

Contract Standing Order Waivers

Governance and Audit Committee 26 July 2023

Report Author	Chris Blundell, Director of Finance and Section 151 Officer
Portfolio Holder	Cllr Rob Yates, Cabinet Member for Corporate Services
Status	For Decision
Classification:	Unrestricted
Key Decision	No
Ward:	All Wards

Executive Summary:

This is the third of the on-going regular update reports to the committee on the council's use of waivers to its Contract Standing Orders (CSOs).

The council's purchasing decisions and processes are important because the money involved is public money. The council's CSOs provide a structure within which purchasing decisions are made and implemented and contain the core obligations that all officers who are in a position of spending the Council's money must follow.

The table below sets out the procurement route to be used depending on the value of 'Goods, Supplies and Services' contracts without VAT.

Value	Procurement Method
Below £10,000	Local CSO rules apply - At least one quote in advance - Consideration to be given to suitably qualified Thanet/Supplier/s, if available.
£10,000 - £99,999	Local CSO rules apply - At least three written quotes in advance, using the Council's Invitation to Quote documents or electronic method agreed with Procurement - Consideration to be given to suitably qualified Thanet/Supplier/s, if available. Published on Contracts Finder
£100,000 - £177,897.99	Local CSO rules apply - At least three written tenders in advance, using the council's Invitation to Tender documents with advertisement by public notice. Published on Contracts Finder, and the Kent Business Portal
£177,989.00 and	PCR2015 & CSOs apply - Full competitive process using the

above	<p>Council's invitation to Tender documents following advertisement in the FTS for suppliers</p> <p>Published on Find a Tender Services (FTS), Contracts Finder and the Kent Business Portal</p>
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The limits for 'Works' contracts are higher and full competitive tender processes are required for contract values above £4,447,448.00 without VAT. The council is also able to utilise compliant purchasing schemes for direct awards and mini competition processes, as an alternative way to procuring, without advertising as a full open process.

There is a general presumption in favour of competition and that contracts will be put out to competitive quote/tender when they are of an estimated value of £10,000 and above, however the requirement for the Council to conduct a competitive purchasing process can be waived under certain circumstances. For example:

- Where the work, supply or service is not subject to UK Public Contract Regulations 2015 and is required as a matter of urgency and a delay would be likely to lead to financial loss, personal injury or damage to property,
- Where the work is of a specialist nature and the supply market has been tested and found to be limited
- At the discretion of the relevant Director who may proceed in a manner most expedient to the efficient management of the service/Council with reasons recorded in writing.

For a full list of justified circumstances, please refer to **Appendix 1**.

The following table summarises the Council's approved Waivers for 2022/2023:

Department / Directorate	No. Approved Waivers for 2022/23 - as at 31 March 2023.			No. Rejected Waivers for 2022/2023 as at 31 March 2023	Total no. of Waivers received for 2022/2023 as at 31 March 2023
	Below £100k	£100k and above	Total		
Chief Executive	7	0	7	0	7
Deputy Chief Executive	25	4	29	1	30
Corporate Governance	0	0	0	0	0
Operational Services	8	1	9	0	9

Total Number of Waivers	40	5	45	1	46
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A detailed list of 2022/2023 Waivers can be seen in **Appendix 4**

Recommendation(s):

1. The committee notes the report.

Corporate Implications

Financial and Value for Money

As detailed within the body of the report

Legal

Local Government procurement is governed by the Public Contracts Regulations 2015 and Concessions Contracts Regulations 2016.

The Local Government (Transparency Requirements) (England) Regulations 2015 require additional contracting information to be published beyond the legislative requirements of the Public Contracts Regulations 2015 and Concessions Contracts Regulations 2016.

Corporate

The overriding procurement policy requirement is that all public procurement must be based on value for money, defined as “the best mix of quality and effectiveness for the least outlay over the period of use of the goods or services bought”

Equality Act 2010 & Public Sector Equality Duty

Members are reminded of the requirement, under the Public Sector Equality Duty (section 149 of the Equality Act 2010) to have due regard to the aims of the Duty at the time the decision is taken. The aims of the Duty are: (i) eliminate unlawful discrimination, harassment, victimisation and other conduct prohibited by the Act, (ii) advance equality of opportunity between people who share a protected characteristic and people who do not share it, and (iii) foster good relations between people who share a protected characteristic and people who do not share it.

There are no equity and equalities implications arising directly from this report, but the Council needs to retain a strong focus and understanding on issues of diversity amongst the local community and ensure service delivery matches these.

Corporate Priorities

This report relates to the following corporate priorities: -

- Growth
- Environment
- Communities

1. Introduction

- 1.1. This is the third of the on-going regular update reports to the committee on the council's use of waivers to its Contract Standing Orders (CSOs). The purpose of the report is to provide the committee with oversight of the application of waivers to the council's contract standing orders have been raised, setting out the number of instances and the rationales for the decisions taken by officers.

2. Background

- 2.1. The council's purchasing decisions and processes are important because the money involved is public money and the council has a responsibility to ensure value for money is achieved .
- 2.2. The council's CSOs provide a structure within which purchasing decisions are made and implemented and contain the core obligations that all officers who are in a position of spending the Council's money must follow. CSOs are the minimum requirements all officers should follow, providing protection to the council, officers and members, and which form part of the Council's Constitution.
- 2.3. CSOs apply to all contracts the council enters with the following exceptions:
- Employment contracts
 - Acquisition or rental of land, buildings or other property
 - Arbitration or conciliation
 - Retention of legal councils and appointment of expert witnesses in legal proceedings
 - Service Level Agreements setting out funding arrangement to voluntary bodies

3. General Principles Applying to All Contracts

- 3.1. There is a general presumption in favour of competition and that contracts will be put out to competitive quote/tender when they are of an estimated value of £10,000 and above. This is to ensure that the Council uses its resources efficiently, purchases quality goods, services and works, safeguards its reputation from any implication of dishonesty or corruption and is able to demonstrate principles of sustainability, efficiency, whole life costing and cost savings.
- 3.2. All contract opportunities with a value over £25,000 and above must be published on the government's 'Contracts Finder' portal (<https://www.gov.uk/contracts-finder>), unless there is a clear justified need not to do so. Subsequent awards over this value must also be published. Contracts in excess of £100,000 are also published on the Kent Business Portal (www.kentbusinessportal.org.uk).
- 3.3. The tables below sets out the procurement route to be used depending on the value of the contract without VAT.

Table 1: Goods, Supplies and Services contracts

Value	Procurement Method
Below £10,000	Local CSO rules apply - At least one quote in advance - Consideration to be given to suitably qualified Thanet/Supplier/s, if available.
£10,000 - £99,999	Local CSO rules apply - At least three written quotes in advance, using the Council's Invitation to Quote documents or electronic method agreed with Procurement - Consideration to be given to suitably qualified Thanet/Supplier/s, if available. Published on Contracts Finder
£100,000 - £177,897.99	Local CSO rules apply - At least three written tenders in advance, using the council's Invitation to Tender documents with advertisement by public notice. Published on Contracts Finder, and the Kent Business Portal
£177,898.00 and above	PCR2015 & CSOs apply - Full competitive process using the Council's invitation to Tender documents following advertisement in the FTS for suppliers and Part A* services, Published on Find a Tender Services (FTS), Contracts Finder and the Kent Business Portal

Table 2: Works Contracts

Value	Procurement Method
Below £10,000	Local CSO rules apply - At least one quote in advance - Consideration to be given to suitably qualified Thanet/Supplier/s, if available.
£10,000 - £99,999	Local CSO rules apply - At least three written quotes in advance, using the Council's Invitation to Quote documents or electronic method agreed with Procurement - Consideration to be given to suitably qualified Thanet/Supplier/s, if available. Published on Contracts Finder
£100,000 - £4,447,447.99	Local CSO rules apply - At least three written tenders in advance, using the council's Invitation to Tender documents with advertisement by public notice. Published on Contracts Finder, and the Kent Business Portal
£4,447,448.00 and above	PCR2015 & CSOs apply - Full competitive process using the

	Council's invitation to Tender documents following FTS advertisement
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Table 3: Service/Works Concession Contracts

Value	Procurement Method
Below £10,000	Local CSO rules apply - At least one quote in advance - Consideration to be given to suitably qualified Thanet/Supplier/s, if available
£10,000 - £99,999.99	Local CSO rules apply - At least three written quotes in advance, sourced and receipted electronically using Council's e-procurement system - Consideration to be given to suitably qualified Thanet/Supplier/s, if available Published on Contracts Finder
£100,000 - £4,447,447.99	Local CSO rules apply - At least three written tenders in advance, using the council's e-procurement system with advertisement by public notice Published on Contracts Finder, and the Kent Business Portal
£4,447,448.00 and above	Concession Contracts Regulation 2016 (ccr2016) apply - full competitive process using the Council's e-procurement system following FTS advertisement Published on Find a Tender Service (FTS), Contracts Finder and the Kent Business Portal

3.4. The council is also able to utilise Purchasing Schemes such as framework agreements, Dynamic Purchasing systems and other similar arrangements, such as the Government eMarketplace as an alternative and compliant route to procuring from the market.

3.5. As a minimum, all contracts of a value of £10,000 or more shall include clauses which set out:

- The works, supplies (goods), services, material, matters or things to be carried out or supplied
- Specify the price to be paid, the estimated price or the basis on which the price is to be calculated
- The time within which the contract is to be performed
- Quality requirements and/or standards which must be met
- Requirements on the contractor to hold and maintain appropriate insurance
- Adequate contract management and audit provisions
- What happens in the event that the contractor fails to comply with its contractual obligations (in whole or in part)

- A duty on the contractor to comply with all relevant legislative requirements and discharge of obligations under said legislation.

4. Waivers

- 4.1. The requirement for the Council to conduct a competitive purchasing process for contracts of £10,000 or more can be waived under certain circumstances.
- 4.2. This arises where officers request to waiver some of the council's CSOs in order to progress a purchase that is deemed in the best interest of the public or service for reasons such as, however, not limited to:
- Where a full competitive exercise is not able to be carried out for particular justifiable reasons,
 - where a competitive process was carried out, however, less than three Quote/Tenders were achieved, in order to progress the award of a contract the Council's T&C are not able to be used.

Other circumstances requiring a waiver could be:

- where Legal advice has been sought for contracts of 100k and above and it has been determined that due to the nature of the agreement being used,
 - it would not be best served for the contract or framework arrangement to be executed as a deed under the Council's common seal,
 - or where a Tender Opening is not being undertaken due to the need for a direct award process.
- 4.3. CSO 12 sets out the provisions under which a waiver must be complied with, ensuring a clear decision has been made, for what reason and by whom. For example:
- where contracts are below Public Contract Regulations 2015 (PCR) threshold and the work, supply or service is required as a matter of urgency and a delay would be likely to lead to financial loss, personal injury or damage to property,
 - Where the work is of a specialist nature, the skill of the contractor is of primary importance, and the supply market has been tested and found to be limited
 - At the discretion of the relevant Director who may proceed in a manner most expedient to the efficient management of the service/Council with reasons recorded in writing.

- 4.4. For a full list of justified circumstances, please refer to **Appendix 1**.

5. Waiver Application Process

- 5.1. The waiver application is completed by the lead contracting officer know as the Responsible Officer and reviewed by the service area's Head of Service and sets out the following:

- details of the department and lead officer, contract information, budget information, value to be waived, CSOs being waived
- business reasons for the application waiver (economical, technical, operational)
- evidence to demonstrate probity and value for money (selection process, market competition, benchmarking exercises)
- Confirmation that the Responsible Officer has read and has reasonable understanding of CSOs
- Signature of four separate officers of the Council; Lead Officer, Corporate Director, Procurement Manager and Section 151 Officer.

5.2. A copy of the Waiver Application can be seen in **Appendix 2**.

5.3. CSOs should only be waived in exceptional circumstances and only be waived in advance. Retrospective waivers will not be approved by the section 151 officer and the spend will be recorded as non-compliant with CSO in such instances.

5.4. Furthermore, note CSOs cannot be waived in all instances. For example where the value exceeds the Public Contract Regulations 2015 threshold, which is currently £5,336,937 (£4,447,448 before VAT if applied at 20%) for works contracts and £213,447 (£177,898 before VAT if applied at 20%) for goods and services contracts.

5.5. Lack of planning in providing insufficient time available to carry out a full procurement exercise or when going out to Quote/Tender would cause administrative, procedural burdens or a short delay to progress, would also not be considered justified reasons for waiving CSOs.

6. Waivers in 2022/23

6.1. Table 3 below summarises the Council's approved Waivers for 2022/2023:

Table 3: Waivers 2022/23

Department / Directorate	No. Approved Waivers for 2022/23 - as at 31 March 2023.			No. Rejected Waivers for 2022/2023 as at 31 March 2023	Total no. of Waivers received for 2022/2023 as at 31 March 2023
	Below £100k	£100k and above	Total		
Chief Executive	7	0	7	0	7
Deputy Chief Executive	25	4	29	1	30
Corporate Governance	0	0	0	0	0
Operational Services	8	1	9	0	9

Total Number of Waivers	40	5	45	1	46
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6.2. A comparison table of the number of Waivers across 2020/2021 to 2023/2024 can be seen in **Appendix 3**.

6.3. There have been 46 Waiver applications received as of 31 March 2023 for the 2022/2023 period. 45 waivers were approved and 1 rejected. The vast majority of Waiver applications were under the 100K threshold and when compared to the 2021/2022 waiver figures, waiver applications have reduced in comparison to the previous year. This is likely due to the reduction in Covid 19 pressures on Council services experienced in the previous years and the waivers agreed and approved necessary at the time.

During 2022/2023 there appears to have been a rise in waiver applications received in relation to suppliers going into administration, which has led to the need for the Council to commission other suppliers urgently via direct award and a waiver application to undertake the urgent works/services required, potentially a result of the ongoing impact of Covid 19 pressures on businesses from previous years. Within the 2022/2023 Winter period it was noted there was an increase in urgent repairs needed to buildings, due to the bad weather experienced impacting already existing issues and therefore a need to expedite the repairs due to potential Health and Safety risks. Should there continue to be repairs needed to Council owned properties in the coming year, which could pose further Health and Safety risks with the impact of the winter weather, further waiver applications are likely to be received. Toward the end of the 2022/2023 it has also been noted waivers being submitted in relation to urgent requirements, which impact other related projects and risk a potential loss of grant funding if those projects are not able to be delivered by the grant funding deadlines. Sometimes grant funding is received and has to be spent within a timeframe that makes it challenging for the Council to carry out the usual process as per the Council's CSOs and sometimes it can due to slippage to the wider programme of projects, many of which are constrained by grant funding deadlines.

6.4. Other reasons for Waivers in 2022/2023 include suppliers not willing to accept or incorporate the Council's T&C's or where they may not be appropriate e.g. an ICT related contract. Carrying out a competitive process, however, not achieving the full three Quotes/Tenders required within CSOs, a limited market, a limited market due to the particular services, specialist skills required that cannot be delivered within current frameworks, unexpected interim cover needed urgently, unforeseen additional requirements identified as needed during the course of a contract, that could not have been known about at the outset of the contract and/or additional grant funding become available.

6.5. For the same 2022/2023 period, the number of awarded contracts via a compliant ITQ, ITT process and Framework process, which was carried out in conjunction with the Procurement Team was 27 awarded contracts. It should be noted, however, that this figure does not include or take into account the following:

- contracts awarded above the PCR2015/CCR2016 thresholds, as waivers are capped at these thresholds
- any abandoned procurements carried out where an ITQ/ITT/Framework process was undertaken, however, bids were cost prohibitive, no bids received or no viable bids received
- any larger/more complex contracts where the process was longer and would be started within that financial year and completed in the following financial year, for example, a two stage Restricted process,
- any pre-procurement which was started, however, had not progressed to publication, evaluation and award during that time, including where market engagement via a PIN notice was undertaken however, it did not progress to a competitive process during that time
- there will be a duplication of figures if directly compared, as some of the awarded contracts within this figure will also be within the total waiver figure for the same period, as they were awarded via a compliant process in compliance with CSOs thresholds, however, would be waiving T&C only
- some waivers were refreshed as any further spend would exceed the original threshold, therefore, a further waiver was required to be agreed for the same contract
- any awarded contracts that the Procurement Team may not be aware of

In comparison, when looking specifically at waivers approved where the waiver application was requesting not to run a competitive procurement under the usual process in compliance with CSOs (not including waiver applications for waiving of TDC T&C, where a compliant process was carried out, however, less than 3 bids were achieved, or where there was just one supplier identified that could deliver the full requirement), 36 waivers were approved where a full competitive process was not carried out. As stated above within the Waiver Application Process section, part of the waiver application process includes a benchmarking exercise, demonstrating probity and value for money, therefore, as a minimum, this would have been undertaken by the Officer as part of the justification for the waiver where a full competitive process could not be carried out.

6.6. The 1 Waiver application rejected was on the basis of being non-compliant with CSOs and the Financial Procedure Rules (FPRs).

6.7. A detailed list of 2022/2023 Waivers can be seen in **Appendix 4** and a breakdown of Nature of Waiver Categories can be seen in **Appendix 6**.

7. Waivers in 2023/24 (April to June)

7.1. Table 3 below summarises the Council's approved Waivers for 2023/2024 (April to June):

Table 3: Waivers 2023/24 (April to June)

Department / Directorate	No. Approved Waivers for 2023/24 - as at 30 June 2023.	No. Rejected Waivers for 2023/2024	Total no. of Waivers received for
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	Below £100k	£100k and above	Total	as at 30 June 2023	2023/2024 as at 30 June 2023
Chief Executive	1	0	1	0	1
Deputy Chief Executive	2	0	2	0	2
Corporate Governance	0	0	0	0	0
Operational Services	1	2	3	0	3
Total Number of Waivers	4	2	6	0	6

- 7.2. A comparison table of the number of Waivers for 2022/2023 (April to June) and 2023/2024 (April to June) can be seen in **Appendix 3**.
- 7.3. There have been 6 Waiver applications received as of 30 June 2023 for the 2023/2024 April to June period. All 6 waivers were approved. The majority of Waiver applications continue to be under the 100K threshold and when compared to the same period waiver figures in 2022/2023, they are almost the same number approved in comparison to the previous year.
- 7.4. During this April to June period, reasons for waivers have included limited markets; where the market has been tested, however, found only one supplier could provide the full requirements. A full competitive process could not be undertaken due to extreme urgency; where a loss of continuation of security service posed a significant risk and further damage to property. Lastly where it was found that a direct award was in the best interests of the management of the service/Council; for cost saving reasons and complexities of the project.
- 7.5. A detailed list of 2023/2024 (April to June) Waivers can be seen in **Appendix 5** and a breakdown of Nature of Waiver Categories can be seen in **Appendix 7**.

8. Ongoing and 2023/2024 Objectives

In June, the Council's 'Head of Finance, Procurement, Risk and interim Head of Cleansing Services commissioned a Procurement Process Review. The purpose of this review is to look at whether the process can be streamlined to meet the ever changing needs, priorities and of the whole organisation, ensuring documents remain fit for purpose, robust processes remain in place compliant with PCR2015 and CCR2016, market changes are taken into consideration when considering thresholds, the identification of any gaps that may exist and resources available to fulfil requirements. The review is being undertaken by an independent party who is engaging with the key stakeholders from across the organisation responsible for commissioning contracts. Engagement on the waiver process would be part of this review

and be subject to recommendations following the review, which would be considered and incorporated into the waiver process and as part of the Council's refresh of CSOs.

- 8.1. The Council's CSOs are due to be refreshed in 2023, which if approved, may include an increase to the value of works, supplies and services that are considered to be of quotation threshold, currently £10,000 and above. It had been anticipated that CSOs were to be refreshed prior to early 2023, however, due to the Corporate Restructure being undertaken, it was decided to postpone this until after the Corporate Restructure was completed. Since then, the Procurement Process review has also been commissioned and therefore, recommendations that come out of the review may impact the CSOs refresh. It had been anticipated the new threshold value would be £25,000 and will enable officers to seek one quote up to a value of £24,999, which should enable them to progress the requirement more quickly without having to undertake a full competitive process, for what would be considered low risk or low value requirements. At this time, however, the change in value is subject to recommendations that arise from the Procurement Process Review and could increase or remain the same. Should an increase in value be recommended and approved as part of the CSOs refresh, a waiver will therefore no longer be required to waive a competitive process below that agreed value at CSO 6.6. Other CSOs will still apply, however, and waivers may still be required below this value depending on the nature of the CSO that applies, for example, when not using the Council's T&C.
- 8.2. As advised in the previous Waiver report updates, it had been implemented that a PIF be submitted with every waiver application. The PIF should be the first stage of understanding the full requirements, what can and cannot be met in terms of budget and process to be followed, any market engagement needed, advice from the Procurement and Legal Team's where necessary, and only then determining whether a waiver may be required. Understanding the requirement and process that should be undertaken, alternative options explored where available should be the first step, and the PIF aids this. The PIF is also an integral tool to ensure all requirements that need to be considered and undertaken outside of a competitive procurement are still carried out, for example, checking sufficient budget is available, that GDPR advice has been requested, levels of Insurance cover required, VAT implications reconciled, Health and Safety considerations undertaken, Legal advice requested. Without this information being clarified, there is no certainty that all other requirements have been met and advice requested and considered to best protect the Council and mitigate additional risk. An example of this could be, where not using the correct Terms and Conditions for a particular contract requirement can lead to delays downstream in commencing or part way through a contract and increasing the risk of things going wrong. Including this information in one location, will also assist should this information be required later on during the contract term, by Legal or Procurement. Since implementation, this is proving to be effective and aids a robust process. The Procurement and Legal Team's can provide additional advice to Officers for their contracts, even when the usual procurement process is not able to be followed and reduces the risk of issues experienced downstream within contracts.
- 8.3. Full due diligence checks are also continuing to be carried out for all waiver applications where the waiver is deemed justified, to best protect the Council. This consists of carrying out a financial appraisal to confirm the supplier can meet the Council's minimum financial requirements for a contract of that value or combined value where the supplier is delivering

more than one contract for the Council. The due diligence also includes confirming the supplier has the appropriate level of insurance cover in place that the Council would need to mitigate the risk. Whilst it has been determined that this is an important and necessary requirement as part of the waiver process, there are circumstances where due to the nature of the waiver application, for example, extreme urgency due to Health and Safety reasons, carrying out the full due diligence checks and PIF completion may cause additional delays if further information is required to complete the check and therefore, it has been agreed that the Section 151 Officer has the authority to agree the full due diligence checks do not have to be carried out as part of the waiver process under Health and Safety or for specific Business Critical Reasons. It has been noted that some suppliers have not passed the initial financial appraisal checks and therefore, the Head of Finance, Procurement and Risk is required to review the information, request further information where deemed necessary and make a decision on the risk it poses to the Council, should the Council approve the supplier. Whilst on the majority of occasions the risk can be mitigated by only paying the supplier in arrears as per the Council's usual Payment Terms, or requesting a Parent Guarantee, conducting a financial appraisal following a waiver request ensures the financial risks are known at the outset and decisions can be made accordingly to best protect the Council.

- 8.4. In the previous update, it was advised that updated CSOs training would be being undertaken this financial year, in the form of induction training, refresher training and digital e-learning which includes a progress report, to help ensure a greater understanding of CSOs; how and why these should be followed, the use of waivers, and an improvement to contract management, helping to mitigate the need for unnecessary waivers. CSOs training and refresher training has continued to be undertaken with many individuals and Teams since the last update furthering this objective, and so far is resulting in a further understanding of requirements, roles and responsibilities within the Procurement process and pre-engagement with the Procurement Team to ensure a more efficient process and that the process is followed correctly. Part of the training is on the Waiver application process and understanding that waivers are for exceptional circumstances only once all compliant options have been considered. It focuses on the justifications and evidence needed to support requests, roles and responsibilities within the waiver process itself and the multiple authorisations needed to ensure a robust process and that other CSOs still apply when a waiver is agreed. It has been noted that there has been an increase in waiver applications being received supported by evidence and the Procurement Initiation Form at the outset, rather than having to be requested following receipt of the waiver application, which assists with expediting the waiver application process and a smooth and more efficient process for all.
- 8.5. An additional tool is also being introduced in 2023 to have an internal contracts register in place, which should aid Officers in their planning of when their Procurements are due and the tasks that should be undertaken and completed prior to this. The tool will also aid Officers in some of the tasks that should be completed in the contract management process. Following the Procurement Process review, further recommendations may also be incorporated.

Contact Officer: *Chris Blundell, (Director of Corporate Services and Section 151 Officer)*
Reporting to: *Colin Carmichael (Interim Chief Executive)*

Annex List:

Appendix 1 - CSO 12 Waivers extract

Appendix 2 - CSO Waiver Application

Appendix 3 - Comparison table of Waivers across 2020/2021 to 2023/2024

Appendix 4 - Detailed list of 2022/2023 Waivers

Appendix 5 - Detailed list of 2023/2024 (April to June) Waivers

Appendix 6 - Category of Waivers 2022/2023 (Full Year)

Appendix 7 - Category of Waivers 2023/2024 (April to June)

Background Papers

None

Corporate Consultation

Finance: Not applicable

Legal: Sameera Khan (Interim Head of Legal and Monitoring Officer)