & Safety matters).

7.4 In addition to the above arrangements, a review is carried out.

7.5 The change in governance system of the Council requires all company documents to be refreshed. The opportunity presented by the change of Council governance is an ideal opportunity to align the review of the council company governance. Appendix 2 suggests areas where the council may gain additional value and it is appropriate that the companies providing such valuable services to the council and residence benefit from a full review.

8. Consultation and Engagement

Discussion with the companies and their Directors.

9. Implications

9.1. Legal

9.1.1. Additional detail is set out in the exempt appendix 4

9.1.2. There are significant liability issues relating to the functioning of companies. Some are a direct function of ownership others relate to how services would be provided in the event of default of the company. Other issues relate to conflict of interest, overlapping liabilities or non-delegable duties etc. It is important that issues are identified and essential to hold timely reviews to ensure compliance with the most recent standards in good governance.

9.1.3. There has been significant public interest in this area following the high-profile company failures in other local authorities. CIPFA Guidance on Council Owned Companies formally sets out requirements for audit purposes thus compelling compliance. Taking immediate steps and putting in place arrangements for review in the longer term will demonstrate that the Council is taking a proactive approach in reviewing and amending it governance processes

9.1.4. Local Government Ethical Standards, Committee on Standards in Public Life Chair: Lord Evans of Weardale KCB DL - 19 January 2019:

Best Practice 14: Councils should report on separate bodies they have set up or which they own as part of their annual governance statement and give a full picture of their relationship with those bodies. Separate bodies created by local authorities should abide by the Nolan principle of openness and publish their board agendas and minutes and annual reports in an accessible place.

9.2. Finance

9.2.1. There are significant financial risks involved in failure of wholly owned company governance. Liability arise from direct ownership or indirectly. For example, a statutory service provider failure will result in urgent funding and if the company has provided indemnity or agreements elsewhere the liability can escalate significantly.

9.2.2. The Council are obligated to ensure the value for money criteria and remain at the forefront of our thinking and ensure the annual governance statement properly reflects the risk profile of the Council’s holdings.

9.2.3. Officers are not remunerated as this is considered as part of their role and the costs of any current director are limited through the company’s agreement with each director

9.3. Policy

9.3.1. Core values of transparency and financial probity, good corporate governance, annual governance statement and reflects on governance code for the council.

9.3.2. Open- the current arrangements for transparency need to be updated meet the best practices standards.

9.4. Equality

9.4.1. There are no direct equality impacts arising from this report.

9.5. Human Resources

9.5.1. Each company is required to have an agreement in relation to each director. That agreement will determine the company's obligation to each Director.

9.5.2. The companies have difference in approach to staffing matters, whistleblowing and it will be necessary to consider if the human resources approach is appropriately aligned with the values of the Council.

9.6. Risk Management

9.6.1. The overall risk profile of the council cannot be separated from any potential provider failure either in terms of statutory service provision or financial liability. The proposals are designed to properly quantify and where possible reduce risk.

9.7. Rural Communities

9.7.1. The governance of wholly owned companies has no direct implications for residents. All residents will have indirect impacts if companies are not able to provide services and evidence value for money.

9.8. Children and Young People/Cared for Children

9.8.1. The governance of wholly owned companies has no direct implications for residents. All residents will have indirect impacts if companies are not able to provide services and evidence value for money.

9.9. Public Health

9.9.1. The governance of wholly owned companies has no direct implications for residents. All residents will have indirect impacts if companies are not able to provide services and evidence value for money.

9.10. Climate Change

9.10.1. The governance of wholly owned companies has no direct implications for climate. The Council policy on a sustainable approach can be strengthened through influencing service companies on how statutory services are delivered.

Access to Information	
Contact Officer:	Jamie Hollis - Head of Legal Services
Appendices:	Appendix 1 – ASDV Report Diagram Appendix 2 - Proposed Terms of Reference and suggested areas for detailed consideration. Appendix 3A Public Interest Reports Appendix 3B Guidance on Local Authority Company Governance Appendix 3C Proposed toolkit for use as part of a further more in-depth governance review Appendix 4 EXEMPT Commercially Sensitive
Background Papers:	Issue details - Stone Circle Governance Review | Wiltshire Council Agenda for Cabinet on Monday 27 September 2021, 10.00 am | Wiltshire Council Add link to CIFA Guidance