Preventing corruption and promoting integrity at the sub-national level

UNITED KINGDOM

Including London and Kent

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EVALUATION REPORT

GRECO
Group of States against Corruption
Groupe d'États contre la corruption

COUNCIL OF EUROPE
CONSEIL DE L'EUROPE

GRECO'S SIXTH

EVALUATION ROUND

Preventing corruption and promoting integrity

at the sub-national level

Adopted by GRECO at its 103rd Plenary Meeting

(Strasbourg, 8-12 June 2026)

Council of Europe

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I. PREAMBLE

1. The Group of States against Corruption (GRECO) monitors the compliance of its member states with the Council of Europe's anti-corruption instruments. GRECO's monitoring comprises an "evaluation procedure" which is based on country specific responses to a questionnaire and on-site visits, and which is followed up by an impact assessment (referred to as "implementation procedure" for the purposes of the 6th Evaluation Round) which examines the measures taken to implement the recommendations emanating from the country evaluations. A dynamic process of mutual evaluation and peer pressure is applied, combining the expertise of practitioners acting as evaluators and state representatives sitting in plenary.

2. The work carried out by GRECO has led to the adoption of a considerable number of reports that contain a wealth of factual information on European anti-corruption policies and practices. The reports identify achievements and shortcomings in national legislation, regulations, policies, and institutional set-ups, and include recommendations intended to improve the capacity of states to fight corruption and to promote integrity.

3. Membership in GRECO is open, on an equal footing, to Council of Europe member states and non-member states. At present, GRECO is composed of 48 member states[1] including the 46 Council of Europe member states, plus the United States and Kazakhstan. The evaluation and compliance reports adopted by GRECO, as well as other information on GRECO, are available at: www.coe.int/greco.

4. GRECO has decided that the Sixth Evaluation Round will focus on preventing corruption and promoting integrity at the subnational level. Due to the important role that subnational authorities play in national democracies, preventing corruption and promoting integrity at the subnational level is of paramount importance to ensure the quality of governance and accountability of decentralised governments. Bearing in mind each member state's constitutional set-up[2] and based on a dialogue with the member state concerned, two subnational authorities are identified for evaluation. They include (i) a capital or another major city; (ii) a regional or other subnational authority or a municipality, in particular in respect of countries having only one subnational tier. They are selected, *inter alia*, on the basis of the following criteria: they are mandated to spend public money and/or to manage finances on an executive basis; they are directly elected and/or have a mandate separate from that of central government; and they deliver a broad range of government services to citizens.

[1] Albania, Andorra, Armenia, Austria, Azerbaijan, Belgium, Bosnia and Herzegovina, Bulgaria, Croatia, Cyprus, Czechia, Denmark, Estonia, Finland, France, Georgia, Germany, Greece, Hungary, Iceland, Ireland, Italy, Kazakhstan, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Republic of Moldova, Monaco, Montenegro, Netherlands, North Macedonia, Norway, Poland, Portugal, Romania, San Marino, Serbia, Slovak Republic, Slovenia, Spain, Sweden, Switzerland, Türkiye, Ukraine, United Kingdom, United States of America.

[2] In this context, the term "constitutional set-up" is to be understood as meaning a country's constitution, practice and specificities.

II. INTRODUCTION AND METHODOLOGY

5. The United Kingdom joined GRECO in 1999 and has undergone evaluations in five previous rounds covering different topics linked to the prevention of and fight against corruption.[3] The implementation rates of recommendations in past evaluations are as follows: First Round: 83%; Second Round: 100%; Third Evaluation Round: 75%; Fourth Evaluation Round: 87%[4] and Fifth Round: 67%. Relevant evaluation and compliance reports are available on GRECO's homepage (https://www.coe.int/en/web/greco/evaluations/united-kingdom).

6. This Sixth Evaluation Round was launched on 1 January 2025.[5] GRECO's monitoring in this round is based on common standards[6] drawn from Council of Europe instruments, other international relevant reference texts and GRECO's established practice. These apply equally to all members, while taking due account of their specificities. The evaluation focuses on two main areas. Firstly, it aims to obtain a comprehensive understanding of the competences, mechanisms, and responsibilities of national authorities regarding the promotion of integrity and prevention of corruption at the subnational level, where applicable. Secondly, the evaluation aims at providing an in-depth analysis of the existing legislation, regulations, procedures, bodies, and mechanisms, as applicable, addressing the promotion of integrity and prevention of corruption in the two subnational authorities identified for the evaluation. The two subnational authorities selected are the Greater London Authority (London) and Kent County Council (Kent).

7. London and Kent volunteered to participate in this exercise. As representatives of two tiers of England's local administration, they are useful case studies for examining the practical application of national laws and integrity frameworks at the subnational level. GRECO sees volunteering for evaluation in its Sixth Evaluation Round as a testimony to the strong support for and commitment to anticorruption and integrity demonstrated by the authorities of London and Kent, as well as their aspiration to lead by example and their willingness to pursue further improvement.

8. The objective of this report is to evaluate the effectiveness of the measures adopted by the authorities of the United Kingdom, including London and Kent and to prevent corruption and promote integrity at the subnational level. The report contains a critical overview of the situation, reflecting on the efforts made by the actors concerned and the results achieved. It identifies possible shortcomings, makes recommendations for improvement and brings positive achievements and practices to light. The Appendix to this

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[3] Evaluation round I: Independence, specialisation and means available to national bodies engaged in the prevention and fight against corruption / Extent and scope of immunities; Evaluation round II: Identification, seizure and confiscation of corruption proceeds / Public administration and corruption / Prevention of legal persons being used as shields for corruption / Tax and financial legislation to counter corruption / Links between corruption, organised crime and money laundering; Evaluation round III: Criminalisation of corruption / Transparency of party funding; Evaluation round IV: Prevention of corruption in respect of members of parliament, judges and prosecutors; Evaluation round V: Preventing corruption and promoting integrity in central governments (top executive functions) and law enforcement agencies.

[4] These figures provide a snapshot of the situation regarding the implementation of GRECO's recommendations at the time of formal closure of the compliance procedures.

[5] More information on the methodology is contained in the Evaluation Questionnaire which is available on GRECO's website.

[6] See the list of reference texts relevant to the Sixth Evaluation Round.

report contains a comprehensive stocktaking exercise covering the legislative framework, institutional arrangements and implementation practices for all topics under evaluation in this round.

9. The recommendations are tailored to the specific situations identified and are addressed: (i) where relevant, to the national authorities; (ii) specifically to the subnational authorities undergoing evaluation. In keeping with the practice of GRECO, it is for each of these authorities to determine the institutions/bodies responsible for taking the requisite action. The United Kingdom has no more than 18 months following the adoption of this report, to report back on the action taken in response to recommendations. Where appropriate, this report also highlights good practices.

10. This report is based on replies to the Sixth Evaluation Round Questionnaire, information collected during an on-site visit, and additional information submitted by the authorities of the United Kingdom upon request.

11. A GRECO evaluation team (hereafter referred to as the “GET”), conducted an on-site visit to the Greater London Authority and Kent County Council in the United Kingdom from 12 to 16 January 2026. The GET was composed of Olivier GONIN, Deputy Head of the International Criminal Law Unit, Federal Office of Justice (Switzerland); Inese KUŠĶE, Department for Public Administration Policy, State Chancellery of the Republic of Latvia (Latvia); Aidan MOORE, Head of Strategic Planning and International Relations, Office of the Ombudsman (Ireland); and Emilia SICAKOVA BEBLAVA, Professor, Comenius University Faculty of Social and Economic Sciences (Slovak Republic). The GET was supported by Sophie MEUDAL-LEENDERS from GRECO’s Secretariat.

12. The GET held talks with representatives of the Ethics and Integrity Commission, the Ministry of Justice, the Ministry of Housing, Communities and Local Government, the Home Office and the Crown Prosecution Service. Meetings were also organised with members of the executive and representative bodies of the Greater London Authority and Kent County Council, as well as representatives of their administrations, companies and audit institutions. In addition, the GET met with external auditors, members of civil society organisations and academics. The GET wishes to put on record the good cooperation demonstrated by the national authorities, as well as the authorities of the Greater London Authority and Kent County Council in welcoming the evaluation and providing the necessary information prior to, during and after the evaluation visit.

III. FINDINGS AND RECOMMENDATIONS

13. This chapter provides an analytical review of the issues that raised concerns with respect to the United Kingdom and, more specifically, the subnational authorities under evaluation, and which the GET considers relevant. It highlights both the gaps that have led to recommendations to the authorities and the good practices (presented in boxes) identified within the current integrity framework and the existing measures at the national and subnational levels. The Appendix provides detailed descriptive background information that supports and complements the main findings. It also contains other issues which were reported by the authorities but were not considered to require specific recommendations in respect of the United Kingdom.

14. Throughout the report, the terms Greater London Authority, its acronym GLA and London are used interchangeably, as are the terms Kent County Council, its acronym KCC and Kent.

Governance structure

15. The United Kingdom (UK) is a unitary state with a population of 69 827 725 as of March 2026. It consists of four nations: England, Scotland, Wales and Northern Ireland. Devolved legislatures and governments in Scotland, Wales, and Northern Ireland have legislative powers in relation to specific areas of competence, with other areas reserved to the competence of UK government (e.g. national security and international relations). Subnational government policy is devolved to each nation of the UK. Accordingly, the system and structure of subnational government differ between the four UK nations.

16. The UK does not have a written Constitution, and it does not at present have any specific legal guarantees for the principles of local self-government[7]. That said, the UK has ratified the European Charter of Local Self-Government, which is in force. It has signed but not ratified the Additional Protocol to the Charter.

17. In England, subnational governments are usually referred to as "strategic authorities" or "combined authorities" and as "local authorities" or "local government". Across England, there are currently 20 strategic authorities. Strategic authorities operate at a regional level holding strategic powers on issues such as transport or policing. Many have an elected Mayor. There are 317 local authorities, each with elected councillors and varying responsibilities depending on their structure. They provide services such as social care, schools and housing, as well as public functions, such as planning control and licensing. These are provided by either a single tier of local government or a two-tiered structure.

18. Most areas have a two-tier structure, with responsibilities split between county councils on the upper tier and district councils, which are a sub-division of the county council, on the lower. County councils manage services like education, social care, and transport. District councils handle housing, local planning, waste collection, and council tax. A

[7] The Congress of Local and Regional Authorities of the Council of Europe called, in its latest report on the UK, the authorities to "explore all possible legal venues in order to recognise the principle of local self-government in domestic law".

reorganisation of local government in England was under way at the time of this evaluation.[8] One of its aims is to simplify existing structures, by ending the two-tier system and establishing new single-tier unitary councils. The English Devolution and Community Empowerment Act received Royal Assent on 29 April 2026. The 2026 Act widens and deepens devolution across England, providing Mayors with unprecedented powers to deliver growth. It supports plans to rebuild and reform local government, as the foundation for devolution, and gives communities stronger tools to shape their local areas.[9] Consultations with local authorities on reorganisation and future unitary structures across England remain ongoing.

19. The evaluated subnational entities considered in this evaluation are the Greater London Authority (referred to as the GLA or London) and Kent County Council (referred to as KCC or Kent), which respectively form the upper tier level of administration for London and Kent, both in England. Hence, the national framework described and analysed in this report is by and large that of England.

20. The GLA is a strategic regional authority which was established in 1999 to provide London-wide strategic governance to the greater London administrative region.

21. Within the GLA, executive power is vested in the Mayor of London, who is directly elected every four years. The Mayor is required to appoint a statutory deputy mayor from among the Assembly members and may also make up to 13 other staff appointments – up to 2 political advisors and up to 11 other members of staff. The Mayor heads public administration at City Hall, which has over 1,300 employees. The Mayor has London-wide strategic responsibility for government functions relating to, amongst other things, transport, policing and fire services. These responsibilities are delivered through three of the five GLA functional bodies, namely Transport for London (TfL), the London Fire Commissioner and the Mayor’s Office for Policing and Crime (MOPAC). The other two GLA functional bodies are the London Legacy Development Corporation (LLDC), which manages the London Olympics park, the Old Oak and Park Royal Development Corporation (OPDC), which manages the development of a new community in west London and the Oxford Street Development Corporation. The Mayor appoints the leaders of the five GLA functional bodies and oversees their activity.

22. The London Assembly, the GLA’s scrutiny body, is elected in the same election as the Mayor. It has 25 members: 14 elected on a constituency basis and 11 on a list system to ensure overall proportional representation of different party groups. It has a unique position among subnational assemblies in England because it primarily has a scrutiny role over the Mayor’s decisions.

23. KCC, which was established through the Local Government Act of 1972, is the authority on the upper tier of local government in the county of Kent, with 12 district councils operating below it on the lower tier. The only exception to the two-tier system in Kent is in Medway where all services are provided by a single-tier unitary authority.

24. KCC is formed of 81 councillors (or members) who are elected every 4 years by the residents of Kent, each representing a specific district within the county (except Medway). They are responsible for a wide range of services including education, transport, social services

[8] Local government reorganisation: Policy and programme updates - GOV.UK
[9] English Devolution and Community Empowerment Bill: Guidance - GOV.UK

and public safety. These elected members of KCC form the legislature, the Council. The Council then elects a leader from among its members to form the executive. The leader appoints a deputy leader and a cabinet from among the councillors, comprised of between two and nine members. Cabinet members may appoint deputies to support their role. There are currently 10 members of the cabinet, including the leader, and 11 deputy cabinet members. The day-to-day operations of the Council are supported by 9 250 public officials, the most senior of whom is the Chief Executive (or Chief Officer). KCC also operates 23 trading companies.

25. The GET notes that none of the executive or representative bodies of the GLA and KCC require a balanced participation of women and men or set a policy objective towards reaching such a balanced participation in political and public decision making. This concerns both the lists of candidates to elections and the actual composition of the executive and representative bodies of these authorities. The GLA Assembly currently comprises 15 men and 10 women. The GLA Corporate Management Team currently comprises 4 women and 4 men. The KCC Cabinet currently comprises 7 men and 3 women, including the Leader. The GET recalls that the Committee of Ministers' Recommendation Rec(2003)3 on balanced participation of women and men in political and public decision making advocates that the representation of women and men in any decision-making body in political or public life should not fall below 40%. Therefore, the GET encourages the authorities of the UK to introduce specific measures to promote a balanced representation of women and men in the executive and representative bodies of local authorities.

Anti-corruption/integrity policy and risk management

Anti-corruption and integrity framework

26. The United Kingdom has a robust anti-corruption and integrity policy framework, both at the national level and in the local authorities under evaluation. At the national level, the UK Anti-Corruption Strategy 2025[10] was published on 8 December 2025. It is addressed to national authorities. For the first time, it also integrates local government authorities, not as addressees, but as potential risk areas on which it seeks to gather more information. The strategy seeks to restore trust in UK government and politics[11] by further reinforcing the standards regime through a set of measures, such as standardised ethics codes across England, standards committees in each council, individual support for complainants and new sanctions. Where relevant, these measures will be examined below in this report. Other anti-corruption initiatives adopted recently at national level are the establishment of an Ethics and Integrity Commission as a successor to the Committee on Standards in Public Life[12] and the drafting of a Public Office (Accountability) Bill, which to some extent cover local authorities.

[10] UK anti-corruption strategy 2025 - GOV.UK

[11] While trust in the national government is relatively low at 27%, trust in local government is higher at 34%. See: OECD Survey on Drivers of Trust in Public Institutions 2024 Results - Country Notes: United Kingdom | OECD. Along the same lines, a national survey commissioned by the Home Office in 2025 showed widespread concern about the possibility of corruption across the public sector, including among local councillors (68%) and local government employees (63%). However, the survey also found that respondents greatly overestimated the frequency of bribery in both the public and private sector compared to estimates of the prevalence of bribery from experience-based surveys. See: UK public's concerns, perceptions and understanding of corruption - GOV.UK. Representatives from civil society met during the on-site visit confirmed to the GET that the majority of corruption cases at local level appeared to be isolated incidents rather than systemic issues.

[12] On 21 July 2025, the UK Government announced the creation of the Ethics and Integrity Commission to replace the Committee on Standards in Public Life. The Commission continues to promote the Seven Nolan Principles of

27. London has an Anti-Fraud and Corruption Policy and Response Plan and Kent has an anti-fraud and corruption strategy. Both authorities also have specific policy documents and guidelines on many of the issues under review, such as codes of conduct, gifts and hospitality, whistleblowing etc, which will be referred to below.

Good practice – Regular review and update of anti-corruption policy documents

In London, the Anti-Fraud and Corruption Policy & Response Plan is reviewed every two years, codes of conduct for members are reviewed periodically with the most recent update in May 2024, and risk assessments related to fraud and corruption are reviewed and updated every six months by responsible officers, with the corporate risk register reported to the London Assembly's Audit Panel twice a year.

In Kent, the Anti-Fraud and Corruption Strategy, the Anti-Money Laundering Policy, and the Anti-Bribery Policy are all subject to biennial review by the internal audit and counter fraud unit. The members' Code of Conduct is kept under constant review by the governance team and amended as needed. The Officers' Code of Conduct is reviewed by human resources and was last updated in September 2023, and both the Whistleblowing Policy and Procedures and the Gifts and Hospitality Guidance are reviewed by human resources in conjunction with the internal audit and counter fraud unit, with the most recent reviews occurring in March 2024 and March 2025 respectively.

Regular evaluation of the measures put in place by anti-corruption policy documents is an important feature of a well-functioning integrity system. It enables to take into account in a timely manner any weaknesses and emerging new challenges identified.

Public Life but also expanded its remit to include coordination with other ethics bodies, produce annual reports for the Prime Minister, and serves as a central point of contact for public and professional guidance on government ethics frameworks.

Good practice – Collaborative environment

In both London and Kent, the GET noted an open, collaborative environment which it assesses positively. There was ongoing sharing of information between the anti-fraud team, the monitoring officer, internal and external audit teams, between the upper and lower-tier authorities, as well as with other local authorities. This open sharing of information also took place in discussions with the GET, with the interlocutors freely discussing their challenges.

A collaborative approach encourages transparency, facilitates the timely identification and resolution of challenges, and helps build trust among stakeholders. These are important elements for effective oversight and a continuous improvement of integrity mechanisms.

Risk management

28. The anti-fraud and corruption strategies in London and Kent include (in an Annex) a risk register, with a summary of the main risks identified along with their respective responsible officers. They are kept under review and reported to the relevant committees of the London Assembly and KCC.

29. One of the main risk areas identified by both local authorities is public procurement. This area is subject to very detailed rules under the Procurement Act 2023, which also apply to local authorities. Both entities have also developed their own policies and guidance to complement national legislation, which were evaluated by the GET as good practices.

Good Practice – Layered approach in public procurement

In London, public procurement for all the five bodies of the GLA is carried out by Transport for London (TfL) under a shared procurement service. It follows a Responsible Procurement Policy set by the Mayor and uses electronic tendering. All invitations to tender and contracts over £5 000 (€5 738) are published. Procurement strategies always include risk analyses or financial standing checks. Bidders and employees involved in procurement must declare conflicts of interest annually and before approving contracts. The processes for financial approval and for tendering are separate and handled by different employees, as are the financial and technical evaluation of bids received. The shared procurement service is audited internally annually by MOPAC. An external audit occurs every four years.

Kent has a Spending the Council's Money policy, which requires suppliers to adhere to KCC rules. Public procurement is decentralised and carried out through the Kent business portal, in order to preserve the integrity of the procurement process and share information about existing contracts and forthcoming tendering opportunities. Conflicts of interest and fraud, bribery and corruption prevention are addressed in specific guidance and templates, in which bidders are required to provide information on their own fraud prevention processes. Fraud, bribery and corruption risks must be specifically considered through the procurement process by the lead officer. As in London, details of every invitation to tender must be published for contracts over £5 000 (€5 738), as well as information on contracts and tenders awarded, including their value and the suppliers.

This layered approach shows an awareness of procurement risks and an effort to put in place safeguards to manage conflicts of interest and prevent corruption.

30. Municipally owned enterprises were discussed during the visit. The GET is aware that a 2019 report by the national Committee on Standards in Public Life[13] identified issues of transparency, complex governance and possible conflicts of interest with local councillors sitting on the board of these enterprises. Such issues were not, however, identified by interlocutors as a specific risk area in the two authorities under review. The accounts of these companies are included in the local authorities' consolidated accounts, and they are subject to national rules on transparency, public procurement, internal and external audit. In London, employees of GLA functional bodies, with the exception of TfL, and development corporations are subject to the same ethical and governance framework as employees of the GLA. Employees of TfL are not directly covered by the GLA staff code; they are subject to TfL's own governance and integrity framework,[14] including the TfL Code of Conduct, conflicts of interest requirements, gifts and hospitality rules and whistleblowing arrangements. KCC-owned companies and trading bodies operate under their own governance and employment

[13] Local government ethical standards: report - GOV.UK
[14] How we are governed - Transport for London

arrangements, while remaining subject to KCC oversight, counter fraud and corporate governance frameworks, including applicable whistleblowing and integrity arrangements.[15]

Integrity safeguards

31. Integrity risks are taken into account in staff recruitment in both authorities through structured recruitment procedures, pre-employment vetting and conflict of interest declarations. The GLA Recruitment and Selection Policy mandates merit-based hiring, open advertisement of vacancies on public platforms, and structured interview panels with diverse representation to guard against nepotism and improper influence. Pre-employment vetting includes criminal record checks, references and employment history verification and, for certain roles, declarations of political activity or affiliations. Candidates and hiring managers are required to disclose any personal or financial interest that could affect impartiality or present a conflict. These interest declarations are reviewed as part of the recruitment process. Kent has similar safeguards in place, with candidates required to declare any relationships with existing KCC staff. Senior office holders undergo vetting checks, which include financial checks, employment history, official body memberships and social media/public publication checks to detect any adverse media attention or views that do not align with KCC values.

Standards of conduct and ethics

Good Practice – Statutory requirement for an enforceable code of conduct to be in place in each local authority in England

At national level, section 27(2) of the Localism Act 2011 requires all local authorities in England to adopt a code of conduct against which elected members' conduct may be assessed. This code must at a minimum be consistent with the 7 Nolan Principles of public life (selflessness, integrity, objectivity, accountability, openness, honesty and leadership). Every authority must also have in place arrangements under which they can investigate allegations of breaches of the code of conduct and must consult at least one independent person before coming to a decision on alleged breaches.

The existing statutory requirement for local authorities to adopt a code of conduct provides a good first step for promoting ethical standards and accountability, ensuring that all councils are guided by the Nolan Principles and that members' conduct may be assessed against these standards.

32. London and Kent both have published separate codes of conduct for elected members and for staff, along with arrangements for supervision and enforcement. The investigation of complaints against elected members relies on the Monitoring Officer, a member of staff appointed jointly to this statutory position by the Mayor and the Assembly in London and by the Leader and the County Council in Kent (for further details, see below under control mechanisms). In London, the GLA's Monitoring Officer is responsible for handling complaints

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[15] See in this respect the Kent Code, KCC Annual Governance Statement 2024/25 and KCC Organisational responsibilities.

that the Members' Code of Conduct has allegedly been breached and has delegated authority to assess and determine formal complaints in accordance with the relevant procedures. In cases where the GLA's Monitoring Officer upholds a complaint, they can provide an opinion on the conduct of the member in the context of the Code of Conduct. In Kent, it is the standards committee that manages the arrangements for dealing with code of conduct complaints and it comprises six members. The committee is chaired by a member of the opposition, which is a positive feature. For staff of both authorities, alleged breaches of the code of conduct are handled through disciplinary procedures.

33. The GET notes that there are offences set out in the Localism Act for members failing to disclose pecuniary interests. While recognising the good practice highlighted in the box above, the GET notes that, in both authorities, there are other aspects of members' conduct on which the codes/legislation are silent or vague as regards sanctions in case of misconduct. The GLA Members' Code of Conduct mentions that the Monitoring Officer has no legal powers to issue sanctions and refers to the possibility of complaints revealing a possible criminal offence being referred to the police. The Kent Code of Member Conduct also refers to criminal offences and states that "if it is found that [a member has] failed to comply with the Code, the Authority may have regard to this failure in deciding whether to take action and if so, what action to take in relation to [the member]" (section 21.40).

34. This observation coincides with the findings of the 2019 report by the national Committee on Standards in Public Life (see footnote 13), according to which the current sanctions available to local authorities in England in case of misconduct by councillors are insufficient. The report highlighted the insufficient proportionality of the current sanctions regime, with a lack of robust sanctions damaging public confidence in the standards system and leaving local authorities with no means of enforcing lower sanctions, nor of addressing serious or repeated misconduct. Conversely, the current criminal offences relating to the disclosure of pecuniary interests were found "disproportionate in principle and ineffective in practice". The report also called for a clarification of the statutory basis for certain sanctions. The previous Government responded to the 2019 CSPL report.[16]

35. Following a public consultation,[17] one of the stated objectives of the UK Anti-Corruption Strategy 2025 is to introduce a standard code across all local authorities in England as well as more robust sanctions. Although this reform has yet to take place, the authorities have expressed the Government's continued commitment to strengthening the standards and conduct regime for local authorities in England. The GET supports this objective, which is in line with GRECO's long-standing position that sanctions for integrity-related breaches need to be clear, effective and proportionate. Consequently, **GRECO recommends that the national**

[16] The response stated that the current criminal offences relating to the disclosure of pecuniary interests were considered a necessary and proportionate safeguard and deterrent against corruption. The high bar of police involvement serves to discourage politically motivated and unfounded complaints. See: https://www.gov.uk/government/publications/local-government-ethical-standards-government-response-to-the-committee-on-standards-in-public-life-report/government-response-to-the-committee-on-standards-in-public-life-review-of-local-government-ethical-standards

[17] Strengthening the standards and conduct framework for local authorities in England - GOV.UK. The Government's Response to this consultation, published on 11 November 2025, sets out the government's intention to introduce reforms to create a clearer and more consistently applied conduct regime, including strengthened sanctions, independent standards committees and strengthened due process arrangements. While a dedicated bill was not included in the 2026/27 legislative programme, the UK authorities express the government's commitment to strengthen the standards and conduct regime for local authorities in England.

authorities proceed with clarifying and strengthening the statutory framework relating to sanctions for breaches of codes of conduct by elected officials in local authorities, to ensure that these sanctions are effective and proportionate.

36. In London, elected members and staff have access to regular training and to awareness raising on ethical issues. The Monitoring Officer met with all newly elected members shortly after the election in May 2024 to provide induction training on ethical standards, the code of conduct and the register of interests. All members, including those who were re-elected, were also provided with this information in writing. Refresher training sessions were held for all members in May and July 2025. GLA staff are trained in issues relating to anti-fraud and corruption, gifts and hospitality, as well as disclosure of interests as part of corporate governance training in their induction to the organisation. These issues are later part of the mandatory e-learning programme on corporate governance that must be completed every two years.

37. Confidential advice on ethical issues is provided by the Monitoring Officer and their deputy. The functions of advice and investigation on complaints are kept functionally separate within the Monitoring Officer's unit. The Monitoring Officer, who enjoys statutory protections, is responsible for investigations, with an independent person being brought in to provide an impartial viewpoint where appropriate. The Monitoring Officer's deputy usually handles requests for advice. The GET welcomes this pragmatic arrangement to ensure the credibility and the effectiveness of both functions, prevent conflicts of interest and uphold trust in the advisory mechanism.

38. In Kent, the responsibility for raising awareness, training and advising members on issues of ethics and integrity lies with the Standards Committee of the Council, composed of six members. The GET notes that the committee held two meetings in 2025 and that one was so far scheduled for 2026. In these meetings, presentations on ethical standards are held. In addition, guidance and support on the Members' Code of Conduct and standards issues has been provided to members through induction processes and ongoing governance support arrangements. Integrity training is provided online upon induction. However, it is not repeated over the course of the councillors' term of office. Consequently, **GRECO recommends that the authorities of Kent County Council develop mechanisms to keep raising awareness on integrity matters for councillors, including through integrity training on a regular basis throughout their term in office.**

39. Employees of KCC are required to complete an e-learning module on ethical standards and values as part of their induction programme. In-service training and advice on integrity issues is provided by the internal audit and counter fraud team, which provides regular, at least annual, briefings to managers on these issues. It is then the managers' responsibility to cascade down this information to the members of their teams.

40. The GET notes that there is currently no mechanism for confidential counselling on ethical issues available to employees of KCC. The internal audit and counter fraud team provide general awareness to staff on the code of conduct and integrity rules, but it does not provide personal advice or guidance on individual situations. Employees are advised to seek such guidance from their manager. However, the GET points out that employees might be reluctant to turn to their manager to discuss the details of situations which might reveal potential misconduct or affect their career negatively. Such confidential advice may be better

provided by a person or body distinct from line management. Consequently, **GRECO recommends that the authorities of Kent County Council establish dedicated confidential counselling to provide employees with advice on integrity, conflicts of interest and corruption prevention.**

Conflicts of interest prevention

Secondary/outside activities

41. There are very few restrictions on outside activities for members of local authorities, many of whom exercise their activity on a part-time basis and may have a business or another professional activity. The main restrictions concern the exercise of concurrent political activities or positions. London has a guidance document[18] on these restrictions and how they apply to staff. The GET was not made aware of a similar guiding document being available to members and staff of Kent. Outside activities and interests are mostly taken into account as being a possible source of conflicts of interests. As such, all functions and interests that could give rise to a conflict must be declared in a register of interests and disclosures are public. They can be viewed on individual profile pages on the authorities' websites. The disclosure regime will be described below in the section on declaration of assets, liabilities and interests (see paragraphs 46 to 49).

42. Staff of both London and Kent are contractually required to obtain permission of their line manager before taking up outside activities, whether or not paid. This expressly includes advisory boards, membership and managing committees. Authorisations are reviewed annually. Any change must be disclosed within 28 days. All interests that could give rise to a conflict must be disclosed in the register of interests, which is kept by the Monitoring Officer. There is no general statutory requirement in England for declarations of interest by senior local authority staff to be published. The GET welcomes that disclosures made by senior staff members in the GLA are published on individual profile pages. This is not the case in Kent.

Gifts

43. London[19] and Kent[20] both have well-developed gift and hospitality policies and procedures that apply to politically elected officials and to staff, as highlighted in the box below. Notwithstanding these good practices, the GET notes that in Kent, information on gifts and hospitality received by councillors has to be declared to the Monitoring Officer. Kent's Constitution remains silent on the publication of that information, but in practice, information on gifts and hospitality received is made public under the individual councillors' profiles on the KCC website. However, there is no explicit reference on the profiles when no gift or hospitality has been received. In the interests of transparency, which is one of the cornerstones of the integrity regime in the UK, the fact that no gifts and hospitality have been received by councillors should be more clearly indicated on the website. Therefore, **GRECO**

[18] https://www.london.gov.uk/media/106819/download?attachment and https://www.london.gov.uk/sites/default/files/2024-03/2024-revision-guidance-note-on-political-restriction_v2.pdf

[19] GLA gifts and hospitality policy; Information on gifts and hospitality received are available here: Sadiq Khan | London City Hall; London Assembly Members | London City Hall; The Mayor and his team | London City Hall; Senior staff | London City Hall.

[20] Community grants and funding - Kent County Council

recommends that the authorities of Kent County Council (i) legally formalise the obligation to publish gifts and hospitality received by councillors; (ii) ensure that, when councillors have received no gift or hospitality, this is explicitly referenced on the website and (iii) consider publishing an aggregated list of gifts and hospitality received by councillors.

Good Practice – Gift and hospitality policies and procedures

London has a comprehensive gifts and hospitality policy and procedure that applies to the Mayor, Assembly members and public officials. It sets out when they must be refused and according to which conditions and procedures they may be accepted. Everyone is required to register any gift, interests and hospitality with a value of £50 (€57) or above received in connection with their official duties, within 28 days of receipt. The Mayor, Assembly members and senior officials are asked to declare, on a six-monthly basis, that all declarations have been properly made or that no such declarations have been necessary. The Monitoring Officer provides a six-monthly report to the London Assembly's audit panel on gifts and hospitality. Any gifts and hospitality received by the Mayor, Assembly members and senior staff are published on the GLA website.

Under KCC's Constitution, elected members are required to notify the Monitoring Officer of any gifts and hospitality with an estimated value of £100 (€115) or more, or a series of gifts, benefits and hospitality from the same or an associated source, with an estimated cumulative value of £100 or more. For officers, the code of conduct requires gifts and hospitality to be rejected in the first instance. All offers (even if they are rejected) and any accepted gifts and hospitality are required to be signed off by the relevant line manager. The code contains guidance about specific circumstances when gifts or hospitality may be accepted. Where gifts have been accepted, it is expected these will passed to the Council's chairman's officer to be raffled for charity purposes.

Kent also has procedures for receiving donations, sponsorships and managing externally funded projects, while the GLA does not receive external funding.

Clear rules, procedures and transparency on gifts and hospitality are instrumental to ensure impartiality, avoid conflicts of interests and foster trust in decision-making processes.

44. During the visit, a case was discussed around the London Mayor's acceptance of six tickets for a Taylor Swift concert, which had been offered to the GLA by an event production agency, who were one of six companies eligible to deliver events on behalf of the GLA under a framework agreement worth up to £14 million (€16 million) in total. Following a complaint by a member of the Assembly and an initial assessment of the Monitoring Officer after consultation of independent persons, an investigation was carried out by an independent barrister.[21] After consulting the independent persons again on the results of the investigation,

[21] https://www.london.gov.uk/media/109233/download?attachment

the Monitoring Officer concluded[22] that the Mayor had acted in accordance with the GLA Members' Code of Conduct. The gift had namely been declared, and the Mayor was not directly involved in procurement processes.

45. The GET acknowledges that this case shows positive elements of London's integrity framework, namely that the declaration and publicity of gifts triggered a public complaint, which was investigated in an independent manner. The investigation found that the Mayor did exercise an appropriate degree of caution in accepting the offer of tickets and therefore, he did not breach the Code. The whole process, from the complaint to the investigation report and the conclusions of the investigation, is public. Nevertheless, the GET recognises that hospitality of this nature can give rise to particular sensitivities and perception considerations. These concerns were shared by some interlocutors. Therefore, the GET encourages the GLA to remain mindful of the gifts and hospitality offered to elected members and staff, particularly in the context of highly demanded events and to keep under review the maximum acceptable value in that context while taking into account the broader requirements of their roles.

Declaration of assets, liabilities and interests and review mechanisms

46. Under the Localism Act 2011, elected members of local authorities in England have, within 28 days of their coming into office, to disclose pecuniary and other interests that they and their spouse or civil partner hold on a register of members' interests established by the Monitoring Officer. Any changes to these interests must also be disclosed within 28 days. In London, senior staff with formal delegated decision-making power are also subject to equivalent disclosure requirements under GLA governance and employment arrangements. Pecuniary interests include employment or other gainful activity, contracts between them and the local authority which have not been fully executed, as well as any beneficial interest in land within the authority's area. Other disclosable interests are interests or matters that might reasonably be perceived as affecting the person, or a person closely connected to them, or influencing their conduct or action in relation to their role or work at the authority, such as the ownership of shares. Members declarations – and those of senior staff in London - are published against their profile on the GLA's website.

47. The GET notes that the register of interests of elected members of the GLA and of KCC are duly published on the GLA's[23] and KCC's[24] websites. However, some members of the GET and the Secretariat experienced access difficulties to the register of interests of KCC elected members, depending on the terminal and/or software used. The GET invites Kent authorities to look into this matter to ensure that this information is easily accessible, whatever the system used.

48. Members of staff are required to register pecuniary and other significant disclosable interests using a shorter form, which is not published. In London, these forms are kept by line management and by the Monitoring Officer. In Kent, they are handled through management and HR processes.

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[22] https://www.london.gov.uk/media/109237/download?attachment

[23] Declarations of interests, gifts and hospitality accessible under the individual profiles of the members and senior staff: The Mayor and his team | London City Hall; London Assembly Members | London City Hall

[24] Declarations of interests are accessible under the individual profiles of the members, accessible through the following links: Main site; Your Councillor; Find a Member.

Good Practice – Ad hoc declarations of conflicts of interest

Section 31 Localism Act 2011 requires elected members of local authorities to make known a disclosable pecuniary interest of which they are aware at a meeting. Where the member is acting alone in discharging the authority's functions, relevant pecuniary interests have to be disclosed where any matter to be considered relates to these interests. There is a standing item for elected members to make the necessary declarations at the start of every meeting. Declarations are part of the public record of the meeting and are published against the member's profile on the authority's website. Failure to comply with s31 can amount to a criminal offence (s34).

Members with a disclosable pecuniary interest are prohibited from participating in the discussion at the meeting or voting in any matter relating to their interest or, if acting alone, from taking any steps in relation to the issue unless they have a dispensation under s33 of the Localism Act.

Clear rules on ad hoc declarations of conflicts of interest, which are consistently applied in practice in London and in Kent, foster transparency, prevent undue influence on decision-making and help embed a culture of integrity within local authorities.

49. Disclosure forms submitted by members are reviewed by the Monitoring Officer and those submitted by staff are reviewed by their line management. The review focuses mainly on completeness. The GLA and the Counter Fraud team in Kent also use data matching as part of the National Fraud Initiative[25] (NFI), which is highlighted in the box below as a good practice. Failure by members to comply with their disclosure obligations can amount to a criminal offence under section 34 of the Localism Act 2011. However, the effectiveness of the current criminal offences relating to the disclosure of pecuniary interests was criticised by the Committee on Standards in Public Life, as explained in paragraph 34. The recommendation contained in paragraph 35 also aims to address this issue, among the other breaches of the Code of Conduct.

[25] National Fraud Initiative - GOV.UK

Good Practice – Data matching used in the control of declarations of interest

In Kent, the counter fraud team uses data matching between member/staff declarations and information held in public data bases as part of the National Fraud Initiative, to detect if there has been any failure to declare any interests in companies or other employment. From this there are usually around a dozen matches which are considered in more detail.

The GLA also undertakes proactive data matching work through the National Fraud Initiative, including checks relevant to declarations and conflicts of interest. Relevant findings may inform internal investigations and reporting to the Audit Panel, although personal information relating to live investigations is not disclosed publicly.

The National Fraud Initiative (NFI) is a statutory data matching exercise that helps public bodies in the UK detect and prevent fraud, overpayments, and other financial irregularities. It operates by comparing data held by different organisations and systems, flagging potential inconsistencies that may indicate fraud or errors. The NFI is part of the Public Sector Fraud Authority and aims to improve data sharing and analytics across the public sector to combat fraud. It is a biennial exercise operated by the Cabinet Office.

The NFI is an efficient and cost-effective tool to help local authorities detect potential irregularities and conflicts of interest that would remain hidden in a manual check using only internal records.

Transparency, access to information and public participation

50. Access to information and public participation provisions set out in the Freedom of Information Act and the Local Government Act 1972 provide a sound legal framework, that is well known and widely used in practice, including at the local level. There is no universal statutory consultation requirement in England. Rather, a statute or regulations may impose public consultation, for example in the area of planning, environment, schools, health services, council tax, budget and development plans. Both the GLA and Kent have built upon this framework with proactive transparency and public consultation regulations and practices. The GET regards the regulatory framework on transparency, access to information and public participation at national level and its implementation in both London and Kent as good practices.

Good Practice – Transparency, access to information and public participation

In both London and Kent, all information on meetings is routinely published, including the agenda, reports, minutes and draft documents and decisions. The statutory timelines for public consultation – 6 to 12 weeks in both entities – are adequate and complied with in practice. The outcomes of public consultations are easily accessible online. Failure by public authorities to meet the statutory requirements for public consultation is a ground for judicial review.

The GLA has clear internal processes on access to information, that apply to all its functional bodies, and a publication scheme on its website where responses to requests under the Freedom of Information Act are proactively published. Its performance on requests for information management is available on a quarterly and annual basis. New staff are given information governance and cybersecurity training, with a bi-annual refresher for all staff.

The GLA also has well-developed mechanisms to proactively encourage public participation from all groups and sectors within the community, including an online community called Talk London and dedicated debates with local leadership – such as the State of London debate, online and livestreamed, in which members of the public can ask questions to deputy Mayors – and People Question Time with the London Assembly, held online and in person.

KCC also proactively publishes information on meetings and decisions, unless statutory exceptions apply. Meetings are webcasted and recorded, with the record being available online. Kent encourages public consultations, including on key decisions, *inter alia* through an online community called Let's Talk Kent and a forum on adult social care run by an independent watchdog organisation.

Robust rules on transparency, access to information and public participation are essential to foster good governance and build public trust.

Lobbying and third parties

51. Lobbying is only partially regulated at national level in the UK. Recommendations were issued by GRECO both in the Fourth Round and in the Fifth Round Evaluation Reports to regulate the contacts of national MPs and of persons in top executive functions with lobbyists and other third parties and to introduce more transparency on these contacts. The measures adopted to comply with these recommendations, which were either fully or partly implemented at the close of these rounds, apply specifically to MPs and top executive officials at national level. These recommendations, therefore, are not relevant to local authorities in England.

52. The GET welcomes that London has guidelines on how to interact with lobbyists and other third parties. They apply to all its elected members and staff and are described in the box below as a good practice. This is not the case in Kent.

Good Practice – Guidelines on interactions with lobbyists and other third parties

London has lobbying guidelines that should be followed by members and officers, including the Mayor, at all times. These were last reviewed in 2022. The GLA's aim in developing the guidelines is to accommodate for a possible discrepancy between the resources and experience of those who seek to lobby the GLA, and to enable all to lobby on an equal basis. The guidelines contain some do's and don'ts applicable to members and staff, including a prohibition to give any preferential treatment to professional lobbyists and to accept any remuneration or any gift or hospitality offered by paid lobbyists. There is also a declaration duty of any gift, hospitality or benefit received in the context of lobbying.

Throughout its previous evaluation rounds, GRECO has consistently recommended the adoption of guidelines for elected and public officials, as an instrumental tool to avoid conflicts of interest and protect impartial and fair decision-making.

53. The Mayor of London voluntarily publishes his agenda, which is welcome. However, this could change in a subsequent legislature, as there is no requirement in London for elected members to disclose their meetings with lobbyists and other third parties. Moreover, this transparency does not extend to officials of the GLA involved in decision-making, who are likely to be actively targeted by lobbyists. In Kent, there is no transparency of contacts between members or staff with lobbyists or other third parties.

54. Given the paragraphs above, as well as European standards in this area,[26] **GRECO recommends that (i) the national authorities regulate lobbying to ensure transparency of interactions between persons carrying out lobbying activities and officials involved in decision-making at the subnational level; or (ii) in the absence of such regulation, (1) the authorities of the Greater London Authority and Kent County Council improve the disclosure of contacts of officials involved in decision-making with persons carrying out lobbying activities, including the identity of the persons met (or whom they represent) and the subject matters discussed, and (2) that the authorities of Kent County Council develop and disseminate guidance for officials on how to engage with persons carrying out lobbying activities in a transparent manner.** With regard to part (i) of the recommendation, the applicable rules for subnational authorities should take appropriate account of the diversity of the relevant authorities.

[26] The Committee of Ministers Recommendation CM/Rec(2017)2 to member states on the legal regulation of lobbying activities in the context of public decision making supports the regulation of lobbying and calls for guidance to be provided to public officials on their relations with lobbyists, in order to avoid risks to public sector integrity that might be created by lobbying activities. This could be achieved through enforceable rules, the adoption of policies, procedures and guidelines, as well as awareness-raising measures. The European Code of Conduct of all persons involved in local and regional governance of the Council of Europe's Congress of Local and Regional Authorities lends support to this approach, by requiring all actors to foster transparency, openness and visibility of their activities.

Control mechanisms, oversight and accountability

Compliance mechanisms

55. Under national law, local authorities have to appoint a monitoring officer to oversee compliance with the members' code of conduct and deal with complaints regarding alleged breaches. Although monitoring officers are members of staff of the authority, they enjoy statutory protection of their independence. According to the information gathered by the GET, this independence also seems effectively guaranteed in practice. When dealing with complaints, monitoring officers have to consult with independent persons. Monitoring officers report to the relevant oversight body of the local authority's assembly, which has a political composition reflecting that of the authority's but is chaired by a member of the opposition. For staff, line management is responsible through disciplinary policy of any non-compliance with rules on ethics and integrity.

Internal audit

56. In England, local authorities have to maintain an internal audit function in accordance with national statutory requirements and standards.[27]

57. In London, the Directorate of Audit, Risk and Assurance, which forms part of MOPAC, provides the internal audit service, under a shared service agreement, for the GLA, as well as some of its functional bodies and its development companies.[28] Its charter, which is reviewed annually by the London Assembly's Audit Panel, defines the purpose, authority, responsibility and scope of activity of the internal audit function, as well as its position within the GLA. The Directorate of Audit, Risk and Assurance develops an annual, risk-based plan which is published through Audit Panel papers on the GLA website.[29] It aims to provide assurance on the effectiveness of the management of risks to the achievement of agreed objectives, as well as on compliance with GLA policies and procedures and statutory requirements and standards. Progress against the plan is reported to each Audit Panel meeting. The GLA management responds to the internal audit service's recommendations for each audit, with an action plan that is reported to the Audit Panel. The internal audit service then checks progress through a follow-up review. Interlocutors confirmed to the GET that the recommendations are largely implemented in practice. Reports on audit results are published through Audit Panel papers available on the GLA's website.

58. In Kent, KCC maintains an internal audit function in line with national standards. It is overseen by the Council's governance and audit committee,[30] which provides independent assurance to the Council. Any issues identified by audit, the progression of management actions to address them and the follow-up carried out by internal audit, are reported to the committee.

[27] The Accounts and Audit Regulations 2015

[28] The 2024/25 internal audit annual report finds that the GLA has an "adequate" internal control audit environment which is generally operating effectively.

[29] Audit Panel | London City Hall. Audit Panel meetings and papers can be found here: Browse meetings - Audit Panel | London City Hall

[30] Browse meetings - Governance and Audit Committee

External audit

59. In 2014, a reform of the external audit system in England abolished the Audit Commission, which had central oversight over local authorities' external audit. It shifted to a decentralised system whereby external audit for local authorities is conducted by private companies. It was unanimously underlined to the GET that this reform led to a slow decline of the timeliness and quality of local authorities' external audit reports, and to a growing backlog in the production and certification of accounts,[31] with only 1% of local bodies audited accounts published on time in 2022-2023.[32] The GET points out, however, that this backlog did not concern the GLA and KCC specifically who, according to all its interlocutors, were able to have their accounts produced, certified and published on time throughout the period.

60. Following an independent review in 2020 of the local authority financial reporting and external audit system,[33] which contained recommendations to address the shortcomings identified, the government published in December 2024 a strategy for overhauling the local audit system in England.[34] One of the key elements of this strategy is to create an independent local audit office, as a central authority to provide oversight of the local audit system. The GET supports this reform and the other measures foreseen in the strategy, which are designed to provide a more independent and qualitative environment to the external audit of local authorities in England. It is the GET's understanding that the English Devolution and Community Empowerment Act, which received Royal Assent on 29 April 2026, foresees the establishment of a local audit office. This is welcome. Consequently, **GRECO recommends that national authorities fully establish and operationalise the Local Audit Office to ensure local government's effective escalation of issues, financial transparency and the timely publication of audited accounts**.

Disclosure of corruption and integrity violations, whistleblower protection, statistics

61. Local authorities are subject to the Public Interest Disclosure Act 1998, which was one of the first whistleblower protection laws in the world. The Act sets out how workers can report violations that harm public interest and provides protection to those who suffer detriment due to such disclosure. One of the reporting channels is a list of prescribed persons, which are clearly identified in guidance published on the government's website. [35] For local authorities, this guidance indicates that "Following the Audit Commission's closure on 31 March 2015, disclosures relating to local authorities can be made to the external auditor of the relevant authority or the Comptroller and Auditor General". During the on-site visit, it was confirmed that external auditors had received whistleblower reports relating to local authorities. In relation to the national framework, the GET notes that the UK Anti-Corruption Strategy 2025 intends to explore opportunities to reform the UK's approach to whistleblowing by 2027, following a 2025 research study commissioned by the government, which suggests clarifying definitions related to whistleblower protection and the scope of persons covered. In connection with this objective, the GET encourages the national authorities to confirm that

[31] Progress update: Timeliness of local auditor reporting on local government in England - NAO report
[32] Local audit reform - GOV.UK
[33] Local authority financial reporting and external audit: independent review - GOV.UK
[34] Local audit reform: a strategy for overhauling the local audit system in England - GOV.UK
[35] https://www.gov.uk/government/publications/blowing-the-whistle-list-of-prescribed-people-and-bodies--2/whistleblowing-list-of-prescribed-people-and-bodies

elected officials at local level are covered by the existing definition of "worker". Even though this is not unambiguously clear in the Act, interviews on site seem to indicate that this is the case in practice. It may also be worthwhile to study the benefits of creating an obligation for public organisations to establish procedures to receive and respond to whistleblower reports, which is not currently the case under the national framework.

62. In addition to this national framework, each of the authorities under review has developed a whistleblowing policy, with several clearly identified contact points. These policies, which include the clear identification of reporting routes and contact points, are seen by the GET as good practice, as highlighted in the box below. In London, the GLA Whistleblowing Policy and Guidance[36] is comprehensive and clear, as detailed in the box below. It states *inter alia* that concerns about the Mayor or Assembly members should be reported to the GLA's Monitoring Officer. During the on-site visit, the GET was made aware of some instances in which members of staff had contacted an Assembly member to report an issue.

63. Kent also has a Whistleblowing Policy,[37] the large scope of which is welcomed by the GET (see the box below). This policy does not apply to members of the public for whom a separate online complaints mechanism is available. Each directorate of KCC has a contact person. There are also external reporting mechanisms. An audit on the whistleblowing arrangements was carried out by internal audit in 2024/25, the findings of which were reported to the governance and audit committee. The GET was also informed that according to the annual staff survey, 80% of staff members would report concerns under the whistleblowing scheme. Internal audit is working with staff trade unions and awareness events to reach out to the proportion of staff that appears reluctant to report.

[36] Available on the GLA website under 'Who we are > Governance and spending > Promoting good governance > Our procedures': https://www.london.gov.uk/media/108662/download
[37] https://democracy.kent.gov.uk/documents/s108929/Item%2016%20Appendix%204%20-%20Whistle%20Blowing%20Policy%20-%20Internal.pdf

Good Practice – Comprehensive whistleblowing policies including clear identification of contact points and regular awareness-raising

At national level, guidance published on the government's website clearly identifies a list of prescribed persons and bodies who can receive reports. This list, which includes contact details and is kept up to date, is broken down according to the issues whistleblowers wish to raise and their geographical location. Links to further details about the whistleblowing framework are provided on the page.

In London, the Whistleblowing Policy and Guidance, available online, describes the issues that can be reported, lists reporting routes, outlines cases when protection will be provided under national legislation and shows readiness to protect employees in other cases. Reporting routes include internal contact points and a line run by a third party. The policy encourages external reporting, including to external auditors. Although it is primarily directed at employees, the Policy also includes a section for members of the public. Regular guidance is provided to staff members through the intranet and an e-learning module on governance.

In Kent, the whistleblowing policy, called 'Speaking up about wrongdoing' has a broad scope: members of the county council, staff, trainees, volunteers, as well as contractors and partners can blow the whistle. A whistleblowing hotline is available should someone wish to report anonymously. Guidance about the whistleblowing procedure is available on the KCC intranet. Members of staff are regularly reminded of the policy via the intranet and an e-learning module called 'Whistleblowing with Confidence'.

A comprehensive whistleblowing policy with clear contact points and regular awareness raising empowers staff and stakeholders to report concerns safely, enabling early detection and prevention of corruption.

64. There are no statistics available on complaints, investigations, prosecutions and convictions for criminal offences of corruption at subnational level. The absence of such statistics makes it difficult to assess the scale and nature of corruption risks in local authorities and to measure the impact of anti-corruption measures over time. The GET encourages the UK national authorities, in coordination with relevant bodies such as the Crown Prosecution Service and the Home Office, to explore the feasibility of collecting and publishing disaggregated data on corruption-related complaints, investigations and criminal proceedings at the subnational level, with a view to enabling evidence-based policy making and accountability.

IV. CONCLUSIONS AND FOLLOW-UP

65. The United Kingdom has a very developed anti-corruption and integrity system, which largely extends at the subnational level in England, one of the four United Kingdom's nations where both subnational authorities evaluated are situated. Following the national framework and sometimes going beyond it, the Greater London Authority and Kent County Council have developed a number of good practices, documented in this report, which highlight their commitment to preventing corruption and promoting integrity. These good practices cover many areas, covering *inter alia* regular review and update of anti-corruption and integrity policy documents, open and collaborative information sharing, robust public procurement procedures, enforceable codes of conduct, well-developed gifts and hospitality policies and procedures, data matching for detecting undeclared interests, comprehensive lobbying guidelines, whistleblowing policies with clear contact points and proactive publication and public consultation practices.

66. The report has identified some areas where further progress is needed and makes recommendations accordingly. These address sanctions for breaches of codes of conduct by elected officials, the establishment of a local audit office, lobbying, confidential counselling in integrity matters and the effective publication of gifts and hospitality.

67. The implementation of the recommendations is expected to further strengthen the United Kingdom's integrity system, promote accountability at the subnational level and foster public trust in institutions. Some recommendations lend themselves to implementation by the relevant central authorities, while others are targeted at the authorities of London and Kent. In certain cases, effective implementation will depend on close coordination between the national and subnational authorities, within the country's constitutional framework. It is for the United Kingdom to decide which institutions or bodies are responsible for taking the necessary action.

68. In view of the findings of the present report, GRECO addresses the following recommendations to the United Kingdom:

- **i. that the national authorities proceed with clarifying and strengthening the statutory framework relating to sanctions for breaches of codes of conduct by elected officials in local authorities, to ensure that these sanctions are effective and proportionate** (paragraph 35)**;**

- **ii. that the authorities of Kent County Council develop mechanisms to keep raising awareness on integrity matters for councillors, including through integrity training on a regular basis throughout their term in office** (paragraph 38);

- **iii. that the authorities of Kent County Council establish dedicated confidential counselling to provide employees with advice on integrity, conflicts of interest and corruption prevention** (paragraph 40)**;**

- **iv. that the authorities of Kent County Council (i) legally formalise the obligation to publish gifts and hospitality received by councillors; (ii) ensure that, when councillors**

have received no gift or hospitality, this is explicitly referenced on the website and (iii) consider publishing an aggregated list of gifts and hospitality received by councillors (paragraph 43)**;**

v. **that (i) the national authorities regulate lobbying to ensure transparency of interactions between persons carrying out lobbying activities and officials involved in decision-making at the subnational level; or (ii) in the absence of such regulation, (1) the authorities of the Greater London Authority and Kent County Council improve the disclosure of contacts of officials involved in decision-making with persons carrying out lobbying activities, including the identity of the persons met (or whom they represent) and the subject matters discussed, and (2) that the authorities of Kent County Council develop and disseminate guidance for officials on how to engage with persons carrying out lobbying activities in a transparent manner** (paragraph 54)**;**

vi. **that national authorities fully establish and operationalise the Local Audit Office to ensure local government's effective escalation of issues, financial transparency and the timely publication of audited accounts** (paragraph 60).

69. GRECO invites the authorities of the United Kingdom to draw the attention of all subnational authorities, including, as appropriate, through their associations, to the recommendations contained in this report, where relevant to them, in order to address similar gaps in their own regulations and practices.

70. Furthermore, GRECO invites the authorities of the United Kingdom to disseminate the good practices identified in the present report to the other subnational authorities.

71. Pursuant to Rule 30.2 of the Rules of Procedure, GRECO invites the authorities of the United Kingdom to submit a report on the measures taken to implement the above-mentioned recommendations by 31 December 2027. These measures will be assessed by GRECO through its specific follow-up procedure, in accordance with Rule 31 revised ter.

72. Finally, GRECO invites the authorities of the United Kingdom to authorise, at their earliest convenience, the publication of this report.

APPENDIX – DETAILED DESCRIPTIVE BACKGROUND

I. NATIONAL AND SUBNATIONAL SYSTEM OF GOVERNMENT

Constitutional and legislative framework, territorial structure and distribution of competencies

73. The United Kingdom (UK) has a constitutional monarchy and a parliamentary democracy. The monarch is the ceremonial head of state, formally appointing the Prime Minister and giving royal assent to laws, though these actions follow constitutional conventions. The Prime Minister, as head of government, leads the executive and must command the confidence of the elected House of Commons. Parliament is the supreme legislative body, made up of the elected House of Commons and the unelected House of Lords. The Commons has 650 MPs, and the party or coalition with the most seats usually forms the government at the invitation of the monarch. The House of Lords consists of life peers, bishops, and hereditary peers. Executive power is exercised by the Cabinet and ministers, drawn from Parliament and accountable to it. The judiciary is independent and ensures laws are applied fairly.

74. The UK is a unitary state consisting of 4 nations: England, Scotland, Wales and Northern Ireland. Devolved legislatures and governments in Scotland, Wales, and Northern Ireland have legislative powers in relation to specific areas of competence, with other areas reserved to the competence of UK Government (e.g. national security and international relations). Subnational government policy is devolved to each nation of the UK. Accordingly, the system and structure of subnational government differs between the four UK nations.

75. In England, subnational governments are usually referred to as "local authorities" or "local government". Across England, there are 317 local authorities, each with elected councillors and varying responsibilities depending on their structure. They provide services such as social care, schools and housing, as well as public functions, such as planning control and licensing.[38] These are provided by either a single tier of local government or, in some areas, a two-tiered structure.[39]

76. Most areas have a two-tier structure, with responsibilities split between county councils on the upper tier and district councils, which are a sub-division of the county council, on the lower. County councils manage services like education, social care, and transport. District councils handle housing, local planning, waste collection, and council tax.

77. Some areas, such as urban centres, have a single tier of local government. There are a range of bodies that operate as single-tier local authorities:

- Unitary Authorities provide all local government services in their area. They are mainly in cities and urban areas, however, there are also some shire county councils that are Unitary Authorities, without district councils below them.
- Metropolitan Districts (like Manchester and Birmingham) are single tier, responsible for all services in their area, although some services (like fire, police and transport) are provided jointly with other authorities.

[38] Health care is provided by the National Health Service (NHS) through subnational public bodies, separate from local authorities.
[39] See Part I Local Government Act 2000.

- The Council of the Isles of Scilly is single tier; however, some services are provided jointly with Cornwall Council.
- London boroughs are also technically single tier, although they operate in conjunction with the Greater London Authority.

78. In Scotland, Wales and Northern Ireland, only a single tier of unitary local government exists, although in Wales and Northern Ireland, other local bodies operate at a lower, community level.

79. In 1999, new legislation was passed that created the Greater London Authority as the United Kingdom's first strategic Mayoral authority. This included the creation of the London Assembly, an elected body established to scrutinise the decisions of the Mayor of London. In 2009, new legislation was passed that created an additional type of regional authority in England, Combined Authorities. Combined Authorities are partnerships of councils that collaborate on regional priorities like transport and economic development, often led by a directly elected mayor. Although initiated and supported by the councils involved, Combined Authorities are established by national legislation.

80. Other local bodies, such as town and parish councils, operate at a community level, below district councils and unitary authorities.

81. There is no single governance structure for local authorities, with three forms permitted by the Local Government Act 2000. They are generally comprised of, and led by, elected councillors who represent a division or ward of the local government area, usually elected every 4 years by the electors of the relevant area**.** The number of councillors in each local authority is determined by the Independent Local Government Boundary Commission for England. In England, as well as in Wales, councillors are elected using the First Past the Post (FPTP) system. In contrast, Scotland and Northern Ireland use the Single Transferable Vote (STV) system, where voters rank candidates by preference, allowing for more proportional representation. The allocation of competencies also varies depending on the form and structure of the authority, although national legislation sets certain requirements.

82. Local authorities are empowered to operate trading companies. The Local Government Act 2003 enables local authorities to charge and trade in function-related activities, provided that the authority is not under a specific duty to provide that function. The Localism Act 2011 sets out a general power of competence, which empowers local authorities to do anything that an individual may generally do, including setting up trading companies.

83. In December 2024, the government announced major reforms in the English Devolution White Paper. These reforms aim to bring consistency to the pattern of local government, by creating unitary local government structures across England. The white paper also set out the government's ambition to establish strategic authorities using the existing combined authority model across the whole of England. At the time of the on-site visit and of the preparation of this report, consultations were ongoing with and within local authorities to determine future local governments' structures across England[40]. This led to legislation that received the Royal Assent in May 2026.

[40] Local government reorganisation: Policy and programme updates - GOV.UK

National anticorruption/integrity policy and applicability at subnational level

84. National rules in relation to the conduct of public officials and to the operation of local authorities apply to local government. Legislation (detailed below) sets out certain requirements and there are also overarching bodies which relate to integrity issues in local government. Among them, the Ethics and Integrity Commission, which succeeded the Committee on Standards in Public Life in October 2025 as an independent advisory body promoting ethical standards across public life in the UK. It is sponsored by central government and advises the Prime Minister. Its main role is to review and report on standards structures, processes, and culture across Parliament, government, local authorities, and the wider public sector. The Committee does not investigate individual complaints but focuses on systemic issues and makes recommendations for reform. The Local Government Ombudsman may also investigate failures in governance, including where complaints of maladministration to the authority have not been satisfactorily concluded.

85. Several instruments and initiatives, although not addressed specifically to local authorities, are also relevant to them to various degrees. Among them, the UK's Anti-Corruption Strategy 2017-2022, which has formally concluded.[41] On 8 December 2025, the UK Anti-Corruption Strategy 2025[42] was published. In December 2024, Baroness Margaret Hodge, a member of the UK House of Lords, was appointed by the Government as the new UK Anti-Corruption Champion.

86. The Fighting Fraud and Corruption Locally (FFCL) strategy[43] is the primary framework guiding local authorities in England on addressing fraud and corruption. Developed by the FFCL Board and supported by a pro-bono secretariat, it was developed in connection with the Local Government Association (LGA)[44] by and for local authorities. It is a voluntary sector-led framework supported by the LGA and aligned with wider counter fraud work across government. It is widely used by local authorities in England as best-practice guidance. The strategy sets out tools for senior leaders within councils to apply to detect, prevent, and respond to fraudulent activity. The strategy promotes collaboration across sectors, encourages thorough risk assessments, and prioritises proactive prevention. It also includes a practical checklist to help councils implement effective anti-fraud measures consistently.

87. The National Fraud Initiative (NFI)[45] is a statutory data matching exercise that helps public bodies in the UK detect and prevent fraud, overpayments, and other financial irregularities. It operates by comparing data held by different organisations and systems, flagging potential inconsistencies that may indicate fraud or errors. The NFI is part of the Public Sector Fraud Authority and aims to improve data sharing and analytics across the public sector to combat fraud. It is a biennial exercise operated by the Cabinet Office.

88. Some councils have individual anti-fraud and corruption strategies that outline how they deter, detect, and respond to fraudulent or unethical behaviour. There is no statutory requirement for local authorities in England to adopt standalone anti-fraud and corruption

[41] Available here: UK anti-corruption strategy 2017 to 2022 - GOV.UK
[42] UK anti-corruption strategy 2025 - GOV.UK
[43] Fighting fraud and corruption locally | Local Government Association
[44] The Local Government Association is a politically led, national membership body for local authorities in England and Wales.
[45] National Fraud Initiative - GOV.UK

strategies, although many councils do so as a matter of governance good practice. These strategies typically include staff training, risk assessments, and reporting mechanisms.

Implementation of national anti-corruption/integrity legislation by subnational authorities

89. The Localism Act 2011 established the current standards and conduct framework for local authorities in England. It specifies that local authorities in England must adopt a code of conduct that is at a minimum consistent with the seven principles of public life (also known as the Nolan Principles): selflessness, integrity, objectivity, accountability, openness, honesty, and leadership. Every authority must also have in place arrangements under which they can investigate allegations of breaches of their code of conduct and must consult at least one independent person before coming to decisions. The decision can be made by full council following advice from their standards committee (or equivalent), or by the standards committee itself if it has been given the power to do so. Sanctions for member code of conduct breaches are currently limited to measures such as barring members from Cabinet, Committee, or representative roles, a requirement to issue an apology or undergo code of conduct training, or public criticism.

90. Arrangements on disclosable pecuniary interests were introduced under Chapter 7 of the Localism Act 2011 and in the Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012. Local authorities are required to make appropriate provision for councillors to register such interests. Section 31 Localism Act 2011 requires councillors make known a disclosable pecuniary interest of which they are aware, at a meeting, or if they are discharging the relevant authority's function acting alone, where any matter to be considered relates to that interest. Failure to comply with s31 and declare an interest can amount to a criminal offence (s34 Localism Act 2011).

91. In December 2024 the Government launched a ten-week consultation seeking views on a range of measures to strengthen the standards and conduct framework that applies to all types and tiers of local authorities in England. The proposals consulted upon included a requirement for all principal authorities to convene formal standards committees to make decisions on code of conduct breaches, and the introduction of suspension of members for serious misconduct. A Government Response, informed by responses to the consultation and wider sector engagement, has been published and sets out the Government’s vision for whole system reform to strengthen the standards regime at the local level.[46]

92. Other national laws relevant to integrity issues also apply to local authorities, although they are not expressly targeted at them. For example:

- The Bribery Act 2010 applies to individuals and organisations both domestically and internationally. It outlines four main offences: offering a bribe, receiving a bribe, bribing a foreign public official, and the corporate offence of failing to prevent bribery. Notably, companies can be held liable if they do not have adequate procedures in place to prevent bribery. The Section 7 offence principally applies to relevant commercial organisations. Local authorities would not generally fall within its scope unless acting through relevant commercial activities or entities.

[46] Strengthening the standards and conduct framework for local authorities in England – consultation results and government response - GOV.UK

- Misconduct in public office (MiPO) is a UK common law[47] offence that applies when a public officer wilfully neglects their duties or seriously misuses their position, abusing the public's trust. It must be done without reasonable excuse, while acting in an official capacity. It is used in cases involving serious wrongdoing by officials like police or elected representatives (including members of local authorities) and carries a maximum sentence of life imprisonment. A Public Office (Accountability) Bill was introduced in September 2025 to replace the common law MiPO offence by introducing two new offences of breach of duty and seriously improper conduct. Its adoption is expected by Easter 2026. At the time of finalisation of this report, the Public Office (Accountability) Bill remained before Parliament.

- Audit and accountability requirements for local public bodies are provided for in the Local Audit and Accountability Act 2014. Regulations made under that Act (the Accounts and Audit Regulations 2015) require local authorities to maintain an effective system of internal control, including measures to enable the prevention and detection of inaccuracies and fraud. Auditors themselves have responsibilities related to the prevention and detection of fraud and corruption. These are outlined in the International Standards on Auditing (ISA), particularly ISA (UK) 240, which specifies the auditor's duties regarding fraud in an audit of financial statements. The ISAs are developed and maintained by the Financial Reporting Council (FRC), which regulates the Audit Profession, for engagements performed in the public interest within the UK. The English Devolution and Community Empowerment Act, which received Royal Assent on 29 April 2026, sets out new audit requirements for strategic authorities, including mandated audit committees and the establishment of the local audit office.

- Access to information is provided for in different ways. The Freedom of Information Act 2000 (FoIA) provides a general right of access to information held by public authorities,[48] and the Environmental Information Regulations 2004,[49] provides public access to environmental information held by public authorities. Individuals also have a right of access to information held about them under the UK General Data Protection Regulations (the UK GDPR) and the Data Protection Act 2018.

- Part VA of the Local Government Act 1972 (the 1972 Act) provides public access to documents and meetings of certain authorities (principal councils), including a requirement in section 100A that meetings of principal councils shall be open to the public unless that would result in the disclosure of confidential information[50] or the council has resolved that it would result in the disclosure

[47] Common law is a body of law developed through judicial decisions rather than written statutes or legislation.
[48] The GLA is a public authority for the purposes of the Freedom of Information Act 2000 -- see s3(1)(a)(i) of and paragraph 8 of Schedule 1 to that Act.
[49] The Environmental Information Regulations 2004 have broadly adopted the definition of "public authority" used in the Freedom of Information Act 2000 (see regulation 2).
[50] "Confidential information" for the purposes of this exception is defined in s100A(3) of the 1972 Act.

of exempt information.[51] There is a qualified requirement for public notice of the meetings (s100A(6)) as well as public access to the agenda and connected reports (s100B), minutes and relevant documents (ss100C – 100D and s100F) and records relating to the functions exercisable by members (s100EA). S100G of the 1972 Act also requires the publication of additional information, including a register of members and powers exercisable by officers of the authority to be published. Refusal to comply with the requirements of Part VA of the 1972 Act may amount to a summary offence with liability to a £200 fine on conviction[52](s100H(4)). Some of the requirements set out in Part VA extend to committees and sub-committees of the authority (s100E).

- Local authorities are subject to national legislation that provides whistleblower protection. The Public Interest Disclosure Act 1998 amended the Employment Rights Act 1996 to insert a new part, Part IVA, which relates to protected disclosures. These statutory provisions provide protection in relation to qualifying disclosures made by "workers" in accordance with the relevant provisions. The Act conveys a general right, subject to limited exceptions, for a worker not to be subject to detriment by an act or a deliberate failure to act by their employer done on the ground that the worker has made a protected disclosure. Disclosures qualifying for protection under this legislation are disclosures that the person making it reasonably believes tend to show:
    - the commission of, or likely commission of, a criminal offence;
    - a failure, or likely failure, to comply with a legal obligation;
    - a miscarriage, or likely miscarriage, of justice;
    - the endangerment, or likely endangerment, of the health and safety or any person;
    - damage, or likely damage, to the environment; or
    - the concealment, or likely concealment, of any matter falling within the above.

  Not all disclosures will fall within that Act, however, most councils have formal whistleblowing policies.

- the Local Government and Housing Act 1989 includes provisions on political neutrality of public officials.

- Local authorities and the GLA are legally required to appoint three key statutory officers, who form the "golden triangle" of governance to provide checks and balances within the authority:
    - Head of Paid Service – Section 4 of the Local Government and Housing Act 1989 for local authorities and section 72 of the Greater London Authority Act 1999 for the GLA.
    - Chief Finance Officer (Section 151 Officer) – Section 151 of the Local Government Act 1972 for local authorities and section 127 of the Greater London Authority Act 1999 for the GLA.

[51] "Exempt information" is interpreted in line with section 100I of and Schedule 12A to the 1972 Act and includes things such as information that would identify an individual or information attracting legal professional privilege in legal proceedings. Part 2 of Schedule 12A sets out relevant qualifications to the exemption, including a public interest test (paragraph 10).
[52] This is a level 1 fine, the current maximum for which is £200 (s122 Sentencing Act 2020).

- Monitoring Officer – Section 5 of the Local Government and Housing Act 1989.

93. Local authorities and the GLA are also amenable to judicial review, under which the decisions and/or actions (including inaction) of public bodies can be reviewed by a court by way of judicial review. The claimant must have a sufficient interest in the claim, often called "standing". Any claim must be brought promptly, or in any event within three months of the matter under challenge (there is a shorter time limit for certain decisions, like planning and public procurement challenges) and it is usually a remedy of last resort, meaning that the claimant has no other viable route of challenge. The grounds for judicial review are:

- illegality (a breach of a legal requirement (including compatibility with the ECHR) or the improper exercise of a power (including where no relevant power exists));
- irrationality (where the decision is so unreasonable that no reasonable decision maker could have made it);
- procedural impropriety (a failure to act with procedural fairness or observe natural justice, such as where there is actual or apparent bias);
- legitimate expectation (where a person has acted on a legitimate expectation based on the conduct of the public authority that a particular course of action would occur).

94. There is also a tort of misfeasance in public office, which is a civil remedy that may apply where a public office holder has acted in bad faith.

Statistics on corruption offences at subnational level

95. There are no statistics available on complaints, investigations, prosecution and convictions for criminal offences of corruption at subnational level.

II. INTEGRITY SYSTEM OF THE GREATER LONDON AUTHORITY IN LONDON, THE UNITED KINGDOM'S CAPITAL CITY

Background information

96. London is the capital of both England and the UK, with a population of nearly 9 million people.[53] The Greater London Authority (GLA) is a regional (subnational) authority established in primary legislation, the Greater London Authority Act (GLAA) 1999,[54] to provide London-wide strategic governance to the greater London administrative region. It works closely with other local authorities within London, namely 32 London boroughs and the City of London, which are local authorities that provide the majority of local government services and functions in their areas.

97. The GLA is a body corporate established following a London-wide referendum. It has two distinct parts: the Mayor of London and the London Assembly (s2 GLAA 1999). Executive power is vested in a single individual (the Mayor of London), who is directly elected every four years (s3 GLAA 1999) through a "first past the post" system.[55] The Mayor is subject to statutory duties to keep under review various strategies and has London-wide strategic responsibility for government functions across London relating to, amongst other things, transport, policing and fire services. Mayor decisions, in particular their delegation, are subject to a publicly available framework.[56] The Mayor also has a statutory duty to make periodic reports to the London Assembly (s45 GLAA 1999).

98. The London Assembly, the scrutiny body, is elected in the same election as the Mayor (s2 GLAA 1999). It has 25 members: 14 elected on a constituency basis and 11 on a list system to ensure overall proportional representation of different party groups across the Assembly as a whole (s2(2) GLAA 1999). It has a unique position among subnational assemblies in England because it has a primarily scrutiny role over the Mayor's decisions.

99. The primary legal basis for the GLA is the GLAA 1999, a piece of national, primary, legislation, which establish the structure, powers, and responsibilities of the GLA, including:

- Qualifications and disqualifications of the Mayor and Assembly members (Sections 20–23).
- Remuneration and pensions (Sections 24–27).
- Transparency obligations, such as the publication of remuneration details (Section 27).
- Delegation and conduct of functions (Sections 35–42).

100. The GLA operates within the broader framework of national governance and UK public sector governance and is also amenable to judicial review under which the decisions and/or actions of public bodies can be reviewed by a court.

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[53] London's mid-2023 population was 8.945 million, see: London's Population - London Datastore and Population estimates for England and Wales - Office for National Statistics.
[54] Greater London Authority Act 1999
[55] Up until 2021, the Mayor was elected by the Supplementary Vote system where voters gave both a first and second choice for Mayor, with their second choice being counted if it was for one of the two leading candidates but their first was not.
[56] Mayoral Decision Making

101. The GLA's guidance, policies and governance codes are publicly available on london.gov.uk. These include:

- Recruitment and Selection Policy, which emphasises merit-based hiring, open competition, and diversity and inclusion.
- Code of Ethics and Standards for Staff,[57] which sets standards for impartiality, integrity, and accountability and includes a requirement for all staff to disclose pecuniary interests.
- Guidance on registering and handling interests.[58]
- Whistleblowing Policy[59]: Provides mechanisms to report misconduct, including nepotism or political interference.
- Performance Management and Promotion Framework: Ensures promotions are based on objective performance criteria and fair appraisal.
- Disciplinary and Grievance Procedures: Govern dismissals and ensure due process and right to appeal.

Institutional framework

Executive

102. The eligibility requirements to be the Mayor of London are set out in s20 GLAA 1999, requiring that the person is at least 18, satisfies certain nationality / immigration requirements and has a sufficient tie to Greater London (e.g. they live or work in Greater London).

103. The Mayor is required to appoint a statutory Deputy Mayor from among the Assembly members (s49 GLAA 1999) and may also make up to 13 other staff appointments (s67 GLAA 1999) – up to 2 political advisors and up to 11 other members of staff. The GLAA 1999 requires the GLA to have certain statutory officers, appointed jointly by the Mayor and the Assembly. The Mayor also appoints the leaders of the six GLA functional bodies, which are three bodies providing the statutory public services that the Mayor oversees, and three Mayoral Development Corporations:

- Transport for London (TfL);
- the London Fire Commissioner;
- the Mayor's Office for Policing and Crime (MOPAC);
- the London Legacy Development Corporation;
- the Old Oak and Park Royal Development Corporation;
- the Oxford Street Development Corporation.

104. The Mayor heads the process of preparation of the budget, which includes consultation of the Assembly and the public, before the final draft budget is approved by the Assembly. The total budget for the GLA as a whole is mainly funded through direct government grant, business rates and local council tax. All budgetary information is published[60], including reports listing all spending of £250 or more.[61] The overall GLA gross budget for 2025-26, including its five functional bodies, is £21 757.3 billion (€24 950.7 billion).

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[57] https://www.london.gov.uk/media/24976/download?attachment
[58] https://www.london.gov.uk/media/106819/download?attachment
[59] https://www.london.gov.uk/media/108662/download?attachment
[60] The Mayor's budget - London City Hall.
[61] Our spending - London City Hall.

Scrutiny and Oversight

105. The London Assembly is made up of 25 Assembly members, 14 constituency members and 11 London members (s2 GLAA 1999). It is required by law to have a Chair and Deputy Chair (s50 GLAA 1999), both of whom are elected from among the members of the Assembly (s51 GLAA 1999). The requirements to stand as a member of the Assembly are the same as those applying to the Mayor (s20 GLAA 1999).

106. The London Assembly's primary role is to scrutinise the actions and decisions of the Mayor of London, which includes a power to investigate and provide reports about actions and decisions of the Mayor or their staff, matters relating to the Authority's principal purposes and the Mayor's statutory functions, as well as "any other matters which the Assembly considers to be of importance to Greater London" (s59 GLAA 1999). In exercise of this power, the Assembly may summon the Mayor or their staff to answer questions relating to mayoral decision making[62] and investigate matters of importance to Greater London. Besides its scrutiny role, the law also provides the London Assembly with the power to:

- make standing orders for the GLA[63] in consultation with the Mayor (s36 GLAA 1999);
- reject certain mayoral appointments (and in some circumstances the rejection may be binding);
- amend the Mayor's annual budget at the final stage;
- reject any of the Mayor's statutory strategies when they are laid before it; and
- reject any mayoral proposal to designate a Mayoral Development Area.

107. In most cases, the exercise of these powers requires a 2/3 majority of members present and voting.

108. The London Assembly receives an annual budget as part of the wider GLA budget setting process. The London Assembly then manages and allocates its own component budget. Individual decisions on non-routine spend are also considered and taken by the London Assembly. The London Assembly is not funded through donations or sponsorships. Budget monitoring data is published and considered by the London Assembly on a quarterly basis and any related audit reports are considered by the London Assembly's Audit Panel.

109. The Assembly is principally supported by the secretariat directorate, which is made up of approximately 100 staff. Other directorates across the GLA also provide support – e.g. corporate services such as Finance and Human Resources – but the Secretariat is the only directorate devoted to supporting the London Assembly.

110. The salary of an Assembly member is currently £66 390 (€76 017) per year, except for the deputy mayor who is paid £118 124 (€135 250) and the Chair of the Assembly who is paid

[62] This power continues for 8 years after the individual has left office.
[63] https://www.london.gov.uk/sites/default/files/gla_standing_orders_jan_2022.pdf

£79 617 (€91 161)[64]. The responsibilities of individual Assembly members are summarised on their profile pages available on the GLA's website,[65] they may resign at any time.

111. There is no provision in law for Assembly members to undergo integrity checks either before or after taking office, but members are subject to a Code of Conduct, provisions on conflicts of interest and complaint mechanisms (see below).

112. The law requires the Assembly to meet in full session to question the Mayor ten times per year and permits the Assembly additionally to create committees to discharge its statutory scrutiny functions (s52 GLAA 1999). In practice, the Assembly operates according to a yearly programme and establishes around 13 committees per year. There are no rules requiring gender balance on committees but by law the Assembly must apply rules regarding political proportionality to its committee structure under sections 15 to 17 of the Local Government and Housing Act 1989.

113. All meetings of the London Assembly are required to be held in public, with the press and public permitted to attend. The Assembly may consider going into private session only if it is likely to be considering specific categories of information – which are defined by the Local Government Act 1989 – and having applied a public interest test.

Public administration

114. The Head of Paid Service (known as the Chief Officer) assumes responsibility for the strategic management of GLA activity, including managing GLA resources effectively. The GLA employs over 1 300 public officials, the recruitment, promotion, and dismissal of whom are governed by a combination of national legislation and internal GLA-specific rules and procedures. To help to safeguard fairness and transparency in recruitment practices, including to prevent nepotism, political bias or improper influence, the GLA uses:

- open advertisement of vacancies on public platforms;
- structured interview panels with diverse representation;
- conflict of interest declarations for hiring managers;
- monitoring and reporting on diversity and recruitment outcomes;
- audit and oversight by internal and external bodies (e.g., the GLA Oversight Committee of the London Assembly).

115. The GLA applies several integrity-related procedures when hiring public officials to meet statutory requirements and to help to ensure integrity and impartiality, including:

- pre-employment vetting: This includes criminal record checks, especially for roles involving access to sensitive information or vulnerable individuals. . These checks are carried out through formal recruitment and safeguarding procedures applicable to the relevant role.
- Conflict of interest declarations: Candidates must disclose any personal or financial interests that could affect their impartiality.
- Political activity declarations: For certain roles, especially politically restricted posts, candidates must declare any political affiliations or activities. This

[64] Salaries information is published here: Salaries, expenses, benefits and workforce information | London City Hall. Individual Assembly Member salaries and any expenses or taxable benefits claimed by that Member are published on individual Assembly Member profile pages here: London Assembly Members | London City Hall
[65] London Assembly Members | London City Hall

reflects the restrictions applicable to politically restricted posts under the Local Government and Housing Act 1989.

- References and employment history checks: To verify past conduct and performance. These checks form part of standard recruitment procedures and support verification of employment history and suitability for appointment.

116. Once employed, GLA staff are subject to continuous integrity oversight through:

- Declarations of interest -- staff in senior or sensitive roles are required under GLA governance and employment arrangements to update their declarations regularly to identify any emerging conflicts.
- Mandatory training: Includes ethics, anti-bribery, and safeguarding training.
- Whistleblowing mechanisms: Staff can report unethical behaviour confidentially.
- Performance reviews: Include assessments of conduct and adherence to GLA values.
- Disciplinary procedures that provide processes for addressing and investigating misconduct are available where misconduct is reported or suspected.

117. Information on salaries and benefits is published on the GLA's website.[66] According to latest dataset as part of the UK Annual Survey of Hours and Earnings (ASHE), in 2023 the Average Gross Salary in London was as follows:

	Mean Average	Median Average
Public Sector	£42 114 (€48 200)	£40 011 (€45 793)
Private Sector	£57 464 (€65 769)	£39 000 (€44 640)

118. The GLA has a number of grades which determine pay and offers additional benefits such as pension and types of paid parental leave. The GLA also provides a small number of compensatory allowances and payments. These compensatory allowances can vary by value but relate to working at a higher level or working additional hours.

119. The Chief Officer determines the pay of staff with the exception of the three statutory officers (including themselves), whose salary is determined jointly by the Mayor and the Assembly, and the mayoral appointments, whose salary is determined by the Mayor.

Anti-corruption/integrity policy and risk-assessment

120. The GLA has an anti-corruption / integrity policy called the Anti-Fraud and Corruption Policy & Response Plan.[67] The policy was reissued (issue 3.0) in March 2024, with minor updates to the 2021 version. The document states that it will be kept under review "to ensure that it is working effectively and opportunities for preventing and detecting fraudulent or corrupt activity are maximised" (paragraph 4.27). The main route for review is in the Annual Governance Statement, which will report any significant instances of fraud that have taken place in the year in question, however, the plan is also subject to a periodic review every two years (the next review is scheduled for March 2026), which is informed by a refreshed

[66] Salaries, expenses, benefits and workforce information | London City Hall
[67] https://www.london.gov.uk/sites/default/files/2024-04/Anti-Fraud-and-Corruption-Policy-2024_V3.pdf

assessment of the fraud and corruption risks faced by the GLA (paragraph 4.28). Significant or substantive changes to the policy must be approved by the Chief Finance Officer, although in practice this is delegated to a director in line with the policy on the Mayoral Decision Making in the GLA framework. Other, non-substantive changes may be approved at a lower level (paragraph 4.29). Changes to the policy are summarised in a table at the front of the document.

121. The Anti-Fraud and Corruption Policy & Response Plan contains in appendix a summary table of the main risks identified, along with their respective responsible officers. Each responsible officer is tasked with completing, keeping updated and reviewing every six months a more detailed assessment of controls, mitigations and residual risks. The corporate risk register is reported to the London Assembly's audit panel twice a year, in October and March.

122. The GLA participates in the National Fraud Initiative (NFI),[68] which is a statutory data matching exercise that helps public bodies in the UK detect and prevent fraud, overpayments, and other financial irregularities. The GLA also does ad hoc joint work with other local authorities and public sector bodies, such as the London Boroughs' Fraud Investigators' Group (LBFIG), of which MOPAC is a member. The objectives of the LBFIG include 'disseminat[ing] best practice through [their] professional network, to identify, discuss and tackle cross boundary fraud through innovation and collaboration, and [acting] as a collective voice for London Borough fraud teams with local and central Government departments and agencies and private sector bodies, and more generally, to represent the interests of local authority fraud investigators in London.'

Standards of conduct and ethics

Code of conduct/ethics

123. The GLA has adopted a code of conduct in respect of members of the GLA, including the Mayor and Assembly members. It was jointly approved by both in 2012 and was last reviewed and issued in May 2024. It is published on the GLA's website.[69] It sets out how each member should behave in conducting their roles and it is part of the GLA's ethical standards regime. As it applies to Assembly members, the code fulfils a provision of the Localism Act 2011 that places a statutory requirement on the Mayor and Assembly to promote and maintain high standards of conduct, with a code adopted for that purpose. That Act requires that the code must be consistent with the seven principles of public life and must include appropriate provisions in respect of the registration in its register, and disclosure, of (a) pecuniary interests, and (b) interests other than pecuniary interests.

124. Appendix 1 to the code of conduct sets out the GLA Member Code of Conduct Complaints Procedure, which applies if a person wishes to make a complaint about the Mayor of London, an Assembly member or a co-opted member of the GLA. Complaints about matters contrary to the code but which do not concern the behaviour of a GLA member can be made via the GLA's Corporate Complaints Procedure.[70]

[68] National Fraud Initiative - GOV.UK
[69] https://www.london.gov.uk/media/96442/download?attachment
[70] https://www.london.gov.uk/about-us/contacting-city-hall-and-Mayor-5/complaints

125. The Monitoring Officer, a member of staff appointed to a statutory position jointly by the Mayor and the Assembly, is responsible for dealing with any complaints that the Code has been breached (paragraph A7). In cases where the Monitoring Officer upholds a complaint, they can provide an opinion as to whether elected member concerned has failed to comply with the code of conduct. The Monitoring Officer's annual report to the London Assembly's Audit Panel provides details of the complaints-related matters dealt with under the Greater London Authority Standards regime established under the provisions of the Localism Act 2011. The reports from the past five years are publicly available on the GLA's website.[71] Some conduct amounting to breaches of the Code may also constitute criminal offences (see below under enforcement).

126. GLA staff are subject to the code of ethics and standards for staff,[72] which applies to all GLA staff. The Assembly and Mayor, acting jointly, approve this Code. Breaches may result in disciplinary action and, as with members, officials are also subject to bribery laws and can commit the offence of misconduct in public office.

127. As head of the paid service, the GLA's Chief Officer is ultimately responsible for the appointment of staff, including in relation to disciplinary matters. The exception is staff appointed by the Mayor, either acting alone or jointly with the Assembly (including those appointed under s67(1) GLAA 1999).

Training and awareness

128. After the GLA elections in May 2024, the Monitoring officer met with all newly elected members of the Assembly to provide induction training on matters pertaining to ethical standards, the code of conduct and the register of interests. Separately, the Monitoring officer wrote to all elected members with this information (including those re-elected). Refresher training sessions for elected members were held in May and July 2025.

129. Staff are provided with training on anti-fraud and corruption, gifts and hospitality and registering and declaring interests as part of corporate governance training in their induction to the organisation. Line managers are also reminded to require their new staff to review core policies and procedures (including on ethical and integrity standards) within their first one to three weeks. All staff must complete mandatory eLearning as part of ongoing corporate governance training every two years.

Confidential counselling

130. The Monitoring Officer is responsible for handling complaints under the Code of Conduct. Support is available to members who are the subject of complaints, in particular through the Deputy Monitoring Officer. In addition, employees can seek advice on potential conflicts of interest through their line manager, through the GLA's governance team and/or through the Monitoring Officer as appropriate.

[71] Agenda and minutes (item 9) for Audit Panel on 17 March 2025; Agenda and minutes (item 8) for Audit Panel on 28 February 2024; Agenda and minutes (item 9) for Audit Panel on 23 March 2023; Agenda and minutes (item 8) for Audit Panel on 9 March 2022; Agenda and minutes (item 10) for Audit Panel on 10 March 2021.
[72] https://www.london.gov.uk/media/24976/download?attachment

Conflicts of interest

131. The code of conduct in respect of members details the types of interests that elected members are requested to declare at part two of the code. They are split into pecuniary and other registrable interests.

132. Apart from disclosing such interests in the register, section 31 Localism Act 2011 requires a member to make known a disclosable pecuniary interest of which the member is aware, at a meeting, or if the member is discharging the relevant authority's function acting alone, where any matter to be considered relates to that interest. Failure to comply with s31 can amount to a criminal offence (s34 Localism Act 2011). There is a standing item for elected members to make the necessary declarations at the start of every meeting.

133. If the interest is not registered, or is subject to a pending notification, the member must notify the Monitoring Officer of the interest within 28 days. If the member has a disclosable pecuniary interest, they are prohibited from participating in the discussion at the meeting or voting on any matter relating to their interest or, if acting alone, from taking any steps in relation to the issue unless they have a dispensation under s33 of the Localism Act.

134. In addition to disclosable pecuniary and other registrable interests, there is a requirement to disclose certain relationships where relevant to a matter under consideration. This is to avoid the perception of undue/improper influence. A "relationship" is something which would reasonably be perceived as affecting the member's conduct or influencing their actions in relation to their role (paragraph 11(5) Code of Conduct).

135. The GLA's Monitoring Officer is responsible for dealing with any complaints that the code of conduct has allegedly been breached by elected officials. There are two recorded breaches of the Code of Conduct within the past 5 years. Decisions taken by the Monitoring Officer are publicly available.[73]

136. With regard to public officials, the Monitoring Officer has issued a guidance on "Registering and handling interests – Guidance for Staff".[74] This includes the interests to be disclosed (paragraph 3) as well as the registration, declaration and handling of such interests (paragraphs 4 and 5). When taking a decision, individual decision forms should record whether any potential conflicts of interest have arisen and how the risk has been mitigated. The Mayor (for staff appointed under s67 GLAA 1999) and/or the Chief Officer have the authority to deal with complaints regarding conduct.

Incompatibilities, prohibitions or restrictions of certain activities

Incompatibilities, outside activities, and financial interests

137. There are limited incompatibilities applicable to elected office in a subnational authority in the UK. Under the Local Government Act 1972, disqualifications for holding office

[73] Decisions by the Monitoring Officer | London City Hall
[74] https://www.london.gov.uk/media/106819/download?attachment

as a member of a local authority in England apply for people subject to bankruptcy orders, those disqualified under the Representation of the People Act 1983 and, in certain circumstances, people convicted of an offence. In addition, employees or office holders of the authority cannot be elected to it and, in certain circumstances, people working for the GLA cannot be elected to a role in certain London borough Authorities (s80 of the Local Government Act 1972).

138. Some Assembly members are permitted to hold executive positions. The Deputy Mayor must be an Assembly member, and there is a provision permitting the positions of deputy Mayor for Fire and the deputy Mayor for policing and crime to be filled by an Assembly member under sections 48 and 49 of the Greater London Authority Act 1999. However, Assembly members may not be members of staff of the Authority (s21 GLAA 1999).

139. Under the Local Government and Housing Act 1989 and the Local Government Officers (Political Restrictions) Regulations 1990 made pursuant to that Act, certain roles are classed as "politically restricted", including the statutory position of head of the paid service (the Chief Officer in the GLA), as well as the monitoring officer. Restrictions on political activities imposed are set out in paragraph 3 of the GLA's guidance on political restrictions.[75]

140. Employees of the GLA are contractually required to obtain permission before taking up other employment (whether or not paid). This expressly includes advisory boards, membership and managing committees. Before giving permission, the relevant Director will consider, amongst other things, any potential conflicts of interests. There are no express prohibition or restriction on holding financial interests, however, members and public officials may be required to declare any relevant interests. The employment contract for officials requires that any interest (financial or otherwise) that the employee or a person with whom they have a close personal relationship has in any organisation that has business dealings with the GLA must be declared and recorded in the GLA's register of interests, which is held by the Monitoring Officer. Relevant interests declared by senior staff are published on the GLA website. Declarations relating to other staff are not generally publicly available. A failure to meet this requirement may be treated as gross misconduct and is grounds for dismissal.

Post-employment restrictions

141. There are no legal or other post-employment restrictions in place except for staff who leave the GLA by reason of redundancy under the Modification Order. If an employee who is under notice of redundancy receives an offer of a job from another Modification Order body before the termination of their employment and takes it up within four weeks of the end of the old employment, there will be no dismissal for redundancy payment purposes. The Modification Order is an employment protection arrangement applying across specified local government bodies which preserves continuity of service and redundancy rights when employees move between eligible organisations. It does not constitute a post-employment integrity restriction regime.

[75] https://www.london.gov.uk/sites/default/files/2024-03/2024-revision-guidance-note-on-political-restriction_v2.pdf

Gifts

142. There is a gifts and hospitality policy and procedure that applies to the Mayor, Assembly and public officials.[76] Everyone is required to, within 28 days of receipt (or becoming aware of receipt), register any gifts, interests or hospitality with a value of £50 (€57) or over received in connection with their official duties.

143. The Mayor, Assembly members and senior officials (including mayoral appointees) are asked to declare, on a six-monthly basis, that all declarations have been properly made or that no such declarations have been necessary. The Monitoring officer provides a six-monthly report to the London Assembly's audit panel on gifts and hospitality. Any gifts and hospitality received by the Mayor, Assembly members and senior staff are published on the GLA website.[77]

144. For breaches by officials, the Mayor (for staff appointed under s67(1) GLAA 1999) and Chief Officer (for all other staff) are ultimately responsible for complaints concerning staff conduct.

Contracts with subnational authority

145. A member of the GLA must, within 28 days of becoming a member, notify the Monitoring Officer of any disclosable interests, including such interests of their spouse or civil partner (s30 Localism Act 2011). The Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012 specify the pecuniary interests that members of the GLA are required to include in the register of interests maintained by the GLA. These include any contract between the member and the GLA under which goods or services are to be provided or works are to be executed and that has not been fully discharged.

146. If a member fails, without reasonable excuse to comply with this requirement or takes part in GLA business at meetings (or when acting alone), section 34 Localism Act 2011 empowers the magistrates' court, upon conviction, to impose a fine and/or disqualify them from being a member of a relevant authority for up to five years.

147. Employees of the GLA are contractually required to disclose and register any interests, business dealings or close relationships with persons having business dealings with the GLA (see §140).

Misuse of public resources and confidential information

148. Paragraph 4 of the code of conduct prohibits elected representatives from disclosing confidential information unless the disclosure:

- has been consented to by a person authorised to do so;
- required by law;
- made in confidence to a third party for the purpose of obtaining professional advice; or

[76] https://www.london.gov.uk/media/48463/download?attachment
[77] Sadiq Khan | London City Hall; London Assembly Members | London City Hall; The Mayor and his team | London City Hall; Senior staff | London City Hall

- is reasonable, has been made in the public interest and is made in good faith in compliance with the authority's reasonable requirements.

149. The code also prohibits elected representatives from preventing another person entitled by law to gain access to information from so doing. Similar confidentiality and information-handling obligations apply to GLA staff through employment, conduct and governance arrangements. Improper use of confidential information may constitute misconduct and may, depending on the circumstances, also be relevant to the tort of misfeasance in public office.

Declaration of assets, liabilities, and interests

Declaration requirements

150. The Monitoring Officer of the GLA is required under s29 Localism Act 2011 to establish and maintain a register of members interests, which must be made available for inspection. A member of the GLA must, within 28 days of becoming a member, notify the Monitoring Officer of any disclosable interests that they, their spouse or civil partner they live with, have (s30 Localism Act 2011). The Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012 specify the pecuniary interests that members of the GLA are required to include in the register of interests maintained by the GLA, including:

- employment, office, trade, profession or vocation that the member carries on for profit or gain;
- contract between the member and the member's local authority under which goods or services are to be provided or works are to be executed and that has not been fully discharged;
- any beneficial interest in land that is within the authority's area.

151. Part 2 of the code of conduct sets out both the pecuniary and other registrable interests that must be declared. The Mayor and Assembly members must complete or update, within 28 days of becoming aware of an interest, the GLA Group Register of Interests (via the notification of disclosable interests form on the GLA intranet). This requirement also applies to senior staff[78] who have formal delegated decision-making powers.

152. All other members of staff are required to register both pecuniary and other registrable interests as significant disclosable interests using the shorter general notification of significant disclosable interests form. When such a registration takes place, it goes to the relevant Executive Director, who, within 28 days of becoming aware of the matter being disclosed, must sign it and return it to the discloser's line manager, copied to the Monitoring Officer. The form will be included in the register of interests maintained by the Monitoring Officer. Depending on the nature of the interest, the Monitoring Officer may require the employee to complete the longer form used by Senior Staff.

153. "Significant disclosable interests" are interests or matters that might reasonably be perceived as affecting the person, or a person closely connected to them in some way (including persons or organisations with a business relationship or some other significant

[78] Senior staff are defined in mayoral decision-making in the GLA (Scheme of Delegation) and include the up to 13 members of staff who the Mayor may appoint directly.

business, social or personal connection to the GLA employee or their spouse/civil partner/ cohabitee), or influencing their conduct or actions in relation to their role or work at the GLA.

154. Information on interests declared by the Mayor, Assembly members and senior staff is published on the GLA's website.[79] However, some interests, such as complete home addresses, may be declared sensitive subject to the agreement of the Monitoring Officer.

Review mechanisms

155. The Monitoring Officer reviews disclosures made to them for completeness, but the information provided is not independently verified. The content of disclosures may be reviewed in the context of complaints that the code of conduct has been breached by members or staff due to the submission of incomplete or inaccurate information.

Transparency, access to information and public participation

Access to information

156. The Freedom of Information Act 2000 provides a general right of access to information held by public authorities,[80] and the Environmental Information Regulations 2004[81] provides public access to environmental information held by public authorities. Individuals also have a right of access to information held about them under the UK General Data Protection Regulations (the UK GDPR) and the Data Protection Act 2018.

157. Information that is fit for external publication is routinely published, for example, most of the GLA's policies are published, along with the profiles of senior staff within the corporate management or senior leadership teams. The GLA also publishes decisions taken by the Mayor and senior officers.[82] Assembly decisions are recorded in the formal minutes of its meetings, which are publicly available. The GLA aims to publish each decision and relevant background information within one working day of the decision being made, although publication may be deferred in certain circumstances. If an exemption under the FoIA applies, some information relating to the decision may be withheld. The most common reason for deferring a decision or withholding information is that it is commercially sensitive. This applies only to a small proportion of decisions; and the GLA aims to publish withheld information at a later date where it can (e.g. the relevant level of commercial sensitivity no longer applies). Decisions to withhold information are subject to judicial review. Claims must be brought promptly and, in any event, within three months unless a shorter time limit applies, as it does with planning decisions.

158. Other information held by the GLA and not routinely published may be requested. Such requests are managed by the GLA's information governance team. Requests for information are processed and disclosed in line with the FoIA.

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79 https://www.london.gov.uk/who-we-are/governance-and-spending/promoting-good-governance/register-interests

80 The GLA is a public authority for the purposes of the FoIA -- see s3(1)(a)(i) and paragraph 8 of Schedule 1 to that Act.

81 The Environmental Information Regulations 2004 have broadly adopted the definition of "public authority" used in the FoIA (see regulation 2).

82 Decision making | London City Hall

159. The GLA has a publication scheme on its website where responses to requests under the FoIA and Environmental Information Regulations are proactively published. Its performance on requests for information management is available on a quarterly and annual basis.[83]

160. While the GLA does not operate a protective marking or document classification scheme, sensitive or confidential information, or personal data, is managed appropriately and caveated.[84] Relevant guidance is provided through GLA information governance, privacy and data protection policies and procedures. New staff are given information governance and cyber security training with a bi-annual refresher for all staff. An e-learning module is also available to all staff.

Transparency and public participation in decision-making

161. Part VA of the Local Government Act 1972 (the 1972 Act) provides public access to documents and meetings of certain authorities (principal councils). Although the GLA is not a principal council for the purposes of the 1972 Act, Part VA of that Act has effect as if the Assembly were a principal council and its committees and sub-committees were such of a principal authority, with some modification in application (s58 GLAA 1999).

162. Accordingly, all meetings of the London Assembly and its committees are required by law to be held in public and to be open to the press and public, unless certain categories of information set out in law are likely to be discussed. In that case, if a public interest test has been satisfied, the Assembly may decide to go into private session. The agenda papers for those meetings are required to be made publicly available five working days in advance of each meeting, and the minutes of the meeting are also published. There are no accreditation requirements for the press and public to attend meetings or access agendas or minutes.

163. In terms of the wider GLA, not all meetings are public, however – depending on the sensitivity of the subject matter – some are open. Under the GLAA 1999, the Mayor is required both to submit a written published report and to answer questions at a meeting of the London Assembly ten times a year (which are open to the public, see above) (s45 and 52 GLAA 1999). The Mayor must also publish an Annual Report (s46 GLAA 1999) at least a week before the annual State of London debate, which is a public meeting (s47 GLAA 1999).

164. The GLA have well-developed mechanisms to encourage individuals and groups from all sections of the community to engage with and participate in the GLA's work, including: People's Question Time; the State of London Debate; and their online community, 'Talk London'. Talk London alone recorded over 6 600 new members and more than 46 000 engagement actions during the previous 12 months, alongside regular participation in consultations, discussions and public events.

165. The GLAA 1999 imposes consultation requirements in relation to the development of the Mayor's strategies and budget (including under Part II, sections 41 to 44 of the Greater London Authority Act 1999). The GLA complies with these requirements and publicises consultations through a range of channels, including the GLA website, Talk London, public meetings, livestreamed events, stakeholder engagement and social media channels and holds

[83] Freedom of information | London City Hall

[84] The GLA's Privacy Policies are published: Privacy policies | London City Hall

consultation meetings with stakeholders. An example of a current consultation is on the establishment of a Mayoral Development area for Oxford Street and proposals to pedestrianise the area. Failure by public authorities (including the GLA) to meet applicable standards for public consultation is a ground for judicial review.

Third parties and lobbyists

166. The GLA has lobbying guidelines[85] that should be followed by members and officers, including the Mayor, at all times. These were last reviewed in 2022. The GLA's aim in developing the guidelines is to reflect that although there may be a discrepancy between the resources and experience of those who seek to lobby the GLA, all should be able to lobby on an equal basis. The guidelines contain some do's and don'ts applicable to members and staff, including a prohibition to give any preferential treatment to professional lobbyists, to accept any remuneration or any gift or hospitality offered by paid lobbyists. There is also a declaration duty of any gift, hospitality or benefit received in the context of lobbying.

Control mechanisms, oversight and accountability

Compliance mechanisms

167. The Monitoring Officer is responsible for dealing with any complaints that the Code of Conduct has allegedly been breached by members, including due to the submission of incomplete or inaccurate information. However, the law does not currently provide for any sanctions to be imposed where the Code is found to have been breached.

168. Where there has been a breach by staff, disciplinary action may be taken if it is found that staff have breached the Code of Ethics. The action taken depends on the seriousness of the matter and may range from a written warning to dismissal. All managers receive training on investigations. Impartiality safeguards are built into the process, with investigation and sanction carried out by different managers, not in the staff member's line management. The GLA's Chief Officer, as head of paid service, is ultimately responsible for employment matters (with the exception of those posts appointed to by the Mayor (alone or jointly with the Assembly) under the GLAA 1999. Special rules apply to any disciplinary action against, or proposed dismissal of, the Monitoring Officer and other statutory office holders, which are set out in the Statutory Officer Protocol.[86] Disciplinary liability also applies to staff appointed by the Mayor, both to their own team and to GLA corporations. For the other staff employed by GLA corporations, their own disciplinary processes apply.

Internal control/audit

169. The Directorate of Audit, Risk and Assurance, as part of MOPAC, provides the internal audit service, under a shared service agreement,[87] for the GLA group as well as some of its five functional bodies and its development companies. Its charter is reported annually to the London Assembly's Audit Panel and defines the purpose, authority, responsibility and scope of activity of the internal audit function, and position within the GLA. The Directorate of Audit,

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[85] https://www.london.gov.uk/file/9472/download?token=l75wW76l

[86] Statutory Officer Protocol

[87] The 2024/25 internal audit annual report finds that the GLA has an "adequate" internal control audit environment which is generally operating effectively.

Risk and Assurance develops an annual, risk-based plan. It aims to provide assurance on both the effectiveness of the management of risks to the achievement of agreed objectives and on compliance with GLA policies and procedures and externally arising regulations and the law. Progress against the plan is reported to each Audit Panel meeting. Management responds to the internal audit service's recommendations for each audit, with an action plan that is reported to the Audit Panel. The internal audit service then checks progress through a follow-up review.

External control/audit

170. External auditors are procured for 95% of local authorities, including the GLA, by the Public Sector Audit Appointments (PSAA), with the audit companies rotating every 7 years. The external auditor produces an annual audit results report, providing its judgement on whether the GLA's financial statements gave a true and fair view of its financial position; and whether the GLA had in place proper arrangements to secure value for money in its use of resources. These documents are published.[88]

Independent/social audit

171. The GLA has not identified any relevant information in this respect.

Administrative review

172. Depending on the subject matter, internal review, complaints and reconsideration mechanisms may apply to certain administrative decisions and processes of the GLA and its functional bodies.

Judicial review

173. The public decisions of the GLA, as a public authority, are amenable to judicial review on the grounds that they are illegal, irrational or procedurally improper. A decision or action can be judicially reviewed on the grounds of bias (including the appearance of it), for example if the decision maker has a financial or other interest in the outcome.

174. The GLAA 1999 sets out that the only means of questioning the GLA's component and consolidated budget requirements and precepts will be via judicial review.

Disclosure of corruption and integrity violations, whistleblower protection

Public complaint mechanisms

175. The GLA's website provides information on how and where to direct complaints against the Mayor, Deputy Mayors, members of the Assembly, or any of the services run by the GLA.[89] Concerns about any potentially improper conduct are dealt with by the Monitoring Officer, who will liaise with the Chief Financial Officer (CFO) about any potential malpractice.

[88] Annual accounts and governance statement | London City Hall
[89] Complaints | London City Hall

176. Members of the public can also ask for contact details for the CFO or Head of Audit and Assurance to contact them directly, or they may report concerns to external bodies e.g. sector regulators / the police for criminal matters. Where a member of the public is unhappy with the resolution of their complaint, they may contact the Local Government Ombudsman.

Reporting obligations

177. While there is no standalone statutory reporting obligations specifically framed in these terms, GLA governance arrangements, codes of conduct and wider public sector integrity principles, including the Nolan Principles, support the reporting of suspected misconduct and integrity concerns.

Whistleblower protection

178. National whistleblowing legislation (the Employment Rights Act 1996, as amended by the Public Interest Disclosure Act 1998) applies. In addition, the GLA has developed a whistleblowing policy and guidance document.[90]

179. The policy sets out that staff should normally raise and discuss their concern directly with their line manager, with all reports covered by the whistleblowing policy being escalated to the CFO (or the Chief Officer if the report concerns the CFO). If the reporter has concerns about their line manager's involvement, they may go directly to the CFO. Whistleblowers can also get in touch with the Head of Audit and Assurance – part of the GLA Internal Audit function provided by MOPAC. In addition, EthicsPoint (phone and online[91]), is a reporting line run by a third-party, under contract, on behalf of the GLA. Whistleblowers with concerns about the conduct of the Mayor or an Assembly Member should report them to the Monitoring Officer. Reports can be anonymous, however, whistleblowers are encouraged to give their details.

180. GLA staff who want to blow the whistle are strongly encouraged to make the disclosure to the GLA using one of the options outlined above. However, staff are also able to report their concern to a specified external person or organisation, provided they reasonably believe:

- the disclosure is in the public interest,
- the information disclosed and any allegation contained in it are substantially true, and
- the disclosure is to the right person or body (for example, breaches of health and safety should be brought to the attention of the Health & Safety Executive).

181. For concerns relating to the GLA, external reporting routes may include the GLA's external auditor or other relevant regulators or law enforcement bodies, depending on the nature of the concern.

182. The guidance also sets out that non-staff may raise concerns in the public interest with the GLA, as outlined above, which will pass it to the CFO or Chief Officer. Elected members are encouraged to raise concerns with a senior manager in the relevant area or the Monitoring Officer. Contractors are able to raise concerns with the relevant contract or project manager, of the CFO or Head of Audit and Assurance.

[90] https://www.london.gov.uk/media/108662/download?attachment
[91] online reporting

183. Under whistleblowing law, a worker who has made a protected disclosure has the right to protection from detriment. The GLA guidance states that the GLA will protect any employee who makes a public interest disclosure without malice, regardless of whether the concern raised is upheld (paragraph 2.2). Any victimisation of the whistleblower by an employee may result in disciplinary action. While the GLA will protect individuals who raise public interest concerns, disciplinary action may be taken against an employee who makes a malicious or knowingly false claim. The GLA states that it aims to keep the identity of the whistleblower confidential, but this may not be possible if the report was not made anonymously, e.g. there may be a legal obligation to release information about the case. Information obtained in the course of an enquiry may, in the public interest, be published in a final report, without the identity of the whistleblower being disclosed. The GLA states that the identity of whistleblowers will not normally be disclosed in published material. Each Annual Governance Statement publishes the number of whistleblowing allegations received (without going into detail). Staff are reminded of whistleblowing arrangements through governance training, intranet guidance and related governance communications.

Enforcement and sanctions

Non-criminal enforcement mechanisms

184. As explained above, the Monitoring Officer, is responsible for dealing with any complaints that the Code of Conduct of members has been breached (paragraph A7). In cases where the Monitoring Officer upholds a complaint, they can provide an opinion as to whether the elected member concerned has failed to comply with the Code. The Monitoring Officer reports annually to the London Assembly's Audit Panel on complaints received and how it dealt with them. The reports from the past five years are publicly available on the GLA's website.[92] Some conduct amounting to breaches of the Code may also constitute criminal offences.

185. GLA staff are subject to disciplinary action in case of breaches to the code of ethics and standards for staff. In 2023, two male staff received first written warnings. There were two summary dismissals in 2024 (both male) and in 2025, a female staff member received a first written warning, and another was dismissed during their probation period.

Criminal procedure

186. There is no special privilege, immunity or process of criminal law for members of local or subnational government. Members of the UK Parliament benefit from parliamentary privilege, however, this does not extend to local government processes. Local Government is not the Crown for the purposes of Crown Immunity.

187. The Code of conduct for members of the GLA specifically requires that members must not do anything in breach of the Equality Act 2010 or the Bribery Act 2010, the second of which makes it an offence to offer, give, solicit or accept money or other advantages as an

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[92] Agenda and minutes (item 9) for Audit Panel on 17 March 2025; Agenda and minutes (item 8) for Audit Panel on 28 February 2024; Agenda and minutes (item 9) for Audit Panel on 23 March 2023; Agenda and minutes (item 8) for Audit Panel on 9 March 2022; Agenda and minutes (item 10) for Audit Panel on 10 March 2021.

inducement or reward for improper performance of, amongst other things, public functions (see sections 1-5).

188. There is also a criminal offence in s34 Localism Act 2011, which makes it an offence for an elected member to, without reasonable excuse—

- fail to comply with requirements under s30 or 31 Localism Act 2011 to register or declare disclosable pecuniary interests; or

- takes part in business at the meetings (or when acting alone) in breach of requirements in those sections.

189. Other more widely applicable offences may also apply to conduct that would breach the code, for example the common law offence of misconduct in public office, which has a maximum penalty of life imprisonment. The elements of this offence were restated in *Attorney-General's Reference (No 3 of 2003)* [2004] EWCA Crim 868 and it may be committed by a public office holder, who, while acting in that role, wilfully neglects to perform their duty or wilfully misconduct themselves, to such a degree as to amount to an abuse of public trust in that office. At the time of the finalisation of this report, the Public Office (Accountability) Bill remained before Parliament. Further, a breach of the code may also, depending on the circumstances, constitute conduct relevant to the tort of misfeasance in public office.

Statistics on corruption offences

190. There are no statistics available on complaints, investigations, prosecutions and convictions for criminal offences of corruption at subnational level.

III. INTEGRITY SYSTEM OF KENT COUNTY COUNCIL

Background information

191. Kent is a county in southeast England with a population of approximately 1 610 300 residents (data from the Office of National Statistics and the national census). Kent largely has a two-tier system of local government. Kent County Council (KCC) is the authority on the upper tier, with 12 district councils operating below it on the lower tier. KCC was established through the Local Government Act 1972, which established both county and district councils across England. The only exception to the two-tier system in Kent is in Medway where all local authority services are provided by a single-tier unitary authority.[93]

192. KCC is formed of elected councillors (or members) who represent various districts within Kent. They are responsible for a wide range of services including education, transport, social services and public safety. These directly elected members of KCC form the legislature, the Council. The Council then elects a leader from among its members to form the executive. The leader appoints a cabinet from among the members. The day-to-day operations of the Council are supported by office holders, including some office holders required by statute, including statutory office holders required under the Local Government and Housing Act 1989 and the Local Government Act 1972, the most senior of whom is the Chief Executive (or Chief Officer).

193. The election process is governed by national legislation, the Representation of the People Act 1983. To be eligible for election to KCC, candidates must be at least 18 and a UK or Commonwealth citizen, as well as satisfying at least one of 4 possible local connection requirements (e.g. that they live or work in Kent and have done for a specified period). Technically, there is nothing to prevent a member of KCC also being elected to the national legislature as an MP, although such dual mandates are rare. KCC discloses the names of elected or politically appointed office-holders on their website.[94]

194. The Council's constitution[95] provides the framework for its formation and operation. The Articles of the constitution define the roles and responsibilities of council members, as well as the structure of various committees (Part 1). It also outlines the decision-making process (Part 2) and the standing orders (Part 3), which are the rules governing the conduct of council meetings and decision-making. Part 4 of the constitution sets out matters relating to people and values, including the code of officer conduct.

195. In England, local authorities are empowered to operate trading companies. KCC currently operates 23 companies, including the Commercial Services Group (CSG), which was once the supplies division of KCC, and which is now one of the largest local authority-owned trading organisations in the UK. It provides services to the public and education sectors globally. CSG operates with an umbrella structure housing other trading brands. It is wholly owned by KCC, and its dividends, amounting to £21.75m (€24.90m) over the past three years, are reinvested into KCC services. The accounts of private companies operated by KCC are published and independently audited. These companies are under the oversight of KCC's

[93] That authority was formed in 1998 by the amalgamation of two district councils formerly falling under KCC's overarching upper tier, which then also took over services for Medway from KCC.
[94] The Cabinet - Kent County Council
[95] Constitution - Kent County Council

governance and audit committee, Counter Fraud team, as well as of Companies House, a public agency sponsored by the Department for Business and Trade.

196. The overall revenue budget for KCC is around £2.6Bn (€2.9Bn) per year[96] with funding coming from: central government grants; council tax (paid by residents) and business rates (paid by local businesses); fees and charges for services; external funding, such as grants from other organisations and charitable trusts; and commercial activity income, such as property rental. KCC has established procedures for receiving donations, sponsorships and managing externally funded projects.[97] Adult social care is the largest share in the expenditure budget.

Institutional framework

Executive

197. The executive function of KCC is fulfilled by the cabinet, led by the leader of the Council who is elected by and from Council members. The leader appoints between two and nine elected members as their cabinet (section 9.3 Constitution) (the executive members), one of whom must be appointed as deputy leader (section 9.9 Constitution). Executive members, with agreement of the leader, may appoint deputy cabinet members to support their role, although deputy cabinet members cannot exercise executive functions (section 9.11 Constitution). There are currently 10 members of the cabinet, including the leader, and 11 deputy cabinet members.

198. The executive members remain in post until the next election of the council (elections are every 4 years), unless they resign, cease to be members or are removed by the full council (for the leader) or by the leader (for cabinet members). Under the Constitution, the full Council has the power to remove the leader from office through a motion to dismiss (section 14.43). The cabinet cannot dismiss or remove members of the representative body.

199. The cabinet is responsible for all Council functions that do not fall to others, either in law or the Council's Constitution (see sections 3 and 9.1 Constitution), including for setting the strategic direction and priorities for the Council, developing policies and making recommendations to the Council. It can make decisions on various matters including budget allocation without requiring approval of the full Council. However, the cabinet is accountable to the full Council and must report regularly on its activities and decisions. The leader determines the allocation of responsibilities between the executive members (section 9.5 Constitution) and may make executive delegations (section 9.6 Constitution). Executive member responsibilities are published in the Constitution.

Legislative

200. The legislative element of KCC is the full Council, which is comprised of 81 elected members.[98] Councillors are elected every 4 years by the residents of Kent and each represents a specific electoral division within Kent (covering the whole county except Medway). Within the Council, committees are formed to make decisions on policy and budgetary matters and exercise oversight over the cabinet's decisions. The latter is exercised by the Council's

[96] Our budget - Kent County Council

[97] Community grants and funding - Kent County Council

[98] One seat is currently vacant.

overview and scrutiny committees, which are comprised of councillors not in the cabinet, proportionally representing the political forces in the Council. These committees also have independent members, selected based on their expertise and with no right to vote. They may call decisions in for review and make recommendations. The Council also oversees CSG and the other commercial companies controlled by KCC.

201. Some decisions require the approval of the full Council. For example, while the cabinet can propose budget allocations, the full Council must approve the overall budget. Significant changes to Council policies usually require a vote by the full Council, as do constitutional amendments.

202. There are no immediate integrity checks prior to, or immediately after, taking up office. During their term of office, members are required to adhere to the members code of conduct, which is designed to ensure that they uphold the highest standards of behaviour in public office.

203. A councillor at KCC (including a member of the cabinet) can resign, and they may cease to hold office where disqualified under the applicable statutory framework (for example following certain convictions or failure to attend meetings for a prescribed period).

204. All councillors receive a basic allowance of £17 123.06 (€19 601) per year (2024-25). The leader receives an additional allowance of £36 000 (€41 209) per year, and other cabinet members receive an additional allowance of around £20-25 000 (€22 894-28 618). All councillors can claim for travel expenses in relation to their official duties (this is at a rate set by the Central Government, HMRC rates). There are also additional benefits, such as pension and training schemes.

205. Each councillor has an allocation of £3 600 (€4 120) to distribute as grants, which can be used for a wide range of activities such as community events and equipment use. The grants must meet the strategic objectives of KCC, namely to charity or community services. They must be applied for and are open to properly constituted community groups and organisations. Individuals, party political groups and businesses that do not reinvest surpluses for community benefit are not eligible. Reports on the allocation of grants are published.[99]

Public administration

206. The Council determines the overall management structure of the organisation, on the advice of the leader and the Chief Executive. The Council also engages those officers it considers necessary to carry out its functions (section 24 Constitution). KCC had 9 250 employees at the time of the on-site visit. The Council is divided into five directorates, each headed by a Corporate Director. Within each directorate there are departments and divisions that handle more specific tasks and services. Smaller units within departments focus on particular functions or projects.

207. The Head of the Paid Service is a statutory office held by the Chief Executive, who is the most senior officer to whom all other officers are accountable. The Chief Executive is appointed by the full Council and is responsible for the management of the organisation (section 5 Constitution). There are two further statutory office holders, the Chief of Corporate

[99] Combined Members Grant - Kent County Council

Finance and the Monitoring Officer who, together with the Chief Executive form the "golden triangle" of governance (see paragraph 92).

208. Personnel management rules govern the process of appointment of staff. As part of the recruitment process for all staff, there is a requirement to declare any relationships with existing KCC staff. Senior office holders – statutory officers and directors – are also subject to vetting checks, which include financial checks to confirm that they are not financially compromised, employment history, checks on membership of official bodies and social media/public publication checks to identify any adverse media attention or views that do not align with KCC values. Senior office holders are prevented from affiliation with political groups.

209. The average gross annual public sector salary in Kent is £34 000 (€39 017) with the average annual gross private sector salary at around £32 000 (€36 722).[100] KCC salaries range from around £24 500 (€28 115, entry level), through £45 600 - £60 200 (€52 331 - €69 087, middle management) to senior management positions with salaries of £109 856 - £247 055 (€126 071 - €283 522). As part of the transparency code,[101] which KCC complies with,[102] local government is required to publish all positions where their salary is £50 000 (€57 383) or more.

<u>Anti-corruption/integrity policy and risk-assessment</u>

210. KCC has an anti-fraud and corruption strategy,[103] which includes a zero-tolerance policy towards fraud and corruption requiring staff and members to act honestly and report suspicions. KCC's internal audit and counter fraud unit is responsible for overseeing the implementation of anti-fraud measures and conducting investigations. The Council also implements the national strategy, the Local Government Fraud Strategy, which includes measures to govern anti-fraud, bribery and corruption efforts.

211. Besides the anti-fraud and corruption strategy, KCC has a number of anti-corruption / integrity strategies and policies, all of which are subject to periodic review. The relevant KCC policy and governance documents include the Constitution, which contains the Members' and Officers' Codes of Conduct, together with associated policies maintained through KCC's governance and strategy arrangements:

- anti-money laundering policy;
- anti-bribery policy;
- members' code of conduct;
- officers' code of conduct;
- employment contract;
- whistleblowing policy;
- whistleblowing procedure;
- gifts and hospitality guidance.

212. The anti-fraud and corruption strategy, anti-money laundering policy and anti-bribery policy are all subject to biennial review by the internal audit and counter fraud unit. The

[100] https://www.kent.gov.uk/__data/assets/pdf_file/0020/8183/Earnings-in-Kent.pdf; Pay - Jobs & Careers - Kent County Council
[101] Local government transparency code 2015 - GOV.UK
[102] Staff-earning-over-50,000.pdf
[103] https://democracy.kent.gov.uk/documents/s124224/Appendix%20C%20-%20Anti-Fraud%20Corruption%20Strategy.pdf

reviews take into account current guidance from relevant KCC committees and national government. The last review of each that went to the governance and audit committee was in March 2024.[104] The members' code of conduct is part of the Constitution and is kept under constant review by the KCC governance team. Any amendments are considered first by the standards committee before approval by the full Council.[105] The last review that went to the full council was in May 2022 as part of the review of the chief executive's operating model.[106] The officers' code of conduct and employment contract are reviewed by human resources teams and staff representation groups. The last review of the former was in September 2023.

213. The whistleblowing policy and procedures, as well as the gifts and hospitality guidance, are reviewed by human resources in conjunction with the internal audit and counter fraud unit. The whistleblowing policy and procedures were reviewed in March 2024, and the review went for approval of the governance and audit committee.[107] The gifts and hospitality guidance was reviewed in March 2025 and does not need to be approved by a committee of the Council.

214. There has not been a specific integrity risk assessment completed at KCC. However, an assessment of fraud and corruption, bribery and serious and organised crime risks have been assessed and included within KCC strategic risk register. When a relationship with a new provider is established, due diligence is completed to confirm their legal status, shareholders and directors to identify any politically exposed persons and credit status.

215. As part of the procurement process, KCC has a spending the council's money policy, which requires suppliers to adhere to certain KCC policies and legislation. Fraud, bribery and corruption risks are required to be considered through the procurement process by the lead officer. Templates are used to capture information to support procurement activities. Bidders are required to provide information on their fraud prevention process as part of the procurement process. Conflicts of interest and preventing fraud, bribery and corruption are addressed in specific guidance and templates provided to support this process. There is also guidance on when waivers to the procurement process are suitable, which is provided as part of the procurement process.

216. Kent County Council Counter Fraud Team members are part of the Government Counter Fraud Profession (GCFP), a new profession set up within the UK public sector to tackle fraud, bribery and corruption. The GCFP aims to enhance the capability of public sector employees who work to prevent and detect fraud. It brings together professionals from across various government departments and agencies, including local authorities, under a unified set of standards, practices and guidance. The GCFP's strategy for 2023-2025 includes promoting a culture of integrity and accountability across the public sector.

217. Kent County Council also works with Fighting Fraud and Corruption Locally (FFCL),[108] an initiative implemented by the not-for-profit organisation CIFAS (Credit Industry Fraud Avoidance System), which provides a coordinated approach to tackling fraud and corruption against local authorities. This strategy is designed to protect public funds and ensure the

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104 Agenda for Governance and Audit Committee on Tuesday, 19th March, 2024, 2.00 pm (item 193).
105 Kent Code Revisions FINAL.pdf
106 Agenda for County Council on Thursday, 26th May, 2022, 10.00 am (item 74).
107 Agenda for Governance and Audit Committee on Tuesday, 19th March, 2024, 2.00 pm (item 196)
108 Fighting Fraud and Corruption Locally | Insights | Cifas

integrity of local services. The Board organises workshops and collaborates with over 250 councils to share best practice and develop counter fraud and corruption measures. The Strategy is also supported by the Chartered Institute for Public Finance and Accountancy (CIPFA).

Standards of conduct and ethics

Code of conduct/ethics

218. Local authorities are required to have, and keep up to date, a constitution, which, amongst other things, includes a code of conduct (section 9P Local Government Act 2000). Having a code of conduct consistent with integrity, amongst other things, is also a requirement of s28 Localism Act 2011. KCC's Constitution was first adopted on 18 June 2001 and was last amended on 6 May 2025. It includes a members' code of conduct (section 21.33 ff. of the Constitution) and there is also a code of conduct for officers (the Kent code, section 23 ff. of the Constitution), both of which are public.

219. The members' code (and wider Constitution) are reviewed and updated by KCC's governance and law division. This division includes professionally regulated lawyers working for the local authority. The Kent code is reviewed and updated by the human resources team, which includes HR professionals, who are also professionally regulated.

220. The members code, as part of the Constitution, is binding. It includes principles such as integrity, accountability, openness, honesty, leadership. It is enforced by the KCC standards committee, a committee formed of 7 council members, which is responsible for upholding ethical standards among elected and co-opted members of the council. In addition to advising on the adoption and revision of the code of conduct, the standards committee provides training to members on ethical standards and the code; monitors the effectiveness of the code and handles complaints; oversees the register of member's interests and declarations of gifts and hospitality; receives reports from the Monitoring Officer on complaints and their outcomes; and advises on ethical governance. The Kent Code is an enforceable policy in relation to employment matters and breaches may lead to disciplinary proceedings.

221. Besides these main codes, the Code of Practice on Good Governance (2024–2025)[109] is a non-statutory good governance code that applies to statutory officers in local government. It was developed by SOLACE (a membership network for public sector professionals), CIPFA (a UK-based international accountancy and standards setting body for public financial management), and LLG (professional membership body representing legal and governance officers in local government). The code sets out seven standards:

- Understand Governance – Know your role and its boundaries.
- Act Wisely – Collaborate and ensure decisions are well-informed.
- Lead Ethically – Uphold the Nolan Principles (e.g., integrity, accountability).
- Act Effectively – Engage in regular reviews and key meetings.
- Resource the Roles – Ensure adequate support and infrastructure.
- Build Resilience – Develop deputies and succession planning.
- Deliver Sound Decision-Making – Ensure decisions are lawful and transparent

[109] Code-of-Practice-on-Good-Governance-for-Statutory-Officers-June-2024.pdf

Training and awareness, confidential counselling

222. As part of their induction programme, officers of KCC are required to complete KCC e-learning, which includes references to the Kent Code and the expected standards and values for working at KCC. This is a mandatory requirement for all staff, with reminders being sent automatically from HR if there is non-compliance within the first 3 months of employment.

223. The internal audit and counter fraud team are responsible for raising general awareness across KCC, with other areas, such as HR, responsible for maintaining the induction programme. The internal audit and counter fraud unit also provides confidential advice to staff on ethical and integrity matters. In addition, the commercial and procurement division is responsible for embedding commercial rigour throughout KCC's commercial activities, which is carried out by the internal audit and counter fraud, HR and governance and law divisions within the policies for which they are responsible.

224. For members, the responsibility for raising awareness, training and counselling on matters relating to the code of conduct lies with the Standards Committee.

Conflicts of interest

225. Elected members are required to declare any pecuniary interests following their election and annually thereafter. These declarations are published on KCC's website. Councillors' profiles and declaration pages are accessible through KCC's democracy portal.[110] There is also an opportunity at the beginning of committee meetings for members to declare an interest in relevant matters, which they are expected to do. Any such declarations would form part of the public record of the meeting, which is also available on KCC's website.

226. Guidance for officers on conflicts is available on the staff intranet pages (Appendix AB), as is a form to declare any conflicts of interest relating to company interests, self-employment, property, charities, public appointments, membership, family and friend links and other interest. Officers are required to declare any interest in any procurement activity that they are involved in. Declarations of officers' conflicts of interest are not made public.

227. Where a decision maker has an interest, they are removed from the decision-making process. Failure to comply with these requirements may result in sanction either by the Standards Committee (for members) or under the disciplinary policy (for officers). Potential criminal offences (e.g. bribery) are referred to the police.

Incompatibilities, prohibitions or restrictions of certain activities

Incompatibilities, outside activities, and financial interests

228. As explained in the section of this report on the Greater London Authority, there are limited restrictions for holding office as a member of a local authority in England (see paragraph 137 for further details). Incompatibilities are mainly approached as a form of conflicts of interest.

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[110] Your Councillors/ / https://democracy.kent.gov.uk/mgMemberIndex.aspx?bcr=1

229. The Local Government Act 2000 and associated regulations, such as the Local Authorities (Functions and Responsibilities) (England) Regulations 2000, set the division of responsibilities between executive and non-executive functions. These regulations prohibit members from participating in decisions where they have a disclosable pecuniary interest. They also prescribe that, to mitigate the risk of conflicts of interest, statutory office holders (the Head of the Paid Service / Chief Executive, Chief Finance Officer and Monitoring Officer) cannot hold more than one of these statutory roles (e.g., the chief finance officer cannot also be the monitoring officer).

230. In KCC, conflicts of interests and incompatibilities—situations where an elected or appointed official cannot lawfully or ethically perform a function—are addressed through a structured framework which determines who verifies incompatibilities and when:

Stage	Person/Body Responsible	What They Do
Pre-appointment or election	**Returning Officer / HR Department**	Checks for legal disqualifications (e.g., bankruptcy, criminal convictions, employment by the same authority).
On appointment or election	**Monitoring Officer**	Ensures declarations of interest are submitted and checks for conflicts with statutory roles.
Ongoing	**Monitoring Officer, Chief Executive, or Standards Committee**	Monitors for emerging conflicts (e.g., new employment, financial interests, dual roles).
External oversight	**External Auditors, Local Government Ombudsman, or Government Inspectors**	May investigate systemic or unresolved incompatibilities.

231. If an incompatibility is detected:

- the individual may step down from the conflicting role or abstain from related decisions.
- Tasks may be reassigned to avoid conflict (e.g., another officer or committee).
- The Monitoring Officer may initiate a standards investigation.
- Breaches of the Code of Conduct may be referred to the Standards Committee.
- In serious cases, the Secretary of State may intervene under powers in the Local Government Act 1999.

Ultimately, if conflicts of interest are not resolved, elected members may be subject to ensure, removal from committee or representative roles, referral for investigation, or disqualification from office, where provided for under the applicable statutory framework. Appointed officers may face disciplinary action (including dismissal) and could potentially face legal liability as well as losing statutory officer protections. Central government may intervene in the case of statutory officers, who may also lose their designation as such. Officers in roles overseen by professional standards bodies (e.g. lawyers and accountants) may face professional sanctions.

232. As regards outside activities, elected members may engage in them but they must declare any interests that could conflict with their public duties. They are also prohibited from using their position to secure personal advantage or improperly influence decisions. Public officials at KCC may face restrictions in their employment contracts. Senior officers (including chief officers and monitoring officers) are typically barred from political activity. For officers, any outside employment is subject to yearly authorisation and is monitored by line management.

233. There are no direct restrictions in place to prevent holding financial interests, however any financial interests that align or conflict with KCC's activity need to be declared as part of the declaration of interest requirements.

Post-employment restrictions

234. There are no statutory post-employment restrictions that apply to members or officers after they leave office. However, officials are expected to avoid using confidential information gained during their term for personal or commercial advantage. Relevant confidentiality and conduct obligations form part of KCC employment and conduct arrangements applicable to officers.

Gifts

235. Under the Constitution, elected members are required to notify the monitoring officer of any gifts and hospitality with an estimated value of £100 (€115) or more, or a series of gifts, benefits and hospitality from the same or an associated source, with an estimated cumulative value of £100 or more (section 21.67). Where gifts and hospitality have been accepted and matters are discussed at meetings, the rules under pecuniary interest applies (section 21.60). Information on gifts and hospitality received by members is not required to be made available to the public.

236. For officers, the code of conduct requires gifts and hospitality to be rejected in the first instance. All offers (even if they are rejected) and any accepted gifts and hospitality are required to be signed off by the relevant head of Service (or for more senior officers, their line manager). The code contains guidance about specific circumstances when gifts or hospitality may be accepted. Where gifts have been accepted, it is expected these will passed to the Council's chairman's officer to be raffled for charity purposes.

237. Any breach in the rules would be considered by the standards committee (for members) or result in disciplinary action (for officers). Where there is evidence of bribery this would be referred to the police for further investigation.

Contracts with subnational authority

238. The Spending the council's money policy sets out the rules that apply where KCC enters into a procurement contract with another**.** There is also a scheme of delegation that allows officers to enter into contracts below certain thresholds, in line with the procurement rules.

Contracts with a value above £1m (€1,15m) are considered to be “key decisions”, which require member approval and which are published on the website.[111]

239. Any association between a relevant member or officer and a potential contractor should be declared under declarations of interest and as part of the procurement exercise, as outlined. Any breach would result in referral to the standards committee (for members) and to the disciplinary process (for officers). Any criminal offence would be referred to the police.

Misuse of public resources and confidential information

240. In addition to national requirements applicable to all local authorities, such as the Data Protection Act, KCC’s Code of Conduct for members and the Officer Code of Conduct prevent commercially sensitive information being used for personal reasons. Sanctions would be imposed by the standards committee (for members) and via disciplinary action (for officers). Both codes also contain provisions prohibiting the misuse of KCC facilities (for members, section 22.40 ff.; for officers, section 23.82 ff. Constitution).

<u>Declaration of assets, liabilities, and interests</u>

Declaration requirements

241. Declaration of ownership of assets, interests and liabilities is a requirement of the declaration of pecuniary interest (for members) and declaration of interest (for officers) processes. Relevant interests extend to those held by family and close friends. For senior officers, part of the enhanced vetting check that is conducted includes consideration of any debt. Annual declarations should be made by both members and officers, although any conflict of interest should be declared as it arises. Members declarations are made to the monitoring officer and are published against their profile on KCC’s website.[112] For officers, such declarations are made to their line manager though the KCC Finance/ HR system. Declarations should extend to company information, self-employment, property, charities, public appointments, memberships, close family and friends links, and other interests.

242. Officer’s declarations are not generally made public, however as part of the transparency code, information on director salaries and expenses are made public, along with staff earning £50 000 (€57 383) and over, overseas travel and purchase card data.

Review mechanisms

243. For members, it is the Monitoring Officer who is responsible for reviewing and verifying declarations, with the standards committee tackling any non-compliance. Members are accountable to the full council. For officers, review is carried out through the line management chain for review and verification. Non-compliance would be a disciplinary matter.

244. As part of the National Fraud Initiative, of which KCC is part, data matching occurs between member/ officer information and that held by company house and other public sector organisations to detect if there has been any failure to declare any interests in

[111] Browse plans - Cabinet, 2025

companies or other employment. From this there are usually around a dozen matches to be considered in more detail.

Transparency, access to information and public participation

Access to information, transparency and public participation in decision-making

245. National rules relating to transparency and access to information (Freedom of Information Act 2000, the UK GDPR, the Data Protection Act 2018 and Part VA of the Local Government Act 1972, see paragraphs 156 and 161 for details) apply to KCC.

246. Committee meetings are generally public,[113] with relevant information published in advance and later as a record of the proceedings to allow the public to engage with the decision-making process and raise any matters with their elected member.

247. Budget information is published.[114] KCC is also required to publish the following categories of information unless statutory exemptions apply (set out in Schedule 12A to the Local Government Act 1972):

- Expenditure Data --
    - All individual items of expenditure over £500 (€573), including the date, amount, and purpose.
    - Government procurement card transactions, namely payment card expenditure incurred by authorised officials for operational and procurement purposes.
- Procurement Information—
    - Details of every invitation to tender for contracts over £5 000 (€5 738).
    - Contracts and tenders awarded, including the value and supplier.
- Organisational Information--
    - An organisational chart covering staff earning over £50 000 (€57 383).
    - The number of employees whose remuneration exceeds £50 000, in brackets of £5 000.
- Property and Assets—
    - A list of all local authority land and building assets.
    - Grants to Voluntary and Community Sector.
    - Details of all grants to voluntary, community, and social enterprise organisations.
- Parking and Controlled Parking Zones—
    - Revenue and expenditure on parking.
    - Details of controlled parking zones and enforcement.
- Fraud—
    - Number of fraud cases investigated and the outcomes.
    - Waste Contracts.
    - Details of existing waste collection contracts.

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[113] Browse Meetings, 2000

[114] Our budget - Kent County Council; Browse plans - Cabinet, 2025

248. KCC are required to consult the public and relevant stakeholders during decision-making processes,[115] particularly when decisions may significantly impact the community. Statutory consultation requirements apply to some decisions, including planning applications and some budget setting and council tax decisions. Consultation may also be required in some other cases (e.g. if KCC's conduct means that it would be sufficiently unfair if no consultation was carried out to require that it should be) and carried out in others as a matter of good practice and to gain views and information on decisions under review.

Third parties and lobbyists

249. There are no specific guidelines, either for members or staff, regarding contacts with lobbyists or other third parties. Rules on disclosure, as described above, apply. For officers, inappropriate contact with third parties and lobbyists is considered as a management matter, with breaches treated as a disciplinary matter.

<u>Control mechanisms, oversight and accountability</u>

Compliance mechanisms

250. As outlined, the Monitoring Officer is responsible for compliance with relevant requirements. The standards committee will consider breaches relating to conduct issues by members. For staff, line management is responsible through disciplinary policy on any non-compliance by officers. There are around 200 disciplinary cases per year on a variety of issues. The most common breaches concern the inappropriate access to internal systems, behaviour in the workplace and fraudulent expenses claims.

251. In terms of oversight and enforcement: monitoring officers are responsible for reporting any unlawful or mal-administrative actions. External auditors and the Local Government Ombudsman may investigate failures in governance. Employment protections are in place to ensure statutory officers can act independently without fear of reprisal.

Internal control/audit

252. KCC maintains an internal audit function in line with the Accounts and Audit Regulations 2015[116] (regulation 5). Audits are carried out in line with the Public Sector Internal Audit Standards, which are standards applicable in the public sector nationally based on international standards from the Institute of Internal Auditors (IIA). In April 2025, a version of the Global Internal Audit Standards adapted for UK public sector use was introduced. Local authority audit guidance is provided by CIPFA (code of practice for the governance of internal audit in the UK local government).

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[115] Have your say - Kent County Council – the general principles of consultation were established in the case *R v North and East Devon Health Authority, ex parte Coughlan (1999)* and apply broadly to public consultations: 1. Consultation must occur when proposals are still at a formative stage; 2. Sufficient information must be provided to allow for intelligent consideration and response; 3. Adequate time must be given for responses; 4. Responses must be conscientiously taken into account in the final decision.
[116] The Accounts and Audit Regulations 2015

253. Internal audit is overseen in KCC by the Council's audit committee,[117] which provides independent assurance to the Council. Any issues identified by audit are reported to the governance and audit committee, along with progression of management actions to address the issues identified in line with the IIA standard.

External control/audit

254. An external quality assessment of the audit function is required every five years (last completed in 2020 with one scheduled for 2025).

255. KCC works with external bodies such as Local Government Ombudsman, external auditors, and other bodies and regulators to support the proper administration of its affairs (such as the Care Quality Commission, who regulate health and social care services, and Ofsted, who inspect and regulate providers in the education and children sector). In Kent, external audit has conducted reviews on members' conduct and presented its findings to the governance and audit committee. These reviews have included governance, ethical standards, financial control and oversight arrangements relevant to members' conduct, decision-making and accountability processes.

Independent/social audit

256. A range of audits are conducted, but no specific information is provided on audits conducted by civil society organisations through accessing information from KCC.

Administrative review

257. Administrative review can take place as an internal review or appeal where there is provision for reviewing decisions (these exist in areas such as social care, education, planning and transport). Such a review is usually carried out by a different officer than the original decision maker. The process is usually outlined in the relevant service policy or guidance. Council committees may also question and review decisions. These are generally open to public observation. Administrative review may also occur under the complaints process.

Judicial review

258. KCC is a public authority, and its public decisions are amenable to judicial review meaning that a court may examine its decisions on the grounds that they are illegal, irrational or procedurally improper. A decision or action can be judicially reviewed on the grounds of bias (including the appearance of it), for example if the decision maker has a financial or other interest in the outcome.

<u>Disclosure of corruption and integrity violations, whistleblower protection</u>

Public complaint mechanisms

259. Complaints against members or KCC services may be made through an online portal[118] or complainants may contact the monitoring officer, who oversees members' compliance with

[117] Browse meetings - Governance and Audit Committee
[118] Complaints - Kent County Council

the code of conduct, directly. Unresolved complaints may be escalated to the Local Government and Social Care Ombudsman, who may investigate maladministration or service failure.

Reporting obligations

260. Councillors are obliged to report misconduct, corruption, or breaches of ethical standards, particularly under the council's code of conduct and related governance policies. While the code does not explicitly state a mandatory duty to report misconduct by others, councillors are expected to uphold high standards of conduct and act if they become aware of wrongdoing. Failure to do so could itself be considered a breach of the code.

261. KCC's anti-fraud and corruption strategy states: "Kent County Council expects its employees to be alert to the possibility of fraud and corruption and to report any suspected fraud or other irregularities to the head of internal audit." While this language is directed at employees, councillors are also expected to support and uphold this policy as part of their leadership role.

262. If a councillor is found to have ignored or concealed misconduct, they may be subject to investigation by the monitoring officer, sanctions under the code of conduct, referral to the ombudsman and, in serious cases, referral to the police for criminal investigation (e.g. in bribery cases).

Whistleblower protection

263. KCC has a whistleblowing policy,[119] which applies to employees, contractors, volunteers, the public and elected members. It encourages reporting of wrongdoing and integrity issues. Reports can be made confidentially to KCC's internal audit team, designated whistleblowing contacts within directorates, or through external reporting routes where appropriate. Where applicable, whistleblowing protections set out in the Public Interest Disclosure Act 1998 (which inserted whistleblower protections into the Employment Rights Act 1996) will provide protection to workers. Where details of the whistleblower may be shared as part of the investigation, a risk assessment is conducted by internal audit, which takes into account the risk of retaliation. Commercial companies operated under KCC have their own whistleblowing policies and internal channels. External reporting routes may include external auditors, regulators or law enforcement bodies, depending on the nature of the concern.

264. Internal audit completed an audit on whistleblowing arrangement in 2024/25, which provided substantial assurance on the arrangements and was reported to the governance and audit committee.[120]

265. In 2021-22 there were 4 whistleblowing reports, in 2022-23 there were 6 reports, in 2023-24 5 reports, and for 2024-25 5 reports.

[119] Whistleblowing Policy
[120] Internal Audit Progress Report Governance And Audit Committee 26 January 2023 (pages 19-20)

Enforcement and sanctions

Non-criminal enforcement mechanisms

266. Complaints, whistleblowing concerns or referrals from 3rd parties (such as the police) can prompt internal/ external investigations. As set out, the Monitoring Officer is responsible for investigating any violations of integrity and ethics policies by members. They then report to the standards committee. For officers, investigations would take place within the disciplinary policy within the line management chain. The Monitoring Officer may commission independent external legal, investigative, governance or audit expertise to support investigations into members' conduct and provide objective findings and recommendations. In addition, external audit has conducted reviews on member conduct and presented these findings to governance and audit committee. Such external support arrangements have been used in connection with governance, standards, procurement, financial control, whistleblowing and oversight matters considered through the governance and audit committee framework, including external audit reviews, procurement and contract extension audits, and governance reviews relating to council-owned companies.

267. For members and senior officers, a hearing panel would be established to hear any evidence to inform the decision making on the outcome of the investigation. Relevant vetting of members of the panel will occur to ensure no bias or favouritism and that they are independent and objective. As mentioned, sanctions may include censure, removal from committee or representative functions, or referral for criminal investigation where appropriate.

Criminal procedure

268. KCC members do not enjoy immunity from prosecution. They also do not benefit from Parliamentary Privilege, which may be available to members of the national legislature in certain circumstances.

269. There are no special criminal proceedings for local authority officials, although there are special procedures for elections offences. Under the Local Government Act 1972, if a member is convicted of an offence with a sentence of 3 months or more (whether suspended or not), they are disqualified from holding office.

Statistics on corruption offences

270. There are no statistics available on complaints, investigations, prosecutions and convictions for criminal offences of corruption at subnational level.

Membership of the Council of Europe's anti-corruption body, the Group of States against corruption (GRECO), spans the European continent and also includes the United States of America and Kazakhstan.

GRECO members (48) by date of accession:

Belgium, Bulgaria, Cyprus, Estonia, Finland, France, Germany, Greece, Iceland, Ireland, Lithuania, Luxembourg, Romania, the Slovak Republic, Slovenia, Spain, Sweden (founding states – 1 May 1999); Poland (20 May 1999), Hungary (9 July 1999), Georgia (16 September 1999), the United Kingdom (18 September 1999), Bosnia and Herzegovina (25 February 2000), Latvia (27 July 2000), Denmark (3 August 2000), the United States of America (20 September 2000), North Macedonia (7 October 2000), Croatia (2 December 2000), Norway (6 January 2001), Albania (27 April 2001), Malta (11 May 2001), the Republic of Moldova (28 June 2001), the Netherlands (18 December 2001), Portugal (1 January 2002), Czechia (9 February 2002), Serbia (1 April 2003), Türkiye (1 January 2004), Armenia (20 January 2004), Azerbaijan (1 June 2004), Andorra (28 January 2005), Ukraine (1 January 2006), Montenegro (6 June 2006), Switzerland (1 July 2006), Austria (1 December 2006), Italy (30 June 2007), Monaco (1 July 2007), Liechtenstein (1 January 2010), San Marino (13 August 2010), and Kazakhstan (16 January 2020).

www.coe.int

GRECO
Group of States against Corruption
Groupe d'États contre la corruption

COUNCIL OF EUROPE
CONSEIL DE L'EUROPE