

WRITTEN QUESTION TO BE ASKED BY COUNCILLOR ANDREW RULE OF THE PORTFOLIO HOLDER FOR LEISURE AND LOCALITIES AT THE MEETING OF THE CITY COUNCIL TO BE HELD ON 4 MARCH 2019

Last July the Parks and Open Spaces Team entered into an agreement valued at £800,000 over four years to insource a new tree management team into the Council – could the Portfolio Holder give an indication of how much this has increased capacity since coming into effect and how this compares with the capacity of work completed by the department for each year since 2015?

Thank you for your questions regarding the Tree Service. Please see my response below.

In July 2018 the Parks and Open Spaces Team requested authority to insource the previous external Tree contract and establish a larger in-house Tree Team. In addition to the new team, the report also provided authority for the team to create a new framework contract. This contract has only recently finished its procurement process and is now in the final stages of signing contracts with the chosen framework contractors.

The purpose of the framework contract is not to replace the internal team but to enable the service to retain maximum flexibility and resilience at times when the Council needs to commission additional works during storm events, or when we need extra capacity, specialist works or when large specialist machinery is needed for some larger tree work orders.

The framework contract has no fixed financial commitments but it does provide the authority for the team to commission works up to a value of £200,000 per year if the funding is available.

In parallel with the establishment of the framework contract, the Tree Team has now started the process of rebuilding the internal tree teams. The plan is to have two teams of four tree surgeons working 4 days on 4 days off over a 7-day period. It is anticipated that this new working arrangement will help provide more operational capacity and resilience including evening and weekend cover. The recruitment of the new team is now in progress and it is anticipated that it will be operational later in the summer. When the new team is operational, it is hoped that this will significantly improve the way that the team can control flexibility, help increase operational capacity and improve the productivity of the team.

However, the Tree Service will still need to prioritise service requests in order to balance the health and safety of the tree stock over often desirable and non-essential tree work requests. With this in mind and in order to help find local solutions to ongoing requests and complaints the service would like to engage more proactively with councillors in order to help agree a way to identify local tree priorities and to find the best way to fund extra works.

That said it is important to recognise that the trees within the City are an incredibly important natural resource. They help improve our air quality, they help reduce the temperature in the City and they help to slow the flow of water, which in turn helps reduce the risks of localised flooding. In addition, our trees also provide important urban habitats, improve biodiversity, and simply in most cases help make our City look great. It is therefore important that tree removals are only considered when all other solutions have first been fully explored.

WQ2

WRITTEN QUESTION TO BE ASKED BY COUNCILLOR ANDREW RULE OF THE PORTFOLIO HOLDER FOR FINANCE, RESOURCES AND COMMERCIAL SERVICES AT THE MEETING OF THE CITY COUNCIL TO BE HELD ON 4 MARCH 2019

Could the Portfolio Holder confirm how much uncollected council tax the Council wrote off in the last year?

Between January 2017 and December 2018 £2.145m of write offs were processed in respect of Council Tax arrears - going back to 1999. Recovery of this debt will have been pursued where applicable as far as possible prior to write off. This is in the context of an annual precept of £133m and an average collection rate of 97.5%.

The Local Taxation Write-Off Policy and Practice is attached.



Local Taxation Write-Off Policy and Practice – 2016/17

1. Introduction

The Council is committed to maximising the collection of all income due, including that relating to Council Tax and National Non Domestic Rates (Business Rates). This is important in exercising our duty to taxpayers and citizens to exercise good stewardship of public funds and effectively manage our finances. Inevitably, however, there will be some debts that are not collectable for many reasons and a sound process is needed to deal with those cases and to ensure that all write offs are appropriate. This is good practice and demonstrates good governance.

This paper sets out the policy and practise to be followed for writing off these debts.

2. Policy

Within our overall aim to maximise our debt collection, it is recognised that some debts may be uneconomic to collect. A balance needs to be struck between maximising collection, using resources effectively to target collectable debt and ensuring that arrears levels are accurate by removing this debt on a regular basis. Adequate controls must be in place to ensure that:

- each write off can be justified;
- each write off is adequately recorded;
- an effective checking process is in place;
- in the case of absconders, the main cause of write offs, adequate tracing is attempted;
- a division of duties exists between inputting a write off and authorisation;
- authorisation is obtained at the appropriate level;
- practice complies with Financial Regulations and in particular CFPRS20.

3. Practice

Appendix 1 details the criteria, process and authorisation levels for Council Tax write offs and **Appendix 2** deals with Business Rates.

Write Offs broadly come under one of 2 headings:

Ad Hoc

These are debts where collection is no longer possible e.g. companies in liquidation, deceased taxpayers with no estate and bankruptcies. This also includes Business Rates absconders. These require case by case paperwork and separate authorisation.

Debts where all options to recover have been exhausted may also be written off on an ad hoc basis. These are covered in detail later in this policy.

Regular

These are regular and automatic batches of write-offs as follows:

Council Tax Absconders

Dependent upon the level of debt, up to 3 attempts are made to trace absconded debtors. If this is unsuccessful, debts are flagged for write off and progress through an automated monthly process as outlined in **Appendix 1**.

Council Tax Exhausted Debt

Where all reasonable efforts have been made to recover unpaid Council Tax, we may concede that collection will not be achieved and any further attempts to collect will not be cost effective. The criteria and process to write off these debts is outlined in **Appendix 1**.

Council Tax Deduction from Benefits

High level of debts can accrue against taxpayers where the only viable option is to recover those debts by way of deduction from their benefits. By law the level of these deductions are limited to the extent that the tax cannot be collected in year, resulting in every increasing arrears for these taxpayers.

These are described fuller in **appendix 1** along with the process for writing off these debts

Council Tax Support Overpayments

On occasions the level of Council Tax Support (CTS) granted to a citizen will be reduced and that reduction backdated a number of months or even years. This gives rise to an overpayment of the CTS. The taxpayer is expected to pay this even where the overpayment arose due to administration error and it is not reasonable to expect the taxpayer to have realised that they were being overpaid.

This can leave the taxpayer in financial difficulty and been treated unfairly. This is discussed further in **appendix 1** along with the process for writing off these debts

Business Rates

Due to the lower volumes of absconders for Business Rates such write offs are processed under the Ad Hoc procedure.

Closed non active debt

For both Council Tax and Business Rates this applies to closed debts which are 4 years old with a value of less than £10,000 and where there hasn't been any account activity within the past 6 months. These write offs will be undertaken at the end of each quarter.

Examples of closed debts are accounts with a closure date at least 4 years old or a debt at least 4 years old on a current account with no Council Tax liability in the past 4 years i.e. been in receipt of full relief or full exemption.

Financial Regulations

Write Offs will be carried out in accordance with Councils Financial Regulations and in particular CFPR20 states –

- 2.2.2 *Subject to 2.2.3 below consider the write-off of non-viable income due to the City Council after a period of 2 years from the due date. All recovery actions, including referral to tracing or trace and collection agencies or other recovery agencies post Bailiff or Legal Service involvement, shall be included within the recovery process prior to the consideration of write-off.*
- 2.2.3 *In relation to uncollectible Council Tax and Business Rates the debt may be written off within a period of less than 2 years where it is apparent that collection is extremely unlikely and any delay will not increase the likelihood of recovering the debt.*

Authorisation

Appendices 1 and 2 detail the level of authorisation for write offs. The tables overleaf summarise each debt type.

Every quarter, data is provided by Operational Support to Accountancy to enable them to report to the Chief Finance Officer (CFO) on the volumes and value of write offs.

On an annual basis Operational Support prepare a report summarising the total write off activity in the preceding year and present it to the CFO for approval.

Both Council Tax and NNDR must follow the procedure laid out in the ***CTax and NNDR 2015-16 Final Audit Report***

Any subsequent Internal Audit recommendations will be considered and if agreed will be built into this Write-Off Policy. For Council Tax purposes this is to ensure that Council officers have the final say in whether to write off debt or not.

This Policy will be kept under constant review to understand the financial, procedural and customer impact and to ensure that sufficient controls are in place to achieve "significant assurance" rating from Internal Audit

COUNCIL TAX

Debt Type	Write off Type	Process	Frequency	Input on system by	System Input checked and confirmed by	Section Authorisation	Final Authorisation
Absconded – debt subject to recovery	Regular	Automated	Monthly	Staff via Recovery Stage	Operational Support / Sample check	N/A	Finance Director
Abscond – no recovery debt / Bankruptcy / Committed / Deceased no estate / Gone abroad / Company Liquidated or struck off	Ad Hoc	Form Completed	As needed	Staff	Team Leader or Supervisor	Business Mgr or Head of Service up to £20,000. Finance Director or ≥ £20,000	Finance Director (via global year-end report)
Closed debt no activity	Regular	Automated	Quarterly	N/A selected by debt age & recent activity	Operational Support / Sample check	N/A	Finance Director
Exhausted	Ad hoc	Form Completed	As needed	Staff	Team Leader or Supervisor	Team leader or Business Mgr	Finance Director
	Batch	Automated	As needed	Selected by age and size of debt	Operational Support / Sample check	N/A	Finance Director
Exhausted	Ad hoc	Form Completed	As needed	Staff	Team Leader or Supervisor	Team leader or Business Mgr	Finance Director
	Batch	Automated	As needed	Selected where fulfils policy criteria	Operational Support / Sample check	N/A	Finance Director
Deductions from Benefits	Ad hoc	Form Completed	As needed	Staff	Team Leader or Supervisor	Team leader or Business Mgr	Finance Director
	Batch	Automated	As needed	Selected by age and size of debt	Operational Support / Sample check	N/A	Finance Director
Council Tax Support Overpayments	Ad hoc	Form Completed	As needed	Staff	Team Leader or Supervisor	Team leader or Business Mgr	Finance Director

BUSINESS RATES

Debt Type	Write off Type	Process	Frequency	Input on system by	System Input checked and confirmed by	Section Authorisation	Final Authorisation
Abscond / Bankruptcy / Committed / Deceased no estate / Gone abroad / Company Liquated or struck off	Ad Hoc	Form Completed	As needed	Staff	Team Leader or Supervisor	Business Mgr or Head of Service up to £20,000. Finance Director ≥ £20,000	Finance Director
Closed debt no activity	Regular	Automated	Quarterly	N/A selected by debt age & recent activity	Operational Support / Sample check	N/A	Finance Director

Appendix 1: Council Tax Write Off Practice

Council Tax Write off Criteria:

Write-offs can occur at 3 levels:

1. **Ad Hoc** - these fall into one of the headings below and are completed manually as required
2. **Regular (quarterly)** - high volume for - completed automatically.
3. **Regular (6 monthly)** - low volume to ensure that the database is kept clean and accurate - completed automatically.
4. **Regular (as required)** – to ensure arrears figures are not overstated and remove debt with no prospect of collection. To include Exhausted Debt, Deduction from Benefit cases and Overpaid Council Tax Support

Ad Hoc reasons

The liable party has:

1. Died and not left an estate;
2. Been made bankrupt;
3. Moved overseas and there are no powers to collect;
4. Had a debt relief order granted;
5. Been committed for non-payment;
6. The liable party is a company and has been struck off the Register of Companies or has been liquidated;
7. The Council Tax Payer has absconded and none of the debt is subject to recovery action so would not be covered by the "Gone away" process;
8. The debt is judged to be exhausted and requires separate (see below);
9. A Council Tax Support irrecoverable overpayment has occurred that can be written off under this policy.

Regular reasons (Quarterly):

1. Summoned debt where we have been unable to trace the tax payer using our "Gone away" process – where we, or a tracing agent acting on our behalf, attempt to trace the liable party up to 3 times over a year dependent on the level of debt. If unsuccessful the debt is written off.
 - a. Less than or equal to a sum equivalent to 3 months tax for a band A property with a Single Persons Discount, rounded to the nearest £10 - One trace attempt
 - b. Less than or equal to £a sum equivalent to the full year's tax for a band A property with a Single Persons Discount, rounded to the nearest £10 - Two trace attempts
 - c. More than a sum equivalent to the full year's tax for a band A property with a Single Persons Discount, rounded to the nearest £10 - Three trace attempts.
 2. Summoned debt we have been unable to collect using our "Small Balance" process - applied to debts up to £70 which haven't had a recent payment:
 - a. Closed accounts, no payment in 100 days following chase letter.
 - b. Open accounts, no payment in 2 years following chase letter and all subsequent and current debt is paid up to date.
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Regular reasons (6 monthly):

1. Closed debts over 4 years old (from account closure date) and a debt value under £10,000 where there hasn't been any movement in the past 6 months specifically:
 - a. No cash payment.
 - b. No debt change.
 - c. No bill or reminder sent.
2. Closed accounts with an un-summonsed debt of less than £70 (the current level that we take a case to court).

Regular reasons (as required)

Exhausted Debt

Where all reasonable efforts have been made to recover unpaid Council Tax, we may concede that collection will not be achieved and any further attempts to collect will not be cost effective. This often involves debts on closed accounts where we hold a forwarding address and all efforts to recover the debt have been unsuccessful. These can be done in one of three ways: by batch ad hoc and in response, as follows:

By batch

A debt is judged as exhausted and ready for write off if ALL these conditions are met:

1. The debt is at least 3 years old;
2. Bailiffs have attempted to recover the debt but been unsuccessful
3. A notice warning of possible committal has been issued;
4. The debt is of a value less than £2000;
5. We have no record to show that the debtor is in receipt of state benefits from which we can take reductions or such deductions are already in place for another debt and it will take more than 2 years to recover that debt;
6. We do not possess employment information allowing us to make an attachment against the debtors earnings;

These multiple debts classified as exhausted are written off in bulk by batch

Ad hoc

Write offs for debts over £2000 that fulfil the above criteria can be processed but need to be evidenced by individual write off reports providing a summary of the account and steps taken to recover the debt and authorised by an officer of the appropriate seniority..

In Response

This applies where we are contacted by the debtor or someone acting on their behalf (such as advice agencies) and advised that it is highly unlikely that the debt can be collected and it would be inappropriate to continue with recovery action or even start such action. To be considered for write-off ALL the following conditions must be met:

1. The debt could not reasonably have been offset by benefit or reduction;
 2. A full financial statement, together with any required supporting documentation has been provided;
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3. The Council is satisfied that the citizen has taken reasonable steps to resolve their situation;
4. The citizen does not have access to other assets that could be used to pay their Council Tax;
5. The citizen eligibility to Council Tax reduction and all other statutory reductions has been assessed;
6. They are not eligible for any other financial assistance offered by the Council to help with the Council Tax debt (e.g. via a hardship fund);
7. The citizen can show that their current circumstances are unlikely to improve in the following twelve months, making the payment of Council Tax impossible

This could include writing off part of the debt allowing the debtor to manage the rest and keep up to date with future liabilities. Such write-offs must be approved by the relevant Head of Service.

Deduction from Benefit cases

When a liability order is issued against a debtor and they are in receipt of certain state benefits, that debt can be collected via direct deduction from state benefits. This requires a notice to be issued to the Department for Works and Pensions (DWP) to request the deduction. Such deductions are currently limited to £3.70 per week and can only be in place for one liability order at a time. By law no other recovery action can take place in respect of any other liability orders against the debtor.

With the advent of Council Tax Reduction and the requirement for working age claimants to pay at least 20% of the tax, coupled with the time required to obtain a liability order and for the DWP to set up deductions, means that any particular years debt is rarely paid within that year.

For the individual taxpayers it means that, unless the financial circumstances change for the household, the debt will continue to increase and the repayment timescale increased. Typically for taxpayers with large arrears from years prior to being on benefits, the situation can be more extreme with debts that will take decades to clear.

A write off can be carried out if the following criteria is met -

1. The debtor has been in receipt of Council Tax Reduction for the past 2 years and is currently in receipt of Income Support (IS) and/or Employment & Support Allowance (ESA). Any breaks in entitlement that total less than 12 weeks in the 2 year period shall be disregarded;
2. In the case of closed accounts the debtor was in receipt of Council Tax Reduction or Council Tax Benefit for 2 years or for the period of the account;
3. There is no indication that the debtors circumstances are likely to improve in the near future;
4. The debt remaining against a debtor after any write off shall not be less than the value of the weekly deductions we can secure over a 2 year period.

Overpaid Council Tax Support

The Council Tax Support Scheme for Nottingham does not include any provisions to allow any overpayments to be classified as irrecoverable. As such any adjustments reducing support have to be applied regardless of how far back such an adjustment may go and the impact on the taxpayer.

In contrast, if the taxpayer is or was receiving Housing Benefit and that was overpaid due to the same circumstance, that overpayment would not be recoverable and the taxpayer would not be required to pay it back. Similar provisions existed for Council Tax Benefit that was replaced by Council Tax Support in 2013.

This results in additional unexpected debt becoming due from taxpayers, most of which will have limited means and results in debt that that is very difficult to recover.

Therefore, a write off can be carried out where the following criteria is met –

- a) There has been a backdated reduction in a citizens Council Tax Support;
- b) The reduction is backdated more than one month;
- c) Had such a reduction occurred under the equivalent Council Tax Benefit scheme it would have been deemed as irrecoverable i.e.
 - i. The overpayment arose due to official error; and
 - ii. The citizen, or someone acting on their behalf, could not reasonably have expected to realise it was an overpayment
- d) In considering point (c) above reference shall be made to practises, precedence and case law relevant to Council Tax Benefit and Housing Benefit overpayments

The determination that an overpayment would have deemed as irrecoverable under the Council Tax Benefit scheme, shall be made by a Benefit officer of the appropriate seniority and experience.

If the taxpayer is or was in receipt of Housing Benefit and an overpayment had occurred that was determined as irrecoverable, then any Council Tax Support overpayment for the same period of overpayment shall be treated as irrecoverable

If the value of the overpayment is less than the annual tax due for a class A property¹ the Benefit Officer will notify Council Tax stating the amount to write off along with a brief

description of why the overpayment is considered as irrecoverable. Council Tax will then apply the write off.

If the value of the overpayment is equal or more than the annual tax due for a class A property, a report shall be prepared by an appropriate Benefits Officer and considered by the Head of Service

Council Tax Write off Authorisation

Ad Hoc reasons:

1. Council Tax Officer completes and signs a write-off form detailing the reason for write-off and endorses it on the system.
2. This form is countersigned by a supervisor or team leader who authorises it on the system. N.B. there must be 2 separate signatures.
3. Operational Support collect all the write-off forms, reconciles them each month against system write-off data and checks that the required signatures are in place.

Regular reasons (Quarterly):

1. A system report (run by Operational Support) details all the liability orders that are in the write-off stage (previous stage gone away);
2. A system report (run by Operational Support) extracts all the liability orders that meet the small balance criteria;
3. The Business Manager reviews the full list of write-off liability orders and ensures that a random sample are checked to ensure they have been processed properly, keeping a record of this check. Appropriate investigation and action will be taken if this isn't the case.
4. Operational Support conduct the following activity:
 - a. Write-off the debts on the system.
 - b. Create an electronic record of what has been written off.
 - c. Create a cover sheet which details the number of liability orders written off, their value and the split (untraceable, small balance) and confirms that all system criteria used for creating the write-off list are correct.
5. The Operational Support Manager signs the cover sheet and it and the electronic document are passed to the Head of Service for counter signature.
6. The cover sheet and electronic document are passed to the Finance Director for final signature.

Regular reasons (6 monthly):

1. A system report extracts details of all the liabilities that meet the criteria stated.
 2. These are checked by a recovery Team supervisor to ensure there is nothing listed where there is ongoing action e.g. with the bailiff or subject to committal action.
 3. Operational Support write-off the debts on the system and create an electronic document.
 4. Operational Support then:
 - a. Write-off the debts on the system;
 - b. Create an electronic record of what has been written off;
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- c. Create a cover sheet detailing the number of debts written off, their value and confirm that all system criteria used for creating the write-off list are correct.
5. The Operational Support Manager signs the cover sheet and passes it with the electronic document to the Head of Service for counter signature.
6. The cover sheet and electronic document are passed to the Finance Director for final signature.

Regular reasons (as required) – Exhausted and Deduction from Benefits cases

1. A system report extracts details of all the liabilities that meet the criteria stated.
 2. These are sampled checked by a Supervisor in the Council Tax team to ensure that the appropriate debts have been selected.
 3. Operational Support writes off the debts on the system and creates an electronic document.
 4. Operational Support then:
 - a. Write-off the debts on the system;
 - b. Create an electronic record of what has been written off;
 - c. Create a cover sheet detailing the number of debts written off, their value and confirm that all system criteria used for creating the write-off list are correct.
 5. The Operational Support Manager signs the cover sheet and passes it with the electronic document to the Head of Service for counter signature.
 6. The cover sheet and electronic document are passed to the Finance Director for final signature.
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Appendix 2: Business Rates Write Off Practice

Business Rates Write off Criteria:

Write offs can occur at 2 levels:

1. **Ad Hoc** - low volume done 'as and when' where write-off is appropriate. These require completion and approval of a write-off form giving a reason for the write-off.
2. **Regular (quarterly)** - low volume to ensure that the database is kept clean - completed automatically.

Irregular (Ad Hoc) reasons:

The liable party:

1. is an individual who has absconded and cannot be traced (see below);
2. has died and not left an estate;
3. has been made bankrupt;
4. has moved overseas and we have no powers to collect;
5. has had a debt relief order granted;
6. has been committed for non-payment;
7. is a company and has been struck off the Companies Register;
8. Is a company and has been liquidated or gone into administration.

Absconders

In the case of absconders all reasonable avenues will be used to find the liable party. We will attempt to trace them once or twice dependent on the level of debt. If unsuccessful the debt is written off as follows:

- a. Less than £1,000 - One trace attempt
- b. £1,000 or greater - Two trace attempts.

There will be a minimum of 4 months between any first and second attempt.

To comply with the financial regulation that any write-off should only be considered after 2 years from when the debt become payable, any write off due to absconding will only be undertaken where the debt ended at least 2 years ago.

Write-offs on other grounds may be done before the 2 year period where it is clear that any delay could not increase the chance of recovering the debt e.g. companies going into liquidation or being struck off, the ratepayer dying with no assets.

Regular reasons (Quarterly):

1. Closed debts which are over 4 years old (from account closure date) and have a debt under £10,000 where there hasn't been any movement in the past 6 months specifically:
 - a) No cash payment.
 - b) No debt change.
 - c) No bill or reminder sent.
 2. Closed accounts with an un-summonsed debt of less than £70 (the current level that we take a case to court).
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3. Summonsed debt we have been unable to collect using our *small balance* process. This is applied to debts up to £70 which haven't had a recent payment:
 - a. Closed accounts, no payment in 100 days following chase letter.
 - b. Open accounts, no payment in 2 years following chase letter and all subsequent and current debt is paid up to date.

Business Rates Write off Authorisation:

Irregular reasons:

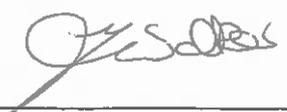
1. Business Rates Officer completes and signs a write-off form detailing the reason for write-off and endorses it on the system.
2. This form is countersigned by a supervisor or team leader who authorises it on the system. There **must** be 2 separate signatures.
3. Operational Support collects all forms, reconciles them every month against system write-off data and checks that the required signatures are in place.
4. At the end of each financial year a summary containing the total of all ad hoc write-off activity is produced by Operational Support and passed to the Finance Director for final signature. Reports showing the volume and value of write-offs are provided to the CFO by Accountancy every quarter.

Regular reasons (Quarterly):

1. A system report extracts details of all liabilities that meet the criteria stated.
2. The liabilities are checked by a Business Rates supervisor to ensure there is nothing listed where there is ongoing action e.g. with the bailiff or subject to committal action.
3. Operational Support write-off the debts on the system and create an electronic document.
4. Operations Support then:
 - a) Write-off the debts on the system
 - b) Create an electronic record of what has been written off.
 - c) Create a cover sheet detailing the number of debts written off, their value and confirm that all system criteria used for creating the write-off list are correct.
5. The Operational Support Manager signs the cover sheet and passes it and the electronic document to the Head of Service for counter signature.
6. The cover sheet and electronic document are passed to the Finance Director for final signature.

Approval

This Policy and Practice is approved as follows:

SIGNATURE		
NAME	Geoff Walker – Chief Finance Officer	23rd January 2017

WQ3

WRITTEN QUESTION TO BE ASKED BY COUNCILLOR ANDREW RULE OF THE PORTFOLIO HOLDER FOR TRANSPORT AND HR AT THE MEETING OF THE CITY COUNCIL TO BE HELD ON 4 MARCH 2019

Could the Portfolio Holder provide reassurance to all Nottingham City Council staff who are on a Single Status Contract, that they will be treated equally and in the same way as the 600 members of staff who took action against the Council, as their contracts may have been breached in exactly the same way, and the same remedy should also be applied to them?

As the litigation on this matter is still on-going, the Council is unable to comment at present. However, it should be borne in mind that not all employees who brought claims against the City Council were successful, with around 100 claims being dismissed.

We are in the process of assessing and agreeing figures with the Trade Union Solicitors, as part of the remedies process, and this will be considered further by the Nottingham employment tribunal later this year.

WQ4

WRITTEN QUESTION TO BE ASKED BY COUNCILLOR ANDREW RULE OF THE LEADER OF THE COUNCIL AT THE MEETING OF THE CITY COUNCIL TO BE HELD ON 4 MARCH 2019

Given that Nottinghamshire County Council abandoned its plans to create a single unitary authority at the end of last year; does the Leader believe spending £50,000 on a Local Perception Study to develop counter proposals to a plan abandoned by the County Council is a prudent use of the Council's limited resources?

Nottingham City Council committed last year to matching Nottinghamshire County Council's progress towards submitting any proposals to Government for Local Government Reorganisation.

This was to mitigate the risk that a successful bid by the County to Government would result in an under-bounded City 'island' within a very large County unitary authority for years to come. Such a result would have left the conurbation of Greater Nottingham split between two different unitary Councils, each with different policies and visions for the conurbation. This would be unlikely to lead to the best results for Greater Nottingham's citizens, businesses or partner organisations.

The County Council had already conducted a similar study to Nottingham City Council's. Phase 1 and phase 2 of the County Council's engagement and community consultation was expected to cost £190,000 – this is according to the County

Council's September 2018 report to their Policy Committee. Their phase 1 costs were estimated to be up to £50,000.

The County Council explicitly excluded the City from their exercise. In order to match the County Council's progress we needed to seek the views of City and surrounding residents separately.

Councillor Cutts, Leader of Nottinghamshire County Council, told the Nottingham Post in December that she would "pause and take more time to reflect", therefore we are not aware that the work has been explicitly permanently abandoned. It is the County Council's prerogative as to whether they end this pause at any time and as such it is prudent, given the above, for Nottingham to progress to the point where the City has matched the County's preparations for Local Government Reorganisation. The research we conducted will remain valid for some time. Nottingham remains objectively under-bounded.

We also met with senior Civil Servants in the Ministry of Housing, Communities and Local Government who confirmed that the legislation does permit Nottingham City to put forward a proposal ourselves, and therefore we were clear that in the event of the County persisting in excluding the City we did have a legal route to follow. The criteria for a robust case includes citizens' views, and therefore it was essential to conduct a local study. The City Council will not pursue unitarisation arguments further as long as the County Council's work remains paused.