

# Agenda – Public Accounts and Public Administration Committee

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| Meeting Venue:  | For further information contact:                                     |
| Hybrid – Committee Room 4 Tŷ Hywel<br>and video conference via Zoom | Fay Bowen<br>Committee Clerk   |
| Meeting date: 17 September 2025                                     | 0300 200 6565  |
| Meeting time: 09.15   | <a href="mailto:SeneddPAPA@senedd.wales">SeneddPAPA@senedd.wales</a> |

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## Private pre-meeting (09.00 – 09.15)

## Public meeting (09.15 – 09.45)

### 1 Introductions, apologies, substitutions, and declarations of interest

(09.15)

### 2 Paper(s) to note

(09.15 – 09.45)

#### 2.1 Letter from Andrew Slade, Director, Economy, Energy and Transport – Welsh Government to the Chair regarding Cardiff Airport

(Pages 1 – 2)

#### 2.2 Letter from Manon Antoniazzi, Chief Executive and Clerk of the Senedd to the Chair providing an update on recommendations from the Committee's report on the Scrutiny of the Senedd Commission Accounts 2023–24

(Pages 3 – 82)

#### 2.3 Letter from Carolyn Thomas, Chair, Petitions Committee to the Chairs of the Climate Change, Environment, and Infrastructure Committee and the Public Accounts and Public Administration Committee regarding Petition P-06-1506 We call for an end to further public funding for cycle paths and cycle Infrastructure in Wales

(Pages 83 – 84)



- 2.4 Letter from Rt Hon Eluned Morgan MS, First Minister of Wales to Rt Hon. Elin Jones MS, Chair, Chairs Forum regarding the work of Senedd Committees**  
(Pages 85 – 87)
- 2.5 Joint letter from Carol Shillabeer and Dyfed Edwards, Chief Executive and Chair – Betsi Cadwaladr University Health Board to the Chair regarding the governance arrangements at Besti Cadwaladr University Health Board**  
(Pages 88 – 89)
- 2.6 Response from the Cabinet Secretary for Education to the Chair with an update on Welsh Government's response to the Committee's report**  
(Page 90)
- 2.7 Financial Reporting Advisory Board Annual Report 2024–25**  
(Pages 91 – 130)
- 3 Motion under Standing Order 17.42 (ix) to resolve to exclude the public from the remainder of this meeting**  
(09.45)

**Private meeting (09.45 – 11.00)**

- 4 Private paper to note**  
(09.45)
- 4.1 Letter from Manon Antoniazzi, Chief Executive and Clerk of the Senedd to the Chair providing an update on recommendations from the Committee's report on the Scrutiny of the Senedd Commission Accounts 2023–24**  
(Pages 131 – 200)
- 5 Scrutiny of the preparedness and response of the Welsh Government and other Welsh public bodies during the COVID–19 pandemic: next steps**  
(10.00 – 11.00) (Pages 201 – 204)

Mark Isherwood MS  
Chair  
Public Accounts and Public Administration Committee  
Senedd Cymru  
Cardiff Bay  
Cardiff  
CF99 1NA

9 July 2025

Dear Chair

## **CARDIFF AIRPORT**

Thank you for your letter of 8 July.

You may already have seen the Written Statement issued this morning by the Cabinet Secretary for Economy, Energy & Planning relating to the Welsh Government's economic investment package for Cardiff Airport.

<https://www.gov.wales/written-statement-update-welsh-government-investment-package-cardiff-airport>

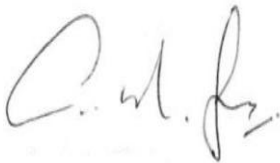
The Statement confirms that the Welsh Government has now received formal notice that Bristol Airport is challenging the decision of the Welsh Ministers by way of an appeal to the Competition Appeal Tribunal (CAT).

As the Welsh Government is now in a litigation process, I will be limited in the information that I can provide to the Committee in terms of regular updates and responses to questions. However, Members will be able to track the progress of the CAT case online (<https://www.catribunal.org.uk/>) and I would be happy to share with the Committee any relevant information that may be released into the public domain during the case. We expect that within the next week or two the CAT may publish Bristol Airport's initial Notice of Appeal, which will enable Members to see the nature of the claims involved.

At this early stage in the process, I am not able to provide you with an estimate of when the case might conclude. There is due to be a Case Management Conference (CMC) at the CAT later this month, which should yield an indicative schedule for subsequent hearings. When confirmed, the details of the CMC will be published on the CAT website and Members will be able to view a livestream of the session if they so wish. To assist with the scheduling of the Committee's next evidence session on Cardiff Airport, I will write to you again at the appropriate moment when we have a firmer estimate of the expected timescales for the case, and will provide a written update to the Committee quarterly thereafter.

With best wishes.

Yours sincerely

A handwritten signature in black ink, appearing to read 'A. Slade', written in a cursive style.

**Andrew Slade**  
Director General  
Economy, Energy and Transport

15 July 2025

Mark Isherwood MS  
Chair of Public Accounts and Public Administration Committee  
Senedd Cymru  
Tŷ Hywel  
Cardiff Bay  
CF99 1SN

Dear Mark,

## **Public Accounts and Public Administration Committee Report on the Scrutiny of Accounts 2023-24 - Update on recommendations**

I am writing to provide you with further updates as agreed in our [initial response letter of the 17 February 2025](#). I am pleased to enclose a response to the following recommendations in the Annex 1 to this letter.

**Recommendation 1.** In year savings and their impact on processes and efficiency

**Recommendation 2.** Carbon neutral strategy projects

**Recommendation 5.** Risks related to large reform projects - **Annex 2** and **Annex 3 (SENEDD RESTRICTED)**

**Recommendation 6.** Sickness Absence policies - **Annex 4** and **Annex 5**

Your Committee's recommendations relating to the provision of updates on the following are also addressed in the attached Annex:

- the Ways of Working programme and resources allocated to the project delivered,
- the implementation of schemes to encourage applications from individuals from a variety of socio-economic and geographic backgrounds; and
- a project fund spend and delivery
- 



The Medium-Term Resourcing Framework (MTRF) for the period 2025-26 to 2027-28 was agreed by the Commission at their meeting in June and is provided as **Annex 6 (SENEDD RESTRICTED)**. This includes the Workforce Plan.

The Commission's approach is always to try to operate with openness, transparency and clarity. As ever, if there is any further information your Committee would like, please let me know.



Yours sincerely,



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*Manon Antoniazzi*

**Manon Antoniazzi**

**Prif Weithredwr a Chlerc y Senedd / Chief Executive and Clerk of the Senedd**

Croesewir gohebiaeth yn Gymraeg neu Saesneg. We welcome correspondence in Welsh or English.



## Annex 1

**Recommendation 1. The Commission should set out clearly in future Accounts where in-year savings have been identified, as well as setting out the impact of these efficiency savings on processes and efficiency.**

In 2024–25, the Commission identified and delivered £315,000 in short-term savings. These were achieved through targeted reductions in specific spend areas following a detailed review of operational budgets which led to reductions in areas with consistent underspend. Other measures included pausing recruitment to vacant posts and reducing project funding allocations where longer-term infrastructure implications could be managed differently.

The Commission's integrated annual planning cycle is a key mechanism for delivering value for money, defined as effectiveness, economy, and efficiency. Through this process, Heads of Service align their objectives with the Corporate Plan and enabling strategies, while also identifying and justifying resource requirements. These requests are subject to a structured challenge process, which has significantly reduced the scale of additional funding sought for future years.

The Medium-Term Resourcing Framework (**included in Annex 6**) is also intended to highlight where and when future cost pressures are likely to emerge so that the Commission is able to proactively plan how to manage them without defaulting to an increased budget request.

Efficiencies are being pursued through a range of service-level initiatives. Recent examples include:

- The use of AI-assisted legal research tools to streamline the provision of legal advice, reducing manual workload without compromising quality;
- The rollout of self-service functionality on HR systems for Members and their staff, reducing administrative overhead;
- The use of Microsoft Copilot and Power BI to support document review and data analysis in Estates and Facilities Management and Strategic Transformation Services;
- Centralising library resources and piloting natural language processing tools to improve consultation analysis in the Research Service;
- Replacing fluorescent lighting with energy-efficient LED fittings and launching the Cardiff District Heat Network to reduce utility costs and carbon emissions;
- Achieving cost-avoidance of ~£250K in professional advice fees in the Bay 32 project

These initiatives are complemented by a wider programme of peer review and cross-directorate prioritisation, ensuring that resource requests are robustly scrutinised and aligned with strategic priorities.

**Commission Annual Report and Accounts 2024-25**



**Recommendation 2. The Commission, in their next Accounts, should set out how delayed projects associated with the Carbon Neutral Strategy have been reprioritised during the year and set out a plan for future years if projects remain uncompleted in 2024-25 that were originally anticipated to be concluded.**

Our Carbon Neutral Strategy has mid-term targets to be delivered during the period 2023-2026. Some of these are part-way through delivery now, including the completion of a feasibility study for the replacement of AHUs (air-handling units) and completion of the heat network infrastructure. Others, such as the installation of solar PV panels have not yet been delivered, noting that we are not yet at the end of the mid-term period.

The District Heat Network is a key pillar of our Strategy. Cardiff Council is currently communicating that the heat switch-on date will be in advance of winter 2025/26, within our mid-term target range, as planned.

A reprioritisation exercise was undertaken for these (and other Commission) projects in 2024-25. Many of these are still on track to be realised during the next year. Other mid-term projects (solar PV, air-handling units, and passive ventilation) require significant capital investment; decisions on the investment funding for these projects are naturally dependent on decisions within the Bay 32 project due to be taken later in this calendar year.

The detailed sustainability progress updates, including progress towards our overall carbon goals, is published each year within our [Sustainability Annual Report](#).

**Recommendation 5. The Commission should write to the Committee to update us on the work being done to mitigate the risks posed by these large reform projects and set out how their risk profile is changing, as those programmes develop, ahead of the Committee's scrutiny of their 2024-25 Accounts.**

The risk registers of the 7<sup>th</sup> Senedd programme and Ways of Working were provided with our letter of 17 February, and, as indicated, the latest versions of the summarised **SENEDD RESTRICTED** 7<sup>th</sup> Senedd and Ways of Working risk registers are provided at **Annex 2** and **Annex 3**, to allow the Committee to understand how the risk profile has evolved.

The Commission also manages a Corporate level risk regarding Senedd Reform. This risk is reviewed quarterly by Executive Board, and has been the subject of ARAC scrutiny and an audit. Further assurance on its effective management is provided to the Commission (and to the Committee) in the [Accounting Officer's Annual Governance Statement](#).

The 7<sup>th</sup> Senedd programme is leading a scenario planning exercise for the organisation to help services to prepare for the Seventh Senedd. An important aim of this work is to help us identify any



new important risks or changes in our risk assessment and consider how the impact could be mitigated.

**Recommendation 6. The Commission should send the Committee a copy of its new long-term sickness policy, once it's available, with a summary of its contents and aims alongside it.**

The previous Attendance Management policy has been fully reviewed and now comprises of two separate policies which are:

- A policy for long term sickness absence (28 consecutive days or more) - **Annex 4**
- A policy for short term sickness absence (27 days sickness or less) - **Annex 5**

Splitting out these policies provides better information and tools for managers to understand the relevant steps between the two processes, as long term and short term sickness are managed very differently.

The aims of these policies are to ensure that a fair, consistent, and where appropriate, robust approach is taken to manage absence in the Commission. As stated in the policies:

*'We place a high value on the health and wellbeing of our employees, and we are committed to ensuring that these needs are supported and managed with due consideration to the operational needs of the Commission. The Commission understands that an employee may have an illness or injury that means that they are not fit for work for periods of time, and that most people have some sickness absence from work during the course of their employment. The Commission strives to create an environment that provides for open and constructive communication and support for employees' wellbeing to allow them to bring their whole selves to work.*

*The Commission must also pay due regard to its service delivery and duty of care to all its employees. Absenteeism exacts a high cost and impact on the Commission and our colleagues, and it is in everyone's interest to maximise attendance.*

*By implementing this policy, the Commission aims to strike a reasonable balance between service delivery and the genuine needs of employees to take time off work due to sickness.'*

The policies include:

- The process for staff for notifying their manager of sickness absence
- Documenting sickness absence
- Keeping in touch arrangements
- Support mechanisms



- Return to work provisions
- Specific considerations for absence as a result of disability, pregnancy, terminal illness and operations
- Procedures for managing sickness where an employee hits a 'trigger point'

Alongside the policies, a managers' guidance document has also been published to give better support and tools for managing sickness absence at the informal stages. Training for managers is currently being developed and will be available in the second half of 2025.

### Ways of Working programme and resources allocated to the project delivered (biannual update)

Resources are allocated to the Ways of Working programme via two-ring fenced amounts which are set out in the Commission's 2025-26 annual budget: the Senedd Reform ring-fence (to fund Ways of Working activity that is directly and wholly linked to Senedd Reform) and the Ways of Working ring-fence (for activity which is related to responding to the challenges and opportunities arising from its own changing environment, and the evolving needs of the Senedd and its Members).

The Ways of Working programme is comprised of four principal areas of activity and the latest progress in each is set out below:

- **Bay 2032 Project:** Since the last update in October 2024, the Outline Business Case was approved by the Commission in December. Approval to proceed to procurement was granted on 21 January 2025, with the contract notice published shortly after. The resource plan for the competitive dialogue process (including a multi-disciplinary team) was approved in March 2025. Following the Pre-Qualification Questionnaire (PQQ) stage, bidders were invited to participate in the competitive dialogue process in March. One bidder withdrew during the initial dialogue period due to not having a viable option. The remaining bidders submitted outline proposals in early June, which are currently under review. Detailed dialogue is due to commence in July, with the intention to conclude this phase in September and receive final submissions in October 2025.
- **Tŷ Hywel 2026:** Extensive works have been carried out over the last 6 months. Works to create the new Members office started in February and are expected to be completed by August 2025. Welsh Government have relocated from their previous location to allow for works to continue to adapt the office space. The BBC and ITV space has also been adapted to accommodate the relocation of the Welsh Government. The final phase, to install the office furniture will be completed over the 2025 summer recess.
- **Siambwr 2026:** Supporting works to adapt Siambwr Hywel were completed between January-March, enabling Plenary to be decanted to Siambwr Hywel from the Easter recess onwards. This phase of the project has now been completed. Procurement for the works to implement



the Siambur design concluded in early April with the successful bidder chosen being a local supplier. Building works to adapt the Siambur commenced in May to accommodate the increase in Members. A programme of works has jointly been developed to capture all building, ICT, and audio-visual elements. The works are expected to run until February 2026, with the new chamber ready to use following the recess period.

- **Pierhead:** following receipt of external professional advice, the next steps on this project are due to be considered and agreed by the Commission's Executive Board shortly. A further update can be provided in the Autumn term.

### **Implementation of schemes to encourage applications from individuals from a variety of socio-economic and geographic backgrounds**

We are committed to building a diverse and inclusive workforce that reflects the communities we serve. To support this, we are implementing targeted activities to encourage applications from individuals across a range of socio-economic and geographic backgrounds:

#### **Recruitment Activities**

**Ymlaen Internship** – whilst aimed at addressing the underrepresentation of ethnic minority people in our workplace, the approach taken with our Ymlaen internship, in partnership with the Windsor Fellowship, has been intersectional, taking account of multiple disadvantages including socio-economic disadvantage.

**Access to information around our recruitment process** – work is ongoing to update the content on the Senedd Commission's recruitment pages which is two-fold. Firstly, candidate application guidance will be published this summer and secondly, staff profiles will be updated to provide insight into the workplace and demonstrate through story-telling the Senedd Commission's commitment to promoting and supporting inclusion, and in particular its commitment to championing social inclusion/mobility of its workforce.

**Data monitoring** - we collect, analyse and publish socio-economic data gathered at recruitment stage and also from our workforce on an annual basis. Our data sets are still emerging. As of March 2025, data provided by our workforce shows that 55% of our workforce is from a professional background, 16% is from an intermediate background and 30% of our workforce is from a working class background.

Recruitment data shows that external candidates from professional backgrounds were the dominant socio-economic group, exceeding the national benchmark (37%) at application, shortlist and offer stages, with 51% of total job offers going to candidates from a professional background.

Since the reporting year 2021-22, the Senedd Commission has also collected location data to gain insight as to where our candidates were based geographically. Hybrid working and other flexible



working arrangements are now utilised by many UK employers and worldwide. This means that potential candidates have more choice as to how, where and when they work. The purpose of gathering this data is twofold: to understand how (geographically) diverse our workforce is, both currently and prospectively, and also to assist us when identifying suitable benchmarks for our recruitment and workforce data. Again, this is an emerging data set which when fuller will be able to give deeper insights into where our candidates are geographically based.

**Recruitment webpages** – as part of our values section on the Senedd Commission’s career pages, our Social Mobility Senior Champion has provided a narrative (alongside a photo) which promotes awareness of the organisation’s commitment to supporting and promoting social inclusion for existing staff and prospective employees.

### **Promoting inclusion**

To mark Social Mobility Day in the UK, our Social Mobility Champion launched our newest network, RISE. The name reflects the aspiration for people from lower socio-economic backgrounds to rise to their potential, and the focus of the network is ensuring that everyone has the same opportunities to succeed, regardless of their socio-economic background. Our Social Mobility Senior Champion has regularly raised awareness around social mobility in the workplace both internally and externally to the organisation. This work has is geared towards de-stigmatising socio-economic disadvantage to positively re-write the narrative on social mobility.

### **Project Fund spend and delivery (annual update)**

The table below provides the outturn of the Commission’s Project Portfolio in 2024-25. The table shows costs were aligned with Commission priorities, well-estimated, and tightly controlled with a slight overall underspend.



| <b>Project fund 2024-25</b>   | <b>Approved expenditure</b> | <b>Y.T.D Actuals</b> | <b>Variance</b> |
|---|-----------------------------|----------------------|-----------------|
| Archiving of Senedd records   | £56,100                     | £56,000              | £100            |
| Building Management System Feasibility Study                            | £37,200                     | £44,758              | (£7,558)        |
| Broadcasting Infrastructure Programme Phase 2                           | £255,008                    | £255,008             | £0              |
| Broadcasting Infrastructure Programme Phase 3 - Capital                 | £141,109                    | £141,109             | £0              |
| Broadcasting Infrastructure Programme Phase 3 - Additional Items        | £39,923                     | £38,740              | (£313)          |
| Car Park Barrier Upgrade (Barrier Arm)                                  | £15,000                     | £8,391               | £6,609          |
| CCTV Ph2/3  | £50,000                     | £48,232              | £1,768          |
| Commission Desktop Hardware replacement                                 | £37,800                     | £35,276              | £2,524          |
| Customer Relationship Management system                                 | £52,656                     | £41,884              | £10,772         |
| EFM Lifecycle Replacement - CCTV  | £80,000                     | £81,589              | (£1,589)        |
| EFM Lifecycle Replacement - Water Pumps                                 | £8,000                      | £6,828               | £1,172          |
| EFM Lifecycle Replacement - Uninterruptible Power Supply Critical Spare | £9,100                      | £8,556               | £544            |
| EFM Lifecycle Replacement - Passenger Lifts                             | £6,700                      | £6,150               | £550            |
| EFM Lifecycle Replacement - Ty Hywel Lifts                              | £19,000                     | £18,371              | £629            |
| EFM Lifecycle Replacement - Radio Critical Spares                       | £1,400                      | £2,429               | (£1,029)        |
| Gartner ICT subscription  | £22,700                     | £22,700              | £0              |
| Infrastructure - Backup System  | £12,000                     | £12,000              | £0              |
| Infrastructure - Perimeter & Cloud Firewall                             | £92,000                     | £92,000              | £0              |
| Infrastructure - User Awareness Training                                | £2,000                      | £0                   | £2,000          |
| Infrastructure - Wireless Network Management platform                   | £0                          | £0                   | £0              |
| LED Replacement - Phase 6 (Final TH Phase)                              | £55,000                     | £50,208              | £4,792          |
| Library Management System   | £6,216                      | £5,180               | £1,036          |
| Updates to Business Central   | £1,980                      | £1,980               | £0              |
| MS Co-Pilot Increment 1   | £15,000                     | £15,000              | £0              |
| Payroll project Phase 1/2   | £307,598                    | £261,241             | £46,357         |
| Pierhead Events Camera System   | £3,500                      | £4,874               | (£1,374)        |
| Pierhead Hall AV System and Projectors                                  | £140,591                    | £149,535             | (£8,944)        |
| Pierhead Quadrennial Repairs  | £50,000                     | £34,328              | £15,672         |
| Replacement External Totem signage screen                               | £5,453                      | £2,625               | £2,828          |
| Ty Hywel Air Handling Units (AHUs) & Chillers                           | £30,000                     | £26,142              | £3,858          |
| Website content management system upgrade                               | £25,000                     | £25,000              | £0              |
| Welsh Youth Parliament  | £8,500                      | £0                   | £8,500          |
| <b>Total</b>  | <b>£1,586,535</b>           | <b>£1,496,134</b>    | <b>£88,904</b>  |



# Long Term Sickness Policy

## Management of sickness absence lasting 28 calendar days or more

|                                 |  |
|---------------------------------|--|
| <b>Policy publication date:</b> | June 2025  |
| <b>Frequency of review:</b>     | Every five years or in the intervening period where there has been a change in legislation which affects this Policy |
| <b>Date last reviewed:</b>      | June 2025  |
| <b>Current review date:</b>     | June 2025  |

This policy does not form part of any contract of employment or other contract to provide services, and the Commission may amend it at any time.

This policy supersedes previous attendance management / sickness absence policies.

This policy applies to employees only. It does not apply to workers, agency workers, consultants, self-employed contractors or volunteers.

Any contravention of this policy may lead to disciplinary action.

Advice on this policy can be sought from [hr@senedd.wales](mailto:hr@senedd.wales)



## Contents

|          |   |           |
|----------|---|-----------|
| <b>1</b> | <b>Introduction.....</b>  | <b>4</b>  |
| <b>2</b> | <b>Principles.....</b>  | <b>6</b>  |
| <b>3</b> | <b>Definitions .....</b>  | <b>8</b>  |
| <b>4</b> | <b>Related Policies and Guidance.....</b>                             | <b>9</b>  |
| <b>5</b> | <b>General procedure for managing any sickness absence (.....</b>     | <b>10</b> |
|          | Notification of sickness absence and resulting discussion points..... | 10        |
|          | Documenting and recording sickness absence .....                      | 11        |
|          | Keeping in Touch arrangements .....                                   | 12        |
|          | Occupational Health.....  | 13        |
|          | Other support .....   | 15        |
|          | Return to work arrangements.....                                      | 15        |
| <b>6</b> | <b>Considerations for specific types reasons for absence.....</b>     | <b>19</b> |
|          | Work related absence .....  | 19        |
|          | Disability related absence .....                                      | 19        |
|          | Pregnancy related absence.....  | 20        |
|          | Absence as a result of the menopause / peri menopause .....           | 20        |
|          | Terminal illness .....  | 20        |
| <b>7</b> | <b>Procedure.....</b>   | <b>22</b> |
|          | Stage 1 - Long Term Sickness Informal Meeting.....                    | 23        |
|          | Stage 2 – Long Term Sickness Formal Meetings.....                     | 24        |
|          | Stage 3 - Long Term Sickness Final Formal Meeting .....               | 25        |
|          | <b>Annex A- Sick Pay .....</b>  | <b>29</b> |
|          | <b>Annex B – Annual leave and sickness.....</b>                       | <b>31</b> |
|          | <b>Annex C - Report from an employee’s medical practitioner .....</b> | <b>33</b> |



# 1 Introduction

- 1.** The Senedd Commission (“the Commission”) is committed to managing and supporting employees who are absent from work for long periods because of ill health, and this policy seeks to ensure that a fair, consistent, and where appropriate, robust approach is taken to manage absence in the Commission.
- 2.** We place a high value on the health and wellbeing of our employees, and we are committed to ensuring that these needs are supported and managed with due consideration to the operational needs of the Commission. The Commission understands that an employee may have a health condition or injury that means that they are not fit for work for periods of time, their recovery may be a slow process and they may also require adjustments to support them at work.
- 3.** The Commission aims to assist employees on long-term sickness absence with their rehabilitation and eventual return to work. This means striving to create an environment that provides for open and constructive communication and support for employees’ wellbeing to allow them to bring their whole selves to work.
- 4.** The Commission must also pay due regard to its service delivery and duty of care to all its employees. Absenteeism exacts a high cost and impact on the Commission and our colleagues, and it is in everyone’s interest to maximise attendance.
- 5.** By implementing this policy, the Commission aims to strike a reasonable balance between service delivery and the genuine needs of employees to take time off work because of ill health.
- 6.** The Commission operates a separate policy on short-term sickness absence lasting up to 27 calendar days. Where an employee is on long-term sickness absence, but returns to work for short periods, the Commission will continue to manage their sickness absence under the Long Term Sickness policy. Any short term sickness absence process will be suspended during this time. Once the employee’s long term sickness ends, the terms and process of the short term sickness will be resumed at the same stage as when the employee’s long term sickness started.

## How to use this policy

- 7.** For general management of any sickness absence of up to 27 days, including notification processes, documentation requirements and return to work meetings, see section 5: General procedure for managing any sickness absence

- 8.** For considerations of specific types of sickness absence such as disability, pregnancy, work related stress, menopause, terminal illness and operations, see section 6: Considerations for specific types reasons for absence.
- 9.** For the procedure where staff hit a trigger point, the process for how to manage this is set out in section 7.

## 2 Principles

**10.** This policy has been developed in accordance with the following principles:

- Where there are issues preventing employees from attending work, these should be addressed effectively and sympathetically;
- It is essential to the effectiveness of managing absence that employees and managers communicate with each other as soon as illness happens and that early intervention and support, including appropriate referrals can be put in place as soon as possible;
- Managing the attendance of their staff is a key feature of any manager's role, and we expect managers to have a sympathetic, practical and common sense approach to the problems caused by ill health, including being aware of and using the considerable range of help available to support staff who are unwell and discussing any practical measures which could be used to help manage problems;
- All employees are expected to take due care of their health and to take adequate medical advice and treatment to overcome any health difficulties, and not knowingly to do anything that could make their illness worse;
- Sickness absence is a sensitive issue and managers must ensure that any discussions or notes are treated in accordance with the Data Protection Act. Managers are entitled to access the sickness absence history of their team;

**11.** The Commission may take disciplinary action if there is evidence that:

- absence is not genuine or not for the reason provided; or
- the employee is undertaking inappropriate activities while off sick, such as carrying out work for another organisation; or
- the correct sickness absence notification and evidence procedure has not been followed; or
- an employee has failed to furnish medical evidence of incapacity in a timely manner; in this case such absence may also be deemed to be unauthorised; or

## Long Term Sickness Policy

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- There is an unauthorised absence, which means where an employee is absent and has not, by arrangement, taken annual leave or flexi-leave (or other authorised absence), or phoned their manager to report illness, such absence is deemed to be unauthorised; or
- Employees fail to adhere to any other aspect of this policy

## 3 Definitions

**12.** The following definitions are used in this policy:

- "Period of sickness absence" or "instance of sickness absence" means any continuous period of sickness absence, of whatever length, during which the employee does not return to work.
- "Long-term sickness absence" means any period of sickness lasting 28 calendar days or more.

## 4 Related Policies and Guidance

13. This policy should be read in conjunction with the following policies/ guidance documents:

- [Short term Sickness Absence](#)
- [Guidance for managers on managing sickness absence](#)
- [Mental Health Policy and Mental Health toolkit](#)
- [Health and Safety Policy](#)
- [Health and Wellbeing Support](#)
- Occupational Health [management referral form and guidance](#)
- [Return to Work Form](#)
- [Retirement Policy – and ill health retirement procedure](#)
- [Disciplinary Policy](#)
- [Appeals Policy](#)
- The [Staff Privacy Notice](#)<sup>1</sup> outlines how any staff data related to this policy will be processed

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<sup>1</sup> <https://cynulliad.sharepoint.com/sites/cmn-policy-hub/SitePages/Staff-Privacy-Notice.aspx>

## 5 General procedure for managing any sickness absence (whether or not a trigger has been reached)

**14.** In this section you can find information related to the process for:

- Notification of sickness absence and resulting discussion points
- Documentation and recording sickness absence (including Fit Notes)
- Keeping in Touch arrangements
- Occupational health
- Other support
- Return to work arrangements

**15.** A checklist for managing long term sickness absence is available in the [Managers Guidance for managing sickness absence](#).

### 5.1 Notification of sickness absence and resulting discussion points

**16.** On the first day of sickness absence, the employee must inform their manager as soon as reasonably practicable that they will not be working because of illness or injury. If the manager is unavailable, the employee should contact the next most appropriate person within the team.

**17.** If an employee has begun work, but needs to leave/log off during the day because of ill health, they should inform their manager before leaving work/logging off. If the manager is unavailable, the employee should inform the next most appropriate person within the team.

**18.** Notification of sickness absence must be via telephone, rather than text message, email or social media. In exceptional circumstances where the employee is unable to telephone (for example, because of hospitalisation), another person such as a friend or relative can contact the line manager on their behalf.

**19.** The employee should provide a clear reason (i.e. the nature of the illness or injury) why they cannot attend work, and estimate how long they think the absence will last. The employee should also be prepared to discuss briefly the impact of their absence, for example if meetings need to be cancelled or any essential work needs to be covered.

- 20.** If at this stage (or during any subsequent point of sickness absence management) it is identified that the employee has an underlying condition or disability which may result in higher sickness absence a referral should be made to the occupational health nurse for guidance.
- 21.** For each subsequent sick day after the first day of absence, the employee and line manager should agree a communication plan for the duration of the absence (see Keeping in Touch (paras 34-38).
- 22.** The employee and manager should discuss whether a management referral to Occupational Health should be made (see paras 39-46– Occupational Health)
- 23.** If employee is absent for 27 days or less, this should be managed under the Short Term Sickness Policy (subject to the provisions of para 6).

### 5.2 Documenting and recording sickness absence

- 24.** The line manager should update the employee's absence record form on iTrent on the first day of absence, and ensure that the absence is closed promptly when the employee returns.
- 25.** Employees must provide a fit note (or series of fit notes) for any absence of eight calendar days or more. If sickness is for seven calendar days or less, the employee does not have to provide a GP fitness for work statement.
- 26.** Information related to the arrangements for sick pay is in Annexe A. See Annexe B for arrangements where sickness falls over a period of pre booked annual leave

#### Fit notes

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- 27.** When a Fit Note is provided, this must be uploaded onto the iTrent system (guidance on how to do this is in the iTrent :Manager guidance document).
- 28.** Fit notes must cover the whole period of absence (excluding the initial seven calendar days which can be self-certified) and fit notes should be provided promptly. Employees must continue to ensure that any subsequent fit notes which are issued, are provided to their manager as soon as they are issued by their GP/other medical profession.
- 29.** For any period of absence where a fit note is not provided, this may be considered as unauthorised leave and this may necessitate disciplinary action and/ or enhanced sick pay may be withdrawn resulting in the employee being paid Statutory Sick Pay (SSP) only.

**30.** A doctor's fit note may state that the employee:

- is "not fit for work", in which case the employee should remain off work; or
- "may be fit for work", if the doctor's recommendations are followed (for example, a phased return, amended job duties, altered hours of work, or workplace adaptations).

**31.** Where a Fit Note states that the employee may be fit for work subject to recommendations, managers should consider the recommendations, in consultation with the employee and Employee Services, and give fair consideration as to whether any or all of the recommendations can be accommodated. There is, however, no legal obligation on the Commission to implement the recommendations.

**32.** If the line manager is unable to make adjustments to accommodate the doctor's advice supporting an earlier return to work, the Fit Note will be accepted as certification that the employee is not fit for work. The employee does not need to return to their doctor/other designated healthcare professional for a new Fit Note to confirm this. The Fit Note will indicate the period of time covered.

**33.** The employee can come back to work at any time, even if this is before their Fit Note expires. They do not need to go back to their doctor first. Where the recommended time off has been taken in full, unless the GP/other designated healthcare professional has indicated on a Fit Note that they wish to see the employee again when the Fit Note expires, then there is no need for a 'signing off' Fit Note. Line managers must ensure that they are clear on what the medical practitioner has indicated on a Fit Note. If a line manager has any concerns about an employee's capability to return to work early they should seek advice from Occupational Health.

### 5.3 Keeping in Touch arrangements

**34.** The line manager and employee should agree arrangements to maintain contact throughout the sickness absence. Contact should be on a regular basis to provide ongoing support and minimise isolation from the workplace. It is a joint responsibility to maintain the keeping in touch arrangements agreed.

**35.** Agreed arrangements for keeping in touch should be documented by the line manager and agreed with the employee. The plan should include the frequency of contact and preferred method of communication. The line manager should keep the plan securely on SharePoint (access restricted to manager and employee, or anyone else with whom it has been agreed this

can be shared, ie Head of Service). This should be deleted after 6 years in line with the HR Retention Schedule.

**36.** Frequency of contact should reflect a balance between providing adequate and sufficient support for the employee and keeping the line manager informed about likely duration of sickness absence, as far as possible, with the need to allow the employee time stress-free away from work to rest and recover. Overly burdensome keeping-in-touch arrangements may hinder recovery. If necessary, seek advice on this matter from Employee Services or Occupational Health.

**37.** Keeping in touch discussions should include discussion about the employee's health and any changes, policies, guidance and support available to the employee; any occupational health or other medical advice required or received; information and updates (as appropriate to the circumstance) related to their role or workplace developments; sick pay entitlement; and arrangements for return to work. A Keeping in Touch template is available in the [Managers Guidance for managing sickness absence](#).

**38.** In some circumstances, it may be more appropriate for the line manager's manager or Head of Service to be the point of contact – this should be discussed and agreed with the employee.

### 5.4 Occupational Health

**39.** Occupational health should usually be sought in circumstances where:

- A referral is requested by the employee;
- There is sickness absence related to mental health ;
- Once an employee has 28 days continuous sickness absence, or once it is known that an employee has been signed off for a period that will exceed 28 days; or
- In any other circumstance where the manager or employee consider that occupational health would be beneficial.

However in some circumstances, and in agreement with the employee and HR, the Commission may decide not to refer the individual to Occupational Health.

**40.** The purpose of a referral can include ascertaining any medical support that can be provided to the employee, to gain further information about a diagnosis received, to seek

advice to facilitate their return to work , or to provide advice on reasonable workplace adjustments.

**41.** The employee will need to provide their manager with consent to submit the referral, and provide Occupational Health with informed consent prior to the report being released to their manager.

**42.** Employees are expected to attend occupational health appointments where requested. Where employees are given reasonable opportunity to attend occupational health appointments and decline to do so, the management of sickness absence will continue in line with the procedures set out in this policy and decisions will be made on the information available.

**43.** Following a management referral, Occupational Health will conduct an assessment with the employee (either face-to-face or by telephone). The outcome will be to provide advice/support to the employee and to issue a report to management. It is vital that management discuss the referral form (and any questions asked) with the employee prior to sending on to Occupational Health.

**44.** The Occupational Health report will aim to provide advice, guidance and suggestions on the case and to address the queries raised in the management referral. The advice will reflect the professional opinion of the Occupational Health Advisor based on the assessment and medical information available at the time and is not obligatory. Ultimately, it is the responsibility of the manager/employer to manage the employment situation and make the final decision on what can and cannot be accommodated in the workplace, based on what they consider is reasonably practicable and compatible with the needs of the business.

**45.** In advising and assisting managers and HR Operations with managing a long term sickness absence, Occupational Health may contact the employee's GP (or other relevant clinician), following the employee's written consent, for medical information to inform their advice – see Annexe C for more information.

**46.** If long term sickness continues, further occupational health referrals may be required to ensure management have up to date information regarding an employee's health situation.

### 5.5 Other support

**47.** Throughout the absence, line managers should have ongoing conversations with the employee about other support available from the Commission. [This page on the intranet<sup>2</sup>](#) details support available, however is not an exhaustive list – further advice can be sought from [hr@senedd.wales](mailto:hr@senedd.wales)

**48.** Key support mechanisms which could be considered include (where applicable):

- Employee Assistance Programme (EAP)
- A stress risk assessment
- A Wellbeing Recovery Action Plan (WRAP)
- The wellbeing intranet pages
- Mindful (Senedd Commission mental health staff engagement network)
- Mental health first aiders
- Advice from HR
- Specific risk assessments
- Changes to working arrangements, job role or any other adjustments or support that may be appropriate.

### 5.6 Return to work arrangements

**49.** Line managers are expected to take appropriate steps to support the employee with their reintroduction to work. A [Long Term Leave Return to Work Checklist](#) is available to support managers with this.

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<sup>2</sup> <https://cynulliad.sharepoint.com/u:/r/sites/cmn-hr/SitePages/Support-mechanisms-during-sickness-absence.aspx?csf=1&web=1&e=U1mvTW>

**50.** Managers should work with the employee to plan the return to work taking into account the length of time the employee has been absent, the nature of their absence, and the extent of any changes to their role or work patterns required/requested to accommodate their return to work.

### Return to work meeting

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**51.** A Return to Work meeting must be held on return from long term sickness ideally on the employee's first day back at work, or as soon as possible after their first day back. This is an informal meeting, and it is the joint responsibility of the employee and manager to make arrangements this meeting. Managers must complete a **Return to Work Form** as a record of the meeting.

**52.** Return to work interviews should be held away from the desk, in a private room where the employee and manager can speak freely (or can be done virtually). All discussions between the employee and the manager should be private and confidential.

**53.** This discussion should include a review of the employee's absence, including the reasons for the absence, any updates on the employee's medical situation, any adjustments that have been agreed or are required to support the employee with their return (whether temporary or permanent), any further support needed (see section 5.5 – Other Support), any discussions about work or updates that the employee may have missed, and if applicable, how often/when/how regular evaluations of their adjustment to returning to work will be undertaken (including any phased return arrangements if applicable).

### Phased return

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**54.** Where an employee has been on long-term sickness absence, a phased return will often be the most successful way of returning them to work. A phased return to work allows an employee to transition from ill-health absence back to full (or sometimes permanently amended) work duties. A phased return to work could involve a gradual increase in hours, a managed increase in expected workload, or an initial period during which the employee works from home on certain days. The employee has to agree to the phased return, it cannot be imposed except where Health & Safety grounds require it.

**55.** The phased return to work will usually arise following medical advice, which could be:

- a doctor's letter or medical report recommending a phased return; or

- a line management referral to Occupational health; or
- one of the options on a Fit Note.

**56.** For the first two weeks of any phased return, salary will be paid at full pay. For any period longer than this, where the normal hours or working pattern are reduced, the corresponding lost time will be made up with the appropriate level of sickness pay. In circumstances where the employee is receiving reduced or nil sick pay, the employee may use annual leave or accrued flexi-leave to supplement their phased return but are not compelled to do so. If annual leave is granted during this period, payment should be made at the full daily rate of pay. The pay of those attending for reduced hours on medical grounds will be calculated on the basis of the proportionate pay for the (net) hours worked, plus proportionate sick pay at the appropriate rate (including SPPR) for the (net) hours not worked.

**57.** A phased return to work programme will normally last for no more than six weeks, but may be longer in exceptional circumstances where recommended by Occupational Health.

### Other adjustments to support a return to work

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**58.** While the Commission prefers employees who have been on long-term sickness absence to return to their former job roles and ways of working, it recognises that this is not always possible. The Commission sees the value of phasing employees back to work, temporarily adjusting their duties, or redeploying them permanently if they cannot return to their previous role and there are vacancies in other departments.

**59.** Employees are expected to take reasonable action to enable a return to work, for example by seeking professional advice and following medical guidance, taking steps recommended by doctors during rehabilitation, and not undertake any activities while on sickness absence that could exacerbate the health issue.

**60.** Where an employee has been on long-term sickness absence, but is unfit to return immediately to their substantive job role, even on a phased basis, their line manager, in consultation with others including HR Operations, their Head of Service and occupational health, may consider temporarily reassigning the employee to another job role.

**61.** The possibility of a temporary job role will depend on the availability of other work and the employee's agreement to undertake the job role. The line manager should initially consider whether or not a different job role is available within their department and, if it is not, widen the search to include other departments.

**62.** The employee's existing rate of pay will be protected during the temporary reassignment and their salary will be paid by the department in which the employee normally works. Temporary placements to help an employee on long-term sickness absence will normally last no longer than three months and is subject to agreement by the Chief People Officer.

**63.** Alternatively, the employee can request to temporarily but formally change their working patterns – see further information in the [Flexible Working Policy](#)<sup>3</sup> . [Compressed Hours](#)<sup>4</sup> and [Part time working and job share](#)<sup>5</sup> policies.

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<sup>3</sup> <https://cynulliad.sharepoint.com/sites/cm-n-policy-hub/SitePages/Flexible-working.aspx>

<sup>4</sup> <https://cynulliad.sharepoint.com/sites/cm-n-policy-hub/SitePages/Compressed-hours.aspx>

<sup>5</sup> <https://cynulliad.sharepoint.com/sites/cm-n-policy-hub/SitePages/Part-time-working-and-job-share.aspx>

## 6 Considerations for specific types of absence

**64.** This section should be read in conjunction with the 'Adjustments to triggers' section (paras 78-80)

### Work related absence

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**65.** Line managers should discuss reasons for absence with the employee and check whether it is in any way work related - for example as a result of workplace stress, accident or injury. If there is a work related reason, the manager must contact the **Employee Services** team in HR for advice.

### Disability related absence

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**66.** Where the employee's absence is related to disability, line managers should keep in mind the Equality Act 2010, which makes it unlawful for employers to discriminate against employees for a reason relating to their impairment (or other protected characteristics). In meeting obligations under the Equality Act, consideration must be given as to whether there are any reasonable adjustments that may need to be made to assist a disabled employee. Adjustments that could be considered include but are not limited to:

- Making physical adjustments to a workstation
- Providing special equipment
- Altering working hours
- Re-allocating some duties to another employee
- Accepting that a disabled employee may have a higher level of sickness absence than normal (see paras 78-80 – Adjusting sickness absence triggers)
- Considering a case for providing alternate locations to work, including home working

**67.** The manager is advised to contact the **Employee Services** team in HR for advice for anyone on long term sickness who has, or may have, a disability. Managers may become aware of a disability as a result of an employee making them aware, through occupational health, via other medical advice, or through other means.

### Pregnancy related absence

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**68.** Pregnancy related sickness absence is 'protected' in that it is discounted for trigger points and half/nil pay points. The 'protected period' commences at the point at which the employee's pregnancy begins and ceases to apply once the employee has returned to work or was due to return to work following paid and unpaid maternity leave, even if the condition causing the absence appears to be pregnancy related, e.g. post natal depression.

**69.** The 'protected' period in the context of IVF/fertility treatment begins at the implantation stage. Where implantation is unsuccessful it continues for a further two weeks.

**70.** Where a miscarriage (legally defined as occurring up to the end of the 23<sup>rd</sup> week of pregnancy) occurs, the following two weeks will be treated as 'protected'.

**71.** When an employee is off work on a pregnancy related sickness absence immediately prior to maternity leave, the start date of the maternity leave will be brought forward to whichever is the later of:

- the beginning of the sickness absence or;
- the fourth week before the expected week of childbirth

### Absence as a result of the menopause / peri menopause

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**72.** For employees who are experiencing the symptoms of menstruation, menstrual health conditions and peri/menopause, line managers and employees should consider how this policy can be applied in a way in which aligns to the [Menopause toolkit](#). This gives practical information and ideas about support and adjustments available.

### Terminal illness

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**73.** Where an employee is suffering from a terminal illness, the Commission will endeavour as far as possible to accommodate their wishes and to provide the most financially advantageous arrangements for them and their family. This includes discussion of the possibility of ill-health retirement or the termination of employment with a lump-sum payment under their pension scheme.

**74.** While the Commission will support employees who wish to continue working, employees with a terminal illness should bear in mind that there may come a time when they will be unable

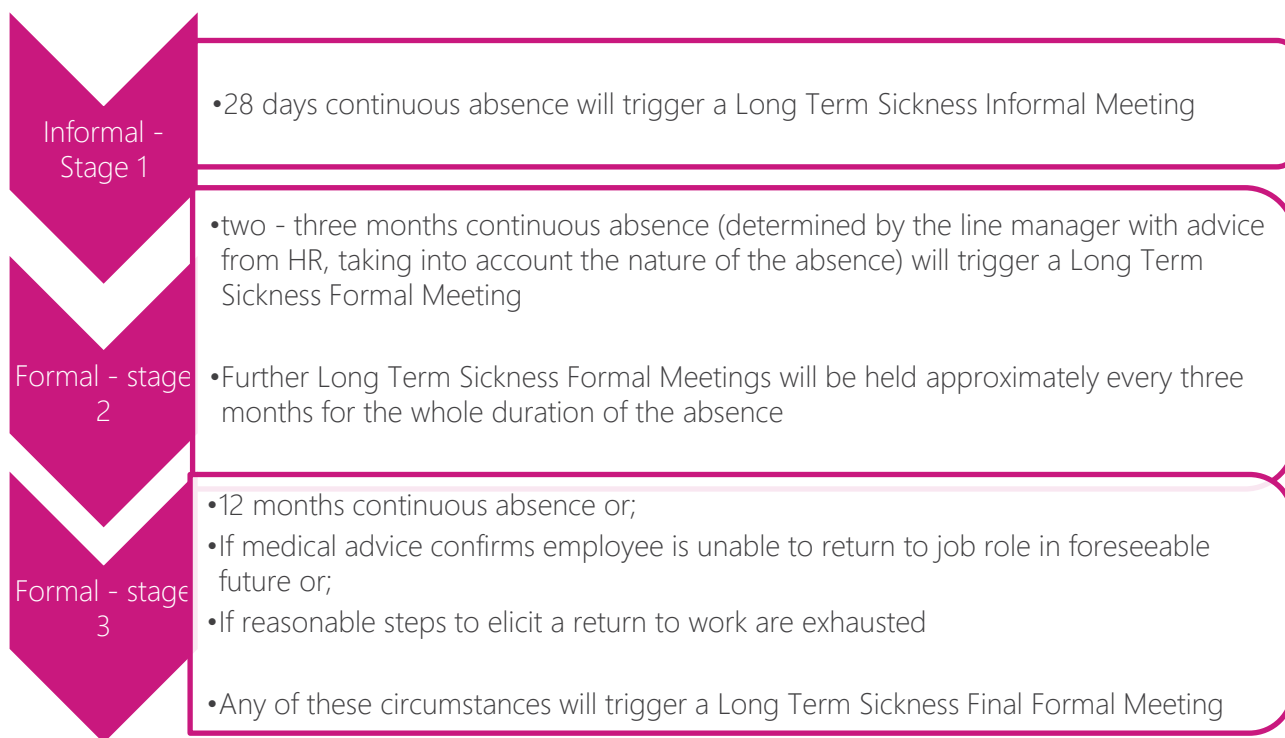
to continue working. In this case, the employee's line manager will discuss the options with the employee, with support from Employee Services and Occupational Health.

**75.** Terminally ill employees who choose to continue working should bear in mind that, while there is no obligation to inform the Commission or any of their colleagues about the illness, it is normally better to do so to allow the proper support to be provided.

**76.** The Commission has signed the **Dying to Work Charter**. This means that the Commission has committed to not dismissing any member of staff who is terminally ill for sickness absence or poor performance. For more information on this, please contact [HR@senedd.wales](mailto:HR@senedd.wales)

## 7 Procedure

**77.** Where an employee is absent from work for 28 continuous calendar days or longer, it is the responsibility of their line manager to initiate Long Term Sickness meetings in line with the stages set out below:



### Adjustments to triggers

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**78.** Where long term leave is related to pregnancy, disability or terminal illness, advice should be sought from **Employee Services** to determine whether any adjustments should be applied to the trigger points or the process to be undertaken. More information related to considerations for these circumstances is in Section 6. Any adjustments to triggers should be kept under review, usually through an annual review with occupational health.

**79.** Any sickness absence by a pregnant employee for a pregnancy-related reason **must** be discounted for the purpose of sickness absence under the formal stages. The manager should still maintain regular keeping in touch arrangements with the employee, offer appropriate support, and meet with them under the informal stage. If the manager is in any doubt as to whether or not a pregnant employee's absence is related to their pregnancy, the manager should contact **Employee Services** for clarification.

**80.** Where an employee has a terminal illness, we will work with them to understand the nature of their condition, provide appropriate advice and support and enable them to continue in our employment with dignity and respect. Their sickness absence must be discounted for the purpose of sickness absence under the formal stages. The manager should still maintain regular keeping in touch arrangements with the employee, and meet with them under the informal stage.

### Stage 1 - Long Term Sickness Informal Meeting

**81.** Once an employee has been absent for 28 calendar days, their manager should arrange a Long Term Sickness Informal meeting. This meeting will usually involve the employee and line manager only. In some circumstances, a representative from the HR team may also be present. This meeting is in addition to the keep in touch arrangements mentioned above.

**82.** Meetings must be held at a location mutually agreed by the manager and employee, which could be on site, off site, or virtually. Whilst a public location near the employees home may be preferred (e.g. local coffee shop), consideration should be given to the sensitive nature of the conversation that needs to be conducted both around workplace matters and the individual's health condition(s).

**83.** A home visit can be stressful, blurring the lines between home and work. Before offering this option managers should consider what impact even the offer of such could have on the individual's condition. This option should only be considered where requested by the employee or where all other reasonable options have been considered and for such visits a dynamic risk assessment must be conducted in advance including consideration of safety of all involved and lone-working protocols.

**84.** The employee will be notified in writing of the meeting, and will be given at least two working days' notice of the meeting. The letter will explain to the employee the purpose of the meeting and advise the employee that they can be accompanied by a colleague or trade union representative in line with the [Right to be Accompanied guidance](#). A template invite letter is available in the [Managers Guidance for Managing Sickness Absence...](#)

**85.** At the meeting, the line manager will cover the discussion points below. A document for keeping notes of the meeting is available in the [Managers Guidance for Managing Sickness Absence...](#)

- Discuss how the employee is doing and the likely length of their absence, bearing in mind the advice in the employee's fit note or medical report;

- Discuss with the employee what steps can be taken to assist the employee in returning to work (for example, a phased return, amended job duties, altered hours of work, or workplace adaptations);
- Explain to the employee their sick pay entitlement (information related to pay in Annex B)
- Review keeping in touch arrangements
- Explain the next steps under the policy if the employee has not returned to work (Stage 2)
- If it appears that the employee will be unable to return to work in the long term, discuss the options available including redeployment to an alternative role, ill-health retirement, and termination of contract due to capability (more information in Annex C);
- Consider any occupational health report which has been received including any recommendations and discuss if a further referral is required.

**86.** After the meeting, the line manager will share a note of the meeting (and a recording if made) with the employee. This should be retained on SharePoint for 6 years in line with the HR Retention Schedule.

### Stage 2 – Long Term Sickness Formal Meetings

**87.** Once an employee has been absent for two to three months continuous absence (determined by the line manager with advice from HR, taking into account the nature of the absence), their manager should arrange a Long Term Sickness Formal meeting. This meeting will be chaired by the line manager and a representative from the HR team will also be present. Meetings must be held at a location agreed by the manager and employee, which could be on site, off site, or virtually.

**88.** The employee will be notified in writing of the meeting, and will be given at least two working days' notice of the meeting. The letter will explain to the employee the purpose of the meeting and advise the employee that they can be accompanied by a colleague or trade union representative, in line with the [Right to be Accompanied guidance](#). A template invite letter is available in the [Managers Guidance for Managing Sickness Absence](#).

**89.** The meeting will review the topics previously discussed in the informal meeting. A document for keeping notes of the meeting is available in the [Managers Guidance for Managing Sickness Absence](#).

**90.** After the meeting, the line manager will share a note of the meeting (and a recording if made) with the employee. This should be retained on SharePoint for 6 years in line with the HR Retention Schedule.

**91.** Stage 2 Long Term Sickness Formal Meetings should continue to take place every three months until the employee returns to work or until they reach a Stage 3 trigger. These formal meetings are in addition to the Keeping in Touch arrangements agreed.

### Stage 3 - Long Term Sickness Final Formal Meeting

**92.** A Stage 3 Long-term Sickness Final Formal Meeting will be arranged in the event of:

- 12 months continuous absence or;
- Medical advice confirms the employee is unable to return to work in the foreseeable future or;
- If all reasonable steps to assist the employee in returning to work (for example, a phased return, amended job duties, altered hours of work, or workplace adaptations) have been exhausted.

**93.** At this stage, the process should be managed in line with the disciplinary hearing process outlined in the disciplinary policy, with reference to the considerations set out in paragraphs 68-72.

**94.** This meeting will be chaired by a manager at least one grade above the employee, who has not previously been involved in managing the employee's sickness absence, and a representative from the HR team will also be present. Meetings must be held at a location agreed by the manager and employee, which could be onsite, off site, or virtually.

**95.** The employee will be notified in writing of the meeting, and will be given at least two working days' notice of the meeting. The letter will explain to the employee the purpose of the meeting and advise the employee that they can be accompanied by a colleague or trade union representative in line with the [Right to be Accompanied guidance](#). The letter should warn the employee that a possible outcome of the meeting is that they may be dismissed by reason of

capability. Ahead of the meeting the employee will be provided with all documents which may be referred to in the meeting (e.g. sickness records, occupational health reports etc).

**96.** Each case will be considered on its own merits and full consideration will be given to all circumstances. Information reviewed in the meeting will include:

- the length of the employee's absence and the likely length of future absence;
- medical advice on the employee's condition;
- any consideration already made to alternatives to dismissal, or alternatives that could still be considered
- what adjustments are available to help the employee to return to work; and
- the effect of the employee's continued absence on their colleagues and department.

**97.** After the meeting, the manager conducting the meeting will set out in writing the outcome of the Stage 3 Long-term Sickness Absence Final Formal Review Meeting. The outcome letter should be provided to the employee as soon as possible after the meeting.

**98.** Possible outcomes of the meeting could be:

- a decision for the employee to remain on sickness absence until they have recovered (typically where an approximate return date can be identified);
- if applicable, further steps to pursue ill-health retirement (see para 99-100);
- the issue of a warning that the employee's continued absence is unsatisfactory;
- an offer to make adjustments to the employee's work, including alternative roles;
- redeployment with the employee's agreement (see para 101-104); or
- a decision to dismiss the employee with pay in lieu of notice. Where the employee is in a nil pay period, payment will be made on the basis of their usual contracted salary.

## Ill-Health Retirement

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**99.** Where the manager has been advised that an employee will be unfit to return to work in the foreseeable future, is permanently incapacitated or where an employee has been advised by

their own medical practitioner that such an application would be in their interest, an application for Ill Health Retirement may be made by the employee to our Occupational Health Medical Adviser for consideration on whether to refer to the Pensions scheme Medical Adviser. In all cases final approval for Ill-Health Retirement rests with the pension scheme's Independent Medical Adviser.

**100.** The Commission Pensions team can provide advice on qualification criteria for Ill Health Retirement, as well as the financial implications of accepting, ill-health retirement.

## Permanent Redeployment

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**101.** The Commission may consider redeployment where it appears unlikely from the medical advice that an employee on long-term sickness absence will be able to return to their existing job role.

**102.** Any offer to redeploy the employee will be entirely at the Commission's discretion. Such an offer will be made only where the Commission is confident that the employee is no longer able to continue to work in their current job role and will be able to perform well in the redeployed job role.

**103.** While the employee is free to refuse any offer of redeployment, the only alternative available will usually be dismissal. If the Commission believes that there is no alternative job role available and suitable for the employee, the Commission may be left with no option but to dismiss.

**104.** Should the employee choose to accept permanent redeployment, they will be asked to agree to a variation of contract, under which employees may be expected to accept new terms of conditions, for example grade and salary. The [Priority postings policy](#)<sup>6</sup> provides further information.

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<sup>6</sup> [https://cynulliad.sharepoint.com/:w:/r/sites/cmn-policy-hub/\\_layouts/15/Doc.aspx?sourcedoc=%7B1A4EDB01-7663-4E32-A0EE-937474A81C9C%7D&file=Priority%20Postings%20Policy\\_e.docx&action=default&mobileredirect=true](https://cynulliad.sharepoint.com/:w:/r/sites/cmn-policy-hub/_layouts/15/Doc.aspx?sourcedoc=%7B1A4EDB01-7663-4E32-A0EE-937474A81C9C%7D&file=Priority%20Postings%20Policy_e.docx&action=default&mobileredirect=true)

## Appeal

**105.** An employee who is dismissed under this policy has the right of appeal. The appeal should be submitted in line with the **Appeals Policy**<sup>7</sup>.

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<sup>7</sup> <https://cynulliad.sharepoint.com/sites/cmn-policy-hub/SitePages/Appeals.aspx>

# Annex A- Sick Pay

The Commission operates a contractual sick pay scheme that is more generous than statutory sick pay (SSP). Payments under the Commission's scheme will be calculated by reference to the employee's basic salary only and any payments made under the Commission's scheme are inclusive of any entitlement to SSP for the same period of absence.

During sickness absence employees may be granted sickness absence on full pay up to a maximum of 182 days in any period of 12 months, and thereafter sickness absence on half pay, subject to a maximum of 365 days sickness absence (paid or unpaid) in any period of four years.

Where sickness absence is not continuous, three months comprises 91 days, six months 182 days and twelve months 365 days.

An employee who, because of illness either arrives late or ceases work during the course of the day may be regarded for pay purposes as having attended for the whole day.

Sick pay under the Commission's scheme is subject to the usual deductions for PAYE, national insurance, pension contributions, etc.

Employees on reduced rates of pay due to sickness absence may choose to use their annual leave entitlement during their sickness absence. This may extend the triggers for receiving their reduced rates of pay.

If an employee has been on a long period of sickness absence the Chief People Officer may authorise an extension to the limits of twelve months sickness absence in any period of four years by:

- up to sixty days when the individual is absent as a result of the earlier (original) illness, or
- by up to forty days for minor ailments unrelated to the original illness or injury.

This provision will not be used to extend the original period of paid long term sickness absence or to supplement a poor record resulting from minor unrelated illness.

Up to twelve months further sick pay beyond the limits set out in paragraph 2 above may be allowed if the Commission is satisfied from the medical evidence that there is reasonable prospect of recovery. The rate of pay will not be more than the rate of pension for which the employee would have qualified if they had been retired on ill health grounds on the day normal sickness absence was exhausted. Sick pay at pension rate (SPPR) must be authorised by the Principal Civil Service Pension Scheme (PCSPS) appointed Medical Adviser. Any further period of sick pay in these circumstances must similarly be approved by the Medical Adviser.

Sick pay cannot be paid once paid maternity leave has begun, nor during a period of unpaid maternity (although there may be an entitlement to Statutory Sick Pay (SSP) outside the 39 week period of Statutory Maternity Pay). Where an employee has provided at least eight weeks notification of their intention to return to work on a specific date, medically certified sick absence may be allowed from this date or from the end of Additional Maternity Leave if later. It should be noted, that an employee will not

## Long Term Sickness Policy

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be allowed to bring forward their intended date of return in order to qualify for paid sick absence from an earlier date.

Any queries regarding Statutory Sick Pay or Contractual sick pay should contact [payroll@senedd.wales](mailto:payroll@senedd.wales)

## Annex B – Annual leave and sickness

### Illness or injury whilst on annual leave

The purpose of annual leave is to ensure that employees gain a break from work and sufficient rest and relaxation.

If an employee falls ill or is injured whilst on annual leave and this results in them not being able to use their annual leave for rest and relaxation, the Commission will allow the employee to transfer the annual leave days to sickness absence. This only applies to the days that the employee is affected by the illness or injury. The employee may apply to take replacement annual leave at a later date.

If an employee is ill or is injured before the start of a period of annual leave, and is consequently unable to take the annual leave, the Commission may agree that the employee can postpone their annual leave to another mutually agreed time. Any annual leave dates must be approved by the employee's line manager in advance.

In these instances, employees may be required to provide a GP certificate or other medical evidence, at their own expense. The Commission's standard policies and procedures on sickness absence, pay and reporting an absence apply.

### Annual leave during long-term sickness absence

An employee who is absent from work due to sickness will continue to accrue their annual leave entitlement.

During long-term sickness absence, employees will still be entitled to request and take annual leave, subject to the Commission's usual annual leave request and approval processes. Where employees are on half or nil pay, they may wish to request annual leave to enable them to be paid for these days.

If due to long term sickness, it is agreed between an employee and their manager that they have been unable to take all their annual leave by the end of their annual leave year, the employee will be entitled to carry over some or all of the untaken leave up to a maximum of 20 days.

This can be carried into the next leave year, or should the employee remain on long-term sickness absence leave, this can be carried over for up to 18 months from the end of the leave year in which the leave arises. The employee is responsible for making any annual leave requests during long-term sickness absence. The Commission's standard **Annual Leave Policy variation process and approval process applies**<sup>8</sup>.

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<sup>8</sup> <https://cynulliad.sharepoint.com/sites/cmn-policy-hub/SitePages/Annual-leave.aspx>

In cases of annual leave carry over to subsequent years, employees and managers are encouraged to discuss and agree plans to take annual leave on their return to work to gain a break and sufficient rest.

The Commission will continue to monitor Employment law cases and precedents in carrying over untaken annual leave as a result of sickness as this is a complex area that changes frequently.

### **Public and privilege days**

During a nil pay period as a result of sick leave, staff will be entitled to credit for the public and privilege days that fall during the nil pay period, which will be added to their annual leave entitlement. Where staff are paid at half pay, they will be entitled to credit for half of each public and privilege day that falls during the half pay period, which will be added to their annual leave entitlement.

In both cases, for Full Time Staff and those Part Time Staff who normally credit specific days they would ordinarily be due to work, this will be applicable only for where public and privilege days fall on days they would ordinarily be due to work.

Part time members of staff who normally receive a pro-rata credit for all public and privilege days will receive half their pro-rata credit for each public and privilege day that falls during the half pay period and the full pro-rata credit for each public and privilege day that falls during the nil pay period. The hours will be added to their annual leave entitlement.

This does not apply to Night Shift Security Officers as their public and privilege entitlement is already incorporated in their annual leave entitlement.

## Annex C - Report from an employee's medical practitioner

A request for a report from an employee's medical practitioner may be done at any point of the absence, e.g. if there is specialist advice required on treatment or diagnosis, or if the absence becomes long term, or if the sickness is progressing through formal routes. Confidentiality will be maintained at all times as appropriate to the need for the various parties to be informed.

Where a report from the employee's medical practitioner is necessary, the employee will be fully informed of their rights under the Access to Medical Reports Act 1988 by HR and their permission will be sought for the report to be obtained. The relevant permission consent form is available from **Employee Services**.

The employee has the right to access the medical practitioner's report before the Commission sees it. If the employee wishes to see the report, they should inform the Commission of this, so that it can inform the medical practitioner. The employee will then have 21 days from the date of making the application for the report to contact the medical practitioner to see the report. If the employee does not contact the medical practitioner within this timeframe, the medical practitioner can pass the report on to the Commission.

When requesting a report, the Commission will provide the medical practitioner with as much information as possible on the role of the employee and explain why the report is being sought. The Commission will provide the medical practitioner with:

- a copy of the employee's signed form consenting to the request to seek a medical report;
- confirmation that the employee is aware of their rights under the Access to Medical Reports Act 1988; and
- details of the major features of the employee's job.

The Commission may ask the medical practitioner to identify:

- the nature of the employee's illness or injury;
- when the employee is likely to be fully fit to resume their normal duties;
- if the employee is unfit to resume their normal duties, what alternative duties they might be fit to undertake;
- when the employee is likely to be fit to undertake any alternative duties;

## Long Term Sickness Policy

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- what reasonable adjustments could be made to working conditions or work premises to facilitate a return to work; and
- the likelihood of recurrence of the illness or injury once the employee has returned to work.

Where the employee refuses permission for the Commission to contact their medical practitioner, the Commission will explain to the employee the reasons behind the request and inform the employee that a decision relating to their employment may be made without the benefit of access to medical reports. The same procedure will be followed where the employee delays in giving their consent.

Where the employee feels that the report is misleading or incorrect, they may ask the medical practitioner to amend it. If the medical practitioner does not agree with the employee and does not alter the report, the employee may attach a statement to the report to reflect their views.

Alternatively, having seen the report, the employee may request that access to the report be withheld from the Commission. The employee will be informed that a decision relating to their employment may be made without the benefit of access to medical reports.

# Short Term Sickness Policy

## Management of sickness absences of up to 27 calendar days

|                                 |  |
|---------------------------------|--|
| <b>Policy publication date:</b> | June 2025  |
| <b>Frequency of review:</b>     | Every five years or in the intervening period where there has been a change in legislation which affects this Policy |
| <b>Date last reviewed:</b>      | June 2025  |
| <b>Current review date:</b>     | June 2025  |

This policy does not form part of any contract of employment or other contract to provide services, and the Commission may amend it at any time.

This policy supersedes previous attendance management / sickness absence policies.

This policy applies to employees only. It does not apply to workers, agency workers, consultants, self-employed contractors or volunteers.

Any contravention of this policy may lead to disciplinary action.

Advice on this policy can be sought from [hr@senedd.wales](mailto:hr@senedd.wales)



## Contents

|   |           |
|---|-----------|
| <b>1 Introduction .....</b>   | <b>4</b>  |
| <b>2 Principles .....</b>   | <b>6</b>  |
| <b>3. Definitions.....</b>  | <b>8</b>  |
| <b>4. Related Policies and Guidance .....</b>                           | <b>9</b>  |
| <b>5. General procedure for managing any sickness absence .....</b>     | <b>10</b> |
| Notification of sickness absence and resulting discussion points .....  | 10        |
| Documentation and recording sickness absence.....                       | 11        |
| Keeping in Touch arrangements .....                                     | 12        |
| Occupational Health.....  | 13        |
| Other support.....  | 14        |
| Return to Work arrangements .....                                       | 15        |
| <b>5. Considerations for specific types reasons for absence .....</b>   | <b>17</b> |
| Work related absence .....  | 17        |
| Disability related absence.....   | 17        |
| Pregnancy related absence.....  | 18        |
| Absence as a result of the menopause / peri menopause.....              | 18        |
| Terminal illness.....   | 18        |
| Operations.....   | 19        |
| <b>7 Procedure where employee hits a sickness absence trigger .....</b> | <b>20</b> |
| Trigger points .....  | 21        |
| Informal stage .....  | 21        |
| Formal stage 1 .....  | 24        |
| Formal stage 2 .....  | 28        |
| Formal stage 3 .....  | 29        |
| <b>Annex A - Sick Pay.....</b>  | <b>33</b> |
| <b>Annex B – Annual leave and sickness .....</b>                        | <b>35</b> |
| <b>Annex C - Report from an employee’s medical practitioner.....</b>    | <b>36</b> |



# 1. Introduction

- 1.** The Senedd Commission (“the Commission”) is committed to managing and supporting employees who are absent from work due to ill health or sickness, and this policy seeks to ensure that a fair, consistent, and where appropriate, robust approach is taken to manage absence in the Commission.
- 2.** We place a high value on the health and wellbeing of our employees, and we are committed to ensuring that these needs are supported and managed with due consideration to the operational needs of the Commission. The Commission understands that an employee may have an illness or injury that means that they are not fit for work for periods of time, and that most people have some sickness absence from work during the course of their employment. The Commission strives to create an environment that provides for open and constructive communication and support for employees’ wellbeing to allow them to bring their whole selves to work.
- 3.** The Commission must also pay due regard to its service delivery and duty of care to all its employees. Absenteeism exacts a high cost and impact on the Commission and our colleagues, and it is in everyone’s interest to maximise attendance.
- 4.** By implementing this policy, the Commission aims to strike a reasonable balance between service delivery and the genuine needs of employees to take time off work due to sickness
- 5.** Once an employee's sickness has lasted 28 calendar days, the Commission 's long-term sickness absence policy applies and for the duration of the continuous long term sickness, the employee’s sickness absence will be managed under the terms and process of that policy. Any short term sickness absence process will be suspended during this time. Once the employee’s long term sickness ends, the terms and process of the short term sickness will be resumed at the same stage as when the employee’s long term sickness started.

## How to use this policy

- 6.** For general management of any sickness absence of up to 27 days, including notification processes, documentation requirements and return to work meetings, see section 5: General procedure for managing any sickness absence

## Short Term Sickness Policy

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- 7.** For considerations of specific types of sickness absence such as disability, pregnancy, work related stress, menopause, terminal illness and operations, see section 6: Considerations for specific types reasons for absence.
- 8.** For the procedure where staff hit a trigger point, the process for how to manage this is set out in section 7.
- 9.** For any period of sickness absence totalling 28 days or more, please refer to the Long-Term Sickness Absence Policy.

## 2. Principles

**10.** This policy has been developed in accordance with the following principles:

- Where there are issues preventing employees from attending work, these should be addressed effectively and sympathetically;
- It is essential to the effectiveness of managing absence that employees and managers communicate with each other as soon as illness happens and that early intervention and support, including appropriate referrals can be put in place as soon as possible;
- Managing the attendance of their staff is a key feature of any manager's role, and we expect managers to have a sympathetic, practical and common sense approach to the problems caused by ill health, including being aware of and using the considerable range of help available to support staff who are unwell and discussing any practical measures which could be used to help manage problems;
- All employees are expected to take due care of their health and to take adequate medical advice and treatment to overcome any health difficulties;
- Sickness absence is a sensitive issue and managers must ensure that any discussions or notes are treated in accordance with the Data Protection Act. Managers are entitled to access the sickness absence history of their team;

**11.** The Commission may take disciplinary action if there is evidence that:

- absence is not genuine or not for the reason provided;
- the employee is undertaking inappropriate activities while off sick, such as carrying out work for another organisation;
- the correct sickness absence notification and evidence procedure has not been followed;
- an employee has failed to furnish medical evidence of incapacity in a timely manner; in this case such absence may also be deemed to be unauthorised;
- there is an unauthorised absence, which means where an employee is absent and has not, by arrangement, taken annual leave or flexi-leave (or other authorised

## Short Term Sickness Policy

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absence), or phoned their manager to report illness, such absence is deemed to be unauthorised; or

- An employee fail to adhere to any other aspect of this policy.

### 3. Definitions

The following definitions are used in this policy:

- **"Period of sickness absence"** or **"instance of sickness absence"** means any continuous period of sickness absence, of whatever length, during which the employee does not return to work.
- **"Short-term sickness absence"** means any period of sickness lasting between half a day up to 27 calendar days. A half day absence will be counted as an instance. Sickness absence that begins part way through the day will count as one full day's sickness absence if the employee leaves before completing 50% of their working day. Where sickness absence begins after the employee has completed 50% of their working day, this should be recorded as half a day's absence.
- **"Trigger points"** means a set number of days or number of periods of sickness absence which results in the employee's sickness being managed in line with the informal stage or formal stages set out in Section 7.

## 4. Related Policies and Guidance

12. This policy should be read in conjunction with the following policies/ guidance documents:

- [Long term Sickness Absence](#)
- [Guidance for managers on managing sickness absence](#)
- [Mental Health Policy and Mental Health toolkit](#)
- [Health and Safety Policy](#)
- [Health and Wellbeing Support](#)
- Occupational Health [management referral form and guidance](#)
- [Return to Work Form](#)
- [Disciplinary Policy](#)
- [Appeals Policy](#)
- The [Staff Privacy Notice](#)<sup>1</sup> outlines how any staff data related to this policy will be processed

It is the responsibility of Commission staff to ensure that they familiarise themselves with the above documents, which can be found on the Policy Hub section of the Intranet.

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<sup>1</sup> <https://cynulliad.sharepoint.com/sites/cmn-policy-hub/SitePages/Staff-Privacy-Notice.aspx>

## 5. General procedure for managing any sickness absence (whether or not a trigger has been reached)

**13.** In this section you can find information related to the process for:

- Notification of sickness absence and resulting discussion points
- Documentation and recording sickness absence (including Fit Notes)
- Keeping in Touch arrangements
- Occupational health
- Other support
- Return to work arrangements

### 5.1 Notification of sickness absence and resulting discussion points

**14.** On the first day of sickness absence, the employee must inform their manager as soon as reasonably practicable that they will not be working because of illness or injury. If the manager is unavailable, the employee should contact the next most appropriate person within the team.

**15.** If an employee has begun work, but needs to leave/log off during the day because of ill health, they should inform their manager before leaving work/logging off. If the manager is unavailable, the employee should inform the next most appropriate person within the team.

**16.** Notification of sickness absence must be via telephone, rather than text message, email or social media. In exceptional circumstances where the employee is unable to telephone (for example, because of hospitalisation), another person such as a friend or relative can contact the line manager on their behalf.

**17.** The employee should provide a clear reason (i.e. the nature of the illness or injury) why they cannot attend work, and estimate how long they think the absence will last. The employee should also be prepared to discuss briefly the impact of their absence, for example if meetings need to be cancelled or any essential work needs to be covered.

- 18.** If at this stage (or during any subsequent point of sickness absence management) it is identified that the employee has an underlying condition or disability which may result in higher sickness absence a referral should be made to the occupational health nurse for guidance.
- 19.** For each subsequent sick day after the first day of absence, the employee and line manager should agree a communication plan for the duration of the absence (see Keeping in Touch (paras 33 – 36).
- 20.** The employee and manager should discuss whether a management referral to Occupational Health should be made (see paras 37-44 – Occupational Health)
- 21.** If employee is absent for 28 days or more, or known that absence will last 28 days or more, this should be managed under the [Long Term Sickness Policy](#).

### 5.2 Documentation and recording sickness absence

- 22.** The line manager should update the employee's absence record form on iTrent on the first day of absence, and ensure that the absence is closed promptly when the employee returns.
- 23.** Employees must provide a fit note (or series of fit notes) for any absence of eight calendar days or more. If sickness is for seven calendar days or less, the employee does not have to provide a GP fitness for work statement.
- 24.** Information related to the arrangements for sick pay is in Annexe A. See Annexe B for arrangements where sickness falls over a period of pre booked annual leave

#### Fit notes

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- 25.** When a Fit Note is provided, this must be uploaded onto the iTrent system (guidance on how to do this is in the [iTrent :Manager guidance document](#)).
- 26.** Fit notes must cover the whole period of absence (excluding the initial seven calendar days which can be self-certified) and fit notes should be provided promptly. Employees must continue to ensure that any subsequent fit notes which are issued, are provided to their manager as soon as they are issued by their GP/other medical profession.
- 27.** For any period of absence where a fit note is not provided, this may be considered as unauthorised leave and this may necessitate disciplinary action and/ or enhanced sick pay may be withdrawn resulting in the employee being paid Statutory Sick Pay (SSP) only.

**28.** A doctor's fit note may state that the employee:

- is "not fit for work", in which case the employee should remain off work; or
- "may be fit for work", if the doctor's recommendations are followed (for example, a phased return, amended job duties, altered hours of work, or workplace adaptations).

**29.** Where a Fit Note states that the employee may be fit for work subject to recommendations, managers should consider the recommendations, in consultation with the employee and Employee Services, and give fair consideration as to whether any or all of the recommendations can be accommodated. There is, however, no legal obligation on the Commission to implement the recommendations.

**30.** If the line manager is unable to make adjustments to accommodate the doctor's advice supporting an earlier return to work, the Fit Note will be accepted as certification that the employee is not fit for work. The employee does not need to return to their doctor/other designated healthcare professional for a new Fit Note to confirm this. The Fit Note will indicate the period of time covered.

**31.** The employee can come back to work at any time, even if this is before their Fit Note expires. They do not need to go back to their doctor first. Where the recommended time off has been taken in full, unless the GP/other designated healthcare professional has indicated on a Fit Note that they wish to see the employee again when the Fit Note expires, then there is no need for a 'signing off' Fit Note. Line managers must ensure that they are clear on what the medical practitioner has indicated on a Fit Note. If a line manager has any concerns about an employee's capability to return to work early they should seek advice from Occupational Health.

### 5.3 Keeping in Touch arrangements

**32.** The line manager and employee should agree arrangements to maintain contact throughout the sickness absence. Contact should be on a regular basis to provide ongoing support and minimise isolation from the workplace. It is a joint responsibility to maintain the keeping in touch arrangements agreed.

**33.** Arrangements for keeping in touch should be agreed with the employee and documented by the line manager. The plan should include the frequency of contact and preferred method of communication. The line manager should keep the plan securely on SharePoint (access restricted to manager and employee, or anyone else with whom it has been agreed this can be

shared, ie Head of Service). This should be deleted after 6 years in line with the HR Retention Schedule.

**34.** Frequency of contact should reflect a balance between providing adequate and sufficient support for the employee and keeping the line manager informed about likely duration of sickness absence, as far as possible, with the need to allow the employee time stress-free away from work to rest and recover. Overly burdensome keeping-in-touch arrangements may hinder recovery. If necessary, seek advice on this matter from Employee Services or Occupational Health.

**35.** Keeping in touch discussions should include discussion about the employee's health and any changes, policies, guidance and support available to the employee; any occupational health or other medical advice required or received; information and updates (as appropriate to the circumstance) related to their role or workplace developments; sick pay entitlement; and arrangements for return to work. A Keeping in Touch template is available in the [Managers Guidance for managing sickness absence](#).

**36.** In some circumstances, it may be more appropriate for the line manager's manager or Head of Service to be the point of contact – this should be discussed and agreed with the employee.

## 5.4 Occupational Health

**37.** Occupational health should usually be sought in circumstances where:

- A referral is requested by the employee;
- There is sickness absence related to mental health;
- Once an employee has 28 days continuous sickness absence, or once it is known that an employee has been signed off for a period that will exceed 28 days; or
- In any other circumstance where the manager or employee consider that occupational health would be beneficial.

**38.** However in some circumstances, and in agreement with the employee and HR, the Commission may decide not to refer the individual to Occupational Health.

**39.** The purpose of a referral can include ascertaining any medical support that can be provided to the employee, to gain further information about a diagnosis received, to seek

advice to facilitate their return to work , or to provide advice on reasonable workplace adjustments.

**40.** The employee will need to provide their manager with consent to submit the referral, and provide Occupational Health with informed consent prior to the report being released to their manager.

**41.** Employees are expected to attend occupational health appointments where requested. Where employees are given reasonable opportunity to attend occupational health appointments and decline to do so, the management of sickness absence will continue in line with the procedures set out in this policy and decisions will be made on the information available.

**42.** Following a management referral, Occupational Health will conduct an assessment with the employee (either face-to-face or by telephone). The outcome will be to provide advice/support to the employee and to issue a report to management. It is vital that management discuss the referral form (and any questions asked) with the employee prior to sending on to Occupational Health.

**43.** The Occupational Health report will aim to provide advice, guidance and suggestions on the case and to address the queries raised in the management referral. The advice will reflect the professional opinion of the Occupational Health Advisor based on the assessment and medical information available at the time and is not obligatory. Ultimately, it is the responsibility of the manager/employer to manage the employment situation and make the final decision on what can and cannot be accommodated in the workplace, based on what they consider is reasonably practicable and compatible with the needs of the business.

**44.** In advising and assisting managers and HR Operations with managing a long term sickness absence, Occupational Health may contact the employee's GP (or other relevant clinician), following the employee's written consent, for medical information to inform their advice – see Annexe C for more information.

### 5.5 Other support

**45.** Throughout the absence, line managers should have ongoing conversations with the employee about other support available from the Commission. [This page on the intranet](#)<sup>2</sup>

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<sup>2</sup> <https://cynulliad.sharepoint.com/:u:/r/sites/cmn-hr/SitePages/Support-mechanisms-during-sickness-absence.aspx>

details support available, however is not an exhaustive list – further advice can be sought from [hr@senedd.wales](mailto:hr@senedd.wales)

**46.** Key support mechanisms which could be considered include (where applicable):

- Employee Assistance Programme (EAP)
- A stress risk assessment
- A Wellbeing Recovery Action Plan (WRAP)
- The wellbeing intranet pages
- Mindful (Senedd Commission mental health staff engagement network)
- Mental health first aiders
- Advice from HR
- Specific risk assessments
- Changes to working arrangements, job role or any other adjustments or support that may be appropriate.

### 5.6 Return to Work arrangements

**47.** Line managers are expected to take appropriate steps to support the employee with their reintroduction to work.

**48.** Managers should work with the employee to plan the return to work taking into account the length of time the employee has been absent, the nature of their absence, and the extent of any changes to their role or work patterns required/requested to accommodate their return to work.

#### Return to work meeting

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**49.** A Return to Work meeting must be held on return from sickness ideally on the employee's first day back at work, or as soon as possible after their first day back. This is an informal meeting, and it is the joint responsibility of the employee and manager to make arrangements this meeting. Managers must complete a **Return to Work Form** as a record of the meeting.

**50.** Return to work interviews must not be held in an open-plan office, and should take place in a meeting room or other location where the employee and manager can speak freely and not be overheard. Alternatively, the meeting can be held virtually over Teams where both participants are joining from suitable private spaces (e.g. Home Offices, Private Meeting rooms or Meeting booths). All discussions between the employee and the manager should be safe from being overheard or shared beyond those involved in dealing with the matter.

**51.** This discussion should include a review of the employee's absence, including the reasons for the absence, any updates on the employee's medical situation, any adjustments that have been agreed or are required to support the employee with their return (whether temporary or permanent), any further support needed (see section 5.5 – Other Support), any discussions about work or updates that the employee may have missed, and if applicable, how often/when/how regular evaluations of their adjustment to returning to work will be undertaken (including any phased return arrangements if applicable).

**52.** If the employee has reached a sickness absence trigger, then discussion should also be held as to the next steps in line with the relevant procedure set out in Section 7.

## 6. Considerations for specific types reasons for absence

**53.** This section should be read in conjunction with the 'Adjustments to triggers' section (paras 70-72)

### Work related absence

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**54.** Line managers should discuss reasons for absence with the employee and check whether it is in any way work related - for example as a result of workplace stress, accident or injury. If there is a work related reason, the manager must contact the **Employee Services** team in HR for advice.

### Disability related absence

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**55.** Where the employee's absence is related to disability, line managers should keep in mind the Equality Act 2010, which makes it unlawful for employers to discriminate against employees for a reason relating to their impairment (or other protected characteristics). In meeting obligations under the Equality Act, consideration must be given as to whether there are any reasonable adjustments that may need to be made to assist a disabled employee. Adjustments that could be considered include but are not limited to:

- Making physical adjustments to a workstation
- Providing special equipment
- Altering working hours
- Re-allocating some duties to another employee
- Accepting that a disabled employee may have a higher level of sickness absence than normal (see paras 70-72 – Adjusting sickness absence triggers)
- Considering a case for providing alternate locations to work, including home working

**56.** The manager is advised to contact the **Employee Services** team in HR for advice for anyone on long term sickness who has, or may have, a disability. Managers may become aware

## Short Term Sickness Policy

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of a disability as a result of an employee making them aware, through occupational health, via other medical advice, or through other means.

### Pregnancy related absence

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**57.** Pregnancy related sickness absence is 'protected' in that it is discounted for trigger points and half/nil pay points. The 'protected period' commences at the point at which the employee's pregnancy begins and ceases to apply once the employee has returned to work or was due to return to work following paid and unpaid maternity leave, even if the condition causing the absence appears to be pregnancy related, e.g. post natal depression.

**58.** The 'protected' period in the context of IVF/fertility treatment begins at the implantation stage. Where implantation is unsuccessful it continues for a further two weeks.

**59.** Where a miscarriage (legally defined as occurring up to the end of the 23<sup>rd</sup> week of pregnancy) occurs, the following two weeks will be treated as 'protected'.

**60.** When an employee is off work on a pregnancy related sickness absence immediately prior to maternity leave, the start date of the maternity leave will be brought forward to whichever is the later of:

- The beginning of the sickness absence or;
- The fourth week before the expected week of childbirth

### Absence as a result of the menopause / peri menopause

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**61.** For employees who are experiencing the symptoms of menstruation, menstrual health conditions and peri/menopause, line managers and employees should consider how this policy can be applied in a way in which aligns to the [Menopause toolkit](#). This gives practical information and ideas about support and adjustments available.

### Terminal illness

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**62.** Where an employee is suffering from a terminal illness, the Commission will endeavour as far as possible to accommodate their wishes and to provide the most financially advantageous arrangements for them and their family. This includes discussion of the possibility of ill-health retirement or the termination of employment with a lump-sum payment under their pension scheme.

## Short Term Sickness Policy

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**63.** While the Commission will support employees who wish to continue working, employees with a terminal illness should bear in mind that there may come a time when they will be unable to continue working. In this case, the employee's line manager will discuss the options with the employee, with support from Employee Services and Occupational Health.

**64.** Terminally ill employees who choose to continue working should bear in mind that, while there is no obligation to inform the Commission or any of their colleagues about the illness, it is normally better to do so to allow the proper support to be provided.

**65.** The Commission has signed the **Dying to Work Charter**. This means that the Commission has committed to not dismissing any member of staff who is terminally ill for sickness absence or poor performance. For more information on this, please contact [HR@senedd.wales](mailto:HR@senedd.wales)

## Operations

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**66.** Where an individual is medically advised to have an operation, the period of time for the operation, as well as reasonable recovery time (as set out by medical advice from the relevant doctor, or occupational health), will be discounted from trigger points. However if an operation results in a total time off of over 28 days, this will be managed in line with the long term sickness policy.

**67.** Where an individual has an elective operation or medical intervention, the time for the operation and recovery will not normally be discounted, unless occupational health advise that that operation will have a significant positive impact on their sickness absence and wellbeing. Any decision on this will be at the discretion of the relevant Head of Service in conjunction with advice from the HR Operations team.

## 7. Procedure where employee hits a sickness absence trigger

**68.** If the employee's sickness absence hits a 'trigger point', then the employee's sickness should be managed initially in line with the informal stages set out in Section 7.2. If the sickness absence does not improve in line with the expectations set for future attendance, then the employee's sickness may be managed in line with the Formal Stages outlined in Section 7.3 onwards. A summary of the different procedural stages is shown below:



### 7.1 Trigger points

**69.** The trigger points to begin the informal steps for short-term sickness absence (which all are assessed over a 12 month rolling period) are:

- 10 calendar days self-certified sickness; or
- short term absences totalling 21 calendar days self-certified and medically certified; or
- there have been 3 separate instances of absence (either short-term or long-term), or
- the pattern of absence is otherwise a cause for concern.

### Adjustments to triggers

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**70.** In some cases trigger points may need to be adjusted to recognise specific circumstances that result in sickness absence, for example as a result of disability, terminal illness or operations; in these cases, advice should be sought from **Employee Services** to determine whether any adjustments should be applied to the trigger points or the process to be undertaken. More information related to considerations for these circumstances is in Section 6. Any adjustments to triggers should be kept under review, usually through an annual review with occupational health.

**71.** Any sickness absence by a pregnant employee for a pregnancy-related reason **must** be discounted from triggers. The manager should still maintain regular keeping in touch arrangements with the employee and offer appropriate support. If the manager is in any doubt as to whether or not a pregnant employee's absence is related to their pregnancy, the manager should contact **Employee Services** for clarification.

**72.** Where an employee has a terminal illness, we will work with them to understand the nature of their condition, provide appropriate advice and support and enable them to continue in our employment with dignity and respect. Their sickness absence must be discounted from triggers. The manager should still maintain regular keeping in touch arrangements with the employee, and offer appropriate support.

### 7.2 Informal stage

**73.** Where an employee hits a sickness absence trigger as set out in para 69 (or breaches any adjusted triggers they may have) – and the employee has not been subject to another informal

sickness process within the last 2 years, then the informal stage of sickness absence management will be initiated.

### Meeting

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**74.** As soon as possible after the employee's absence, the line manager will hold an Informal sickness meeting with the employee. This meeting should usually take place within 10 working days of the line manager being notified the employee has hit a trigger.

**75.** A template outline for the points that should be covered in this meeting is in the [Managers Guidance for Managing Sickness Absence](#). The purpose of the meeting is to discuss any additional help or support that could be offered, and agree expectations for sickness absence within the 6 month informal monitoring period which will follow the meeting.

**76.** As it is an informal meeting, it is not expected that anyone else should attend the meeting. However, advice is available from HR if either the employee or manager have concerns about how the meeting might be conducted. A record of the meeting will be made which could be via a sound recording or notes.

**77.** In the meeting, the following will be considered:

- the employee's sickness absence record including dates and reasons;
- any possible underlying causes including whether any of the special circumstances / reasons for sickness absence in Section 6 apply, or any personal, domestic or work difficulties which are affecting the employee's general health;
- the support available, including whether a referral to occupational health is required (or a review of any previous occupational health advice received);
- what measures, if any, the employee can take to improve attendance, and any assistance the Commission can provide to help the employee to overcome, or cope more effectively, with any health problems;
- the impact/disruption caused by the frequency/length of their absences;
- that their employment could be at risk if their attendance does not improve;
- the expectations of sickness absence during the subsequent monitoring period; and

- the outcomes of the monitoring period in the case that the expectations are met / not met.

**78.** After the meeting, the manager conducting the meeting will send a letter to the employee to confirm what was discussed (template in the [Managers Guidance for Managing Sickness Absence](#)). This should be retained on SharePoint for 6 years in line with the HR Retention Schedule.

### Expectations for sickness absence during the 6 month informal monitoring period

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**79.** Usual expectations for sickness absence during the 6 month informal monitoring period would be that the employee's absence does not exceed:

- 5 days self-certified absence OR;
- Short term absences totalling 10 days self-certified and medically certified OR;
- 2 spells of absence.

**80.** However, in cases where sickness absences are related to disability, or any of the other situations set out in Section 5: Special circumstances / reasons for sickness absence, medical advice will usually be sought to ensure that the absence target is fair and reasonable.

### 3.2.2 End of Informal Review

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**81.** At the end of the 6 month period a further meeting should be held to decide whether the employee has passed the monitoring period successfully. However, if the employee breaches the sickness absence targets set during the review period, this meeting can be brought forward ahead of the 6 months, to be held at the point at which the targets have been breached. Where the required improvement has not been made during the course of the review period, advice should be sought from HR to ensure that cases are being dealt with on a consistent basis.

**82.** If the review meeting is unable to be undertaken on time due to unforeseen delays/circumstances, any sickness absence that occurs between the end of the review period and the actual date of the review meeting will be taken into consideration when deciding if the employee has reached the required attendance level. If the line manager is unavailable it is the responsibility of their line manager to ensure that the end of review meeting is undertaken.

**83.** If the employee is on long-term sick, or takes a period of more than two weeks annual leave during the review period, then the review period will be extended by the same length as the absence.

### **Informal Review - Successful**

**84.** If the employee maintains an acceptable level of attendance, this will be outlined in the meeting. As it is an informal meeting, it is not expected that anyone else should attend the meeting. However, advice is available from HR if either the employee or manager have concerns about how the meeting might be conducted. A record of the meeting will be made which could be via a sound recording or notes.

**85.** Line managers must inform the employee that if their sickness absence exceeds the normal absence trigger points at any point within a 2 year period of the informal review meeting, then their absence will be managed in line with the first formal stage of the sickness absence process.

**86.** Similarly, the formal procedure may be initiated in circumstances where 2 informal Managing Attendance Meetings have been held in a period of less than 24 months (where the employee has consistently passed the monitoring period and not proceeded to the formal stages).

**87.** After the meeting, the manager conducting the meeting will send a letter to the employee to confirm what was discussed (template in the [Managers Guidance for Managing Sickness Absence](#)). This should be retained on SharePoint for 6 years in line with the HR Retention Schedule.

### **Informal Review - Unsuccessful**

**88.** If the employee fails to maintain an acceptable level of attendance, this will be outlined in the informal review meeting, and the employee will be advised that their sickness absence will be managed in line with the first formal stage of the sickness absence procedure. As it is an informal meeting, it is not expected that anyone else should attend the meeting. However, advice is available from HR if either the employee or manager have concerns about how the meeting might be conducted. A record of the meeting will be made which could be via a sound recording or notes.

## **7.3 Formal stage 1**

**89.** The formal stage 1 sickness absence management procedures will be initiated in the case that either:

- the employee exceeds the expected levels of sickness absence set out at Informal stage during the 6 month informal monitoring period, or;
- the employee hits a trigger and has been subject to an informal sickness process within the previous 2 years

## Meeting

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**90.** As soon as possible after the end of informal stage review meeting, the line manager will invite the employee in writing to a Stage 1 formal sickness absence meeting, giving them at least two working days notice. This meeting should usually take place within 10 working days of the line manager being notified the employee has hit a trigger. Subject to the terms of this policy, the process should be managed in line with the disciplinary hearing process outlined in the disciplinary policy.

**91.** The purpose of the meeting is to discuss any additional help or support that could be offered, and agree expectations for sickness absence within the formal monitoring period which will follow the meeting. Ahead of the meeting the employee will be provided with all documents which may be referred to in the meeting (e.g. sickness records, occupational health reports etc).

**92.** The employee will have the right to be accompanied at the meeting by a colleague or trade union representative, in line with the Right to be Accompanied guidance.

**93.** This meeting will be chaired by the line manager, and a representative from the HR team will also be present. Meetings must be held at a location agreed by the manager and employee, which could be on site, off site, or virtually. A record of the meeting will be made which could be via a sound recording or notes.

**94.** In the meeting, the following will be considered:

- the employee's sickness absence record including dates and reasons;
- any possible underlying causes including whether any of the special circumstances / reasons for sickness absence in Section 6 apply, or any personal, domestic or work difficulties which are affecting the employee's general health;

- the support available, including whether a referral to occupational health is required (or a review of any previous occupational health advice received);
- what measures, if any, the employee can take to improve attendance, and any assistance the Commission can provide to help the employee to overcome, or cope more effectively, with any health problems;
- the impact/disruption caused by the frequency/length of their absences;
- that their employment could be at risk if their attendance does not improve;
- the expectations of sickness absence during the subsequent monitoring period; and
- the outcomes of the monitoring period in the case that the expectations are met / not met.

**95.** The employee should be given full opportunity to share any relevant information.

**96.** During the meeting, the manager will adjourn the meeting to consider the outcome of the meeting. This will take into account the information which has been discussed in the meeting.

**97.** In most cases the employee will then be issued a first written warning. They will also be advised that their attendance will be monitored over a formal monitoring period of 6 months to allow them the opportunity to improve their attendance, and the expectations for sickness absence during that period. They should also be advised that if there is no improvement, or if the improvement is not sufficient and sustained, a final written warning will be issued, and that ultimately their employment could be terminated on grounds of capability due to unsatisfactory attendance. It should be made clear that staff should not attend work during this period if they are not well enough.

**98.** After the meeting, the manager conducting the meeting will send a letter to the employee to confirm what was discussed. This should be retained on SharePoint for 6 years in line with the HR Retention Schedule.

**99.** Where an employee is issued a warning, they have the right to appeal. Any appeal should be submitted in line with the **Appeals Policy**<sup>3</sup>.

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<sup>3</sup> <https://cynulliad.sharepoint.com/sites/cmn-policy-hub/SitePages/Appeals.aspx>

### Expectations for sickness absence during the 6 month formal monitoring period

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**100.** Usual expectations for sickness absence during the 6 month formal monitoring period would be that the employee's absence does not exceed:

- 5 days self-certified absence;
- Short term absences totalling 10 days self-certified and medically certified OR;
- 2 spells of absence.

**101.** However, in cases where sickness absences are related to disability, or any of the other situations set out in Section 5: Special circumstances / reasons for sickness absence, medical advice will usually be sought to ensure that the absence target is fair and reasonable.

#### 3.2.2 End of Stage 1 formal review

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**102.** At the end of the stage 1 formal monitoring period a meeting should be held to decide whether the employee has passed the monitoring period successfully. However, if the employee breaches the sickness absence targets set during the review period, this meeting can be brought forward ahead of the 6 months, to be held at the point at which the targets have been breached.

**103.** If the review meeting is unable to be undertaken on time due to unforeseen delays/circumstances, any sickness absence that occurs between the end of the review period and the actual date of the review meeting will be taken into consideration when deciding if the employee has reached the required attendance level. If the line manager is unavailable it is the responsibility of their line manager to ensure that the end of review meeting is undertaken.

**104.** If the employee is on long-term sick, or takes a period of more than two weeks annual leave during the review period, then the review period will be extended by the same length as the absence.

#### Stage 1 formal Review - Successful

**105.** If the employee maintains an acceptable level of attendance, this will be outlined in the meeting. This meeting will be chaired by the line manager, and a representative from the HR team will also be present. Meetings must be held at a location agreed by the manager and employee, which could be on site, off site, or virtually. A record of the meeting will be made which could be via a sound recording or notes.

**106.** Line managers must inform the employee that if their sickness absence exceeds the normal absence trigger points at any point within a 2 year period of this meeting, then their absence will be managed in line with the Stage 2 - formal stage of the sickness absence process.

**107.** After the meeting, the manager conducting the meeting will send a letter to the employee to confirm what was discussed. This should be retained on SharePoint for 6 years in line with the HR Retention Schedule.

### **Informal Review - Unsuccessful**

**108.** If the employee fails to maintain an acceptable level of attendance, this will be outlined in the formal stage 1 review meeting, and the employee will be advised that their sickness absence will be managed in line with the Stage 2 formal stage of the sickness absence procedure. A record of the meeting will be made which could be via a sound recording or notes.

## **7.4 Formal stage 2**

**109.** The formal stage 2 sickness absence management procedures will be initiated where:

- An employee exceeds the future expected levels of sickness absence set out at Formal Stage

### **Management of formal stage 2 process**

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**110.** Stage 2 will be managed in line with the same provisions for Stage 1, with the exception that:

**111.** At this stage, any warning issued would usually be a final writing warning.

**112.** The monitoring period will consist of a 12 month period, during which sickness absence levels must not reach the following triggers:

- 10 calendar days self-certified sickness; or
- short term absences totalling 21 calendar days self-certified and medically certified; or
- there have been 3 separate instances of absence (either short-term or long-term), or
- the pattern of absence is otherwise a cause for concern.

**113.** If the employee maintains an acceptable level of attendance, in the end of stage 2 formal review meeting, the employee will be advised that if their sickness absence exceeds the normal absence trigger points at any point within a 12 month period of this meeting, then their absence will be managed in line with the Stage 2 - formal stage of the sickness absence process.

**114.** After the meeting, the manager conducting the meeting will send a letter to the employee to confirm what was discussed. This should be retained on SharePoint for 6 years in line with the HR Retention Schedule.

If the employee fails to maintain an acceptable level of attendance, the employee will be advised that their sickness absence will be managed in line with the Stage 3 formal stage of the sickness absence procedure.

### 7.5 Formal stage 3

**115.** As soon as possible after the end of formal stage 2 meeting, the employee will be invited to a Stage 3 formal review meeting. This meeting will be chaired by a manager at least one grade above the employee, who has not previously been involved in managing the employee's sickness absence. The manager chairing the meeting will invite the employee in writing to a Stage 3 formal sickness absence meeting, giving them at least two working days notice.

**116.** Subject to the terms of this policy, the process should be managed in line with the disciplinary hearing process outlined in the disciplinary policy.

**117.** The purpose of the meeting is to discuss any additional help or support that could be offered, and agree expectations for sickness absence within the formal monitoring period which will follow the meeting. Ahead of the meeting the employee will be provided with all documents which may be referred to in the meeting (e.g. sickness records, occupational health reports etc).

**118.** The employee will have the right to be accompanied at the meeting by a colleague or trade union representative, in line with the [Right to be Accompanied guidance](#).

**119.** This meeting will be chaired by the line manager, and a representative from the HR team will also be present. Meetings must be held at a location agreed by the manager and employee, which could be on site, off site, or virtually. A record of the meeting will be made which could be via a sound recording or notes.

**120.** Each case will be considered on its own merits and full consideration will be given to all circumstances. Information reviewed in the meeting will include:

- the length of the employee's absence and the likely length of future absence;
- medical advice;
- any consideration already made to alternatives to dismissal, or alternatives that could still be considered
- what adjustments are available to help the employee to maintain acceptable attendance levels at work;
- the likelihood of improvement in the foreseeable future; and
- the effect of the employee's continued absence on their colleagues, department and business need.

The employee should be given full opportunity to share any relevant information.

**121.** During the meeting, the manager will adjourn the meeting to consider the outcome of the meeting. This will take into account the information which has been discussed in the meeting.

**122.** Possible outcomes of the meeting could be:

- a decision for the employee to remain on sickness absence until they have recovered (typically where an approximate return date can be identified);
- if applicable, further steps to pursue ill-health retirement (see para 125-126);
- the issue of a warning that the employee's continued absence is unsatisfactory;
- an offer to make adjustments to the employee's work, including alternative roles;
- redeployment with the employee's agreement(see para 127-130); or
- a decision to dismiss the employee with pay in lieu of notice. Where the employee is in a nil pay period, payment will be made on the basis of their usual contracted salary.

**123.** After the meeting, the manager conducting the meeting will send a letter to the employee to confirm what was discussed. This should be retained on SharePoint for 6 years in line with the HR Retention Schedule.

**124.** Any dismissal will be managed in line with the provisions set out in the Disciplinary Policy. An employee who is issued any warning or dismissed under this stage of the policy has the right of appeal. The appeal should be submitted in line with the **Appeals Policy<sup>4</sup>**.

### Ill-Health Retirement

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**125.** Where the manager has been advised that an employee will be unfit to return to work in the foreseeable future, is permanently incapacitated or where an employee has been advised by their own medical practitioner that such an application would be in their interest, an application for Ill Health Retirement may be made by the employee. HR, the Pensions team, and Occupational Health will work with the employee to consider whether to refer to the Pensions scheme Medical Adviser. In all cases final approval for Ill-Health Retirement rests with the pension scheme's Independent Medical Adviser.

**126.** The Commission Pensions team can provide advice on qualification criteria for Ill Health Retirement, as well as the financial implications of accepting, ill-health retirement.

### Permanent Redeployment

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**127.** The Commission may consider redeployment where it appears unlikely from the medical advice that an employee on long-term sickness absence will be able to return to their existing job role.

**128.** Any offer to redeploy the employee will be entirely at the Commission's discretion. Such an offer will be made only where the Commission is confident that the employee is no longer able to continue to work in their current job role and will be able to perform well in the redeployed job role.

**129.** While the employee is free to refuse any offer of redeployment, the only alternative available will usually be dismissal. If the Commission believes that there is no alternative job role available and suitable for the employee, the Commission may be left with no option but to dismiss.

**130.** Should the employee choose to accept permanent redeployment, they will be asked to agree to a variation of contract, under which employees may be expected to accept new terms

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<sup>4</sup> <https://cynulliad.sharepoint.com/sites/cmn-policy-hub/SitePages/Appeals.aspx>

## Short Term Sickness Policy

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of conditions, for example grade and salary. The [Priority postings policy](#)<sup>5</sup> provides further information.

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<sup>5</sup> [https://cynulliad.sharepoint.com/:w:/r/sites/cm-n-policy-hub/\\_layouts/15/Doc.aspx?sourcedoc=%7B1A4EDB01-7663-4E32-A0EE-937474A81C9C%7D&file=Priority%20Postings%20Policy\\_e.docx&action=default&mobileredirect=true](https://cynulliad.sharepoint.com/:w:/r/sites/cm-n-policy-hub/_layouts/15/Doc.aspx?sourcedoc=%7B1A4EDB01-7663-4E32-A0EE-937474A81C9C%7D&file=Priority%20Postings%20Policy_e.docx&action=default&mobileredirect=true)

## Annex A - Sick Pay

The Commission operates a contractual sick pay scheme that is more generous than statutory sick pay (SSP). Payments under the Commission's scheme will be calculated by reference to the employee's basic salary only and any payments made under the Commission's scheme are inclusive of any entitlement to SSP for the same period of absence.

During sickness absence employees may be granted sickness absence on full pay up to a maximum of 182 days in any period of 12 months, and thereafter sickness absence on half pay, subject to a maximum of 365 days sickness absence (paid or unpaid) in any period of four years.

Where sickness absence is not continuous, three months comprises 91 days, six months 182 days and twelve months 365 days.

An employee who, because of illness either arrives late or ceases work during the course of the day may be regarded for pay purposes as having attended for the whole day.

Sick pay under the Commission's scheme is subject to the usual deductions for PAYE, national insurance, pension contributions, etc.

Employees on reduced rates of pay due to sickness absence may choose to use their annual leave entitlement during their sickness absence. This may extend the triggers for receiving their reduced rates of pay.

If an employee has been on a long period of sickness absence the Chief People Officer may authorise an extension to the limits of twelve months sickness absence in any period of four years by:

- up to sixty days when the individual is absent as a result of the earlier (original) illness, or
- by up to forty days for minor ailments unrelated to the original illness or injury.

This provision will not be used to extend the original period of paid long term sickness absence or to supplement a poor record resulting from minor unrelated illness.

Up to twelve months further sick pay beyond the limits set out in paragraph 2 above may be allowed if the Commission is satisfied from the medical evidence that there is reasonable prospect of recovery. The rate of pay will not be more than the rate of pension for which the employee would have qualified if they had been retired on ill health grounds on the day normal sickness absence was exhausted. Sick pay at pension rate (SPPR) must be authorised by the Principal Civil Service Pension Scheme (PCSPS) appointed Medical Adviser. Any further period of sick pay in these circumstances must similarly be approved by the Medical Adviser.

Sick pay cannot be paid once paid maternity leave has begun, nor during a period of unpaid maternity (although there may be an entitlement to Statutory Sick Pay (SSP) outside the 39 week period of Statutory Maternity Pay). Where an employee has provided at least eight weeks notification of their intention to return to work on a specific date, medically certified sick absence may be allowed from this date or from the end of Additional Maternity Leave if later. It should be noted, that an employee will not

## Short Term Sickness Policy

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be allowed to bring forward their intended date of return in order to qualify for paid sick absence from an earlier date.

Any queries regarding Statutory Sick Pay or Contractual sick pay should contact [payroll@senedd.wales](mailto:payroll@senedd.wales)

## **Annex B – Annual leave and sickness**

### **Illness or injury whilst on annual leave**

The purpose of annual leave is to ensure that employees gain a break from work and sufficient rest and relaxation.

If an employee falls ill or is injured whilst on annual leave and this results in them not being able to use their annual leave for rest and relaxation, the Commission will allow the employee to transfer the annual leave days to sickness absence. This only applies to the days that the employee is affected by the illness or injury. The employee may apply to take replacement annual leave at a later date.

If an employee is ill or is injured before the start of a period of annual leave, and is consequently unable to take the annual leave, the Commission may agree that the employee can postpone their annual leave to another mutually agreed time. Any annual leave dates must be approved by the employee's line manager in advance.

In these instances, employees may be required to provide a GP certificate or other medical evidence, at their own expense. The Commission's standard policies and procedures on sickness absence, pay and reporting an absence apply.

### **Public and privilege days**

During a nil pay period as a result of sick leave, staff will be entitled to credit for the public and privilege days that fall during the nil pay period, which will be added to their annual leave entitlement. Where staff are paid at half pay, they will be entitled to credit for half of each public and privilege day that falls during the half pay period, which will be added to their annual leave entitlement.

In both cases, for Full Time Staff and those Part Time Staff who normally credit specific days they would ordinarily be due to work, this will be applicable only for where public and privilege days fall on days they would ordinarily be due to work.

Part time members of staff who normally receive a pro-rata credit for all public and privilege days will receive half their pro-rata credit for each public and privilege day that falls during the half pay period and the full pro-rata credit for each public and privilege day that falls during the nil pay period. The hours will be added to their annual leave entitlement.

This does not apply to Night Shift Security Officers as their public and privilege entitlement is already incorporated in their annual leave entitlement.

## Annex C - Report from an employee's medical practitioner

A request for a report from an employee's medical practitioner may be made at any point of the absence, e.g. if there is specialist advice required on treatment or diagnosis, or if the absence becomes long term, or if the sickness is progressing through formal routes. Confidentiality will be maintained at all times as appropriate to the need for the various parties to be informed.

Where a report from the employee's medical practitioner is necessary, the employee will be fully informed of their rights under the Access to Medical Reports Act 1988 by HR and their permission will be sought for the report to be obtained. The relevant permission consent form is available from **Employee Services**.

The employee has the right to access the medical practitioner's report before the Commission sees it. If the employee wishes to see the report, they should inform the Commission of this, so that it can inform the medical practitioner. The employee will then have 21 days from the date of making the application for the report to contact the medical practitioner to see the report. If the employee does not contact the medical practitioner within this timeframe, the medical practitioner can pass the report on to the Commission.

When requesting a report, the Commission will provide the medical practitioner with as much information as possible on the role of the employee and explain why the report is being sought. The Commission will provide the medical practitioner with:

- a copy of the employee's signed form consenting to the request to seek a medical report;
- confirmation that the employee is aware of their rights under the Access to Medical Reports Act 1988; and
- details of the major features of the employee's job.

The Commission may ask the medical practitioner to identify:

- the nature of the employee's illness or injury;
- when the employee is likely to be fully fit to resume their normal duties;
- if the employee is unfit to resume their normal duties, what alternative duties they might be fit to undertake;
- when the employee is likely to be fit to undertake any alternative duties;

## Short Term Sickness Policy

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- what reasonable adjustments could be made to working conditions or work premises to facilitate a return to work; and
- the likelihood of recurrence of the illness or injury once the employee has returned to work.

Where the employee refuses permission for the Commission to contact their medical practitioner, the Commission will explain to the employee the reasons behind the request and inform the employee that a decision relating to their employment may be made without the benefit of access to medical reports. The same procedure will be followed where the employee delays in giving their consent.

Where the employee feels that the report is misleading or incorrect, they may ask the medical practitioner to amend it. If the medical practitioner does not agree with the employee and does not alter the report, the employee may attach a statement to the report to reflect their views.

Alternatively, having seen the report, the employee may request that access to the report be withheld from the Commission. The employee will be informed that a decision relating to their employment may be made without the benefit of access to medical reports.

Llyr Gruffydd MS,  
Chair, Climate Change, Environment, and Infrastructure Committee

Mark Isherwood MS,  
Chair, Public Accounts and Public Administration Committee

23 July 2025

Dear Llyr and Mark,

**Petition P-06-1506 We call for an end to further public funding for cycle paths and cycle Infrastructure in Wales**

The Petitions Committee met on 14 July and considered the above petition, submitted by Steve Williams.

Active travel has been the subject of detailed scrutiny in the Senedd and by Audit Wales and so it was agreed there was not much more the Committee could do. It was agreed to close the petition, but in doing so to highlight the petition with you as Chairs of the Climate Change, Environment and Infrastructure Committee and the Public Accounts and Public Administration Committee.

The full details of the Committee's consideration of the petition, including the correspondence and the actions agreed by the Committee can be found here: [P-06-1506 We call for an end to further public funding for cycle paths and cycle Infrastructure in Wales](#)

I would be grateful if you could send any response by e-mail to the clerking team at [petitions@senedd.wales](mailto:petitions@senedd.wales).

Yours sincerely



Carolyn Thomas MS  
Chair

Croesewir gohebiaeth yn Gymraeg neu Saesneg.

We welcome correspondence in Welsh or English.



Our ref: FM/PO/371/25

Rt Hon. Elin Jones MS  
Chair  
Chairs Forum

23 July 2025

Dear Elin,

I attended the Committee for the Scrutiny of the First Minister on 13 December 2024, and whilst I made clear my view that Senedd Committees do great work, I also expressed concern about the volume of recommendations which are often made by Committees to the Welsh Government.

As a government, we need to be realistic about our ability to deliver Committee recommendations and of the need to consider recommendations in the context of the limited resources which are available. If the current volume continues, the government is likely to need to reject more recommendations going forward to ensure we can continue to focus on delivering for the people of Wales.

I am keen to get to a position where Committees, in carrying out their work, concentrate on fewer recommendations, with a focus on specific and clearly defined recommendations which will have the greatest impact as appropriate to the matter under consideration.

In making these observations, I do not seek to fetter the critical work of our Senedd Committees in scrutinising and holding the government to account. Targeting efforts and experience in this way however, will help us collectively to continue to deliver effectively for the people of Wales.

Bae Caerdydd • Cardiff Bay  
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CF99 1SN

Canolfan Cyswllt Cyntaf / First Point of Contact Centre:  
0300 0604400

[Gohebiaeth.Eluned.Morgan@llyw.cymru](mailto:Gohebiaeth.Eluned.Morgan@llyw.cymru)  
[Correspondence.Eluned.Morgan@gov.wales](mailto:Correspondence.Eluned.Morgan@gov.wales)

Rydym yn croesawu derbyn gohebiaeth yn Gymraeg. Byddwn yn ateb gohebiaeth a dderbynnir yn Gymraeg yn Gymraeg ac ni fydd gohebu yn Gymraeg yn arwain at oedi.

We welcome receiving correspondence in Welsh. Any correspondence received in Welsh will be answered in Welsh and corresponding in Welsh will not lead to a delay in responding.

I would be grateful if this could be fed back to the Chair of each Committee, who I'm sure will wish to consider prior to the expansion of the Senedd. We will also respond with further detail to your letter of 8 July seeking views as part of the Chairs' Forum review of Committee operations in the sixth Senedd.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Eluned Morgan', written in a cursive style.

**Eluned Morgan**

Mark Isherwood AS/MS  
Cadeirydd - Y Pwyllgor Cyfrifon Cyhoeddus a  
Gweinyddiaeth Gyhoeddus  
Senedd Cymru

Chair - Public Accounts and Public Administration  
Committee  
Senedd/Welsh Parliament

[SeneddPAPA@senedd.cymru](mailto:SeneddPAPA@senedd.cymru)

**Ein cyf / Our ref:** CE25-0504

**☎:** 01745 448788 ext 6382

**Gofynnwch am / Ask for:** Emma Hughes

**E-bost / Email:** [REDACTED]

**Dyddiad / Date:** 31/07/2025

Annwyl Mark,

Yn eich rhinwedd fel Cadeirydd Pwyllgor Cyfrifon Cyhoeddus a Gweinyddiaeth Gyhoeddus y Senedd, hoffem roi diweddariad i chi ar y materion cyfrifyddu a ddigwyddodd ym Mwrdd Iechyd Prifysgol Betsi Cadwaladr yn 2021/2022.

Byddwch yn cofio ein bod wedi rhoi gwybodaeth i'r Pwyllgor am y mater hwn yn flaenorol trwy ohebiaeth ysgrifenedig a thystiolaeth a ddarparwyd mewn person mewn sesiwn breifat. Bu i ni ymrwymo i'ch diweddaru.

Mae'r bwrdd iechyd heddiw yn trafod adroddiad cryno terfynol ar y mater hwn, y cyd-destun, pwyntiau dysgu a dynnwyd allan a'r camau a gymerwyd. Mae hyn er mwyn darparu tryloywder ac atebolrwydd ac i sicrhau dysgu, gyda mesurau ar waith i ddiogelu na fydd materion o'r fath yn digwydd yn y dyfodol. Gallwch ddarllen yr adroddiad ar ein Gwefan [yma](#).

Roedd hwn yn amlwg yn fater difrifol a chymhleth ac mae ystod eang o adolygiadau, ymchwiliadau a phrosesau eraill wedi'u cynnal o ganlyniad.

Mae'n bwysig nodi nad oedd unrhyw dystiolaeth o dwyll wedi'i chanfod trwy ymchwiliadau gan Wasanaeth Atal Twyll Cymru a Heddlu Gogledd Cymru.

Mae'r adroddiad a gyflwynwyd heddiw yn dangos y dysgu a'r camau gweithredu ac yn

Dear Mark,

In your capacity as Chair of the Senedd Public Accounts and Public Administration Committee we wish to update you on the accounting issues which occurred in Betsi Cadwaladr University Health Board in 2021/2022.

You will recall that we have previously provided the Committee with information about this matter through written correspondence and evidence provided in attendance at private session. We committed to keep you updated.

The health board is today discussing a final summary report on this matter, the context, learning points drawn out and the action taken. This is to provide transparency and accountability and to ensure learning, with measures in place to safeguard that such matters do not happen in future. You can read the report on our website [here](#).

This was clearly a serious and complex matter and a wide range of reviews, investigations and other processes have been undertaken as a result.

It is important to note that no evidence of fraud was found through the work undertaken by Counter Fraud Wales and North Wales Police.

The report presented today demonstrates the learning and actions implemented and clearly

**Cyfeiriad Gohebiaeth ar gyfer y Cadeirydd a'r Prif Weithredwr / Correspondence address for Chairman and Chief Executive:**

Swyddfa'r Gweithredwyr / Executives' Office

Ysbyty Gwynedd, Penrhosgarnedd

Bangor, Gwynedd LL57 2PW

Page 88

Teleffôn: www.pbc.cymru.nhs.uk / Web: [www.bcu.wales.nhs.uk](http://www.bcu.wales.nhs.uk)

Mae Swyddfa'r Prif Weithredwr yn croesawu gohebiaeth yn Gymraeg a bydd yn sicrhau y darperir ymateb yn Gymraeg heb oedi.

The Chief Executive's Office welcomes correspondence through the medium of Welsh and will ensure that a response is provided in Welsh without incurring a delay

dangos yn glir bod systemau, diwylliant ac arweinyddiaeth gryfach bellach ar waith. Mae Archwilio Cymru wedi cyhoeddi barn archwilio ddiawms (barn wir a theg) ar y Cyfrifon Blynnyddol ar gyfer y ddwy flynedd ariannol ddiwethaf.

Mae cyrff allanol, trwy amrywiol adroddiadau a sicrwydd, wedi cydnabod y cynnydd a wnaed gan y Bwrdd Iechyd. Mae hyn yn cynnwys llywodraethu ariannol a chorfforaethol cryfach, sydd wedi galluogi'r Bwrdd Iechyd i gyflawni perfformiad ariannol cryf, gan leihau ei orwariant a rhagori ar darged Llywodraeth Cymru a osodwyd ar gyfer 2024-25.

Rydym hefyd yn falch bod Archwilio Cymru a Llywodraeth Cymru wedi cydnabod ein hymrwymiad i adeiladu diwylliant o fod yn agored gyda thryloywder ar draws pob maes o'n sefydliad.

Mae'r gwelliannau hyn yn cael eu cefnogi gan arweinyddiaeth gryfach ar lefel y Bwrdd, yn dilyn recriwtio llwyddiannus Cadeirydd newydd, Is-gadeirydd, Aelodau Bwrdd Annibynnol, Prif Weithredwr parhaol, ac aelodau newydd o'r Tîm Gweithredol.

Rydym yn croesawu'r diddordeb y mae'r Pwyllgor wedi'i gymryd hyd yma ynglŷn â'r mater hwn, a gobeithio y byddwch yn gweld cynnwys yr adroddiad yn ddefnyddiol.

demonstrates that there are now strengthened systems, culture, and leadership in place. Audit Wales has issued an unqualified audit opinion (a true and fair view) on the Annual Accounts for the last two financial years.

External bodies, through various reports and assurances, have recognised the progress made by the Health Board. This includes strengthened Financial and Corporate Governance, which has enabled the Health Board to deliver strong financial performance, reducing its overspend and exceeding the Welsh Government target set for 2024-25.

We are also pleased that both Audit Wales and Welsh Government have recognised our commitment to building a culture of openness and transparency across all areas of our organisation.

These improvements are being supported by strengthened leadership at Board level, following the successful recruitment of a new Chair, Vice-Chair, Independent Board Members, a substantive Chief Executive, and new Executive Team members.

We welcome the interest the Committee has taken to date around this matter, and hope you will find the contents of the report helpful.

Yn gywir / Yours sincerely,



**Dyfed Edwards**  
Chair/Cadeirydd



**Carol Shillabeer**  
Prif Weithredwr/Chief Executive

# Agenda Item 2.6

Lynne Neagle AS/MS  
Ysgrifennydd y Cabinet dros Addysg  
Cabinet Secretary for Education



Llywodraeth Cymru  
Welsh Government

Mark Isherwood MS  
Chair of the Public Accounts and Public  
Administration Committee  
Welsh Parliament  
Cardiff Bay  
Cardiff  
CF99 1SN

15 August 2025

Dear Mark,

Thank you for your letter requesting an update to the response we provided to the Committee in February on supply teaching.

I remain committed to developing a model for supply teaching that is fair, equitable, and sustainable, and that benefits schools, teachers and learners across Wales. This is a priority area of work within the Strategic Education Workforce Plan which we are developing and is closely interconnected with a range of other workforce challenges to be addressed by that plan.

It is important that this work proceeds at pace, but it is also essential that we take the time needed to develop deliverable proposals, working with our partners including employers and unions. Further engagement on the development of the Strategic Education Workforce Plan will take place with partners and stakeholders, including supply teachers, during Autumn 2025. An update on proposed plans will be shared with the Committee in the Autumn.

Yours sincerely

**Lynne Neagle AS/MS**  
Ysgrifennydd y Cabinet dros Addysg  
Cabinet Secretary for Education

Canolfan Cyswllt Cyntaf / First Point of Contact Centre:  
0300 0604400

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[Gohebiaeth.Lynne.Neagle@llyw.cymru](mailto:Gohebiaeth.Lynne.Neagle@llyw.cymru)  
[Correspondence.Lynne.Neagle@gov.wales](mailto:Correspondence.Lynne.Neagle@gov.wales)

Rydym yn croesawu derbyn gohebiaeth yn Gymraeg. Byddwn yn ateb gohebiaeth a dderbynnir yn Gymraeg yn Gymraeg ac ni fydd gohebu yn Gymraeg yn arwain at oedi.

We welcome receiving correspondence in Welsh. Any correspondence received in Welsh will be answered in Welsh and corresponding in Welsh will not lead to a delay in responding.

# Financial Reporting Advisory Board

## Annual Report 2024-25



# Financial Reporting Advisory Board:

## Annual Report 2024-25

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Presented to the House of Commons pursuant to Section 24(4) of the  
Government Resources and Accounts Act 2000

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The report is laid before the Scottish Parliament and presented to the  
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with the Scottish Ministers

The report is submitted to the Public Administration and Public  
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Government

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# Contents

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|                                    |           |
|------------------------------------|-----------|
| <b>Foreword</b>                    | <b>6</b>  |
| <b>Year highlights 2024-25</b>     | <b>8</b>  |
| <b>Introduction</b>                | <b>9</b>  |
| <b>Board activities 2024-25</b>    | <b>10</b> |
| Overview                           | 10        |
| Financial reporting requirements   | 11        |
| Financial thematic reviews         | 12        |
| Accounting standards               | 13        |
| Sustainability and other reporting | 14        |
| Governance and future work         | 16        |
| <b>FRAB membership</b>             | <b>17</b> |
| Responsibilities of Board members  | 17        |
| Membership                         | 18        |
| Attendance                         | 19        |
| <b>Glossary of common terms</b>    | <b>20</b> |
| <b>Useful links</b>                | <b>21</b> |
|                                    |           |

# Foreword

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I am pleased to present the Financial Reporting Advisory Board (FRAB) Annual Report for 2024-25. This is my sixth and final contribution to a Foreword as Chair of the Board. My tenure as Chair concluded at the end of the 2024-25 financial year, it has been a huge privilege to lead the Board for the last six years.

I'm proud of the many achievements of the Board over my term, not least navigating the Board through the difficulties and challenges of COVID-19 and its impact on financial reporting across the public sector. The Board has overseen the implementation of *IFRS 16 Leases* and TCFD (Task Force on Climate-Related Financial Disclosures) during my tenure, and *IFRS 17 Insurance contracts* is set to be implemented in central government bodies in 2025-26.

Financial reporting issues within the local government sector in England have been a particular focus for FRAB in recent years. The Board continues to engage with key stakeholders, including CIPFA and MHCLG, to identify and support the implementation of solutions to reporting challenges.

During the year, the Thematic Review on non-investment asset valuations continued to progress. Several important changes to reporting requirements were incorporated into the FReM for 2025-26 which the Board expects will improve and simplify future reporting requirements. The most significant change being adapting the FReM for property, plant and equipment to be valued every 5 years with indexation in between rather than potentially being valued every year and intangible assets measured under the historical cost model. FRAB has demonstrated its desire to achieve a balance between high quality financial reporting and streamlining to support understandability for users of accounts, and to consider the views of a wide range of stakeholders as part of its decision-making process.

Another important area of work for FRAB during 2024-25 was in respect of sustainability reporting. Following the establishment of the sustainability sub-committee during 2021-22, FRAB has this year supported the subcommittee's recommendations that HM Treasury publish the TCFD-aligned disclosure application guidance for Phase 3 of TCFD implementation. FRAB will continue to monitor sustainability reporting developments in the private sector and internationally to ensure that the UK public sector maintains a strong position in sustainability reporting.

Following the FRAB Effectiveness Review in 2023-24 conducted by the National Audit Office (NAO), I'm pleased to share that we have in the past year already enacted some of the review's recommendation, in particular, that the Board updated its Terms of Reference and a Vice-Chair for the Board has now been appointed. I'm delighted that Jenny Carter from the Financial Reporting Council is taking on this



important role. Going forward I hope further review recommendations can be incorporated into the workings of the Board.

I would like to thank all members who have served during 2024-25 and throughout my time as Chair for contributing their time, experience and expertise. Members continue to demonstrate their commitment to the continuous improvement of financial reporting.

The position of parliamentary observer to FRAB has now been filled, it has been a longstanding challenge to fill this position in accordance with the FRAB Terms of Reference.

Finally, I would like to thank HM Treasury for giving me the opportunity to Chair the Board over the last six years. I wish the new Chair and the Board all the best in the future.

### **Lynn Pamment CBE (Chair to April 2025)**

I am honoured to have been appointed as the Chair of the FRAB from April 2025. I'd firstly like to thank my predecessor Lynn Pamment for the huge contribution she has made to the FRAB's work as its Chair for the past six years. During that time, she has successfully led the FRAB through some major challenges, particularly the unprecedented problems thrown up by the COVID-19 pandemic as well as the implementation of a number of major new accounting standards. Lynn's skill and expertise will be greatly missed by the Board, and I would like to offer our thanks and very best wishes to her on behalf of both the Board and the Secretariat.



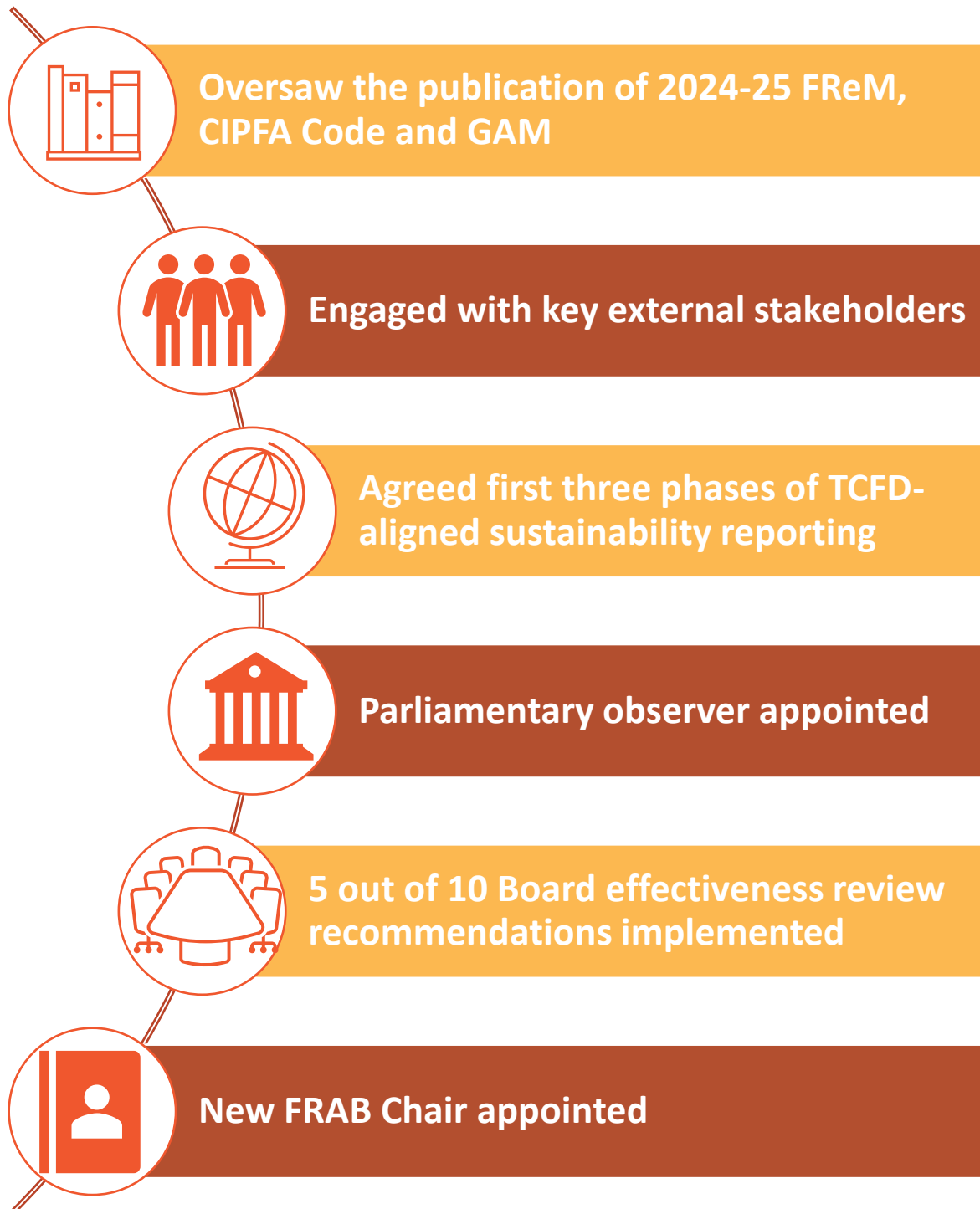
The forward work programme of the Board is both challenging and exciting. Our programme during 2025-26 will include overseeing the implementation of *IFRS 17 Insurance Contracts* and commencing work on the future implementation of *IFRS 18 Presentation and Disclosure in Financial Statements* and *IFRS 19 Subsidiaries without Public Accountability: Disclosures*. Alongside preparations for the implementation of these important new standards we will continue to prioritise the progressive implementation of sustainability related disclosures and other key projects including on non-investment asset valuations and machinery of government accounting requirements. The Board will also continue to engage with stakeholders to contribute to improvements in local government sector reporting in England.

This is an important program of work, and I'm excited to have been given the opportunity to lead the Board in 2025 and beyond.

### **Ian Carruthers (Chair from April 2025)**

# Year highlights 2024-25

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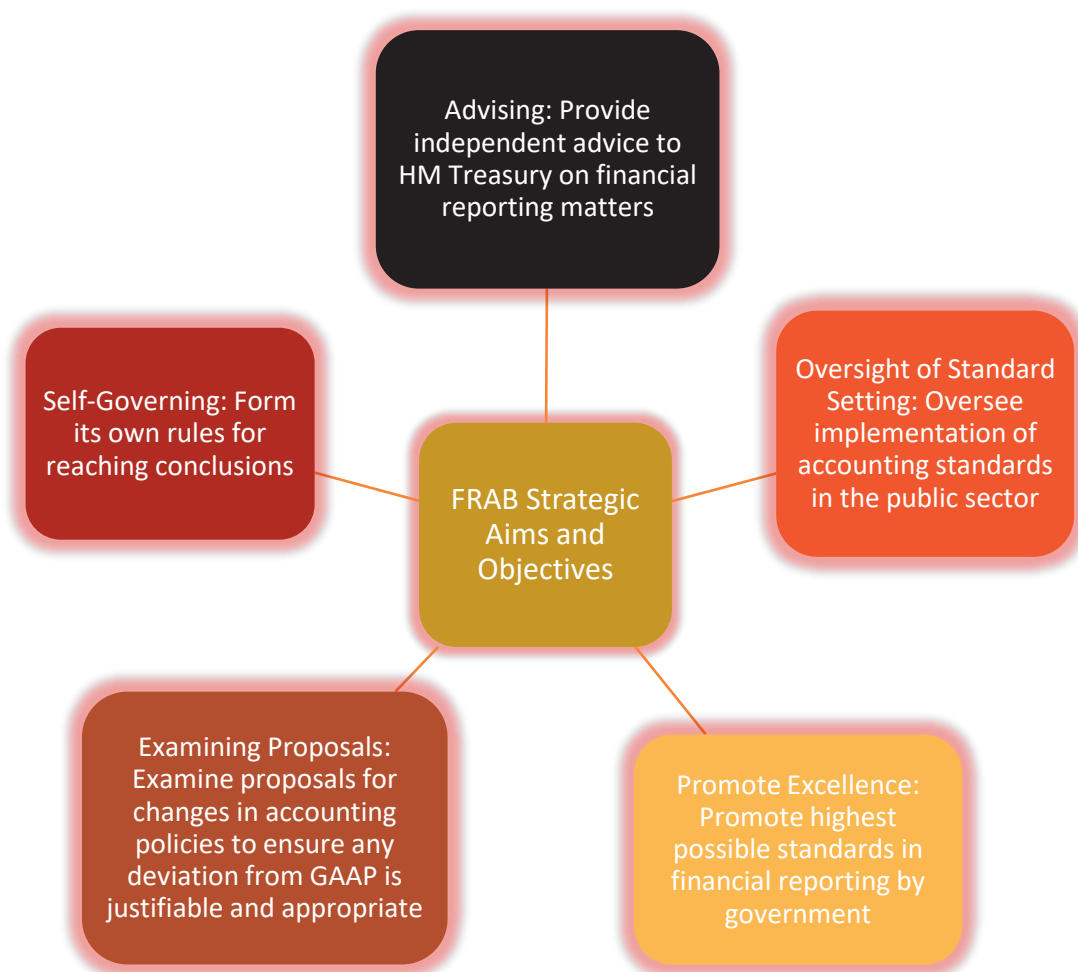
# Chapter 1 - Introduction

## Who we are and our work

The Financial Reporting Advisory Board (FRAB) is an advisory board formed of relevant experts in the finance profession and representatives of the relevant authorities. The Board is independent of government. Section 24 of the [Government Resource and Accounts Act 2000](#) sets out the legal requirement for the formation of the FRAB.

Members are categorised into six core groups and further detail on each category can be found in the [FRAB Terms of Reference](#). The Terms of Reference also provides a full breakdown of the FRAB's governance.

The role of the FRAB is to provide independent advice on financial reporting policy and standards to the Treasury, the Scottish Ministers, and the Executive Committee of the Northern Ireland Assembly. In doing so, FRAB ensures that government financial reporting meets the best possible standards by following Generally Accepted Accounting Practice (GAAP) as far as possible.



# Chapter 2 – Board activities 2024-25

---

## Overview

The Board's key activities for 2024-25 are summarised below and expanded upon in the following pages.

1

### Financial reporting requirements

Approved updates to the Government Financial Reporting Manual (FReM). Agreed publication of CIPFA Code of Practice and the NHS Group Accounting Manual (GAM). Strategic objective: *Standard setting*

2

### Financial reporting thematic reviews

Continue to challenge HM Treasury on the non-investment asset valuation thematic review. Considered subsequent proposals for changes to reporting requirements. Strategic objective: *Advising*

3

### Standard setting landscape

Monitored the financial reporting landscape and considered application of new standards in the public sector. Commenced a post-implementation review of IFRS 16 *Leases*. Workplan for IFRS 18 *Presentation and disclosure in financial statements* agreed. Strategic objective: *Standard setting*

4

### Sustainability and other reporting

Received updates from key stakeholders including the sustainability sub-committee, IPSASB, CIPFA, MHCLG, the User Preparer Advisory Group (UPAG) and the Relevant Authority Working Group (RAWG). Strategic objective: *Promoting excellence*

5

### Governance and future work

Monitored the strategy, risks, and action plan of the Board. Several recommendations from the external Board Effectiveness Review have been implemented. Ian Carruthers has been appointed as the next FRAB Chair; Jenny Carter commenced her role as FRAB Vice-Chair. Strategic objective: *Self-governing*

Strategic Objective: Standard Setting

## Financial reporting requirements

Approved updates to the Government Financial Reporting Manual (FReM). Agreed publication of CIPFA Code of Practice and the NHS Group Accounting Manual (GAM).

### Government Financial Reporting Manual (FReM) 2024-25 and 2025-26

The FReM is HM Treasury's technical accounting guide for the preparation of financial statements. It provides requirements and guidance on the application of IFRS, as adapted and interpreted for the public sector context. The Board provides a valuable review of the guidance as part of the quality assurance process and confirms the appropriateness of the guide.

The Board dedicated significant time to consideration of proposed amendments to the 2024-25 FReM, the 2025-26 FReM and accompanying illustrative statements. The Board reviewed and agreed updates for the 2025-26 FReM including new requirements on accounting under IFRS 17 *Insurance Contracts* and changes to asset valuation requirements as a result of the thematic review on non-investment assets.

The 2024-25 and 2025-26 manuals and accompanying illustrative statements were approved. Both copies of the FReM and the amendment record are available on [GOV.UK](https://www.gov.uk).

### CIPFA/LASAAC Code

The Board received an update on CIPFA/LASAAC's development of the *Code of Practice on Local Authority Accounting in the United Kingdom (the Code)* at the November meeting of the Board.

At the March 2025 meeting the Board reviewed and agreed to the publication of the updated CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom (the Code) for 2025-26.

### Group Accounting Manual (GAM) (Department of Health and Social Care)

The Department of Health and Social Care's (DHSC) Group Accounting Manual (GAM) is broadly in-line with the FReM and provides technical guidance to DHSC group bodies.

As part of the annual review cycle of financial reporting guidance in the public sector, the Board was presented with the changes made to the 2025-26 version of the GAM at the March 2025 meeting. The Board reviewed and approved the 2025-26 Manual for publication. This included a divergence from the FReM by excluding any changes to valuation cycles and methodologies for property, plant and equipment for 2025-26.

Strategic Objective: Advising

## Financial reporting thematic reviews

Received updates and advised on the non-investment asset thematic review.

### Non-investment asset thematic review

FRAB continued to oversee the implementation of HM Treasury's thematic review of non-investment asset valuation for financial reporting purposes; the thematic review was published in June 2023. The review's scope was defined as IAS 16 and IAS 38 assets within the boundary of Whole of Government Accounts. An Exposure Draft was published in December 2023.

Having considered the responses from stakeholders to the Exposure Draft, the Board agreed to several changes being made to the valuation of non-investment assets, including:

- The introduction of a new asset class for assets held for their operational capacity
- A reduction to the number of processes entities can use to revalue assets to three
- The removal of the option for alternative site valuations when valuing an asset using the depreciated replacement cost (DRC) valuation methodology
- The mandating of the historical cost model for intangible assets

At the June 2024 FRAB meeting, HM Treasury presented the updated 2025-26 FReM text for the changes to the non-investment assets valuation regime. This included new adaptations to IAS 16 and IAS 38. A new adaptation to IAS 8 was also added as the changes to the Regime were to be applied prospectively rather than retrospectively as usually required by IAS 8.

During 2024-25 FRAB discussed what the practical implications are of removing the option for alternative site valuations, including at an extraordinary FRAB meeting. Some FRAB members interpreted this as modern equivalent asset (MEA) principles still being applied to land, with the restriction that the MEA site is still in the location it actually resides (e.g., a piece of land in London is valued on the basis of it being in London rather than elsewhere in the country), but that the land required for the MEA could be smaller than the existing site. Others interpreted the change to mean that land valued as part of a DRC valuation would now be valued based on its actual location and actual size (i.e., MEA principles are no longer applied to land within a DRC valuation).

In conclusion FRAB endorsed the start of a separate workstream to cover the measurement of land within a DRC valuation, that will commence in calendar year 2025. All other changes to the non-investment assets valuation regime were implemented in the 2025-26 FReM published in December 2024. These changes will simplify the reporting requirements while striking a balance between high quality financial reporting, the costs of the valuation regime and the benefits to users.

Strategic Objective: Standard Setting

## Accounting standards

Monitored and evaluated the financial reporting landscape and considered the application of new standards in the public sector.

### Post-implementation review of IFRS 16 Leases

At the November 2024 FRAB meeting, HM Treasury presented the purpose, scope and proposed methodology for the IFRS 16 post implementation review, which included within its scope preparers and users of accounts as well as FRAB members themselves.

Questionnaires for accounts preparers, users and FRAB were created, circulated and the results were discussed at the March 2025 FRAB meeting, where FRAB reflected on the complexities of implementing a standard as significant as IFRS 16 as well as considering ways that FRAB themselves could improve transparency of their decision making.

### Workplan for IFRS 18 Presentation and Disclosure in Financial Statements

At the March meeting, the Board agreed to a workplan for IFRS 18 *Presentation and Disclosure in Financial Statements*. The Board also agreed to the questions which will be used as a basis for technical working group discussions commencing in Summer 2025. The outline workplan assumes public sector implementation of IFRS 18 from the 1<sup>st</sup> April 2028, subject to future discussions of the technical working group.

Strategic Objective: Promoting Excellence

## Sustainability and other reporting

Received updates from key stakeholders including the Sustainability Sub-Committee on TCFD (Task Force on Climate-Related Financial Disclosures).

### FRAB Sustainability Sub-Committee (FRAB-SSC)

Representation for the subcommittee as of 31 March 2025 was as follows:

|   |   |  |   |  |
|---|---|--|---|--|
| <b>Sarah Geisman</b><br>Relevant Authority<br>HM Treasury | <b>Karen Sanderson</b><br>Relevant Authority<br>CIPFA | <b>Lynn Pamment</b><br>Independent<br>FRAB Chair | <b>Ian Webbber</b><br>Preparer<br>BEIS            | <b>Michael Sunderland</b><br>Preparer<br>DfE |
|   | <b>James Osborne</b><br>Auditor<br>NAO                |  | <b>Iain Murray</b><br>Relevant Authority<br>CIPFA |  |

The subcommittee was established in November 2021 to consider how public sector annual reports can best reflect financial reporting matters concerning climate change, as well as to provide advice and guidance to FRAB on climate-related and sustainability reporting matters in the public sector. The remit aligns with FRAB's objectives, advising on standards and other reporting frameworks, allowing for more detailed discussions and challenge in advance of Board meetings.

The subcommittee's key decisions and advice are reviewed and approved by the full Board. In 2024-25, the Board agreed with the subcommittee's recommendations to:

- Publish the TCFD-aligned disclosure application guidance for Phase 3 (in December 2024). Phase 3 addresses the recommended disclosures for the TCFD Strategy pillar including more complex scenario analysis and applies to 2025-26 annual reports and accounts (ARAs) on a comply or explain basis—where the information is deemed material. This followed an Exposure Draft consultation (published in July 2024).
- Supported the implementation of Phase 2 requirements which address recommended disclosures for the Risk Management and Metrics and Targets pillars, required on a comply or explain basis from 2024-25.
- Issued a good practice guide following the evaluation of Sustainability Reports contained within 2023-24 ARAs by HM Treasury and group of technical experts.

The Board also reviewed HM Treasury's thematic review of sustainability reporting in central government which assessed recent developments, surveyed key stakeholders, and evaluated user needs and preparer concerns. Findings highlighted inconsistencies in reporting, misalignment of Greening Government Commitments (GGCs) with best practices and international standards, and strong support for reducing mandatory Sustainability Reporting Guidance (SRG) requirements. In response, HM Treasury plans to streamline SRG-related requirements and

consolidate guidance. For SRG 2025-26, updates will focus on simplifying requirements, refining mandatory metrics, and consider improvements to emissions measurement to align with international standards.

Looking ahead, there's a case for further change on sustainability reporting to streamline outdated requirements and support more coherent, comparable, and decision-useful reporting. HM Treasury will explore a cross-UK public sector sustainability reporting framework and engage stakeholders to shape future reporting strategies.

Updates on the subcommittee's discussions can be found within the minutes and papers on [GOV.UK](https://www.gov.uk). The subcommittee also had the opportunity to comment on HM Treasury's response to the IPSASB exposure draft on its project titled 'Sustainability climate – related disclosures'.

## **Working groups**

In 2024-25, the Board continued to receive updates and sight of the minutes of discussions and proposals from UPAG and RAWG.

## **User and Preparer Advisory Group**

The Group provides independent recommendations and advice to HM Treasury to further the improvement of financial reporting in the public sector. The Group includes academics, independent members, departmental representatives, and representatives from the House of Commons and ICAEW.

Summaries of the Group's recommendations and advice have been presented to the Financial Reporting Advisory Board as part of FRAB meetings in 2024-25.

## **Relevant Authority Working Group**

The Group ensures that financial reporting guidance for reporting entities is kept up to date. Membership comprises representatives from HM Treasury, CIPFA, the Northern Ireland Executive (NIE), the Scottish Government, the Welsh Government, the Department for Health and Social Care, the Ministry for Housing, Communities and Local Government, and NHS England).

Summaries of the Group's discussions and advice have been presented to the Financial Reporting Advisory Board as part of FRAB meetings in 2024-25.

## **Local government**

In 2024-25, the Board received updates from both CIPFA and MHCLG on the continued challenges relating to local government accounts. This included updates on actions taken to address the local audit backlog and potential future areas of system and reporting reform. The board will continue to scrutinise proposals in 2025-26.

Strategic Objective: Self-governing

## Governance and future work

Monitored the strategy, risks, and action plan of the Board.  
Recommendations from the FRAB effectiveness review enacted.

### FRAB Strategy, risk register and action plan

The FRAB Strategy, risk register and action plan is a standing agenda item, allowing members to review the risks, strategy and future topics to be covered by the Board.

Following the recommendations in the NAO's Effectiveness Review, the Strategy, Risk Register, and Action Plan have been updated and reviewed by the Board at every FRAB meeting during 2024-25.

Updates made to the risk register during 2024-25 included: acknowledging the risk around the timeliness of local government reporting; and recognising the continued challenges of pensions reporting following the McCloud judgment.

### FRAB effectiveness review

FRAB's Terms of Reference states that it will undertake a review of its effectiveness at least once every three years. The Board's most recent effectiveness review was published in March 2024, this was conducted by the NAO.

As highlighted in the FRAB 2023-24 Annual report, the review made several recommendations including: that the Board should expand its terms of reference; that it should perform interim evaluations of performance; and that it should undertake succession planning.

In response to the review, HM Treasury and FRAB have updated during 2024-25 the Board's Terms of Reference to address the balance in members, the content and length of meetings and access to learning and development opportunities. As a response to the recommendation made around contingency planning to cover any key absences, Jenny Carter was appointed in November 2024 as Vice-Chair of FRAB, for an initial 18-month term.

### Future meetings

The Board aims to meet at least 3 times a year. Below are the planned meeting dates for 2025-26:

- 19<sup>th</sup> June 2025
- 20<sup>th</sup> November 2025
- March 2026

# Chapter 3 – FRAB membership

---

## Responsibilities of Board members



Have regular attendance at FRAB meetings (typically 3 meetings per year) and work together with other members to ensure the consistency of Board performance.



Contribute to discussions on out of meeting issues and provide views on additional papers.



Draw on their knowledge, skillset and expertise, to play a full part in the Board's deliberations on issues of financial reporting practice and principle.



Be objective when considering accounting issues and points of accounting principle.



Ensure that for issues under debate by FRAB, opinions are expressed clearly and are supported by reasoned analysis.



Adhere to the FRAB Membership Code of Conduct and declare any personal conflicts of interest related to issues being considered or subject to the provision of advice.

*The graphic above showcases the key responsibilities of the members of FRAB.*

# Membership

*This graphic shows the breakdown of FRAB membership and observers during 2024-25 by core group and includes the names of members within those groups.*

**Chair** Lynn Pamment CBE (*Independent Member, Jersey Audit Office*)

## Independent members

- Shiva Shivakumar (London Business School) / Henning Diederichs (ICAEW)
- Jenny Carter (Financial Reporting Council)
- Mike Metcalf (Retired)
- Jasmine Mathews (Deutsche Bank)

## Auditors

- James Osborne (NAO)
- Suzanne Jones (NI Audit Office) / Anthony Veale (Audit Wales)
- Karl Havers (Independent auditor)

## Parliamentary Observer

- Alex Knight (Parliamentary official)
- Luke Charters MP (Parliamentary observer)

## Other Observers

- Conrad Hall (CIPFA)

## Relevant Authorities

- Charlotte Goodrich / Kev Pertaub (HMT)
- Aileen Wright / Jackie McAllister (Scottish Gov)
- Kim Jenkins (Welsh Gov)
- Stuart Stevenson (NIE)
- Ian Ratcliffe (NHS England)
- Vanessa Singleton (DHSC)
- Iain Murray (CIPFA)

## Preparers/Users

- Mike Sunderland (DfE)
- Ian Webber (IPO)
- Pam Beadman (DEFRA) / Adrian Hannell (MOJ)
- Ryan Oliver (ONS)
- Jill Roberts (MHCLG)
- Christine Golding (Local preparer)

## Membership notes:

- **Henning Diederichs** joined in March 2025 as an independent member, replacing **Shiva Shivakumar** who left at the end of his membership term.
- **Jenny Carter** was appointed as Vice-Chair in November 2024.
- **Anthony Veale** joined in March 2025 as representative of a devolved audit body, replacing **Suzanne Jones** who left at the end of her membership term.
- **Karl Havers** left in November 2024 at the end of his membership term.
- **Luke Charters MP** was appointed as Parliamentary Observer from March 2025.
- **Kev Pertaub** has been temporarily acting as the HMT representative from November 2024.
- **Jackie McAllister** joined in March 2025 as the Scottish government representative, replacing **Aileen Wright** who left at the end of her membership term.
- **Adrian Hannell** joined in March 2025 as a preparer member, replacing **Pam Beadman** who left at the end of her membership term.

## Attendance

The following table outlines the FRAB members attendance at main meetings as per the minutes [published on GOV.UK](#).<sup>1</sup>

*The graphic below showcases the attendance of each member of the board alongside the overall attendance at each main meeting and the average attendance for the year.*

| Meeting Date |                    | Jun-24     | Nov-24     | Mar-25      | Overall    |
|--------------|--------------------|------------|------------|-------------|------------|
| 1            | Adrian Hannell     |            |            | ✓           | 100%       |
| 2            | Aileen Wright      | ✓          | ✓          |             | 100%       |
| 3            | Anthony Veale      |            |            | ✓           | 100%       |
| 4            | Charlotte Goodrich | ✓          |            |             | 100%       |
| 5            | Christine Golding  | x          | ✓          | ✓           | 67%        |
| 6            | Henning Diederichs |            |            | ✓           | 100%       |
| 7            | Iain Murray        | ✓          | ✓          | ✓           | 100%       |
| 8            | Ian Ratcliffe      | ✓          | x          | ✓           | 67%        |
| 9            | Ian Webber         | ✓          | ✓          | ✓           | 100%       |
| 10           | Jackie McAllister  |            |            | ✓           | 100%       |
| 11           | James Osborne      | ✓          | ✓          | ✓           | 100%       |
| 12           | Jasmine Mathews    | ✓          | ✓          | ✓           | 100%       |
| 13           | Jenny Carter       | ✓          | ✓          | ✓           | 100%       |
| 14           | Jill Roberts       | x          | ✓          | ✓           | 67%        |
| 15           | Karl Havers        | ✓          | ✓          |             | 100%       |
| 16           | Kev Pertaub        |            | ✓          | ✓           | 100%       |
| 17           | Kim Jenkins        | ✓          | ✓          | ✓           | 100%       |
| 18           | Lynn Pamment       | ✓          | ✓          | ✓           | 100%       |
| 19           | Mike Metcalf       | ✓          | ✓          | ✓           | 100%       |
| 20           | Mike Sunderland    | ✓          | ✓          | ✓           | 100%       |
| 21           | Pam Beadman        | ✓          |            |             | 100%       |
| 22           | Ryan Oliver        | ✓          | ✓          | ✓           | 100%       |
| 23           | Shiva Shivakumar   | ✓          | ✓          |             | 100%       |
| 24           | Stuart Stevenson   | ✓          | ✓          | ✓           | 100%       |
| 22           | Suzanne Jones      | ✓          | ✓          |             | 100%       |
| 26           | Vanessa Singleton  | ✓          | ✓          | ✓           | 100%       |
|              | Overall            | <b>90%</b> | <b>95%</b> | <b>100%</b> |            |
|              | Average            |            |            |             | <b>95%</b> |

<sup>1</sup> If a member was unable to attend a meeting, a deputy can be sent with agreement from the Chair. Where this is the case, attendance has been marked as present in the above table.

## Glossary of common terms

|                     |  |
|---------------------|--|
| <b>ARA</b>          | Annual Report and Accounts   |
| <b>CIPFA/LASAAC</b> | The Chartered Institute of Public Finance & Accountancy / Local Authority (Scotland) Accounts Advisory Committee |
| <b>DHSC</b>         | Department of Health and Social Care   |
| <b>MHCLG</b>        | Ministry of Housing, Communities and Local Government  |
| <b>FRC</b>          | Financial Reporting Council  |
| <b>FRAB</b>         | Financial Reporting Advisory Board   |
| <b>FReM</b>         | Government Financial Reporting Manual  |
| <b>GAAP</b>         | Generally Accepted Accounting Practice   |
| <b>GAM</b>          | Group Accounting Manual  |
| <b>GRAA</b>         | Government Resource and Accounts 2000  |
| <b>IASB</b>         | International Accounting Standards Board   |
| <b>IFRS</b>         | International Financial Reporting Standards  |
| <b>IFRS IC</b>      | International Financial Reporting Standards Interpretations Committee  |
| <b>ISSB</b>         | International Sustainability Standards Board   |
| <b>IPSAS</b>        | International Public Sector Accounting Standards   |
| <b>IPSASB</b>       | International Public Sector Accounting Standards Board   |
| <b>NAO</b>          | National Audit Office  |
| <b>PACAC</b>        | Public Administration and Constitutional Affairs Committee   |
| <b>RAWG</b>         | Relevant Authority Working Group   |
| <b>The Code</b>     | Code of Practice on Local Authority Accounting in the United Kingdom   |
| <b>UPAG</b>         | User Preparer Advisory Group   |
| <b>WGA</b>          | Whole of Government Accounts   |

# Useful links

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|  |   |
|--|---|
| <b>FRAB page</b>                             | <a href="https://www.GOV.UK/government/groups/financial-reporting-advisory-board-frab">https://www.GOV.UK/government/groups/financial-reporting-advisory-board-frab</a>   |
| <b>FRAB Terms of Reference</b>               | <a href="https://www.GOV.UK/government/publications/financial-reporting-advisory-board-terms-of-reference">https://www.GOV.UK/government/publications/financial-reporting-advisory-board-terms-of-reference</a>             |
| <b>FRAB minutes and papers</b>               | <a href="https://www.GOV.UK/government/collections/hmt-financial-reporting-advisory-board-minutes">https://www.GOV.UK/government/collections/hmt-financial-reporting-advisory-board-minutes</a>                             |
| <b>FRAB news and publications</b>            | <a href="https://www.GOV.UK/government/collections/financial-reporting-advisory-board-frab-annual-report">https://www.GOV.UK/government/collections/financial-reporting-advisory-board-frab-annual-report</a>               |
| <b>FRAB effectiveness review</b>             | <a href="https://www.GOV.UK/government/collections/hmt-financial-reporting-advisory-board-effectiveness-reviews">https://www.GOV.UK/government/collections/hmt-financial-reporting-advisory-board-effectiveness-reviews</a> |
| <b>Government Financial Reporting Manual</b> | <a href="https://www.gov.uk/government/collections/government-financial-reporting-manual-frem">https://www.gov.uk/government/collections/government-financial-reporting-manual-frem</a>                                     |
| <b>Government Financial Reporting Review</b> | <a href="https://www.GOV.UK/government/publications/the-government-financial-reporting-review">https://www.GOV.UK/government/publications/the-government-financial-reporting-review</a>                                     |
| <b>HMT Thematic Reviews</b>                  | <a href="https://www.GOV.UK/government/collections/thematic-reviews-government-financial-reporting">https://www.GOV.UK/government/collections/thematic-reviews-government-financial-reporting</a>                           |
| <b>User Preparer and Advisory Group</b>      | <a href="https://www.GOV.UK/government/collections/user-and-preparer-advisory-group">https://www.GOV.UK/government/collections/user-and-preparer-advisory-group</a>   |
| <b>DHSC GAM 2024-25</b>                      | <a href="https://www.gov.uk/government/publications/dhsc-group-accounting-manual-2024-to-2025">https://www.gov.uk/government/publications/dhsc-group-accounting-manual-2024-to-2025</a>                                     |
| <b>CIPFA Code</b>                            | <a href="https://www.cipfa.org/policy-and-guidance/publications/codes-of-practice">https://www.cipfa.org/policy-and-guidance/publications/codes-of-practice</a>   |
| <b>NAO</b>                                   | <a href="https://www.nao.org.uk/">https://www.nao.org.uk/</a>   |
| <b>NAO strategy 2025-30</b>                  | <a href="https://www.nao.org.uk/wp-content/uploads/2025/02/nao-strategy-2025-2030.pdf">https://www.nao.org.uk/wp-content/uploads/2025/02/nao-strategy-2025-2030.pdf</a>   |
| <b>WGA</b>                                   | <a href="https://www.GOV.UK/government/collections/whole-of-government-accounts">https://www.GOV.UK/government/collections/whole-of-government-accounts</a>   |

# Financial Reporting Advisory Board

## Annual Report 2024-25



HC 1275

SG/2025/158

Pack Page 111

# Financial Reporting Advisory Board:

## Annual Report 2024-25

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# Contents

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|                                    |           |
|------------------------------------|-----------|
| <b>Foreword</b>                    | <b>6</b>  |
| <b>Year highlights 2024-25</b>     | <b>8</b>  |
| <b>Introduction</b>                | <b>9</b>  |
| <b>Board activities 2024-25</b>    | <b>10</b> |
| Overview                           | 10        |
| Financial reporting requirements   | 11        |
| Financial thematic reviews         | 12        |
| Accounting standards               | 13        |
| Sustainability and other reporting | 14        |
| Governance and future work         | 16        |
| <b>FRAB membership</b>             | <b>17</b> |
| Responsibilities of Board members  | 17        |
| Membership                         | 18        |
| Attendance                         | 19        |
| <b>Glossary of common terms</b>    | <b>20</b> |
| <b>Useful links</b>                | <b>21</b> |
|                                    |           |

# Foreword

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I am pleased to present the Financial Reporting Advisory Board (FRAB) Annual Report for 2024-25. This is my sixth and final contribution to a Foreword as Chair of the Board. My tenure as Chair concluded at the end of the 2024-25 financial year, it has been a huge privilege to lead the Board for the last six years.

I'm proud of the many achievements of the Board over my term, not least navigating the Board through the difficulties and challenges of COVID-19 and its impact on financial reporting across the public sector. The Board has overseen the implementation of *IFRS 16 Leases* and TCFD (Task Force on Climate-Related Financial Disclosures) during my tenure, and *IFRS 17 Insurance contracts* is set to be implemented in central government bodies in 2025-26.

Financial reporting issues within the local government sector in England have been a particular focus for FRAB in recent years. The Board continues to engage with key stakeholders, including CIPFA and MHCLG, to identify and support the implementation of solutions to reporting challenges.

During the year, the Thematic Review on non-investment asset valuations continued to progress. Several important changes to reporting requirements were incorporated into the FReM for 2025-26 which the Board expects will improve and simplify future reporting requirements. The most significant change being adapting the FReM for property, plant and equipment to be valued every 5 years with indexation in between rather than potentially being valued every year and intangible assets measured under the historical cost model. FRAB has demonstrated its desire to achieve a balance between high quality financial reporting and streamlining to support understandability for users of accounts, and to consider the views of a wide range of stakeholders as part of its decision-making process.

Another important area of work for FRAB during 2024-25 was in respect of sustainability reporting. Following the establishment of the sustainability sub-committee during 2021-22, FRAB has this year supported the subcommittee's recommendations that HM Treasury publish the TCFD-aligned disclosure application guidance for Phase 3 of TCFD implementation. FRAB will continue to monitor sustainability reporting developments in the private sector and internationally to ensure that the UK public sector maintains a strong position in sustainability reporting.

Following the FRAB Effectiveness Review in 2023-24 conducted by the National Audit Office (NAO), I'm pleased to share that we have in the past year already enacted some of the review's recommendation, in particular, that the Board updated its Terms of Reference and a Vice-Chair for the Board has now been appointed. I'm delighted that Jenny Carter from the Financial Reporting Council is taking on this



important role. Going forward I hope further review recommendations can be incorporated into the workings of the Board.

I would like to thank all members who have served during 2024-25 and throughout my time as Chair for contributing their time, experience and expertise. Members continue to demonstrate their commitment to the continuous improvement of financial reporting.

The position of parliamentary observer to FRAB has now been filled, it has been a longstanding challenge to fill this position in accordance with the FRAB Terms of Reference.

Finally, I would like to thank HM Treasury for giving me the opportunity to Chair the Board over the last six years. I wish the new Chair and the Board all the best in the future.

### **Lynn Pamment CBE (Chair to April 2025)**

I am honoured to have been appointed as the Chair of the FRAB from April 2025. I'd firstly like to thank my predecessor Lynn Pamment for the huge contribution she has made to the FRAB's work as its Chair for the past six years. During that time, she has successfully led the FRAB through some major challenges, particularly the unprecedented problems thrown up by the COVID-19 pandemic as well as the implementation of a number of major new accounting standards. Lynn's skill and expertise will be greatly missed by the Board, and I would like to offer our thanks and very best wishes to her on behalf of both the Board and the Secretariat.



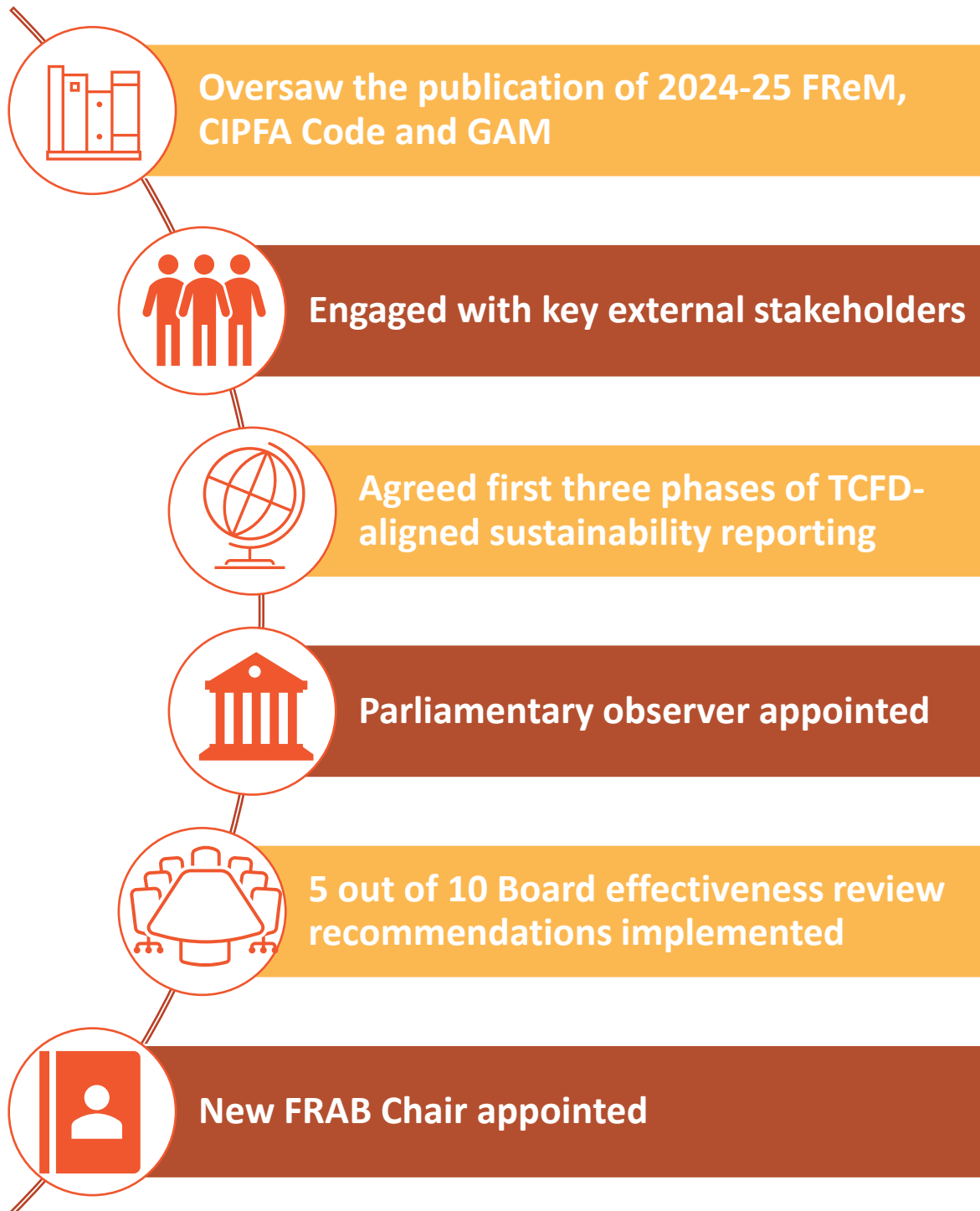
The forward work programme of the Board is both challenging and exciting. Our programme during 2025-26 will include overseeing the implementation of *IFRS 17 Insurance Contracts* and commencing work on the future implementation of *IFRS 18 Presentation and Disclosure in Financial Statements* and *IFRS 19 Subsidiaries without Public Accountability: Disclosures*. Alongside preparations for the implementation of these important new standards we will continue to prioritise the progressive implementation of sustainability related disclosures and other key projects including on non-investment asset valuations and machinery of government accounting requirements. The Board will also continue to engage with stakeholders to contribute to improvements in local government sector reporting in England.

This is an important program of work, and I'm excited to have been given the opportunity to lead the Board in 2025 and beyond.

### **Ian Carruthers (Chair from April 2025)**

# Year highlights 2024-25

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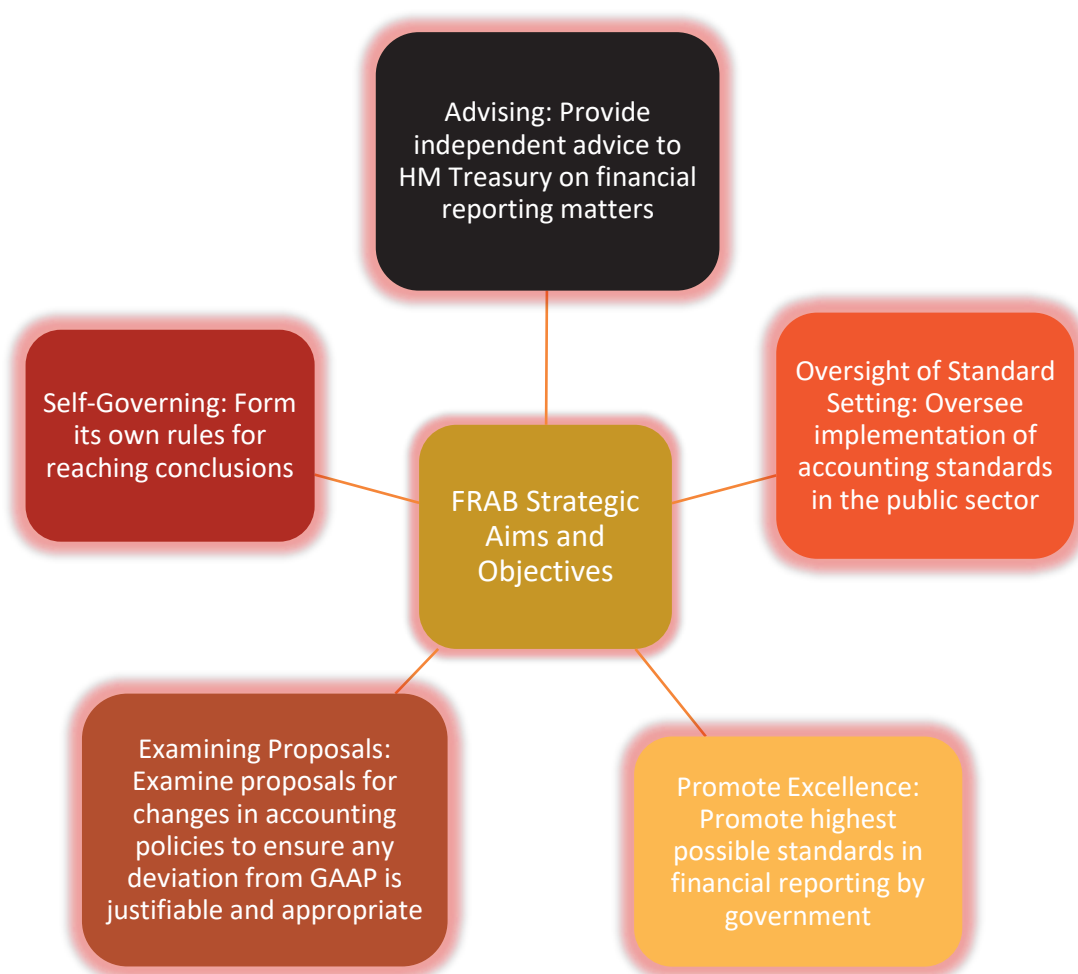
# Chapter 1 - Introduction

## Who we are and our work

The Financial Reporting Advisory Board (FRAB) is an advisory board formed of relevant experts in the finance profession and representatives of the relevant authorities. The Board is independent of government. Section 24 of the [Government Resource and Accounts Act 2000](#) sets out the legal requirement for the formation of the FRAB.

Members are categorised into six core groups and further detail on each category can be found in the [FRAB Terms of Reference](#). The Terms of Reference also provides a full breakdown of the FRAB's governance.

The role of the FRAB is to provide independent advice on financial reporting policy and standards to the Treasury, the Scottish Ministers, and the Executive Committee of the Northern Ireland Assembly. In doing so, FRAB ensures that government financial reporting meets the best possible standards by following Generally Accepted Accounting Practice (GAAP) as far as possible.



# Chapter 2 – Board activities 2024-25

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## Overview

The Board's key activities for 2024-25 are summarised below and expanded upon in the following pages.

1

### Financial reporting requirements

Approved updates to the Government Financial Reporting Manual (FReM). Agreed publication of CIPFA Code of Practice and the NHS Group Accounting Manual (GAM). Strategic objective: *Standard setting*

2

### Financial reporting thematic reviews

Continue to challenge HM Treasury on the non-investment asset valuation thematic review. Considered subsequent proposals for changes to reporting requirements. Strategic objective: *Advising*

3

### Standard setting landscape

Monitored the financial reporting landscape and considered application of new standards in the public sector. Commenced a post-implementation review of IFRS 16 *Leases*. Workplan for IFRS 18 *Presentation and disclosure in financial statements* agreed. Strategic objective: *Standard setting*

4

### Sustainability and other reporting

Received updates from key stakeholders including the sustainability sub-committee, IPSASB, CIPFA, MHCLG, the User Preparer Advisory Group (UPAG) and the Relevant Authority Working Group (RAWG). Strategic objective: *Promoting excellence*

5

### Governance and future work

Monitored the strategy, risks, and action plan of the Board. Several recommendations from the external Board Effectiveness Review have been implemented. Ian Carruthers has been appointed as the next FRAB Chair; Jenny Carter commenced her role as FRAB Vice-Chair. Strategic objective: *Self-governing*

Strategic Objective: Standard Setting

## Financial reporting requirements

Approved updates to the Government Financial Reporting Manual (FReM). Agreed publication of CIPFA Code of Practice and the NHS Group Accounting Manual (GAM).

### Government Financial Reporting Manual (FReM) 2024-25 and 2025-26

The FReM is HM Treasury's technical accounting guide for the preparation of financial statements. It provides requirements and guidance on the application of IFRS, as adapted and interpreted for the public sector context. The Board provides a valuable review of the guidance as part of the quality assurance process and confirms the appropriateness of the guide.

The Board dedicated significant time to consideration of proposed amendments to the 2024-25 FReM, the 2025-26 FReM and accompanying illustrative statements. The Board reviewed and agreed updates for the 2025-26 FReM including new requirements on accounting under IFRS 17 *Insurance Contracts* and changes to asset valuation requirements as a result of the thematic review on non-investment assets.

The 2024-25 and 2025-26 manuals and accompanying illustrative statements were approved. Both copies of the FReM and the amendment record are available on [GOV.UK](https://www.gov.uk).

### CIPFA/LASAAC Code

The Board received an update on CIPFA/LASAAC's development of the *Code of Practice on Local Authority Accounting in the United Kingdom (the Code)* at the November meeting of the Board.

At the March 2025 meeting the Board reviewed and agreed to the publication of the updated CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom (the Code) for 2025-26.

### Group Accounting Manual (GAM) (Department of Health and Social Care)

The Department of Health and Social Care's (DHSC) Group Accounting Manual (GAM) is broadly in-line with the FReM and provides technical guidance to DHSC group bodies.

As part of the annual review cycle of financial reporting guidance in the public sector, the Board was presented with the changes made to the 2025-26 version of the GAM at the March 2025 meeting. The Board reviewed and approved the 2025-26 Manual for publication. This included a divergence from the FReM by excluding any changes to valuation cycles and methodologies for property, plant and equipment for 2025-26.

Strategic Objective: Advising

## Financial reporting thematic reviews

Received updates and advised on the non-investment asset thematic review.

### Non-investment asset thematic review

FRAB continued to oversee the implementation of HM Treasury's thematic review of non-investment asset valuation for financial reporting purposes; the thematic review was published in June 2023. The review's scope was defined as IAS 16 and IAS 38 assets within the boundary of Whole of Government Accounts. An Exposure Draft was published in December 2023.

Having considered the responses from stakeholders to the Exposure Draft, the Board agreed to several changes being made to the valuation of non-investment assets, including:

- The introduction of a new asset class for assets held for their operational capacity
- A reduction to the number of processes entities can use to revalue assets to three
- The removal of the option for alternative site valuations when valuing an asset using the depreciated replacement cost (DRC) valuation methodology
- The mandating of the historical cost model for intangible assets

At the June 2024 FRAB meeting, HM Treasury presented the updated 2025-26 FReM text for the changes to the non-investment assets valuation regime. This included new adaptations to IAS 16 and IAS 38. A new adaptation to IAS 8 was also added as the changes to the Regime were to be applied prospectively rather than retrospectively as usually required by IAS 8.

During 2024-25 FRAB discussed what the practical implications are of removing the option for alternative site valuations, including at an extraordinary FRAB meeting. Some FRAB members interpreted this as modern equivalent asset (MEA) principles still being applied to land, with the restriction that the MEA site is still in the location it actually resides (e.g., a piece of land in London is valued on the basis of it being in London rather than elsewhere in the country), but that the land required for the MEA could be smaller than the existing site. Others interpreted the change to mean that land valued as part of a DRC valuation would now be valued based on its actual location and actual size (i.e., MEA principles are no longer applied to land within a DRC valuation).

In conclusion FRAB endorsed the start of a separate workstream to cover the measurement of land within a DRC valuation, that will commence in calendar year 2025. All other changes to the non-investment assets valuation regime were implemented in the 2025-26 FReM published in December 2024. These changes will simplify the reporting requirements while striking a balance between high quality financial reporting, the costs of the valuation regime and the benefits to users.

Strategic Objective: Standard Setting

## Accounting standards

Monitored and evaluated the financial reporting landscape and considered the application of new standards in the public sector.

### Post-implementation review of IFRS 16 Leases

At the November 2024 FRAB meeting, HM Treasury presented the purpose, scope and proposed methodology for the IFRS 16 post implementation review, which included within its scope preparers and users of accounts as well as FRAB members themselves.

Questionnaires for accounts preparers, users and FRAB were created, circulated and the results were discussed at the March 2025 FRAB meeting, where FRAB reflected on the complexities of implementing a standard as significant as IFRS 16 as well as considering ways that FRAB themselves could improve transparency of their decision making.

### Workplan for IFRS 18 Presentation and Disclosure in Financial Statements

At the March meeting, the Board agreed to a workplan for IFRS 18 *Presentation and Disclosure in Financial Statements*. The Board also agreed to the questions which will be used as a basis for technical working group discussions commencing in Summer 2025. The outline workplan assumes public sector implementation of IFRS 18 from the 1<sup>st</sup> April 2028, subject to future discussions of the technical working group.

Strategic Objective: Promoting Excellence

## Sustainability and other reporting

Received updates from key stakeholders including the Sustainability Sub-Committee on TCFD (Task Force on Climate-Related Financial Disclosures).

### FRAB Sustainability Sub-Committee (FRAB-SSC)

Representation for the subcommittee as of 31 March 2025 was as follows:

|   |   |  |   |  |
|---|---|--|---|--|
| <b>Sarah Geisman</b><br>Relevant Authority<br>HM Treasury | <b>Karen Sanderson</b><br>Relevant Authority<br>CIPFA | <b>Lynn Pamment</b><br>Independent<br>FRAB Chair | <b>Ian Webbber</b><br>Preparer<br>BEIS            | <b>Michael Sunderland</b><br>Preparer<br>DfE |
|   | <b>James Osborne</b><br>Auditor<br>NAO                |  | <b>Iain Murray</b><br>Relevant Authority<br>CIPFA |  |

The subcommittee was established in November 2021 to consider how public sector annual reports can best reflect financial reporting matters concerning climate change, as well as to provide advice and guidance to FRAB on climate-related and sustainability reporting matters in the public sector. The remit aligns with FRAB's objectives, advising on standards and other reporting frameworks, allowing for more detailed discussions and challenge in advance of Board meetings.

The subcommittee's key decisions and advice are reviewed and approved by the full Board. In 2024-25, the Board agreed with the subcommittee's recommendations to:

- Publish the TCFD-aligned disclosure application guidance for Phase 3 (in December 2024). Phase 3 addresses the recommended disclosures for the TCFD Strategy pillar including more complex scenario analysis and applies to 2025-26 annual reports and accounts (ARAs) on a comply or explain basis—where the information is deemed material. This followed an Exposure Draft consultation (published in July 2024).
- Supported the implementation of Phase 2 requirements which address recommended disclosures for the Risk Management and Metrics and Targets pillars, required on a comply or explain basis from 2024-25.
- Issued a good practice guide following the evaluation of Sustainability Reports contained within 2023-24 ARAs by HM Treasury and group of technical experts.

The Board also reviewed HM Treasury's thematic review of sustainability reporting in central government which assessed recent developments, surveyed key stakeholders, and evaluated user needs and preparer concerns. Findings highlighted inconsistencies in reporting, misalignment of Greening Government Commitments (GGCs) with best practices and international standards, and strong support for reducing mandatory Sustainability Reporting Guidance (SRG) requirements. In response, HM Treasury plans to streamline SRG-related requirements and

consolidate guidance. For SRG 2025-26, updates will focus on simplifying requirements, refining mandatory metrics, and consider improvements to emissions measurement to align with international standards.

Looking ahead, there's a case for further change on sustainability reporting to streamline outdated requirements and support more coherent, comparable, and decision-useful reporting. HM Treasury will explore a cross-UK public sector sustainability reporting framework and engage stakeholders to shape future reporting strategies.

Updates on the subcommittee's discussions can be found within the minutes and papers on [GOV.UK](https://www.gov.uk). The subcommittee also had the opportunity to comment on HM Treasury's response to the IPSASB exposure draft on its project titled 'Sustainability climate – related disclosures'.

## **Working groups**

In 2024-25, the Board continued to receive updates and sight of the minutes of discussions and proposals from UPAG and RAWG.

## **User and Preparer Advisory Group**

The Group provides independent recommendations and advice to HM Treasury to further the improvement of financial reporting in the public sector. The Group includes academics, independent members, departmental representatives, and representatives from the House of Commons and ICAEW.

Summaries of the Group's recommendations and advice have been presented to the Financial Reporting Advisory Board as part of FRAB meetings in 2024-25.

## **Relevant Authority Working Group**

The Group ensures that financial reporting guidance for reporting entities is kept up to date. Membership comprises representatives from HM Treasury, CIPFA, the Northern Ireland Executive (NIE), the Scottish Government, the Welsh Government, the Department for Health and Social Care, the Ministry for Housing, Communities and Local Government, and NHS England).

Summaries of the Group's discussions and advice have been presented to the Financial Reporting Advisory Board as part of FRAB meetings in 2024-25.

## **Local government**

In 2024-25, the Board received updates from both CIPFA and MHCLG on the continued challenges relating to local government accounts. This included updates on actions taken to address the local audit backlog and potential future areas of system and reporting reform. The board will continue to scrutinise proposals in 2025-26.

Strategic Objective: Self-governing

## Governance and future work

Monitored the strategy, risks, and action plan of the Board.  
Recommendations from the FRAB effectiveness review enacted.

### FRAB Strategy, risk register and action plan

The FRAB Strategy, risk register and action plan is a standing agenda item, allowing members to review the risks, strategy and future topics to be covered by the Board.

Following the recommendations in the NAO's Effectiveness Review, the Strategy, Risk Register, and Action Plan have been updated and reviewed by the Board at every FRAB meeting during 2024-25.

Updates made to the risk register during 2024-25 included: acknowledging the risk around the timeliness of local government reporting; and recognising the continued challenges of pensions reporting following the McCloud judgment.

### FRAB effectiveness review

FRAB's Terms of Reference states that it will undertake a review of its effectiveness at least once every three years. The Board's most recent effectiveness review was published in March 2024, this was conducted by the NAO.

As highlighted in the FRAB 2023-24 Annual report, the review made several recommendations including: that the Board should expand its terms of reference; that it should perform interim evaluations of performance; and that it should undertake succession planning.

In response to the review, HM Treasury and FRAB have updated during 2024-25 the Board's Terms of Reference to address the balance in members, the content and length of meetings and access to learning and development opportunities. As a response to the recommendation made around contingency planning to cover any key absences, Jenny Carter was appointed in November 2024 as Vice-Chair of FRAB, for an initial 18-month term.

### Future meetings

The Board aims to meet at least 3 times a year. Below are the planned meeting dates for 2025-26:

- 19<sup>th</sup> June 2025
- 20<sup>th</sup> November 2025
- March 2026

# Chapter 3 – FRAB membership

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## Responsibilities of Board members



Have regular attendance at FRAB meetings (typically 3 meetings per year) and work together with other members to ensure the consistency of Board performance.



Contribute to discussions on out of meeting issues and provide views on additional papers.



Draw on their knowledge, skillset and expertise, to play a full part in the Board's deliberations on issues of financial reporting practice and principle.



Be objective when considering accounting issues and points of accounting principle.



Ensure that for issues under debate by FRAB, opinions are expressed clearly and are supported by reasoned analysis.



Adhere to the FRAB Membership Code of Conduct and declare any personal conflicts of interest related to issues being considered or subject to the provision of advice.

*The graphic above showcases the key responsibilities of the members of FRAB.*

# Membership

*This graphic shows the breakdown of FRAB membership and observers during 2024-25 by core group and includes the names of members within those groups.*

**Chair** Lynn Pamment CBE (*Independent Member, Jersey Audit Office*)

## Independent members

- Shiva Shivakumar (London Business School) / Henning Diederichs (ICAEW)
- Jenny Carter (Financial Reporting Council)
- Mike Metcalf (Retired)
- Jasmine Mathews (Deutsche Bank)

## Relevant Authorities

- Charlotte Goodrich / Kev Pertaub (HMT)
- Aileen Wright / Jackie McAllister (Scottish Gov)
- Kim Jenkins (Welsh Gov)
- Stuart Stevenson (NIE)
- Ian Ratcliffe (NHS England)
- Vanessa Singleton (DHSC)
- Iain Murray (CIPFA)

## Auditors

- James Osborne (NAO)
- Suzanne Jones (NI Audit Office) / Anthony Veale (Audit Wales)
- Karl Havers (Independent auditor)

## Preparers/Users

- Mike Sunderland (DfE)
- Ian Webber (IPO)
- Pam Beadman (DEFRA) / Adrian Hannell (MOJ)
- Ryan Oliver (ONS)
- Jill Roberts (MHCLG)
- Christine Golding (Local preparer)

## Parliamentary Observer

- Alex Knight (Parliamentary official)
- Luke Charters MP (Parliamentary observer)

## Other Observers

- Conrad Hall (CIPFA)

### Membership notes:

- **Henning Diederichs** joined in March 2025 as an independent member, replacing **Shiva Shivakumar** who left at the end of his membership term.
- **Jenny Carter** was appointed as Vice-Chair in November 2024.
- **Anthony Veale** joined in March 2025 as representative of a devolved audit body, replacing **Suzanne Jones** who left at the end of her membership term.
- **Karl Havers** left in November 2024 at the end of his membership term.
- **Luke Charters MP** was appointed as Parliamentary Observer from March 2025.
- **Kev Pertaub** has been temporarily acting as the HMT representative from November 2024.
- **Jackie McAllister** joined in March 2025 as the Scottish government representative, replacing **Aileen Wright** who left at the end of her membership term.
- **Adrian Hannell** joined in March 2025 as a preparer member, replacing **Pam Beadman** who left at the end of her membership term.

## Attendance

The following table outlines the FRAB members attendance at main meetings as per the minutes [published on GOV.UK](#).<sup>1</sup>

*The graphic below showcases the attendance of each member of the board alongside the overall attendance at each main meeting and the average attendance for the year.*

| Meeting Date |                    | Jun-24     | Nov-24     | Mar-25      | Overall    |
|--------------|--------------------|------------|------------|-------------|------------|
| 1            | Adrian Hannell     |            |            | ✓           | 100%       |
| 2            | Aileen Wright      | ✓          | ✓          |             | 100%       |
| 3            | Anthony Veale      |            |            | ✓           | 100%       |
| 4            | Charlotte Goodrich | ✓          |            |             | 100%       |
| 5            | Christine Golding  | x          | ✓          | ✓           | 67%        |
| 6            | Henning Diederichs |            |            | ✓           | 100%       |
| 7            | Iain Murray        | ✓          | ✓          | ✓           | 100%       |
| 8            | Ian Ratcliffe      | ✓          | x          | ✓           | 67%        |
| 9            | Ian Webber         | ✓          | ✓          | ✓           | 100%       |
| 10           | Jackie McAllister  |            |            | ✓           | 100%       |
| 11           | James Osborne      | ✓          | ✓          | ✓           | 100%       |
| 12           | Jasmine Mathews    | ✓          | ✓          | ✓           | 100%       |
| 13           | Jenny Carter       | ✓          | ✓          | ✓           | 100%       |
| 14           | Jill Roberts       | x          | ✓          | ✓           | 67%        |
| 15           | Karl Havers        | ✓          | ✓          |             | 100%       |
| 16           | Kev Pertaub        |            | ✓          | ✓           | 100%       |
| 17           | Kim Jenkins        | ✓          | ✓          | ✓           | 100%       |
| 18           | Lynn Pamment       | ✓          | ✓          | ✓           | 100%       |
| 19           | Mike Metcalf       | ✓          | ✓          | ✓           | 100%       |
| 20           | Mike Sunderland    | ✓          | ✓          | ✓           | 100%       |
| 21           | Pam Beadman        | ✓          |            |             | 100%       |
| 22           | Ryan Oliver        | ✓          | ✓          | ✓           | 100%       |
| 23           | Shiva Shivakumar   | ✓          | ✓          |             | 100%       |
| 24           | Stuart Stevenson   | ✓          | ✓          | ✓           | 100%       |
| 22           | Suzanne Jones      | ✓          | ✓          |             | 100%       |
| 26           | Vanessa Singleton  | ✓          | ✓          | ✓           | 100%       |
|              | Overall            | <b>90%</b> | <b>95%</b> | <b>100%</b> |            |
|              | Average            |            |            |             | <b>95%</b> |

<sup>1</sup> If a member was unable to attend a meeting, a deputy can be sent with agreement from the Chair. Where this is the case, attendance has been marked as present in the above table.

## Glossary of common terms

|                     |  |
|---------------------|--|
| <b>ARA</b>          | Annual Report and Accounts   |
| <b>CIPFA/LASAAC</b> | The Chartered Institute of Public Finance & Accountancy / Local Authority (Scotland) Accounts Advisory Committee |
| <b>DHSC</b>         | Department of Health and Social Care   |
| <b>MHCLG</b>        | Ministry of Housing, Communities and Local Government  |
| <b>FRC</b>          | Financial Reporting Council  |
| <b>FRAB</b>         | Financial Reporting Advisory Board   |
| <b>FReM</b>         | Government Financial Reporting Manual  |
| <b>GAAP</b>         | Generally Accepted Accounting Practice   |
| <b>GAM</b>          | Group Accounting Manual  |
| <b>GRAA</b>         | Government Resource and Accounts 2000  |
| <b>IASB</b>         | International Accounting Standards Board   |
| <b>IFRS</b>         | International Financial Reporting Standards  |
| <b>IFRS IC</b>      | International Financial Reporting Standards Interpretations Committee  |
| <b>ISSB</b>         | International Sustainability Standards Board   |
| <b>IPSAS</b>        | International Public Sector Accounting Standards   |
| <b>IPSASB</b>       | International Public Sector Accounting Standards Board   |
| <b>NAO</b>          | National Audit Office  |
| <b>PACAC</b>        | Public Administration and Constitutional Affairs Committee   |
| <b>RAWG</b>         | Relevant Authority Working Group   |
| <b>The Code</b>     | Code of Practice on Local Authority Accounting in the United Kingdom   |
| <b>UPAG</b>         | User Preparer Advisory Group   |
| <b>WGA</b>          | Whole of Government Accounts   |

# Useful links

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|  |   |
|--|---|
| <b>FRAB page</b>                             | <a href="https://www.GOV.UK/government/groups/financial-reporting-advisory-board-frab">https://www.GOV.UK/government/groups/financial-reporting-advisory-board-frab</a>   |
| <b>FRAB Terms of Reference</b>               | <a href="https://www.GOV.UK/government/publications/financial-reporting-advisory-board-terms-of-reference">https://www.GOV.UK/government/publications/financial-reporting-advisory-board-terms-of-reference</a>             |
| <b>FRAB minutes and papers</b>               | <a href="https://www.GOV.UK/government/collections/hmt-financial-reporting-advisory-board-minutes">https://www.GOV.UK/government/collections/hmt-financial-reporting-advisory-board-minutes</a>                             |
| <b>FRAB news and publications</b>            | <a href="https://www.GOV.UK/government/collections/financial-reporting-advisory-board-frab-annual-report">https://www.GOV.UK/government/collections/financial-reporting-advisory-board-frab-annual-report</a>               |
| <b>FRAB effectiveness review</b>             | <a href="https://www.GOV.UK/government/collections/hmt-financial-reporting-advisory-board-effectiveness-reviews">https://www.GOV.UK/government/collections/hmt-financial-reporting-advisory-board-effectiveness-reviews</a> |
| <b>Government Financial Reporting Manual</b> | <a href="https://www.gov.uk/government/collections/government-financial-reporting-manual-frem">https://www.gov.uk/government/collections/government-financial-reporting-manual-frem</a>                                     |
| <b>Government Financial Reporting Review</b> | <a href="https://www.GOV.UK/government/publications/the-government-financial-reporting-review">https://www.GOV.UK/government/publications/the-government-financial-reporting-review</a>                                     |
| <b>HMT Thematic Reviews</b>                  | <a href="https://www.GOV.UK/government/collections/thematic-reviews-government-financial-reporting">https://www.GOV.UK/government/collections/thematic-reviews-government-financial-reporting</a>                           |
| <b>User Preparer and Advisory Group</b>      | <a href="https://www.GOV.UK/government/collections/user-and-preparer-advisory-group">https://www.GOV.UK/government/collections/user-and-preparer-advisory-group</a>   |
| <b>DHSC GAM 2024-25</b>                      | <a href="https://www.gov.uk/government/publications/dhsc-group-accounting-manual-2024-to-2025">https://www.gov.uk/government/publications/dhsc-group-accounting-manual-2024-to-2025</a>                                     |
| <b>CIPFA Code</b>                            | <a href="https://www.cipfa.org/policy-and-guidance/publications/codes-of-practice">https://www.cipfa.org/policy-and-guidance/publications/codes-of-practice</a>   |
| <b>NAO</b>                                   | <a href="https://www.nao.org.uk/">https://www.nao.org.uk/</a>   |
| <b>NAO strategy 2025-30</b>                  | <a href="https://www.nao.org.uk/wp-content/uploads/2025/02/nao-strategy-2025-2030.pdf">https://www.nao.org.uk/wp-content/uploads/2025/02/nao-strategy-2025-2030.pdf</a>   |
| <b>WGA</b>                                   | <a href="https://www.GOV.UK/government/collections/whole-of-government-accounts">https://www.GOV.UK/government/collections/whole-of-government-accounts</a>   |

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