

**August 2024, Annual review of compliance with the Local Government Transparency Code 2015 and the Trade Union  
(Facility Time Publication Requirements) Regulations 2017**

Information title	Information which must be published	Information recommended for publication	Is KFRS compliant with this?
<b>1. Expenditure exceeding £500</b>	<p><b>Quarterly publication</b> Publish details of each individual item of expenditure that exceeds £500, including items of expenditure, consistent with Local Government Association guidance, such as:</p> <ul style="list-style-type: none"> <li>• individual invoices</li> <li>• grant payments</li> <li>• expense payments</li> <li>• payments for goods and services</li> <li>• grants</li> <li>• grant in aid</li> <li>• rent</li> <li>• credit notes over £500</li> <li>• transactions with other public bodies.</li> </ul> <p>For each individual item of expenditure the following information must be published:</p> <ul style="list-style-type: none"> <li>• date the expenditure was incurred</li> <li>• local authority department which incurred the expenditure</li> <li>• beneficiary</li> <li>• summary of the purpose of the expenditure</li> <li>• amount</li> <li>• Value Added Tax that cannot be recovered</li> <li>• merchant category (e.g. computers, software etc.).</li> </ul>	<ul style="list-style-type: none"> <li>• Publish information on a monthly instead of quarterly basis, or ideally, as soon as it becomes available and therefore known to the authority (commonly known as 'real-time' publication).</li> <li>• Publish details of all transactions that exceed £250 instead of £500. For each transaction the details that should be published remain as set out in paragraph 29.</li> <li>• publish the total amount spent on remuneration over the period being reported on.</li> <li>• classify purpose of expenditure using the Chartered Institute of Public Finance and Accountancy Service Reporting Code of Practice to enable comparability between local authorities.</li> </ul>	<p><b>INFORMATION THAT MUST BE PUBLISHED</b></p> <p>Yes</p> <p>The published data meet all of the mandatory requirements. Monthly spend reports are published. These are available here:</p> <p><a href="https://www.kent.fire-uk.org/financial-information">https://www.kent.fire-uk.org/financial-information</a></p> <p><b>INFORMATION RECOMMENDED FOR PUBLICATION</b></p> <p>Yes</p> <p>The published data meet all of the recommended requirements. Monthly spend reports are published. Furthermore, the authority exceeds the spending reporting requirement, as transactions <u>under</u> £250 are listed. See above for the link to the monthly spend reports.</p>
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<b>2. Government Procurement Card transactions</b>	<p><b>Quarterly publication</b> Publish details of every transaction on a Government Procurement Card. For each transaction, the following details must be published:</p>	<ul style="list-style-type: none"> <li>• Publish all transactions on all corporate credit cards, charge cards and procurements, including those that are not a Government Procurement Card. For each transaction the details that should be</li> </ul>	<p><b>INFORMATION THAT MUST BE PUBLISHED</b></p> <p>Yes</p>

	<ul style="list-style-type: none"> <li>• date of the transaction</li> <li>• local authority department which incurred the expenditure</li> <li>• beneficiary</li> <li>• amount</li> <li>• Value Added Tax that cannot be recovered</li> <li>• summary of the purpose of the expenditure</li> <li>• merchant category (e.g. computers, software etc).</li> </ul>	published remain as set out in paragraph 30.	<p>The published data meet all of the mandatory requirements. The Authority publish monthly spend reports for all purchasing card transactions. These are available here:</p> <p><a href="https://www.kent.fire-uk.org/financial-information">https://www.kent.fire-uk.org/financial-information</a></p> <p><b>INFORMATION RECOMMENDED FOR PUBLICATION</b></p> <p>Yes</p> <p>The published data meet all of the recommended requirements. The Authority publish monthly spend reports for all purchasing card transactions. See above for the link to the monthly spend reports.</p>
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<b>3. Procurement information</b>	<p><b>Quarterly publication</b> Publish details of every invitation to tender for contracts to provide goods and/or services with a value that exceeds £5,000. For each invitation, the following details must be published:</p> <ul style="list-style-type: none"> <li>• reference number</li> <li>• title</li> <li>• description of the goods and/or services sought</li> <li>• start, end and review dates</li> <li>• local authority department responsible.</li> </ul> <p><b>Quarterly publication</b> Publish details of any contract, commissioned activity, purchase order, framework agreement and any other legally enforceable agreement with a value that exceeds £5,000. For each contract, the following details must be published:</p> <ul style="list-style-type: none"> <li>• reference number</li> <li>• title of agreement</li> <li>• local authority department responsible</li> </ul>	<p>Place on Contracts Finder, as well as any other local portal, every invitation to tender or invitation <u>to quote</u> for contracts to provide goods and/or services with a value that exceeds £10,000.</p> <p>In addition, for general publication (i.e. on Authority's own website) publish:</p> <ul style="list-style-type: none"> <li>• information on a monthly instead of quarterly basis, or ideally, as soon as it is generated and therefore becomes available (commonly known as 'real-time' publication)</li> <li>• every invitation <u>to tender</u> for contracts to provide goods and/or services with a value that exceeds £500 instead of £5,000</li> <li>• details of invitations <u>to quote</u> where there has not been a formal invitation <u>to tender</u></li> <li>• all contracts in their entirety where the value of the contract exceeds £5,000</li> <li>• company registration number at Companies House</li> </ul>	<p><b>INFORMATION THAT MUST BE PUBLISHED</b></p> <p><b>"Publish details of every invitation to tender for contracts to provide goods and/or services with a value that exceeds £5,000."</b></p> <p>In part</p> <p>1. In relation to publishing ITTs (invitation to tender) over £5k, KFRS has a £10k ITT threshold. Consequently, KFRS is unable to publish ITTs for anything under £10k as no such data are held.</p> <p>KFRS website states that:</p> <p><i>The authority advertises new procurement opportunities with a contract value greater than £10k on the <a href="#">Kent Business Portal</a> and the Government's Contracts Finder website. New procurement opportunities that require publication of a notice in the Find A Tender</i></p>

	<ul style="list-style-type: none"> <li>• description of the goods and/or services being provided</li> <li>• supplier name and details</li> <li>• sum to be paid over the length of the contract or the estimated annual spending or budget for the contract</li> <li>• Value Added Tax that cannot be recovered</li> <li>• start, end and review dates</li> <li>• whether or not the contract was the result of an invitation to quote or a published invitation to tender</li> <li>• whether or not the supplier is a small or medium sized enterprise and/or a voluntary or community sector organisation and where it is, provide the relevant registration number.</li> </ul>	<ul style="list-style-type: none"> <li>• details of invitations to tender or invitations to quote that are likely to be issued in the next twelve months</li> <li>• details of the geographical (e.g. by ward) coverage of contracts entered into by the local authority</li> <li>• details of performance against contractual key performance indicators</li> <li>• information disaggregated by voluntary and community sector category (e.g. whether it is registered with Companies House, charity or charitable incorporated organisation, community interest company, industrial and provident society, housing association, etc.).</li> </ul>	<p><i>Service (FTS) are also published in <a href="#">Tenders Electronic Daily (TED)</a>.</i></p> <p>In response to why this is this is not £5k, KFRS's position is that its internal procurement process does not require an ITT to be issued for requirements valued at less than £10k. For ITTs under £10k, a less formal approach is taken which is proportionate to the value of the requirements vs the cost and time of formal procurement.</p> <p>Moreover, KFRS tested this approach with KCC Internal Audit, who confirmed that this is reasonable and proportionate, and broadly in line with the approach taken by KCC.</p> <p>As a result, KFRS does not propose to take any further action in relation to this.</p> <p><b>“Quarterly publication Publish details of any contract, commissioned activity, purchase order, framework agreement and any other legally enforceable agreement with a value that exceeds £5,000.”</b></p> <p>2. Information currently published on the KFRS Contracts Register:</p> <ul style="list-style-type: none"> <li>• Supplier name and details. Supplier name is published but no details are published. However, the ability to conduct an internet search of supplier name against business area mitigates the need to publish further details. Consequently, KFRS does not propose to take any further action in relation to this.</li> <li>• Value Added Tax (VAT) that cannot be recovered. This is published on the monthly spend reports where relevant. It is not on the Contracts Register as it cannot</li> </ul>
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			<p>be calculated at the time contracts are issued, therefore it is felt that it would not make sense to have it presented on the Contracts Register. Consequently, KFRS does not propose to take any further action in relation to this.</p> <p><b>INFORMATION RECOMMENDED FOR PUBLICATION</b></p> <p>In part</p> <p>Where appropriate, contracts are added to this the GOV.UK Contracts Finder.</p> <p><b>“Every invitation to tender for contracts to provide goods and/or services with a value that exceeds £500 instead of £5,000”</b></p> <p>See above about KFRS's position and processes in relation to ITTs below £10k.</p>
Information title	Information which must be published	Information recommended for publication	Is KFRS compliant with this?
<b>4. Local authority land</b>	<p><b>Annual publication</b> Publish details of all land and building assets including:</p> <ul style="list-style-type: none"> <li>• all service and office properties occupied or controlled by user bodies, both freehold and leasehold</li> <li>• any properties occupied or run under Private Finance Initiative contracts</li> <li>• all other properties they own or use, for example, hostels, laboratories, investment properties and depots</li> <li>• garages unless rented as part of a housing tenancy agreement</li> <li>• surplus, sublet or vacant properties</li> <li>• undeveloped land</li> <li>• serviced or temporary offices where contractual or actual occupation exceeds three months</li> </ul>	<p>Publish information on a monthly instead of annual basis, or ideally, as soon as it becomes available and therefore known to the authority (commonly known as 'real-time' publication). It is also recommended that local authorities should publish all the information possible on Electronic Property Information Mapping Service.</p> <p>Publish the following additional information:</p> <ul style="list-style-type: none"> <li>• the size of the asset measured in Gross Internal Area (m2) for buildings or hectares for land, in accordance with the Royal Institute of Chartered Surveyors Code of Measuring Practice. The Gross Internal Area is the area of a building measured to the internal face of the perimeter walls at each floor level. Local authorities using Net Internal Area (m2) should convert measurements to Gross Internal Area</li> </ul>	<p><b>INFORMATION THAT MUST BE PUBLISHED</b></p> <p><b>“Publish details of all land and building assets”</b></p> <p>Yes</p> <p>The required information is published on the 'Property assets' section of the website.  <a href="https://www.kent.fire-uk.org/our-buildings-fleet-and-equipment">https://www.kent.fire-uk.org/our-buildings-fleet-and-equipment</a></p> <p><b>INFORMATION RECOMMENDED FOR PUBLICATION</b></p> <p>In part</p>

	<ul style="list-style-type: none"> <li>all future commitments, for example under an agreement for lease, from when the contractual commitment is made.</li> </ul> <p>However, information about the following land and building assets are to be excluded from publication:</p> <ul style="list-style-type: none"> <li>rent free properties provided by traders (such as information booths in public places or ports)</li> <li>operational railways and canals</li> <li>operational public highways (but any adjoining land not subject to public rights should be included)</li> <li>assets of national security</li> <li>information deemed inappropriate for public access as a result of data protection and/or disclosure controls (eg. such as refuge houses).</li> </ul> <p>Information on social housing is also excluded from this specific dataset.</p> <p>For each land or building asset, the following information must be published together in one place:</p> <ul style="list-style-type: none"> <li>Unique Property Reference Number</li> <li>Unique asset identity - the local reference identifier used by the local body, sometimes known as local name or building block. There should be one entry per asset or user/owner (e.g. on one site there could be several buildings or in one building there could be several users, floors/rooms etc – where this is the case, each of these will have a separate asset identity). This must include the original reference number from the data source plus authority code</li> <li>name of the building/land or both</li> <li>street number or numbers - any sets of 2 or more numbers should be separated with the '-' symbol (eg. 10-15 London Road)</li> </ul>	<p>using appropriate conversion factors and state the conversion factor used</p> <ul style="list-style-type: none"> <li>the services offered from the asset, using the services listed in the Effective Services Delivery government service function list <a href="http://doc.esd.org.uk/FunctionList/1.00.html">http://doc.esd.org.uk/FunctionList/1.00.html</a> (listing up to five main services)</li> <li>the reason for holding asset such as, it is occupied by the local authority or it is providing a service in its behalf, it is an investment property, it supports economic development (e.g. provision of small businesses or incubator space), it is surplus to the authority's requirements, it is awaiting development, it is under construction, it provides infrastructure or it is a community asset</li> <li>whether or not the asset is either one which is an asset in the authority's ownership that is listed under Part 5 Chapter 3 of the Localism Act 2011 (assets of community value) and/or an asset where the authority is actively seeking transfer to the community</li> <li>total building operation (revenue) costs as defined in the corporate value for money indicators for public services</li> <li>required maintenance - the cost to bring the property from its present state up to the state reasonably required by the authority to deliver the service and/or to meet statutory or contract obligations and maintain it at that standard. This should exclude improvement projects but include works necessary to comply with new legislation (e.g. asbestos and legionella)</li> <li>functional suitability rating using the scale: <ul style="list-style-type: none"> <li>good – performing well and operating efficiently (supports the needs of staff and the delivery of services)</li> <li>satisfactory – performing well but with minor problems (generally</li> </ul> </li> </ul>	<p>Work is currently underway to ensure compliance with all of the recommended requirements, however, given the large amount of information required, this is being addressed as an when resources allow.</p>
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	<ul style="list-style-type: none"> <li>street name – this is the postal road address</li> <li>post town</li> <li>United Kingdom postcode</li> <li>map reference – local authorities may use either Ordnance Survey or ISO6709 systems to identify the location of an asset, but must make clear which is being used. Where an Ordnance Survey mapping system is used (the grid system) then assets will be identified using Eastings before Northings. Where geocoding in accordance with ISO 6709 is being used to identify the centre point of the asset location then that reference must indicate its ISO coordinates</li> <li>whether the local authority owns the freehold or a lease for the asset and for whichever category applies, the local authority must list all the characteristics that apply from the options given below:</li> </ul> <p><i>for freehold assets:</i></p> <ul style="list-style-type: none"> <li>occupied by the local authority</li> <li>ground leasehold</li> <li>leasehold</li> <li>licence</li> <li>vacant (for vacant properties, local authorities should not publish the full address details and should only publish the first part of the postcode)</li> </ul> <p><i>for leasehold assets:</i></p> <ul style="list-style-type: none"> <li>occupied by the local authority</li> <li>ground leasehold</li> <li>sub leasehold</li> <li>licence</li> </ul> <p><i>for other assets:</i></p> <ul style="list-style-type: none"> <li>free text description e.g. rights of way, access etc.</li> </ul>	<p>supports the needs of staff and the delivery of services)</p> <ul style="list-style-type: none"> <li>poor – showing major problems and/or not operating optimally (impedes the performance off staff and/or the delivery of services)</li> <li>unsuitable – does not support or actually impedes the delivery of services</li> </ul> <ul style="list-style-type: none"> <li>energy performance rating as stated on the Display Energy Certificate under the Energy Performance of Buildings (England and Wales) Regulations 2012 (as amended).</li> </ul>	
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	<ul style="list-style-type: none"> <li>whether or not the asset is land only (without permanent buildings) or it is land with a permanent building.</li> </ul>		
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<b>5. Social housing asset value</b>	<p><b>Annual publication</b> Publish details on the value of social housing assets within local authorities' Housing Revenue Account. Information to be published using the specified value bands and postal sector:</p> <ul style="list-style-type: none"> <li>total number of homes</li> <li>the aggregate value and mean value of the dwellings for both existing use value (social housing) and market value, and</li> <li>percentage of homes that are vacant and that are tenanted.</li> </ul> <p>Information to be published at a general level:</p> <ul style="list-style-type: none"> <li>an explanation of the difference between the tenanted sale value of homes within the Housing Revenue Account and their market sale value, and</li> <li>an assurance that the publication of this information is not intended to suggest that tenancies should end to realise the market value of properties.</li> </ul> <p>Other residential tenanted properties that the authority may hold within their General Fund are excluded from this specific dataset, as is information on other building assets or land that local authorities hold within their Housing Revenue Account.</p>		This is not applicable to the Authority.
Information title	Information which must be published	Information recommended for publication	Is KFRS compliant with this?
<b>6. Grants to voluntary, community and social enterprise organisations</b>	<p><b>Annual publication</b> Publish details of all grants to voluntary, community and social enterprise organisations. This can be achieved by either:</p> <ul style="list-style-type: none"> <li>tagging and hence specifically identifying transactions which relate to voluntary,</li> </ul>	<ul style="list-style-type: none"> <li>Publish information on a monthly instead of annual basis where payments are made more frequently than a single annual payment, or ideally, as soon as the data becomes available and therefore known to</li> </ul>	<p><b>INFORMATION THAT MUST BE PUBLISHED</b></p> <p>Yes</p> <p>The published data meet all of the mandatory requirements.</p>

	<p>community and social enterprise organisations within published data on expenditure over £500 or published procurement information, or</p> <ul style="list-style-type: none"> <li>by publishing a separate list or register.</li> </ul> <p>For each identified grant, the following information must be published as a minimum:</p> <ul style="list-style-type: none"> <li>date the grant was awarded</li> <li>time period for which the grant has been given</li> <li>local authority department which awarded the grant</li> <li>beneficiary</li> <li>beneficiary's registration number</li> <li>summary of the purpose of the grant</li> <li>amount</li> </ul>	<p>the authority (commonly known as 'real-time' publication).</p> <ul style="list-style-type: none"> <li>information disaggregated by voluntary and community sector category (e.g. whether it is registered with Companies House, charity or charitable incorporated organisation, community interest company, industrial and provident society, housing association etc).</li> </ul>	<p>The monthly spend reports that are published show 'Grants and Contributions' as an expenses type where relevant. <a href="https://www.kent.fire-uk.org/financial-information">https://www.kent.fire-uk.org/financial-information</a></p> <p><b>INFORMATION RECOMMENDED FOR PUBLICATION</b></p> <p>Yes</p> <p>The published data meet all of the recommended requirements. Where grants are made, additional columns are added to the right-hand side of the transparency spend reports identifying additional details in line with the code.</p>
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<b>7. Organisation chart</b>	<p><b>Annual publication</b></p> <p>Publish an organisation chart covering staff in the top three levels of the organisation. The following information must be included for each member of staff included in the chart:</p> <ul style="list-style-type: none"> <li>grade</li> <li>job title</li> <li>local authority department and team</li> <li>whether permanent or temporary staff</li> <li>contact details</li> <li>salary in £5,000 brackets, consistent with the details published for Senior Salaries</li> <li>salary ceiling (the maximum salary for the grade).</li> </ul>	<p>Local authorities should publish:</p> <ul style="list-style-type: none"> <li>charts including all employees in the local authority whose salary exceeds £50,000</li> <li>the salary band for each employee included in the chart(s)</li> <li>information about current vacant posts, or signpost vacancies that are going to be advertised in the future.</li> </ul>	<p><b>INFORMATION THAT MUST BE PUBLISHED</b></p> <p>Yes</p> <p>The published data meet all of the mandatory requirements. The Authority publishes information about senior employees. This is available via the following link <a href="https://www.kent.fire-uk.org/who-we-are">https://www.kent.fire-uk.org/who-we-are</a> and within <a href="#">the statements of accounts</a>.</p> <p>Full pay details of all members of the Corporate Management Board (CMB) are published on the 'Senior officers' pay' section of the website. <a href="https://www.kent.fire-uk.org/financial-information">https://www.kent.fire-uk.org/financial-information</a></p> <p><b>INFORMATION RECOMMENDED FOR PUBLICATION</b></p> <p>In part</p>



			<p>The published data meet most of the recommended requirements. Full pay details of all members of the Corporate Management Board (CMB) are published on the 'Senior officers' pay' section of the website. <a href="https://www.kent.fire-uk.org/financial-information">https://www.kent.fire-uk.org/financial-information</a></p> <p>The number of employees receiving more than £50k per year is set out in £5k bands and is published within <a href="#">the statements of accounts</a>. This also includes salary information for CMB.</p> <p>However, apart from CMB, the Authority deliberately chooses not to publish details of the individual pay of any Grey or Customer Service (Green Book) employees earning more than £50k.</p> <p>This is because we are of the reasonably held view that it would breach principle 1(a) of Article 5 of the UK GDPR. To that end, the Authority has a clear position statement on this. <a href="https://www.kent.fire-uk.org/financial-information">https://www.kent.fire-uk.org/financial-information</a></p>
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<b>8. Trade union facility time</b>	<p><b>Annual publication</b> Publish the following information:</p> <ul style="list-style-type: none"> <li>total number (absolute number and full time equivalent) of staff who are union representatives (including general, learning and health and safety representatives)</li> <li>total number (absolute number and full time equivalent) of union representatives who devote at least 50 per cent of their time to union duties</li> <li>names of all trade unions represented in the local authority</li> </ul>		<p><b>INFORMATION THAT MUST BE PUBLISHED</b></p> <p>Yes</p> <p>The published data meet all of the mandatory requirements. The Authority publish information in line with both the Local Government Transparency Code 2015 and the Trade Union (Facility Time Publication Requirements) Regulations 2017. This is available under the 'Pay policies' section:</p>

	<ul style="list-style-type: none"> <li>a basic estimate of spending on unions (calculated as the number of full time equivalent days spent on union duties multiplied by the average salary), and</li> <li>a basic estimate of spending on unions as a percentage of the total pay bill (calculated as the number of full time equivalent days spent on union duties multiplied by the average salary divided by the total pay bill).</li> </ul>		<a href="https://www.kent.fire-uk.org/financial-information">https://www.kent.fire-uk.org/financial-information</a>
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<b>9. Parking account</b>	<b>Annual publication</b> Publish on their website, or place a link on their website to this data published elsewhere: <ul style="list-style-type: none"> <li>a breakdown of income and expenditure on the authority's parking account. The breakdown of income must include details of revenue collected from on-street parking, off-street parking and Penalty Charge Notices</li> <li>a breakdown of how the authority has spent a surplus on its parking account.</li> </ul>		This is not relevant to the Authority.
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<b>10. Parking spaces</b>	<b>Annual publication</b> Publish the number of marked out controlled on and off-street parking spaces within their area, or an estimate of the number of spaces where controlled parking space is not marked out in individual parking bays or spaces.	Local authorities should publish the number of: <ul style="list-style-type: none"> <li>free parking spaces available in the local authority's area and which are provided directly by the local authority, and</li> <li>parking spaces where charges apply that are available in the local authority's area and which are provided directly by the local authority.</li> </ul> Where parking space is not marked out in individual parking bays or spaces, local authorities should estimate the number of spaces available for the two categories.	<b>INFORMATION THAT MUST BE PUBLISHED</b>  This is not relevant to the Authority.  <b>INFORMATION RECOMMENDED FOR PUBLICATION</b>  This is not relevant to the Authority.
Information title	Information which must be published	Information recommended for publication	Is KFRS compliant with this?
<b>11. Senior salaries</b>	<b>Annual publication</b>		<b>INFORMATION THAT MUST BE PUBLISHED</b>  In part

	<p>Local authorities must place a link on their website to the following data or must place the data itself on their website:</p> <ul style="list-style-type: none"> <li>the number of employees whose remuneration in that year was at least £50,000 in brackets of £5,000</li> <li>details of remuneration and job title of certain senior employees whose salary is at least £50,000</li> <li>employees whose salaries are £150,000 or more must also be identified by name.</li> <li>a list of responsibilities (for example, the services and functions they are responsible for, budget held and number of staff) and details of bonuses and 'benefits in kind', for all employees whose salary exceeds £50,000.</li> </ul>		<p>The published data meet most of the mandatory requirements.</p> <p>Full pay details of all members of CMB are published on the 'Senior officers' pay' section of the website.  <a href="https://www.kent.fire-uk.org/financial-information">https://www.kent.fire-uk.org/financial-information</a></p> <p>The number of employees receiving more than £50k per year is set out in £5k bands and is published within <a href="#">the statements of accounts</a>. This also includes salary information for the CMB.</p> <p>For these employees, their role-related responsibilities are published on the 'Pay policies' section of the website.  <a href="https://www.kent.fire-uk.org/financial-information">https://www.kent.fire-uk.org/financial-information</a></p> <p>However, apart from CMB, the Authority deliberately chooses not to publish details of the individual pay of any Grey or Customer Service (Green Book) employee earning more than £50k.</p> <p>This is because we are of the reasonably held view that it would breach principle 1(a) of Article 5 of the UK GDPR. To that end, the Authority has a clear position statement on this.  <a href="https://www.kent.fire-uk.org/financial-information">https://www.kent.fire-uk.org/financial-information</a></p> <p><b>INFORMATION RECOMMENDED FOR PUBLICATION</b></p> <p>N/A</p>
Information title	Information which must be published	Information recommended for publication	Is KFRS compliant with this?

<b>12. Constitution</b>	<b>Annual publication</b> Local authorities must publish their Constitution on their website.		<b>INFORMATION THAT MUST BE PUBLISHED</b>  Yes  The published data meet all of the mandatory requirements. The Kent Fire Services (Combination Scheme) Order 1997 is the Parliamentary Order that established the Authority. A copy of this, along with all of our other constitutional documents, is available on the 'Governance' section of our website.  <a href="https://www.kent.fire-uk.org/fire-authority">https://www.kent.fire-uk.org/fire-authority</a>  <b>INFORMATION RECOMMENDED FOR PUBLICATION</b>  N/A
<b>Information title</b>	<b>Information which must be published</b>	<b>Information recommended for publication</b>	<b>Is KFRS compliant with this?</b>
<b>13. Pay multiple</b>	<b>Annual publication</b> Publish the pay multiple on their website defined as the ratio between the highest taxable earnings for the given year (including base salary, variable pay, bonuses, allowances and the cash value of any benefits-in-kind) and the median earnings figure of the whole of the authority's workforce. The measure must: <ul style="list-style-type: none"> <li>cover all elements of remuneration that can be valued (e.g. all taxable earnings for the given year, including base salary, variable pay, bonuses, allowances and the cash value of any benefits-in-kind)</li> <li>use the median earnings figure as the denominator, which should be that of all employees of the local authority on a fixed date each year, coinciding with reporting at the end of the financial year</li> <li>exclude changes in pension benefits, which due to their variety and complexity cannot</li> </ul>		<b>INFORMATION THAT MUST BE PUBLISHED</b>  Yes  This information is published in our annual Pay Policy Statement, which can be found of the 'Pay policies' section of the website. <a href="https://www.kent.fire-uk.org/financial-information">https://www.kent.fire-uk.org/financial-information</a>  <b>INFORMATION RECOMMENDED FOR PUBLICATION</b>  N/A

	be accurately included in a pay multiple disclosure.		
Information title	Information which must be published	Information recommended for publication	Is KFRS compliant with this?
<b>14. Fraud</b>	<b>Annual publication</b> Publish the following information: <ul style="list-style-type: none"> <li>• number of occasions they use powers under the Prevention of Social Housing Fraud (Power to Require Information) (England) Regulations 2014, or similar powers</li> <li>• total number (absolute and full time equivalent) of employees undertaking investigations and prosecutions of fraud</li> <li>• total number (absolute and full time equivalent) of professionally accredited counter fraud specialists</li> <li>• total amount spent by the authority on the investigation and prosecution of fraud</li> <li>• total number of fraud cases investigated.</li> </ul>	Local authorities should publish: <ul style="list-style-type: none"> <li>• total number of cases of irregularity investigated</li> <li>• total number of occasions on which a) fraud and b) irregularity was identified</li> <li>• total monetary value of a) the fraud and b) the irregularity that was detected, and</li> <li>• total monetary value of a) the fraud and b) the irregularity that was recovered.</li> </ul>	<b>INFORMATION THAT MUST BE PUBLISHED</b>  Yes  The published data meet the requirements. This is set out in the 'Fraud Transparency' section of our website. <a href="https://www.kent.fire-uk.org/financial-information">https://www.kent.fire-uk.org/financial-information</a>  <b>INFORMATION RECOMMENDED FOR PUBLICATION</b>  Yes  The published data meet the requirements. This is set out in the 'Fraud Transparency' section of our website. <a href="https://www.kent.fire-uk.org/financial-information">https://www.kent.fire-uk.org/financial-information</a>
Information title	Information which must be published	Information recommended for publication	Is KFRS compliant with this?
<b>15. Waste contracts</b>	<b>One-off publication</b> Local authorities must publish details of their existing waste collection contracts, in line with the details contained in paragraphs 32 of the Code, at the point they first publish quarterly contract information under Part 2 of this Code.		<b>INFORMATION THAT MUST BE PUBLISHED</b>  This requirement is not relevant to the Authority.  <b>INFORMATION RECOMMENDED FOR PUBLICATION</b>  N/A

Compliance Summary document – Local Government Transparency Code 2015 and the Trade Union (Facility Time Publication Requirements) Regulations 2017

Information title	Information which must be published	Information recommended for publication	Additional information
<b>1. Expenditure exceeding £500</b>	Yes. The published data meet all of the mandatory requirements.	Yes. The published data meet all of the recommended requirements.	
Information title	Information which must be published	Information recommended for publication	Additional information
<b>2. Government Procurement Card transactions</b>	Yes. The published data meet all of the mandatory requirements.	Yes. The published data meet all of the recommended requirements.	
Information title	Information which must be published	Information recommended for publication	Additional information
<b>3. Procurement information</b>	Yes. The published data meet all of the mandatory requirements. KFRS has a clear position statement for the following areas: <ul style="list-style-type: none"> <li>• ITTs under £10k</li> <li>• Supplier details beyond the name</li> <li>• Non-recoverable VAT</li> </ul>	Where appropriate, KFRS adds information to the GOV.UK contracts finder and Kent Business Portal Contracts Finder.  KFRS has a clear position statement on why it does not issue ITTs under £10k	
Information title	Information which must be published	Information recommended for publication	Additional information
<b>4. Local authority land</b>	Yes. The published data meet all of the mandatory requirements.	Work is currently underway to ensure compliance with all of the recommended requirements, however, given the large amount of information required, this is being addressed as an when resources allow.	
Information title	Information which must be published	Information recommended for publication	Additional information
<b>5. Social housing asset value</b>	This is not applicable to the Authority	This is not applicable to the Authority	
Information title	Information which must be published	Information recommended for publication	Additional information

<b>6. Grants to voluntary, community and social enterprise organisations</b>	<p>Yes. The published data meet all of the mandatory requirements.</p> <p>The only outstanding area relates to the time period for which grants are awarded, although this will be dependent upon whether grants are actually time limited.</p>	The published data meet the recommended requirements.	
<b>Information title</b>	<b>Information which must be published</b>	<b>Information recommended for publication</b>	<b>Additional information</b>
<b>7. Organisation chart</b>	<p>Yes. This is published in a format that suits the needs of the website.</p> <p>Nonetheless, the data published meet all of the mandatory requirements.</p>	<p>The published data meet the majority of the recommended requirements.</p> <p>The only area where this area is not fully compliant is because the Authority deliberately chooses not to publish details of the individual pay of any Grey or Customer Service (Green Book) employee earning more than £50k.</p> <p>This is because we are of the reasonably held view that it would breach principle 1(a) of Article 5 of the UK GDPR. To that end, the Authority has a clear position statement on this.</p>	
<b>Information title</b>	<b>Information which must be published</b>	<b>Information recommended for publication</b>	<b>Additional information</b>
<b>8. Trade union facility time</b>	Yes. The published data meet all of the mandatory requirements.	No recommended information	
<b>Information title</b>	<b>Information which must be published</b>	<b>Information recommended for publication</b>	<b>Additional information</b>
<b>9. Parking account</b>	This is not applicable to the Authority	This is not applicable to the Authority	
<b>Information title</b>	<b>Information which must be published</b>	<b>Information recommended for publication</b>	<b>Additional information</b>
<b>10. Parking spaces</b>	This is not applicable to the Authority	This is not applicable to the Authority	
<b>Information title</b>	<b>Information which must be published</b>	<b>Information recommended for publication</b>	<b>Additional information</b>

<b>11. Senior salaries</b>	<p>In part. The published data meet the majority of the mandatory requirements.</p> <p>The only area where this area is not fully compliant is because the Authority deliberately chooses not to publish details of the individual pay of any Grey or Customer Service (Green Book) employee earning more than £50k.</p> <p>This is because we are of the reasonably held view that it would breach principle 1(a) of Article 5 of the UK GDPR. To that end, the Authority has a clear position statement on this.</p>	No recommended information	
<b>Information title</b>	<b>Information which must be published</b>	<b>Information recommended for publication</b>	<b>Additional information</b>
<b>12. Constitution</b>	Yes. The published data meet all of the mandatory requirements.	No recommended information	
<b>Information title</b>	<b>Information which must be published</b>	<b>Information recommended for publication</b>	<b>Additional information</b>
<b>13. Pay multiple</b>	Yes. The published data meet all of the mandatory requirements.	No recommended information	
<b>Information title</b>	<b>Information which must be published</b>	<b>Information recommended for publication</b>	<b>Additional information</b>
<b>14. Fraud</b>	Yes. The published data meet all of the mandatory requirements.	The published data meet the recommended requirements.	
<b>Information title</b>	<b>Information which must be published</b>	<b>Information recommended for publication</b>	<b>Additional information</b>
<b>15. Waste contracts</b>	This is not applicable to the Authority.	This is not applicable to the Authority.	