



**ENTRUST Regulator Standards
Self –assessment 2015/2016**

July 2016

1. Introduction

- 1.1 The ENTRUST Regulator Standards (ERS) consist of 25 standards spread across seven areas encompassing the regulatory work undertaken throughout ENTRUST. They reflect the Government's Regulators' Code which was published in April 2014 (www.gov.uk/government/publications/regulators-code).
- 1.2 This report provides a summary of our self-assessment of our performance against the ERS during 2015/2016.

2. Policy review

2.1 Planning, reviewing and scoping

This area of ERS aims to ensure that we consult with stakeholders in accordance with the Consultation Principles.

We implemented new proposals relating to our approach to chasing nil returns against the requirement for all Environmental Bodies (EBs) to make a Statutory Annual Return of their Landfill Communities Fund (LCF) income and expenditure. This enables us to focus our resources in areas of greater financial risk.

We restructured and updated our entire Guidance Manual to ensure it is clear, concise and up to date with guidance on the reforms to the Fund. The manual has been reduced from 89 to 53 pages.

ENTRUST's response to HMRC's Landfill Communities Fund (LCF) consultation in 2015 was agreed by the Board.

2.2 Consulting

This area of ERS aims to ensure that we consult with stakeholders in accordance with the Consultation Principles.

No formal consultations were undertaken in the reporting period. However, we supported HMRC in their consultation of the reform of the LCF.

2.3 Development of Change Proposals

We shared our response to HMRC's consultation on the reform of the LCF with larger sized EBs.

Views on LCF areas of reform and the clarity of our guidance were obtained from EBs, particularly at our Update and Exchange events.

Reform guidance was published in draft to allow EB feedback on the clarity of the proposed guidance and its impact in implementing the reform of the LCF. The guidance was further updated in response to feedback received from stakeholders.

The restructured guidance manual was shared in draft with larger EBs to enable them to comment on the changes prior to publication.

2.4 Reporting

This area of ERS requires that we provide a clear and timely report to the appropriate audience of the outcomes of any review, proposal or consultation.

In accordance with an agreed reporting schedule, we submitted a number of formal reports to HMRC during the year.

3. Advice and guidance

3.1 Day to day advice and guidance

This area of ERS aims to ensure that we provide advice and guidance in accordance with the Regulator's Code which is appropriate, timely and focussed on assisting EBs to understand and meet their responsibilities.

We issued further guidance on the closure of the LCF in Scotland to assist EB understanding of their obligations during the run down period.

We continue to hold training events to assist all EBs, particularly those new to the scheme, to understand their obligations. We also provide bespoke guidance to EBs and funding applicants through our telephone and email help lines.

3.2 Changes to guidance and to the Regulations

This part of the ERS requires that we advertise changes to the published guidance and provide stakeholders with clear and timely advice on the changes and the date on which they will take effect.

All guidance issued is published with the date on which it is due to come into effect, and a note of the guidance (if any) which it supersedes.

All updates to guidance and to the Landfill Tax Regulations 1996 (Regulations) were publicised on the ENTRUST website, via news items and updates to the Guidance page, with clear instruction on when they would come into force. Additionally, all the main EB contacts were sent an email to advise them of the changes and the date those changes came into force.

3.3 Monitoring the effectiveness of advice and guidance

This part of the standard requires us to monitor the effectiveness of the advice and guidance provided and the mode of delivery, in order to ensure that both the advice and guidance and mode of delivery meets the needs of stakeholders.

We carried out our annual EB satisfaction survey in May/June 2015. Those who sought advice, guidance or information from ENTRUST in the last year expressed very strong responses, with 95 per cent (2014: 91 per cent) of those surveyed stating that they were comfortable in approaching us for advice, guidance and information, 94 per cent (2014: 94 per cent) of them found the advice useful and 93 per cent (2014: 89 per cent) felt they received a high level of support.

4. Training

4.1 Identifying the training needs of stakeholders

This section of the ERS aims to ensure that the training needs of EBs are identified, met and reviewed.

We reviewed stakeholder training needs as a result of feedback that we received in relation to the advice, guidance and face-to-face training ENTRUST provides and

through our website. We also carried out a review of the training and induction programme to ensure it continues to meet stakeholder's needs.

Due to a limited response in respect of our EB satisfaction survey, we issued a specific training survey in order to better understand the training needs of EBs and took the findings of this review into account when developing our training plan for 2016/2017

4.2 Delivering Training

We issued training materials to assist EBs and updated our guides to completion of Forms via ENTRUST online (EOL). We have also created new 'How to' guides and documents aimed at trustee/directors.

Five basic training events and one open day were held in 2015/2016.

We have reviewed our four training videos and updated these in the light of reforms to the LCF.

5. Data and information requests

5.1 Forms and data requests

This section of the ERS aims to ensure that we provide guidance to EBs on the appropriate completion and submission of statutory annual returns and other forms they are required to complete.

We updated our guidance on how to complete all of our forms.

We made an in-year data request to EBs in Scotland at 30 September 2015 to enable us to assess their levels of in-year income, expenditure and unspent funds held. However, we restricted this request to EBs known to be holding funds in excess of £500 as at 31 March 2015, to capture the information we required whilst minimising the administration burden on EBs.

Existing EOL processes were used for the data request to minimise any additional administration burden on these EBs.

When seeking data from EBs in Scotland holding funds, we advised them of the need to supply this additional data three months before the deadline. We also reminded affected EBs one month before the deadline.

For a recent data request for Scotland we set a 14 day deadline in-line with the regulatory requirement to provide financial information.

5.2 Design of new forms and revising existing forms

This part of the ERS requires us to review statutory annual returns and other forms required to be completed by EBs and to consult with stakeholders on the design and content of any new forms or formalised data requests.

We undertook a review of Form 1, which included discussion with the sector at an Association of Distributive and Environmental Bodies (ADEB) liaison meeting. Having analysed the areas applicants experience difficulty, when completing the form correctly first time, we have recommended changes intended to simplify the process for applicants.

We regularly review our forms following responses provided in the annual EB satisfaction survey. We also take into consideration information passed to us by EBs through the Compliance review process.

We are undertaking a further review of Forms 1, 2 and 3 in 2016/2017.

In respect of all the changes recommended, we have undertaken a risk assessment.

Any changes to forms are reviewed by Deputy Chief Executive Officer and Operational Managers taking into account the cost effectiveness of data submission. We endeavour to communicate electronically with EBs.

6. Compliance

6.1 Visits

The ERS states that we will provide clear and timely guidance to EBs on what they can expect from a compliance visit and what is expected from the EB before, at and after a compliance visit.

Inspectors have defined processes and procedures in communicating the requirements of visits to EBs. EBs are issued with email/letter and a 'compliance flyer' outlining our processes and the expectations of EBs during a compliance visit.

We allow EBs an appropriate period to respond to our compliance inspection report, and we provide advice and guidance to enable the EB to address any issues identified in our compliance inspection report.

We allow EBs 28 days from the date of issuing the draft report in which to respond to our findings.

Where requested we provide help to EBs in completing their management responses to our draft reports.

7. Enforcement

7.1 Enforcement Process

The ERS requires us to set out details of the enforcement policy, explaining how we will respond to non compliance.

The Enforcement Process is set out on our website and explains each step of the process when non-compliance is identified.

We reviewed the standard template letters and implemented changes to ensure that breaches are communicated and the recipient understands why they are receiving the correspondence. We also implemented a new step in the managing breaches procedure so that EBs are telephoned before they receive an advice and guidance or warning letter to ensure that they understand the breach and the enforcement process.

We aim to deal with failures of EBs to comply with the Regulations in a reasonable and proportionate manner.

8. Transparency

8.1 Accessibility

This section of the ERS ensures that we provide details of our staff and contact details so that stakeholders know who to contact and how to contact them.

Details of all our staff including job titles, telephone numbers and photographs are included on the 'contact us' page of our website. We use the ENTRUST website to ensure that all information relating to the regulation of the LCF is transparent and accessible.

8.2 Publication of service standards

ERS also commits us to publish our Customer Charter and service standards so that stakeholders know what they can expect of us. ERS also requires us to publish details of our performance against our service standards, as measured through feedback and the EB satisfaction survey.

Our Customer Charter and service standards were updated and published on our website in December 2015.

We carried out our annual EB satisfaction survey in May/June 2015. The results and stakeholder feedback were published on our website in November 2015.

8.3 Complaint Handling

ERS requires us to publish a clear complaints policy so stakeholders understand how to make a complaint and how any complaint will be handled.

Details of our complaints procedure are published on our website and can be found at: www.entrust.org.uk/about-us/complaints-process/

9. Conclusion

- 9.1 The ongoing assessment of our work against the ERS throughout the year has been key to ensuring that our regulatory activity follows the principles set out in the Regulator's Code.
- 9.2 Each area of the ERS has been considered on an ongoing basis and evidence provided in support of the assessment made and actions identified during the year (at the six month assessment) have been implemented.
- 9.3 Based upon a self-assessment of our work we are able to confirm that the ERS have been met during 2015/2016.

APPENDIX

Appendix A - ENTRUST Regulator Standards - Annual Assessment - 2015 2016 - RAG matrix

ENTRUST

July 2016

ENTRUST Regulator Standards (ERS)

2015/2016 Annual Assessment – July 2016

Function	Standard	Rating Red / Amber / Green	
1. Policy review	1.1A	In reviewing the Regulations to ensure they are effective, proportionate and not unnecessarily burdensome, we will use an evidence-based approach to determining priority risks in accordance with the Regulators' Code.	Green
	1.1B	Proposed priority areas of potential change will be agreed by the Board.	Green
	1.2A	We will consult stakeholders in accordance with the Consultation Principles.	Green
	1.2B	We will report on the outcome of a consultation exercise, including providing appropriate feedback to those who took part.	Green
	1.3	In developing proposals for change we will consider risk and will assess which method would best achieve the intended outcome with the least burden for stakeholders.	Green
	1.4	We will provide a clear and timely report to the appropriate audience of the outcomes of any review, proposal or consultation.	Green
	2.1	We will provide advice and guidance in accordance with the Regulator's Code which is appropriate, timely, and focussed on assisting EBs to understand and meet their responsibilities.	Green
	2.2A	We will advertise changes to the published guidance and will provide stakeholders with clear and timely advice on the changes and the date on which they will take effect	Green
2. Advice and guidance			

	2.2B	We will provide clear and timely advice and guidance to stakeholders on changes to the Regulations.	Green
	2.3	We will monitor the effectiveness of the advice and guidance delivered, and the mode of delivery, in order to ensure that advice and guidance, and mode of delivery, meets the needs of stakeholders.	Green
3. Training	3.1	We will review stakeholders' training needs as a result of feedback from the delivery of advice, guidance, face to face training and through our website, and will review the training and induction programme to ensure it continues to meet stakeholders' needs.	Green
	3.2	We will deliver a multi-channel training programme which meets the needs of stakeholders.	Green
4. Data and information requests	4.1A	We will provide guidance to EBs on the appropriate completion and submission of statutory annual returns and other forms required to be completed by EBs.	Green
	4.1B	In seeking data from EBs, we will consider risk and will assess which method would best achieve the intended outcome with the least overall burden for those concerned.	Green
	4.1C	When seeking data from EBs, we will set a timetable for the submission of that data which is appropriate to the nature and extent of the request made.	Green
	4.2A	We will review statutory annual returns and other forms required to be completed by EBs and will consult with stakeholders on the design and content of any new forms or formalised data requests.	Green
	4.2B	In considering revisions or additions to forms, we will consider risk and whether an alternative method of seeking data would better achieve the intended outcome, and we will select the format which best achieves the intended outcome with the least burden for EBs.	Green
	5. Compliance	5.1A	We will provide clear and timely guidance to EBs on what they can expect from a compliance visit

		and what is expected from the EB before, at and after a compliance visit.	
	5.1B	We will allow EBs an appropriate period to respond to our compliance inspection report, and we will provide advice and guidance to enable the EB to address any issues identified in our compliance inspection report.	Green
6. Enforcement			
	6.1A	We will set out details of the enforcement policy, explaining how it will respond to non compliance.	Green
	6.1B	In responding to non compliance and acting within the enforcement process, we will consider risk and will assess which method of enforcement would best achieve the intended outcome with the least overall burden for those concerned.	Green
7. Transparency			
	7.1A	We will publish details of our staff and contact details so that stakeholders know who to contact and how to contact them.	Green
	7.2A	We will publish our Customer Charter and service standards so that stakeholders know what they can expect of us.	Green
	7.2B	We will publish details of our performance against our service standards, as measured through feedback and the EB satisfaction survey.	Green
	7.3A	We will publish a clear complaints policy so stakeholders understand how to make a complaint and how any complaint will be handled.	Green