

Performance and Audit Scrutiny Committee

Title:	Agenda
Date:	Thursday 30 May 2019
Time:	5.00 pm
Venue:	District Offices Council Chamber College Heath Road Mildenhall, IP28 7EY
Full Members (12)	<p style="text-align: right;">Chair</p> <p style="text-align: right;">Vice Chair</p> <p><i>Conservative Members (TBC)</i></p> <p><i>Spectrum Members (TBC)</i></p> <p><i>Independent Members (TBC)</i></p> <p><i>Labour Members (TBC)</i></p> <p>To be appointed at the Annual Council meeting on 22 May 2019.</p> <p>Membership of the Performance and Audit Scrutiny Committee to be confirmed at, or following the Annual Council meeting on 22 May 2019.</p>
Substitutes: (6)	<p><i>Conservative Members (TBC)</i></p> <p><i>Spectrum Members (TBC)</i></p> <p><i>Independent Members (TBC)</i></p> <p><i>Labour Members (TBC)</i></p> <p>Substitute members of the Performance and Audit Scrutiny Committee to be confirmed at, or following the Annual Council meeting on 22 May 2019.</p>
Interests – Declaration and Restriction on Participation:	Members are reminded of their responsibility to declare any disclosable pecuniary interest not entered in the Authority's register or local non pecuniary interest which they have in any item of business on the agenda (subject to the exception for sensitive information) and to leave the meeting prior to discussion and voting on an item in which they have a disclosable pecuniary interest.
Quorum:	Four Members
Committee administrator:	Christine Brain Democratic Services Officer (Scrutiny) Tel: 01638 719729 Email: christine.brain@westsuffolk.gov.uk

Venue:	West Suffolk Council District Offices College Heath Road Mildenhall Suffolk IP28 7EY	T: 01638 719729 E: democratic.services@westsuffolk.gov.uk W: www.westsuffolk.gov.uk
Access to agenda and reports before the meeting:	Copies of the agenda and reports are open for public inspection at the above and following address: West Suffolk Council West Suffolk House Western Way Bury St Edmunds Suffolk IP33 3YU at least five clear days before the meeting. They are also available to view on our website.	
Attendance at meetings:	The Council actively welcomes members of the public and the press to attend its meetings and holds as many of its meetings as possible in public.	
Public participation:	Members of the public who live or work in the District are welcome to speak and may ask one question or make a statement of not more than three minutes duration relating to items to be discussed in Part 1 of the agenda only. If a question is asked and answered within three minutes, the person who asked the question may ask a supplementary question that arises from the reply. A person who wishes to speak must register at least 15 minutes before the time the meeting is scheduled to start. There is an overall time limit of 15 minutes for public speaking, which may be extended at the Chair's discretion.	
Disabled access:	West Suffolk House has facilities for people with mobility impairments including a lift and wheelchair accessible WCs. However in the event of an emergency use of the lift is restricted for health and safety reasons. Visitor parking is at the car park at the front of the building and there are a number of accessible spaces.	
Induction loop:	An Induction loop is available for meetings held in the Conference Chamber.	
Recording of meetings:	The Council may record this meeting and permits members of the public and media to record or broadcast it as well (when the media and public are not lawfully excluded). Any member of the public who attends a meeting and objects to being filmed should advise the Committee Administrator who will instruct that they are not included in the filming.	
Personal Information	Any personal information processed by West Suffolk Council arising from a request to speak at a public meeting under the Localism Act 2011, will be protected in accordance with the Data Protection Act 2018. For more information on how we do this and your rights in regards to your personal information and how to access it, visit our website: https://www.westsuffolk.gov.uk/Council/Data_and_information/howweuseinformation.cfm or call Customer Services: 01284 763233 and ask to speak to the Information Governance Officer.	

Agenda

Procedural Matters

1. Substitutes

Any Member who is substituting for another Member should so indicate, together with the name of the relevant absent Member.

2. Apologies for Absence

Part 1 – Public

3. Public Participation

Members of the public who live or work in the District are welcome to speak and may ask one question or make a statement of not more than three minutes duration relating to items to be discussed in Part 1 of the agenda only. If a question is asked and answered within three minutes, the person who asked the question may ask a supplementary question that arises from the reply.

A person who wishes to speak must register at least 15 minutes before the time the meeting is scheduled to start.

There is an overall limit of 15 minutes for public speaking, which may be extended at the Chair's discretion.

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| 4. 2018-2019 Performance Report - Year End Outturn | 1 - 70 |
| Report No: PAS/WS/19/001 | |
| 5. West Suffolk Strategic Risk Register Quarterly Monitoring Report - March 2019 | 71 - 84 |
| Report No: PAS/WS/19/002 | |
| 6. Internal Audit Annual Report (2018-2019) | 85 - 108 |
| Report No: PAS/WS/19/003 | |
| 7. Internal Audit Charter | 109 - 122 |
| Report No: PAS/WS/19/004 | |
| 8. Internal Audit Plan (2019-2020) | 123 - 136 |
| Report No: PAS/WS/19/005 | |

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9. Ernst and Young - 2019-2020 Indicative Fees Report No: PAS/WS/19/006	137 - 144
10. Work Programme Update Report No: PAS/WS/19/007	145 - 148

Part 2 – Exempt

NONE



2018/2019 Performance Report – Year End Outturn

Report No:	PAS/WS/19/001	
Report to and date:	Performance and Audit Scrutiny Committee	30 May 2019
Cabinet Member:	Appointment of the Cabinet Member to be confirmed at Annual Council on 22 May 2019.	
Lead officer:	Rachael Mann Assistant Director (Resources and Performance) Tel: 01638 719245 Email: rachael.mann@westsuffolk.gov.uk	

Decisions Plan: This item is not included in the Decisions Plan.

Wards impacted: All wards

Recommendation: It is **RECOMMENDED** that, the Performance and Audit Scrutiny Committee notes the 2018/2019 Revenue and Capital Outturn positions and forward any relevant issues or comments to Cabinet for their consideration.

1. Background / Context

- 1.1 From the 1 April 2019, St Edmundsbury Borough Council and Forest Heath District Council, became West Suffolk Council. As this report covers the period 1 April 2018 to 31 March 2019 it refers to the previous councils and the shared set of priorities for that period. The two council reporting drives the volume of papers attached to this report, however this is the final performance monitoring report relating to the predecessor authorities. Going forward the number of appendices will decrease and become more focussed under a single council.
- 1.2 The performance management framework seeks to enable greater understanding of progress towards the councils' strategic priorities, as well as giving insight on the delivery of the large range of day to day services to the residents of West Suffolk.
- 1.3 The purpose of the evolution and development of the performance management framework is to ensure that management information supplied to the Performance and Audit Scrutiny Committee, Cabinet and Leadership Team clearly shows:
- Progress towards strategic goals;
 - Insight on initiatives that will ensure future progress;
 - Areas that require decisions and actions to keep on track to their goals;
 - Items with a significant level of risk associated with them; and
 - Flexibility in approach allowing the escalation of performance successes and challenges.

2. Proposals

- 2.1 This report shows the final performance and financial outturn position for St Edmundsbury Borough Council and Forest Heath District Council for the year 2018/19. Future reporting from 2019/20 will be in respect of West Suffolk Council only.
- 2.2 The attached appendices detail the performance as follows:

Appendix A: 2018/19 Performance Indicators – Commentary

This appendix shows a high level summary of the councils' budget monitoring outturn position for revenue, capital and reserves, and draws out a number of key performance indicators at strategic priority level.

Appendices B to E: Performance Indicators by Strategic Priority

These appendices support **Appendix A** and include more detail around how the councils are performing against each strategic priority.

Appendix F: West Suffolk Income and Expenditure Report

This appendix shows the current revenue forecast position across West Suffolk, analysed across the different categories of income and expenditure.

Appendices G to P: Financial Performance of each council

These appendices contain the current financial outturn positions for each council in respect of revenue, capital and earmarked reserves.

2.3 Performance Summary

2.3.1 The table below shows the year end performance status for all indicators, grouped by strategic priority and further detailed in **Appendices A to E**.

Key Performance Indicators					
Quarter 4 - 2018/19					
Appendix	Strategic Priority	On or Exceeding Target	Below Target within tolerance	Below Target, outside of tolerance	Data ONLY Indicators
B	Inclusive Growth	1	4	0	1
C	Families & Communities	4	1	1	3
D	Housing	5	0	0	1
E	Day to Day	26	4	2	6
West Suffolk Totals:		36	9	3	11

2.4 Financial Outturn Summary

2.4.1 The year end revenue outturn position shows an **underspend** for both councils: **£157,000 for Forest Heath** and **£10,000 for St Edmundsbury**.

2.4.2 These net underspends, which are comprised of a number of positive and negative variances reflecting those forecasted during the year, will be transferred to the Invest to Save Reserve in order to fund future efficiencies and initiatives, which will help to mitigate any further risks or budget pressures going forward.

2.4.3 Further details of the financial outturn position are included in **Appendices F to P**.

2.5 Flexible Use of Capital Receipts

2.5.1 As part of the November 2015 Spending Review, the Government announced that it would introduce flexibility for the period of the Spending Review for local authorities to use capital receipts from the sale of non-housing assets to fund the revenue costs of service reform and transformation. Guidance on the use of this flexibility was issued in March 2016 which applies to the financial years 2016/17 through to 2019/20. As part of the final government settlement announced on 6 February 2018 this timeframe for flexible use of capital receipts has been extended for a further three years out to 2022/23.

2.5.2 In order to comply with this Direction, the Council must consider the Statutory Guidance issued by the Secretary of State. This Guidance requires authorities to prepare, publish and maintain a Flexible Use of Capital Receipts Strategy and to report against that strategy as required.

2.5.3 Government has provided a definition of expenditure which qualifies to be funded from capital receipts. This is:

“Qualifying expenditure is expenditure on any project that is designed to generate ongoing revenue savings in the delivery of public services and/or transform service delivery to reduce costs and/or transform service delivery in a way that reduces costs or demand for services in future years for any of the public sector delivery partners. Within this definition, it is for individual local authorities to decide whether or not a project qualifies for the flexibility.”

2.5.4 West Suffolk Council has identified the move to a single council as qualifying transformational expenditure and estimated this cost at £500,000. The ongoing revenue savings generated by the move to single council amount to £300,000 a year.

2.5.5 The cost of moving to a single council spans the financial years 2018/19 and 2019/20. A total of £368,000 of the project costs were incurred during 2018/19 and the remaining budget of £132,000 will be carried forward to 2019/20. The total project cost is still expected to be £500,000.

3. Alternative Options

3.1 In order for the Council to be able to meet its strategic priorities it is essential that sufficient and appropriate financial resources are available. There are no alternative options.

4. Consultation and engagement

4.1 This report and the figures and commentary therein have been compiled by the Finance team in consultation with the relevant budget holders, services and Leadership Team.

5. Risks

5.1 Should the council not have sufficient resources, there are risks that it will not be able to meet its priorities, associated with the following areas:

- Significant Budget Variances – mitigated by clear delegation of responsibility for budget monitoring and control. Leadership Team receive monthly reports highlighting major areas of concern in order to enable them to take timely resourcing decisions.
- Wider economic situation around income levels – the more significant income streams are closely monitored and reported to Leadership Team and budget holders on a monthly basis.

6. Implications arising from the proposal

6.1 All implications arising from the proposals are covered within the report and its associated appendices.

7. Appendices

- 7.1 **Appendix A** – Performance Indicators - Commentary
Appendix B – Performance Indicators – Growth
Appendix C – Performance Indicators – Families and Communities
Appendix D – Performance Indicators – Housing
Appendix E – Performance Indicators – Day to Day
Appendix F – West Suffolk Income and Expenditure Report
Appendix G – FHDC Financial Outturn – Revenue, Capital and Reserves
Appendix H – FHDC Revenue Outturn Summary
Appendix I – FHDC Revenue Outturn Details
Appendix J – FHDC Capital Programme
Appendix K – FHDC Earmarked Reserves
Appendix L – SEBC Financial Outturn – Revenue, Capital and Reserves
Appendix M – SEBC Revenue Outturn Summary
Appendix N – SEBC Revenue Outturn Details
Appendix O – SEBC Capital Programme
Appendix P – SEBC Earmarked Reserves

8. Background documents

- 8.1 None

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PASC BALANCED SCORECARD

March 2019

Budget Monitoring - Over/(Under) spend (all figures are in £000s)

	SEBC	FHDC	West Suffolk
Revenue			
Net Year-end variance to Budget	(10)	(157)	(167)
Income Year-end variance	(3,390)	137	(3,253)
Expenditure Year-end variance	3,380	(294)	3,086
Capital			
Net Year-end variance to Budget	(4,675)	(697)	(5,372)
Reserves			
Net Year-end variance to Budget	(4,878)	(8,149)	(13,027)

Key Performance Indicators

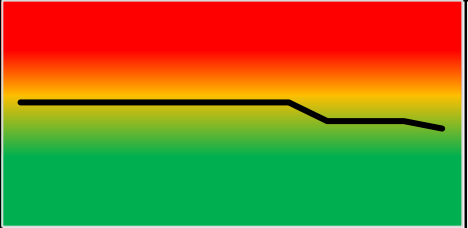
	Value	Target	Trend
Inclusive Growth			
Housing			
Actual Disabled facilities grant spend against budget (£)	1,033,606	873,204	
Families & Communities			
Number of households in Bed and Breakfasts (as at last day of month)	12	11	
Number of households in Temporary Accommodation (as at last day of month)	56	40	
Day-to-Day			
Renewable energy production from West Suffolk's investments. MWh	2,396	1,608	
Car park income (£)	5,105,443	5,305,000	
MAJORS - % of planning applications determined within agreed timescales.	100.00%	85.00%	
% of Customers satisfied with the overall journey	99.00%	80.00%	
% Response rate to annual canvass of electors	98.65%	95.00%	
% Rate of return on investment - SEBC	0.76%	0.70%	
% Rate of return on investment - FHDC	0.72%	0.75%	
Total Amount of Debt over 90 Days	29.73%	10.00%	

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STRATEGIC PRIORITY - INCLUSIVE GROWTH

Month Ending

Mar-19

No.	Indicator	Rationale	Current Value	Target	Frequency	Trend	Commentary
G1	Job growth over time - % in Employment		81.00%	85.00%	A		
G2	% of residents with NVQ3 qualifications over time		58.00%	60.00%	A		2018 figure has dropped from 59% to 58%. The target is a year on year improvement
G3	% of residents with NVQ4 qualifications over time		37.00%	38.00%	A		2018 figure has remained the same at 37%. Target is year on year improvement
G4	External Funding received for infrastructure (£)		2,765,000	No target	A		£2.75m is for improvements to Parkway/Cullum, Spread Eagle and Tayfen Road junctions from 16/17 to 17/18. Plus £10k SCC Section 218 contributions, cumulative total is £2,765,000
G5	% of business and residents with high speed broadband		93.20%	95.00%	A		98% coverage by 2020 is the Suffolk Better Broadband Programme target
G6	Median salary to average house price		7.30	8.00	A		Comparison of the median salary to average house price across West Suffolk compares with 8.1 for the Eastern Region. Target is below 8

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STRATEGIC PRIORITY - FAMILIES & COMMUNITIES

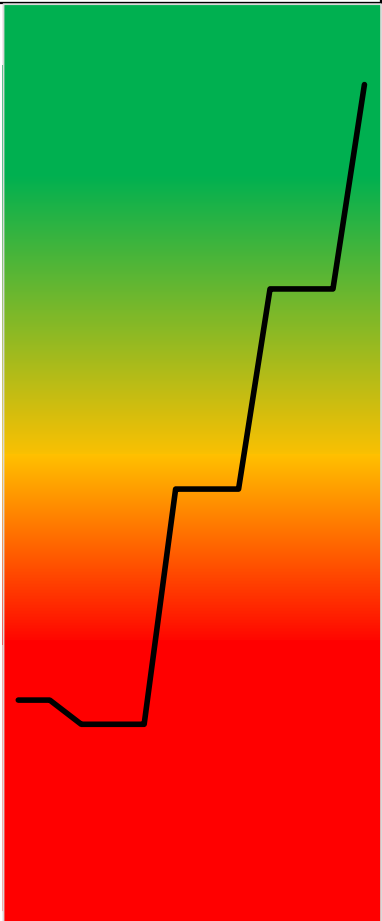
Month Ending Mar-19

No.	Indicator	Rationale	Current Value	Target	Frequency	Trend	Commentary
F1	Number of cases of accepted statutory homeless	Outcome - trend of homeless numbers	31	No target	Q		
F2	Number of households in Bed and Breakfasts (as at last day of month)	Output - indicator of demand and process	12	11	M		
F3	Number of households in Temporary Accommodation (as at last day of month)	Output - indicator of demand and process	56	40	M		
F4	Number of Households in bands A&B	Output - indicator of demand and process	528	No target	M		39.94% of the total number of households are in bands A&B
F5	Total number of Households in all bands	Output - indicator of demand and process	1,322	No target	M		
F6	Residual household waste per household (kg)	Outcome - impact of awareness campaigns and initiatives	547	550	Q		
F7	Number of flytipping incidents recorded in West Suffolk	Outcome - impact of prevention initiatives	560	625	Q		
F8	Number of actions to combat flytipping in West Suffolk	Activity - focus on prevention	1,423	1,250	Q		
F9	Apex income (£)	Output - impact of advertising and act variety	2,062,824	2,040,500	Q		

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STRATEGIC PRIORITY - HOUSING

Month Ending **Mar-19**

No.	Indicator	Rationale	Current Value	Target	Frequency	Trend	Commentary
H1	Housing completions by year (net additional houses)		725	890	A		FHDC Target 340 Current Value for 2017/18 483. SEBC Target 550 Current value for 2017/18 242
H2	Number of housing units delivered for affordable or social rent or intermediate		207	185	A		Target of 185 per year. Delivery to date 104 Rural, 52 Urban, with 139 delivered through S106 and 17 through RP lead schemes
H3	% of empty home cases reduced against the total of suitable/prioritised homes allocated.	Increase the number of available homes (by reducing the total number of empty homes)	33.5%	25%	Q		We have met our annual target of 25%. The properties brought back have helped deliver our strategic aim of 'Increased and improved provision of appropriate housing.' 67 properties have returned to use providing homes for West Suffolk residents that may otherwise be on our Housing list. We are guided by the information provided by Housing Options team, regarding housing need, to prioritise properties and therefore focus our resources to most effectively ease the Councils housing demand. Going forward the new M3 module will improve our capacity to prioritise properties and react to changing housing needs, as well as monitor all long term empties.
H4	Housing improvement - Number of residents/households supported via our help.	All homes available are safe, decent and healthy to live in. Homes are suitable for physical and mental health and well being.	1,367	1,400	Q		In Q4 we supported a total of 338 residents/households made up of 35 housing grants, including 24 grants to assist people on low incomes to improve the insulation within their park homes. 127 housing enforcement interventions were undertaken to improve the living conditions in people's homes and 144 residents were assisted to remain more independent in their homes through the provision of grab rails, simple equipment and the use of the handyperson service. 32 HMO inspections were undertaken in accordance with our risk rated HMO inspection programme, including inspections at the Fire Impact Day in Clare on the 5 March 2019. This KPI seeks to measure how effective we are at providing a safe and suitable home for our residents. The breakdown demonstrates the various ways in which we do this, chiefly through our funding schemes and enforcement. Of particular note is the licensing of all HMOs under the new legislation and the use of additional powers under our new policy to tackle rogue landlords. Adapting homes for large numbers of disabled and vulnerable residents is also worthy of note. The work under the KPI is vital in reducing harm to health, hospital/residential care and homelessness, and can literally change lives.

STRATEGIC PRIORITY - HOUSING

Month Ending **Mar-19**

No.	Indicator	Rationale	Current Value	Target	Frequency	Trend	Commentary
H5	Housing improvement - % of resolved service requests relating to poor housing standards.	We want people to have a decent home to live in.	93.24%	80.00%	Q		<p>During 2018-19 we completed 517 cases, 457 within target, and in this quarter we completed 148 cases, 138 within target .</p> <p>By responding effectively to complaints about housing conditions from tenants, along with the pro-active work that we do, we will meet our strategic housing priority and outcomes. We have a performance framework in place, which includes enforcement policy and officers that are skilled in using these enforcement tools, to ensure that we meet our outcomes. The target for completions is stretching, but we feel this is an important aspect of our work and one that is deserved of focus. This work is vital in raising standards of safety in the private rented sector. The effectiveness of how we respond to tenant complaints is measured in this KPI, and protecting health through our enforcement actions. Seriously poor conditions can blight lives and Local Landlords need to understand we will be tough on those that do not comply.</p>
H6	Actual Disabled facilities grant spend against budget (£)		1,033,606	873,204	M		<p>It is pleasing that WS has not only spent the original allocation on supporting disabled residents, we also accepted further funding to meet demand. We have worked effectively with our partners across the various funding schemes to meet our objective of supporting people to live independently in a suitable home. The Housing Improvement Agency (HIA) performance, supported through the council service, has improved in terms of the spend and people supported through DFG. The HIA service performance was also well received by Government during a recent inspection.</p>



STRATEGIC PRIORITY - DAY TO DAY	
Month Ending	Mar-19

No.	Indicator	Rationale	Current Value	Target	Frequency	Trend	Commentary
D1	Total number of Complaints	Output - measure of customer satisfaction	16	No target	Q		15 - ARP 1 - Families & Communities
D2	Total number of Compliments	Output - measure of customer satisfaction	7	No target	Q		3 - Operations 4 - Customer Services
D3	% Response rate to annual canvass of electors	Output - effectiveness of process	98.65%	95.00%	A		Response rate at end of Canvass was 98.65%, an increase of 1.6% on last year. Any properties that we have not obtained a response from, are checked against our council tax records. This year we have added 'new' names as pending electors to the register where we could see that residents had moved in during the past 2 years.
D4	Number & % of phone calls answered	Activity - indicator of process and demand	85.25%	90.00%	Q		<p>The first three quarters of the year showed consistent performance in regard to the call answer rate achieved by the team, with the 90% target exceeded in Q3. Call volumes peaked at 26,000 during March 2019, with the previous peak reaching 15,500 in April 2018 and this call spike resulted in a drop in performance in Q4 and affected the annual average for the year. There was a marginal increase in Housing and Planning calls during the last quarter, but a significant increase in the number of garden waste calls made to the council in March which directly affected the annual performance, resulting in an average call answer rate of 85.25% across the whole year. The 90% call answer rate is high compared to the industry standard of 80% but is achievable based on previous performance and is therefore being maintained as a target into 2019/2020. Performance throughout the coming year will be closely monitored.</p> <p>This performance is against a background of consistency in terms of calls answered (between 85% and 95% of calls were answered between April 18- Jan 19), but changes to staffing combined with the traditionally busy period for customer services created the drop in performance over the last two months of the Q4.</p>
D5	Number of unique users of the West Suffolk Councils website	Output - indicator of customer engagement	39,034	37,600	M		
D6	Social Media audience increase	Output - indicator of customer engagement	45.00%	10% rise	A		Data not yet available.

STRATEGIC PRIORITY - DAY TO DAY

Month Ending Mar-19

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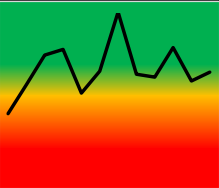
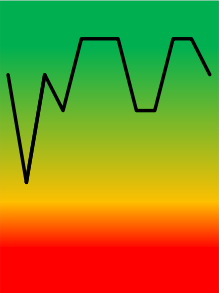
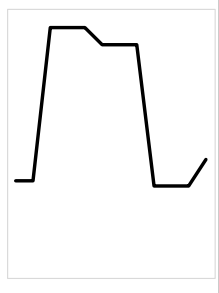
No.	Indicator	Rationale	Current Value	Target	Frequency	Trend	Commentary
D7	Uptake of pre-application advice (% of all applications - major/minor).	We want to ensure all stakeholders and Members have high confidence in West Suffolk as a planning authority. We want to be the regional planning employer of choice	20.85%	40.00%	M		235 applications were received in March 2019, 49 of those had a pre-app. Between January - April 2019 we received a total of 670 applications, 187 of those had a pre app (28%). We continue to work hard to increase the uptake of our pre-application advice service. This should be boosted in the coming months on the back of newly published agents newsletters, a revised pre-app service which includes formal involvement from SCC colleagues and planned workshops with agents to push the service and the value of it, particularly with regard to validation/right first time.
D8	Total Amount of Debt over 90 Days	Output - scale of debt issue	29.73%	10.00%	M		Total Debt decreased but Debt over 90 days increased - contains long term debt that has a charging order over it.
D9	% Undisputed Invoices paid within 30 Days	Output - impact of AP activity.	84.69%	95.00%	M		
D10	% Collection of 2018/19 Council Tax - FHDC	Output - results of collection activity	101.2%	100.0%	M		
D11	% Collection of 2018/19 Council Tax - SEBC	Output - results of collection activity	101.2%	100.0%	M		
D12	% Collection of 2018/19 Business Rates - FHDC	Output - results of collection activity	103.1%	100.0%	M		
D13	% Collection of 2018/19 Business Rates - SEBC	Output - results of collection activity	100.1%	100.0%	M		
D14	Council Tax Reduction Scheme claims - Days taken to process - FHDC	Output - results of collection activity	6.54	8.00	M		
D15	Council Tax Reduction Scheme claims - Days taken to process - SEBC	Output - results of collection activity	5.11	8.00	M		
D16	Housing Benefits Claims - Days taken to process - FHDC	Output - results of collection activity	4.88	8.00	M		

STRATEGIC PRIORITY - DAY TO DAY	
Month Ending	Mar-19

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No.	Indicator	Rationale	Current Value	Target	Frequency	Trend	Commentary
D17	Housing Benefits Claims - Days taken to process - SEBC	Output - results of collection activity	4.16	8.00	M		
D18	% completion of approved Audit Plan with approved revisions	Output - progress against plan	100%	0%	Q		This excludes Added Value work as this is not specifically detailed in the audit plan approved by PASC.
D19	Time taken to complete recruitment process - advert to offer (days)	Output - efficiency of process.	23.50	35.00	Q		The data on the balanced scorecard shows end to end recruitment which is Advert to Offer. Posts that are not recruited are not included as there is no offer. If there is a second recruitment exercise we measure again end to end (advert to offer).
D20	Average number of sick days lost per FTE per annum	Output - indicator of healthy, motivated workforce	4.81	6.50	Q		Sickness continues to reduce and is robustly and consistently managed throughout the organisation.
D21	% of Voluntary turnover	Output - indicator of employee satisfaction	9.69%	7-12	A		
D22	Car park income (£)	Output - indicator of demand trend	5,105,443	5,305,000	M		
D23	Income from entire property portfolio (£)	Output - indicator of premises demand	5,192,306	5,087,483	M		
D24	Void properties (%)	Output - indicator of premises demand	6.65%	6.90%	M		
D25	MAJORS - % of planning applications determined within agreed timescales.	We want to make speedy and consistent planning decisions. We have set our targets higher than the national requirements which are: Majors – 60% Minors – 65% Others – 80%	100.00%	85.00%	M		5 major planning applications were determined in March 2019. 1 application was determined within 13 weeks and 4 applications required an extension of time, agreed with the developer to support application changes.
D26	MINORS - % of planning applications determined within agreed timescales.		94.12%	90.00%	M		34 minor planning applications were determined in March 2019. 15 applications were determined within 8 weeks, 17 applications required an extension of time and 2 applications were determined over the agreed timescale.

STRATEGIC PRIORITY - DAY TO DAY	
Month Ending	Mar-19

No.	Indicator	Rationale	Current Value	Target	Frequency	Trend	Commentary
D27	OTHERS - % of planning applications determined within agreed timescales.		97.33%	90.00%	M		75 other planning applications were determined in March 2019. 47 applications were determined within 8 weeks, 26 required an extension of time and 2 applications were determined over the agreed timescale.
D28	% of planning applications that had a pre-app which are valid first time.	To provide maximum effectiveness in meeting Strategic goals quickly & reliably.	51.02%	50.00%	M		Out of the 49 applications that had a pre-app, 25 of those were valid first time. See line 12 above. Examples of compliments received this year; "Thank you for your honest and informative meeting..... Once again, thank you for your time, and professional advice given." "...found the meeting to be extremely helpful and supportive. This is such a good service!"
D29	% of Broadly compliant food businesses.	Ensuring access to safe, nutritious food is important for good health. We work with businesses and consumers to promote and secure high standards of food safety, and minimise risks to the health of residents and visitors by ensuring that all food processes, premises and food handlers to maintain good levels of hygiene.	97.80%	95.00%	M		A very slight increase over the previous month. This figure compares favourably with the Regional (96.4%) and National (95%) figures.
D30	Renewable energy production from West Suffolk's investments. MWh	Continue to investigate opportunities for renewable energy generation as part of the West Suffolk Community Energy Plan and Energy Framework.	2,396.00	1,608.00	Q		A 12.5% increase in annual generation when compared with 2017/18. The solar farm performed strongly all year, generating an additional 2,048MWh, when compared to 2017/18. This additional generation enabled the site to increase the financial returns by £141k compared with the predicted returns modelled at the start of the year. 20 new solar for business installations were completed during the year, with 13 being installed in quarter 4. £886K was invested during the year bringing an additional 1MW of generation into the portfolio. This should generate £90k in year 1 or an annual average of £111k over 20 years.




STRATEGIC PRIORITY - DAY TO DAY

Month Ending **Mar-19**

No.	Indicator	Rationale	Current Value	Target	Frequency	Trend	Commentary
D31	Planning enforcement cases - numbers (new and closed) and resolution.	Enforcement resource targeted effectively	288	To Reduce Trend	M		There are 288 open cases, 34 new complaints were received in March 2019 and 13 cases were closed. 2 cases were closed as retrospective consent was granted, 7 cases were closed due to not expedient/no breach, 2 cases were permitted development, 1 case was Lawful by time and 1 case was no further action, delgated authority.
D32	Resolution of noise nuisance complaints.	Residents enjoy living in their environment/community. Reduction in noise-nuisance complaints by area.	91.20%	80.00%	Q		In 2018/19 the total number of noise complaints resolved was 582. Target resolution timescales have been set depending on the type of noise complaint that is made. The 91% target was achieved with 125 noise complaints being resolved in this last quarter. The greatest number of noise complaints received by the team relate to noisy neighbours, music and barking dogs. Noise complaints can be complex and require extensive investigations to establish the correct statutory response. The more effective we are at resolving complaints the better the quality of life for our residents. The data demonstrates a significant number of residents' have been supported to abate noise nuisance they have been suffering. A serious noise nuisance can severely impact on a family trying to lead and enjoy their life.
D33	% of all planning and licensing consultations responded to within the required time period.		95.00%	95.00%	Q		The total number of planning and licensing consultation requests the team responded to in 2018/19 was 670, 160 of these were addressed in Q4. The response target timescale for each one is 15 days so achieving a level of 95% within 15 days demonstrates the excellent level of service being provided, particularly in view of the detailed and technical nature of the information to be assessed for many of the applications. The best way to deal with potential noise problems is at the planning stage, and we have dealt with a large number of applications, seen in the breakdown, within the timeframe. Some of the applications are complex and have the potential to cause serious noise problems which is why they need expert analysis/comment to ensure the impact is kept to a minimum, whilst still achieving the housing development we need to meet increasing demand.
D34	% Rate of return on investment - FHDC	Output - key to delivery of Treasury Management Strategy	0.72%	0.75%	M		Current interest rates available for investment running below yearly forecast.

STRATEGIC PRIORITY - DAY TO DAY

Month Ending	Mar-19
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No.	Indicator	Rationale	Current Value	Target	Frequency	Trend	Commentary
D35	% Rate of return on investment - SEBC	Output - key to delivery of Treasury Management Strategy	0.76%	0.70%	M		Current interest rates available for investment running below yearly forecast.
D36	Cost of Current External Borrowing	Output - key to delivery of Treasury Management Strategy	4.24%	N/A	M		Forest Heath DC Long-term loan with fixed interest rate. Will be looking at a potential break clause costs vs current PLWB rates.
D37	Bulding Control - Market Share		57.00%	60.00%	B		<p>These investments and achievements have resulted in maintaining our share of the domestic market and most significantly we have secured a far larger share of high value, high profile, commercial developments. Although our market share has only increased by 1% this year our targetted development has helped the ratio of market share to market value of work jump from:</p> <ul style="list-style-type: none"> 56% market share for 43% of the income in 2017 57% market share for 50% of the income in 2018
D38	% of Customers satisfied with the overall journey		99.00%	80.00%	Q		Based on 844 surveys and a continuing focus on customer engagement

**Informal Joint Performance and Audit Scrutiny Committee
30 May 2019**

Profile of Planning Enforcement Cases by Date		Q3 Oct – Dec 2018	Q4 Jan – Mar 2019
		Total	Total
Cases resolved in period 01/01/2019 - 31/03/2019	Resolved	100	73
New cases received in period 01/01/2019 - 31/03/2019	Incoming	93	97
Total number of outstanding enforcement cases as of 31/03/2019		250	282
	Age of open enforcement cases		
	<1 Month	18	25
	1 Month	18	24
	3 Months	24	18
	6 Months	53	28
	1 year	42	67
	2 years	52	57
	3 Years	24	33
	3+ Years	19	30

Explanatory Notes – activities typically in train during these timescales

Under 1 month - cases awaiting triage, desk assessment and site inspection. Advice and/or no further action

Over 1 month - Site inspection completed - giving advice, further investigation, speaking to other services or agencies.

Over 3 months - Negotiating cessation, submission of planning application to regularise the breach, awaiting legal advice.

Over 6 months - Awaiting outcome of planning application or appeal. Examples: Operational (built) development, UPVC windows in conservation area, businesses from home.

Over 1 year- More complex sites with multiple planning breaches or where harm has or is occurring and requires a formal remedy. Examples include untidy land, prosecution for tree offences, advertisements and also commercial sites where economic benefit needs to be balanced.

Over 2 years - As above and includes complex sites and/or protracted actions with land owners. Cases going through prosecution and or process to take direct action in default of a notice.

Over 3 years and beyond - Sites with continuing and developing multiple issues. Direct action and repeated prosecution and high court action

Additional Information

Land use and development enforcement issues tend to fall into two categories:

Operational (built) development is the easiest to regularise from an enforcement perspective. Most are non development, permitted development, de minimis, voluntarily remedied through advice or not expedient to pursue and can be closed quickly. Some will require planning permission which will extend that period, but will mostly be closed within a matter of months. Similarly breach of conditions are often quick to clear as the matter will be voluntarily resolved or a condition varied.

Land use issues are more time consuming and problematic. These cases are generally more contentious and involve appeals. In this category there will also be some low level issues where developers will not voluntarily comply and therefore go down the notice and appeal route. As an example, if a notice is appealed, it generally takes 12-18 months to get a decision and then, assuming an unsuccessful appeal, a further period of compliance. Non-compliance with a notice is an offence which extends the matter out even further.

Examples are representative, the specific site details have been excluded for GDPR purposes however this information can be provided if required. The rule of thumb is the degree of harm, whether it is capable of being put right and the cooperation of the landowner. Of specific note however is that it is currently taking us between 12-18 months for an appeal to be determined by PINS (which is a National issue) and adding any subsequent period of compliance to that time where the appeal is refused means that these issues are beyond our control.

(Income) & Expenditure:	Current Year			March 2019
West Suffolk Combined	Year End Actual £	Annual Budget £	Year End Variance £	Variance Notes - figures in brackets represent underspends or additional income achieved.
Transfer Payments, eg. The cost of payments to individuals for which no goods or services are received (primarily Benefits)	37,402,208	37,190,406	211,802	Rent Allowance Payments higher than budgeted, however this represents around 0.5% of the total budget.
Government Grants Outside Aggregate External Funding (AEF)	(36,867,345)	(36,747,007)	(120,338)	Higher Housing Benefit subsidy received than budgeted, reflecting the variations in the level of subsidy depending on factors such as error rates etc.
Overpayments Recovered	(443,702)	(790,095)	346,393	Overspend arising from fewer overpayments recovered and an increase in the bad debt provision.
Total Benefits:	91,161	(346,696)	437,857	Overspend offset by the Housing Benefits Equalisation Reserve
Income from Business Rates	(7,615,741)	(5,067,540)	(2,548,201)	(£1,706k) S31 Grant Income higher than budgeted; (£345k) Pool Levy payable lower than budgeted; (£132k) Pilot Benefit Income higher than budgeted; and (£365k) Share of Suffolk Pooling higher than budgeted. Transferred to the Business Rates Retention Reserve. £1,118k to be utilised to fund collection fund deficit in 2019/20
Council Tax Income	(9,293,892)	(9,293,892)	0	On budget.
Grants:				
Formula Grant - Business Rate Retention Scheme	(5,109,407)	(5,075,261)	(34,146)	Received slightly more grant than budgeted as a result of Baseline Funding Adjustment.
New Homes Bonus Grant	(1,990,742)	(1,990,742)	0	On budget. Transferred to the Strategic Priorities & MTF5 Reserve.
Other Grants	(1,984,081)	(1,278,057)	(706,024)	Includes (£440k) additional grant funding for Homelessness, transferred to the Homelessness Reserve, plus (£244k) DWP New Burdens Funding transferred to the ARP Reserve.
	(25,993,863)	(22,705,492)	(3,288,371)	
Contributions:				
Contributions - Suffolk County Council	(975,412)	(1,115,724)	140,312	Lower income than budgeted. Primarily relates to reduced Recycling Credits received in respect of Blue Bins, arising from a reduced net Gate Fee payment.
Contributions - Other Organisations	(772,582)	(71,547)	(701,035)	Higher income than budgeted. Includes Section 106 income, some of which has been transferred to Reserves, and various contributions (including Arts Council & English Heritage Funding) towards Armed Forces Day, Abbey Gardens etc.
Other Contributions	(332,363)	(219,680)	(112,683)	Higher income than budgeted. Includes Housing Benefit Accommodation Contributions (£49k), which partly offsets some of the increased costs of homelessness, and (£73k) Savings identified from unused Growth Manager post.
	(2,080,357)	(1,406,951)	(673,406)	
Reimbursements:				
Service Level Agreement (SLA) Income	(710,542)	(691,858)	(18,684)	Slightly up on budget. Includes provision of Services to Anglia Revenues Partnership, EELGA, Abbeycroft Leisure etc.
Other Reimbursements	(2,427,239)	(2,231,855)	(195,384)	Higher income than budgeted. Includes (£72k) Babergh Mid Suffolk Legal Services reimbursements, partly offset by Professional Fees & Other Costs. Also includes (£108k) reimbursement from SCC in respect of West Suffolk House, offset by expenditure in that area.
	(3,137,781)	(2,923,713)	(214,068)	
Sales:				
Sales - Tickets	(1,216,111)	(1,113,417)	(102,694)	Income from the Apex has exceeded the budget.
Fees - Planning Application	(1,489,778)	(1,682,250)	192,472	Planning Application Income lower than budgeted. Includes Pre-Application Income which is on budget.
Fees - Building Regulations	(337,935)	(330,000)	(7,935)	Building Control Income slightly higher than budgeted.
Fees - Refuse Collection & Disposal	(4,062,213)	(3,452,487)	(609,726)	Higher income than budgeted, primarily from Trade Waste.
Fees - Car Parking	(6,198,658)	(6,408,187)	209,529	Car Parking Income lower than budgeted.
Growth Income	(157,400)	(2,425,000)	2,267,600	Income assumptions linked to the Growth Agenda yet to be realised. Plans are currently being developed.
Other Sales	(6,001,785)	(4,884,218)	(1,117,567)	Income higher than budgeted. Includes the following: <u>Income above budget offset by additional expenditure/reserve contributions:</u> (£242k) Landscaping income; (£69k) Cemetery Income; (£16k) Vehicle Workshop Income; (£119k) Housing Options Satellite Refuge Provision income. <u>Additional income above budget:</u> (£55k) Capitalised previous Feasibility Spend; (£62k) Multi-Bank Recycling Sites, resulting from backdated claims; (£70k) Council Tax Court Costs; and (£142k) Solar Farm Income. Plus a number of smaller income items.
	(19,463,880)	(20,295,559)	831,679	
Rental:				
Rents - Industrial Units	(2,654,049)	(2,584,690)	(69,359)	Higher income than budgeted, mainly due to higher occupation.
Rents - Shops	(1,249,298)	(1,273,470)	24,172	
Rents - Land	(986,891)	(956,428)	(30,463)	Includes additional £23k Industrial Land income.
Other Rental	(512,359)	(528,165)	15,806	Under budget as a result of some vacant properties.
	(5,402,597)	(5,342,753)	(59,844)	
Investment Interest & Dividends received	(616,545)	(542,500)	(74,045)	Includes £40k dividend income relating to Verse.
Total Income (excluding Benefits):	(56,695,023)	(53,216,968)	(3,478,055)	

(Income) & Expenditure:	Current Year			March 2019
<u>West Suffolk Combined</u>	Year End Actual £	Annual Budget £	Year End Variance £	Variance Notes - figures in brackets represent underspends or additional income achieved.
Total Cost of Employment	25,079,384	25,313,896	(234,512)	Underspend against budget mainly comprises the following: £374k underspend on Basic Pay and associated costs; and £290k pension refund from SCC. Offset by overspends on: £168k Agency Staff; £153k Overtime; and £117k Other Pay (includes Statutory Maternity Pay).
%	44%	47%	-8%	
Premises Costs	5,958,962	5,956,443	2,519	Mainly due to (£118k) Building R&M underspend, offset by lower contributions from reserve, (£195k) underspend on Business Rates (including refunds) and £199k overspend on Grounds Maintenance (offset by additional income over budget).
%	11%	11%	0%	
Transport Costs	1,993,222	1,619,551	373,671	£83k overspend on vehicle & plant hire, £91k additional spend on Spare parts, £100k increase in maintenance contract income. £80k overspend on fuel.
%	4%	3%	13%	
Supplies & Services Costs	9,916,806	9,315,303	601,503	Overspend mainly arising from: £133k Professional Fees, £80k relating to Local Plan (funded from Reserve), £13k for Christmas Fayre (fully offset by income), £21k Legal Service (partly offset by Babergh Mid Suffolk income); £117k overspend on Housing Accommodation costs, partly offset by Benefits income; £92k overspend on Materials; £43k Car Park Fees (Ringo & Six Card Payments); £60k Apex Performers Fees, offset by increased income; £279k Miscellaneous Expenses, including £129k ARP Court costs, CCTV upgrade costs (financed from reserves) and £70k Woodlands Static Security; £151k overspend on ICT Equipment funded from the ICT Reserve,
%	18%	17%	21%	
Third Party Payments, eg. Provision of services by other organisations.	2,882,840	3,160,500	(277,660)	Underspend relates to ARP partnership credit (£368k) offset by costs, Shared Legal charge to Babergh Mid Suffolk (£57k), partly offset by higher than budgeted Waste Tipping Charges £156k.
%	5%	6%	-10%	
Capital Costs, eg. Interest on borrowing, Minimum Revenue Provision	665,885	3,280,850	(2,614,965)	Consisting of the following: (£1.1m) Borrowing costs, £750k relates to the Growth agenda (£1.5m) Minimum Revenue Provision, £1.1m relating to Growth Offset by £2.3m income from Growth Agenda not yet realised. £341k overall net project benefits from Solar Farm and Olding Road transferred to the Capital Project Financing Reserve.
%	1%	6%	-91%	
Net Contributions to/(from) Reserves (excluding Employee-related contributions which are included under the Total Cost of Employment)	9,940,253	4,917,121	5,023,132	Additional net contribution to Reserves includes the following transfers: £2.06m to Business Rates Retention/Pilot Reserve; £164k Lifelink funding to Strategic Priorities & MTFS Reserve; £587k Homeless New Burdens Funding to Homelessness Reserve; £290k SCC Pension refund to Invest to Save Reserve; £36k Section 106 income transferred to the S106 & Monitoring Officer Reserves; £341k Project benefit to Capital Projects Financing Reserve; Offset by lower contributions from Reserves eg. Building maintenance etc.
%	18%	9%	175%	
Total Expenditure (excluding Benefits);	56,437,352	53,563,664	2,873,688	
Net (Surplus) / Deficit:	(166,510)	0	(166,510)	

Appendix G – Forest Heath District Council Financial Outturn – Revenue, Capital & Reserves

Revenue Outturn Position

The year end revenue outturn position shows an **underspend of £157,000** (0.42% of the gross budget). A summary by Assistant Director can be found in **Appendix H** with comments for variances by cost centre in **Appendix I**.

This net underspend includes several budgets that have been earmarked to carry forward as a result of timing of spend, which amounts to £120,000.

The revenue underspend is comprised of a number of positive and negative variances, the most significant of which are detailed in the table below. The majority of these variances have been reported throughout the year and have been taken into consideration when setting the 2019/20 budget.

Further detail on the remainder of areas is available in **Appendix I**.

Forest Heath District Council Major Variances over £50,000.

2018/19 Outturn variance: Over / (under) £000s	FHDC Details / proposed action
	<p><u>Interest and Capital Project Financing</u></p> <p>This includes a number of different items relating to the revenue elements around Capital Financing as well as investment income.</p> <p>As business cases come forward the financing of those business cases make provision for borrowing costs (minimum revenue provision and external borrowing costs). However, actual external borrowing would only take place when the Council’s treasury management activities identify such a need. For example, this could be when the Council’s cash flow management activities anticipate that an external cash injection is required to maintain the appropriate level of cash balances for the Council to operate and fulfil its budget and service delivery requirements.</p> <p>The variance below includes assumptions around the timing of our Investing in our Growth Agenda capital fund’s overall performance, that is intended to generate a net income stream of around £200,000 per annum, after allowing for the cost of borrowing and the minimum revenue provision.</p>

2018/19 Outturn variance: Over / (under) £000s	FHDC Details / proposed action
<p>44 (615) (906) 1,161 (14) 341</p> <p><u>11</u></p>	<p><u>Interest and Capital Project Financing (continued)</u></p> <p>As projects from this fund are confirmed the budgets will be updated accordingly, and the figures shown assume that we will utilise the monies set aside for savings in external borrowing in order to offset the timing of this fund's performance.</p> <p>The variances are shown below:</p> <p>Interest Receivable Interest Payable on Borrowing Minimum Revenue Provision Income Assumptions Dividend Income Contributions to Earmarked Reserves</p> <p>Total Forecast overspend</p>
<p>103</p>	<p><u>Planning & Regulatory Services: Development Control</u></p> <p>This overspend is mainly due to Planning application income being lower than budgeted due to fewer major applications received in this financial year. This position will be monitored closely from 2019/20 onwards as part of the ongoing budget setting process.</p>
<p>(149)</p>	<p><u>Planning & Regulatory Services: Solar Farm</u></p> <p>As one of our key areas of investment, the Solar Farm has performed strongly this financial year and has exceeded generation targets in all months other than April.</p> <p>Lower than budgeted Maintenance Costs, Business Rates & Insurance also contribute to the year end underspend. £50,000 has been carried forward to 2019/20 to mitigate unforeseen repairs and maintenance in the future.</p>
<p>81</p>	<p><u>Operations: Recycling Collection (Blue Bin)</u></p> <p>Recycling Performance Payment (RPP) income received net of the gate fee from SCC has decreased to £30.61 from £44.21 (figure used to budget) for approx. 4,000 tonnes collected annually. This is due to significant movement in the global commodity market for the materials collected. There is also a 17/18 residual balance as February and March 2018 tonnage estimates were higher than actual.</p>

2018/19 Outturn variance: Over / (under) £000s	FHDC Details / proposed action
(51)	<p><u>Operations: Compostable Collection (Brown Bin)</u></p> <p>Garden Waste income is in line with the budget. The underspend is mainly due to supplies and services, and a slightly lower payment to SCC than anticipated.</p> <p>The service is currently on track to achieve the budgeted break-even position by 2019/20, given that there is still some uncertainty around the impact of the revised agreement with SCC.</p>
(58)	<p><u>Operations: Trade Waste</u></p> <p>Income from the Trade Waste and Rolonof service continues to exceed the budgeted levels. To be kept under review as part of the ongoing budget setting process.</p>
(113)	<p><u>Operations: Industrial & Business Units</u></p> <p>Income from rents has exceeded the budget as a result of better occupancy than anticipated. A further consequence of this is that the council has not had to pick up the cost of business rates on as many empty properties, which has also contributed to this positive variance.</p>
57	<p><u>Operations: Off Street Car Parking</u></p> <p>Whilst Car Parking income recovered towards the end of the financial year, the final position was £29,000 lower than budgeted. In addition to this business rates (£12,000) and third party payments (£18,000) have been higher than anticipated.</p>
50	<p><u>Growth: Strategic Property</u></p> <p>The overspend in this area has mainly arisen as a result of timings around capital projects within our capital programme. At this point in time the council has not been able to capitalise as much staff time as originally budgeted due to the time differences between feasibility scoping and actual crystallisation of the projects.</p>

Capital Programme

The Council has spent **£6.2m** of its capital budget of £45.0m for 2018/19. Around £38.1m is requested to be re-profiled into 2019/20 onwards as a result of project timings and updated project spend profiling.

The following table gives a high level summary of capital expenditure against budget for 2018/19. Further detail by individual capital project can be found in **Appendix J**.

Assistant Director	2018/19 Revised Full Year Budget	2018/19 Actual Spend to Date	2018/19 External Grant Funded	2018/19 Carry Forward Requested	2018/19 Over / (under) Spend
	£000s	£000s	£000s	£000s	£000s
Resources & Performance	3,922	184	0	3,566	(172)
Human Resources	14	9	0	0	(5)
Families & Communities	311	0	0	311	0
Planning & Regulatory	2,330	1,301	61	915	(175)
Operations	16,558	3,760	0	12,633	(165)
Growth	21,858	989	0	20,689	(180)
Totals:	44,993	6,243	61	38,114	(697)

Earmarked Reserves

The council's balance on Earmarked Revenue Reserves at the end of the financial year is **£15.5m**. Details of the individual reserve balances and movements during the year can be found in **Appendix K**.

Summary by Assistant Director

2018/19 Year End Outturn Report

Assistant Director	Full Year Budget £	Expenditure Budget for Year £	Income Budget for Year £	Net Budget for Year £	Expenditure Actual for Year £	Income Actual for Year £	Net Actual for Year £	Over/(Under) Spend for Year £
Resources & Performance	(3,330,116)	21,845,550	(25,175,666)	(3,330,116)	22,128,313	(25,479,977)	(3,351,663)	(21,547)
Human Resources, Legal & Democratic	970,398	1,323,233	(352,835)	970,398	1,256,853	(322,236)	934,617	(35,781)
Families & Communities	1,196,859	1,800,975	(604,116)	1,196,859	1,967,997	(817,764)	1,150,234	(46,625)
Planning & Regulatory	(736,315)	1,833,969	(2,570,284)	(736,315)	1,625,125	(2,402,007)	(776,880)	(40,565)
Operations	630,583	7,692,296	(7,061,713)	630,583	8,318,921	(7,734,451)	584,470	(46,113)
Growth	710,989	1,102,665	(391,676)	710,989	1,167,945	(434,139)	733,806	22,817
TOTALS:	(557,602)	35,598,688	(36,156,290)	(557,602)	36,465,154	(37,190,574)	(725,416)	(167,814)
Interest & Capital Project Financing								
Interest Receivable	(224,000)	0	(224,000)	(224,000)	0	(180,162)	(180,162)	43,838
Interest Payable	784,100	784,100	0	784,100	169,600	0	169,600	(614,500)
Dividend Income	0	0	0	0	0	(14,000)	(14,000)	(14,000)
Minimum Revenue Provision	1,158,250	1,158,250	0	1,158,250	252,643	0	252,643	(905,607)
Income from Growth Projects	(1,160,750)	0	(1,160,750)	(1,160,750)	0	0	0	1,160,750
Contributions to/(from) Reserves	0	0	0	0	340,502	0	340,502	340,502
TOTALS:	(4)	37,541,038	(37,541,040)	(2)	37,227,899	(37,384,736)	(156,833)	(156,831)

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Detail by Assistant Director

2018/19 Year End Outturn Report

ASSISTANT DIRECTOR - RESOURCES & PERFORMANCE

Cost Centre Description	Full Year Budget £	Expenditure Budget for Year £	Income Budget for Year £	Net Budget for Year £	Expenditure Actual for Year £	Income Actual for Year £	Net Actual for Year £	Over/(Under) Spend for Year £	Forecast Variance Notes (numbers in brackets are underspends or increased income)
Resources & Performance	421,567	458,267	(36,700)	421,567	427,544	(12,015)	415,529	(6,038)	
General Fund Adjustments	(5,685,210)	3,815,835	(9,501,045)	(5,685,210)	4,665,742	(10,350,952)	(5,685,210)	0	
Resources & Performance:	(5,263,643)	4,274,102	(9,537,745)	(5,263,643)	5,093,286	(10,362,967)	(5,269,681)	(6,038)	
Internal Audit	70,740	74,416	(3,676)	70,740	77,085	(4,855)	72,230	1,490	
Internal Audit:	70,740	74,416	(3,676)	70,740	77,085	(4,855)	72,230	1,490	
ICT	500,843	764,184	(263,341)	500,843	725,801	(242,142)	483,660	(17,183)	
ICT:	500,843	764,184	(263,341)	500,843	725,801	(242,142)	483,660	(17,183)	
Anglia Revenues Partnership	857,651	869,151	(11,500)	857,651	934,689	(77,038)	857,651	0	
Council Tax Administration	(188,737)	1,000	(189,737)	(188,737)	887	(211,679)	(210,792)	(22,055)	
Business Rate Administration	(95,222)	1,000	(96,222)	(95,222)	887	(92,469)	(91,582)	3,640	
Housing Benefits	(247,500)	14,697,879	(14,945,379)	(247,500)	14,192,432	(14,408,669)	(216,236)	31,264	Overspend mainly relates to the year end bad debt provision in respect of overpayments.
Anglia Revenues Partnership:	326,192	15,569,030	(15,242,838)	326,192	15,128,895	(14,789,855)	339,041	12,849	
Corporate Expenditure	1,016,287	1,144,353	(128,066)	1,016,287	1,080,866	(80,064)	1,000,802	(15,485)	
Non-Distributed Costs	0	0	0	0	2,578	(94)	2,483	2,483	
Corporate Expenditure:	1,016,287	1,144,353	(128,066)	1,016,287	1,083,444	(80,158)	1,003,285	(13,002)	
Emergency Planning	19,465	19,465	0	19,465	19,802	0	19,802	337	
Emergency Planning:	19,465	19,465	0	19,465	19,802	0	19,802	337	
TOTALS: RESOURCES & PERFORMANCE	(3,330,116)	21,845,550	(25,175,666)	(3,330,116)	22,128,313	(25,479,977)	(3,351,663)	(21,547)	

ASSISTANT DIRECTOR - HUMAN RESOURCES , LEGAL & DEMOCRATIC SERVICES

Cost Centre Description	Full Year Budget £	Expenditure Budget for Year £	Income Budget for Year £	Net Budget for Year £	Expenditure Actual for Year £	Income Actual for Year £	Net Actual for Year £	Over/(Under) Spend for Year £	Forecast Variance Notes (numbers in brackets are underspends or increased income)
Human Resources & Payroll	257,744	306,379	(48,635)	257,744	309,005	(54,799)	254,205	(3,539)	Includes £70k Agency Staff Budget transfer to Waste & Cleansing Operatives.
Human Resources:	257,744	306,379	(48,635)	257,744	309,005	(54,799)	254,205	(3,539)	
Health & Safety	56,025	61,361	(5,336)	56,025	60,285	(3,960)	56,325	300	
Health & Safety:	56,025	61,361	(5,336)	56,025	60,285	(3,960)	56,325	300	
Central Training Services	81,283	138,711	(57,428)	81,283	52,539	(2,393)	50,146	(31,137)	Staffing and training costs underspent.
Learning & Development:	81,283	138,711	(57,428)	81,283	52,539	(2,393)	50,146	(31,137)	
Legal Services	125,931	327,623	(201,692)	125,931	311,288	(221,041)	90,247	(35,684)	Underspend on Staffing Costs, mainly arising from vacant posts and income from shared services with Babergh and Mid Suffolk councils.
Legal Services:	125,931	327,623	(201,692)	125,931	311,288	(221,041)	90,247	(35,684)	
Democratic Services	116,843	142,843	(26,000)	116,843	135,466	(21,713)	113,754	(3,089)	
Members Allowances & Expenses	219,673	219,673	0	219,673	229,616	0	229,616	9,943	
Mayoralty & Civic Functions	9,839	9,839	0	9,839	10,747	(2,028)	8,719	(1,120)	
Democratic Services:	346,355	372,355	(26,000)	346,355	375,829	(23,741)	352,089	5,734	
Electoral Registration	90,777	104,521	(13,744)	90,777	134,146	(16,302)	117,844	27,067	Expenditure on postages higher than budgeted due to general price increases. The 2019/20 budget has been increased to reflect this.
Election Expenses	12,283	12,283	0	12,283	13,761	0	13,761	1,478	
Elections:	103,060	116,804	(13,744)	103,060	147,907	(16,302)	131,605	28,545	
TOTALS: HR, LEGAL & DEMOCRATIC	970,398	1,323,233	(352,835)	970,398	1,256,853	(322,236)	934,617	(35,781)	

Detail by Assistant Director

2018/19 Year End Outturn Report

ASSISTANT DIRECTOR - FAMILIES & COMMUNITIES

Cost Centre Description	Full Year Budget £	Expenditure Budget for Year £	Income Budget for Year £	Net Budget for Year £	Expenditure Actual for Year £	Income Actual for Year £	Net Actual for Year £	Over/(Under) Spend for Year £	Forecast Variance Notes (numbers in brackets are underspends or increased income)
Policy	125,066	158,016	(32,950)	125,066	177,370	(66,641)	110,729	(14,337)	
Policy:	125,066	158,016	(32,950)	125,066	177,370	(66,641)	110,729	(14,337)	
Communications	82,173	104,256	(22,083)	82,173	87,821	(10,603)	77,218	(4,955)	
Website and Intranet	22,457	22,457	0	22,457	15,220	0	15,220	(7,237)	
Communications:	104,630	126,713	(22,083)	104,630	103,041	(10,603)	92,438	(12,192)	
Customer Services	369,724	369,724	0	369,724	352,089	0	352,089	(17,635)	
Bus Stations	48,765	58,965	(10,200)	48,765	56,921	(8,962)	47,959	(806)	
Customer Services:	418,489	428,689	(10,200)	418,489	409,010	(8,962)	400,048	(18,441)	
Families & Communities	186,060	234,241	(48,181)	186,060	234,164	(60,603)	173,561	(12,499)	
Community Chest - Families & Communities	90,250	289,442	(199,192)	90,250	262,521	(172,271)	90,250	0	
Health, Culture & Arts	5,000	5,000	0	5,000	4,987	0	4,987	(13)	
Community Centres	3,048	3,048	0	3,048	6,316	(2,013)	4,303	1,255	
Families & Communities:	284,358	531,731	(247,373)	284,358	507,988	(234,887)	273,101	(11,257)	
Housing Options: Choice Based Lettings	48,510	94,490	(45,980)	48,510	95,193	(42,772)	52,422	3,912	
Housing Options: Advice & Prevention	156,992	396,257	(239,265)	156,992	574,820	(422,019)	152,801	(4,191)	
Housing Options: Solutions	58,814	65,079	(6,265)	58,814	98,960	(30,265)	68,695	9,881	
Housing Options: Severe Weather Emergency Provision (SWEPE)	0	0	0	0	1,615	(1,615)	0	0	
Housing Options: Outreach Services	0	0	0	0	0	0	0	0	
Housing Options:	264,316	555,826	(291,510)	264,316	770,588	(496,671)	273,918	9,602	
TOTALS: FAMILIES & COMMUNITIES	1,196,859	1,800,975	(604,116)	1,196,859	1,967,997	(817,764)	1,150,234	(46,625)	

Detail by Assistant Director

2018/19 Year End Outturn Report

ASSISTANT DIRECTOR - PLANNING & REGULATORY SERVICES

Cost Centre Description	Full Year Budget £	Expenditure Budget for Year £	Income Budget for Year £	Net Budget for Year £	Expenditure Actual for Year £	Income Actual for Year £	Net Actual for Year £	Over/(Under) Spend for Year £	Forecast Variance Notes (numbers in brackets are underspends or increased income)
Development Control	(228,073)	532,161	(760,234)	(228,073)	429,287	(554,435)	(125,148)	102,925	Planning Fee income £220k lower than budgeted, £90k underspend on Staffing costs and £27k underspend on Legal & Professional Fees.
Development Control:	(228,073)	532,161	(760,234)	(228,073)	429,287	(554,435)	(125,148)	102,925	
Land Charges	(51,483)	46,437	(97,920)	(51,483)	36,273	(91,504)	(55,231)	(3,748)	
Building Control	19,777	136,585	(116,808)	19,777	145,434	(116,652)	28,782	9,005	
Planning & Regulatory Support	189,154	189,154	0	189,154	191,662	0	191,662	2,508	
Business (BC & Support):	157,448	372,176	(214,728)	157,448	373,369	(208,156)	165,213	7,765	
Prevention of Pollution	25,260	31,566	(6,306)	25,260	20,326	(8,429)	11,897	(13,363)	
Environmental Management	(26,264)	54,736	(81,000)	(26,264)	39,927	(46,292)	(6,365)	19,899	Capital expenditure has increased throughout the year as our Solar for Business scheme has developed.
Drinking Water Quality	22,377	29,377	(7,000)	22,377	25,282	(8,052)	17,230	(5,147)	
Climate Change	24,454	24,454	0	24,454	23,705	0	23,705	(749)	
Solar Farm	(986,662)	352,758	(1,339,420)	(986,662)	298,045	(1,434,098)	(1,136,053)	(149,391)	£38k underspend on R&M costs due to warranty period still valid, business rates £10k lower, £13k additional Professional Fees, plus additional £142k income generated in excess of the budgeted amount.
Home Energy Conservation	3,430	3,430	0	3,430	1,000	0	1,000	(2,430)	
Environment:	(937,405)	496,321	(1,433,726)	(937,405)	408,285	(1,496,871)	(1,088,586)	(151,181)	
Licensing	(5,205)	96,211	(101,416)	(5,205)	83,095	(82,126)	970	6,175	
Hackney Carriage & Private Hire Licensing	(51,960)	2,370	(54,330)	(51,960)	2,503	(52,578)	(50,075)	1,885	
Food Safety	70,035	70,545	(510)	70,035	61,314	(1,245)	60,069	(9,966)	
Health & Safety at Work Act/Enforcement	50,430	50,430	0	50,430	52,808	0	52,808	2,378	
Business Reg & Licensing:	63,300	219,556	(156,256)	63,300	199,720	(135,949)	63,772	472	
Housing Renewals	77,048	77,243	(195)	77,048	75,352	(288)	75,065	(1,983)	
Burial of the Dead	8,918	8,951	(33)	8,918	10,748	(272)	10,476	1,558	
Other Public Health Services	122,449	127,561	(5,112)	122,449	128,364	(6,036)	122,328	(121)	
Public Health & Housing:	208,415	213,755	(5,340)	208,415	214,464	(6,596)	207,869	(546)	
TOTALS: PLANNING	(736,315)	1,833,969	(2,570,284)	(736,315)	1,625,125	(2,402,007)	(776,880)	(40,565)	

Detail by Assistant Director

2018/19 Year End Outturn Report

ASSISTANT DIRECTOR - OPERATIONS

Cost Centre Description	Full Year Budget £	Expenditure Budget for Year £	Income Budget for Year £	Net Budget for Year £	Expenditure Actual for Year £	Income Actual for Year £	Net Actual for Year £	Over/(Under) Spend for Year £	Forecast Variance Notes (numbers in brackets are underspends or increased income)
Pool Cars	559	559	0	559	513	0	513	(46)	
Fleet Management:	559	559	0	559	513	0	513	(46)	
Depots	(38,065)	80,986	(119,051)	(38,065)	89,905	(133,076)	(43,172)	(5,107)	
Grounds Maintenance Operatives	669	218,488	(217,819)	669	279,750	(253,798)	25,952	25,283	Additional costs incurred from Weed Spraying offset by income from Suffolk County Council in District Highways cost centre below.
Tree Maintenance Operatives	0	0	0	0	10,715	(1,280)	9,435	9,435	
Waste & Cleansing Operatives	36,074	1,654,592	(1,618,518)	36,074	1,751,723	(1,715,089)	36,634	560	Includes £70k transfer from Human Resources Agency Staff Budget
Markets	93,537	117,037	(23,500)	93,537	182,152	(59,629)	122,523	28,986	Includes setup costs for the Newmarket Market move.
Operational:	92,215	2,071,103	(1,978,888)	92,215	2,314,245	(2,162,872)	151,372	59,157	
Street Cleansing	593,296	600,140	(6,844)	593,296	712,548	(109,492)	603,056	9,760	
Refuse Collection (Black Bin)	463,781	463,781	0	463,781	470,515	(544)	469,971	6,190	
Recycling Collection (Blue Bin)	284,289	459,669	(175,380)	284,289	473,728	(108,326)	365,402	81,113	Recycling credits lower than budgeted.
Compostable Collection (Brown Bin)	(3,894)	512,906	(516,800)	(3,894)	469,171	(524,096)	(54,925)	(51,031)	Brown bin income is on track, and is the underspend is mainly due to supplies and services. The service is currently on track to achieve the budgeted break-even position by 2019/20.
Bulky, Fridges, Metal & Scrap Collection	44,254	64,254	(20,000)	44,254	63,857	(32,727)	31,130	(13,124)	
Clinical & Hazardous Waste Collection	12,721	13,371	(650)	12,721	9,787	(361)	9,426	(3,295)	
Multi-Bank Recycling Sites	(38,983)	33,267	(72,250)	(38,983)	13,188	(95,484)	(82,296)	(43,313)	Increase in income resulting from backdated receipts relating to a previous financial year.
Trade Waste	(149,680)	372,669	(522,349)	(149,680)	491,005	(699,218)	(208,213)	(58,533)	Income higher than budgeted.
Waste - Business & Commercial	1,205,784	2,520,057	(1,314,273)	1,205,784	2,703,799	(1,570,248)	1,133,551	(72,233)	
Non-HRA Housing Properties	(23,047)	38,603	(61,650)	(23,047)	33,990	(32,137)	1,853	24,900	Income from Rents £25k lower than budgeted as a result of a lease termination.
Property Services	349,343	352,619	(3,276)	349,343	368,355	(2,659)	365,695	16,352	
Property Maintenance:	326,296	391,222	(64,926)	326,296	402,345	(34,796)	367,548	41,252	

Detail by Assistant Director

2018/19 Year End Outturn Report

ASSISTANT DIRECTOR - OPERATIONS (continued)

Cost Centre Description	Full Year Budget £	Expenditure Budget for Year £	Income Budget for Year £	Net Budget for Year £	Expenditure Actual for Year £	Income Actual for Year £	Net Actual for Year £	Over/(Under) Spend for Year £	Forecast Variance Notes (numbers in brackets are underspends or increased income)
Industrial & Business Units	(692,529)	745,118	(1,437,647)	(692,529)	535,646	(1,341,007)	(805,361)	(112,832)	Income from rents higher than budgeted as a result of occupancy levels, which also resulted in an underspend on Business Rates on vacant properties.
Town Centres & Shops	(845,526)	60,299	(905,825)	(845,526)	65,354	(888,148)	(822,794)	22,732	
Property Management:	(1,538,055)	805,417	(2,343,472)	(1,538,055)	601,000	(2,229,155)	(1,628,155)	(90,100)	
Offices: College Heath Road	(138,559)	254,918	(393,477)	(138,559)	279,831	(430,470)	(150,639)	(12,080)	
Offices: Brandon & Newmarket Guineas	(19,200)	49,952	(69,152)	(19,200)	65,151	(85,556)	(20,404)	(1,204)	
Public Conveniences	54,339	64,739	(10,400)	54,339	76,769	(24,596)	52,173	(2,166)	
CCTV	90,004	90,004	0	90,004	97,229	0	97,229	7,225	
Green Travel Plan	0	0	0	0	0	0	0	0	
District Highways Services	(8,936)	25,992	(34,928)	(8,936)	18,810	(40,492)	(21,682)	(12,746)	
Land Drainage & Associated Works	79,000	79,000	0	79,000	81,729	0	81,729	2,729	
Facilities, CCTV & Highways Services:	56,648	564,605	(507,957)	56,648	619,519	(581,114)	38,406	(18,242)	
Courier & Postal Service	22,471	22,471	0	22,471	13,145	0	13,145	(9,326)	
Printing & Copying Service	33,833	33,833	0	33,833	27,702	553	28,255	(5,578)	
Central Services:	56,304	56,304	0	56,304	40,847	553	41,400	(14,904)	
Off Street Car Parks	(397,924)	283,076	(681,000)	(397,924)	336,634	(677,803)	(341,169)	56,755	Car Parking income £42k below budget, Business Rates higher than budgeted by £12k, partly offset by underspends in other areas.
Car Parking:	(397,924)	283,076	(681,000)	(397,924)	336,634	(677,803)	(341,169)	56,755	
Arboriculture (Tree Maintenance Works)	95,277	95,277	0	95,277	90,159	(2,131)	88,028	(7,249)	
Other Parks and Play Provision	172,969	219,315	(46,346)	172,969	326,009	(152,739)	173,270	301	
Children's Play Areas	67,522	73,821	(6,299)	67,522	83,745	(8,293)	75,453	7,931	
Brandon Country Park	22,210	22,210	0	22,210	102,101	(81,312)	20,789	(1,421)	
Cemeteries & Closed Churchyards	15,645	15,645	0	15,645	110,077	(95,505)	14,572	(1,073)	
Allotments	(214)	0	(214)	(214)	0	(214)	(214)	0	
Parks & Open Spaces	373,409	426,268	(52,859)	373,409	712,091	(340,194)	371,898	(1,511)	

ASSISTANT DIRECTOR - OPERATIONS (continued)

Cost Centre Description	Full Year Budget £	Expenditure Budget for Year £	Income Budget for Year £	Net Budget for Year £	Expenditure Actual for Year £	Income Actual for Year £	Net Actual for Year £	Over/(Under) Spend for Year £	Forecast Variance Notes (numbers in brackets are underspends or increased income)
Sports & Leisure Centres	423,088	523,926	(100,838)	423,088	484,017	(59,222)	424,795	1,707	
Leisure & Sports	22,000	22,000	0	22,000	18,166	0	18,166	(3,834)	
Sports & Leisure Development	445,088	545,926	(100,838)	445,088	502,183	(59,222)	442,961	(2,127)	
Arts, Heritage & Cultural Services	9,664	10,664	(1,000)	9,664	9,874	(231)	9,643	(21)	
Heritage	9,664	10,664	(1,000)	9,664	9,874	(231)	9,643	(21)	
Shopmobility	8,340	8,340	0	8,340	5,095	0	5,095	(3,245)	
The Pavilion - Lady Wolverton Playingfield	(7,793)	8,707	(16,500)	(7,793)	5,769	(14,362)	(8,593)	(800)	
Palace House and Stables	48	48	0	48	65,007	(65,007)	0	(48)	
Halls & Events	595	17,095	(16,500)	595	75,871	(79,369)	(3,498)	(4,093)	
TOTALS: OPERATIONS	630,583	7,692,296	(7,061,713)	630,583	8,318,921	(7,734,451)	584,470	(46,113)	

Detail by Assistant Director

2018/19 Year End Outturn Report

ASSISTANT DIRECTOR - GROWTH

Cost Centre Description	Full Year Budget £	Expenditure Budget for Year £	Income Budget for Year £	Net Budget for Year £	Expenditure Actual for Year £	Income Actual for Year £	Net Actual for Year £	Over/(Under) Spend for Year £	Forecast Variance Notes (numbers in brackets are underspends or increased income)
Housing Development & Strategy	77,116	137,655	(60,539)	77,116	182,696	(97,110)	85,586	8,470	
Gypsies & Travellers	14,418	14,451	(33)	14,418	14,008	(48)	13,960	(458)	
Housing Development & Strategy:	91,534	152,106	(60,572)	91,534	196,704	(97,158)	99,546	8,012	
Strategic Property	48,534	103,534	(55,000)	48,534	129,860	(31,350)	98,510	49,976	Overspend on Salary Capitalisation, resulting from timings of projects, partly offset by staff vacancies.
Strategic Property	48,534	103,534	(55,000)	48,534	129,860	(31,350)	98,510	49,976	
Planning Policy	361,572	433,885	(72,313)	361,572	398,894	(53,840)	345,054	(16,518)	
Local Plan	5,000	105,000	(100,000)	5,000	212,276	(209,970)	2,306	(2,694)	
Place Shaping:	366,572	538,885	(172,313)	366,572	611,170	(263,810)	347,360	(19,212)	
Economic Development & Growth	159,330	263,121	(103,791)	159,330	182,829	(30,513)	152,316	(7,014)	
Strategic Tourism & Markets	30,339	30,339	0	30,339	22,452	0	22,452	(7,887)	
Vibrant Town Centres	14,680	14,680	0	14,680	24,930	(11,308)	13,622	(1,058)	
Economic Development & Growth:	204,349	308,140	(103,791)	204,349	230,211	(41,821)	188,390	(15,959)	
TOTALS: GROWTH:	710,989	1,102,665	(391,676)	710,989	1,167,945	(434,139)	733,806	22,817	

2018/19 Capital Budget Outturn Report

Project Description	Revised Budget for Year £	Actual Spend for Year £	2018/19 Funded from External Grants £	2018-19 Carry Forward Requested £	Over/ (Under) Spend for Year £	Notes	Total Project Budget 2017-2022 £
Resources & Performance							
Invest to Save Projects	172,000	0	0	0	(172,000)	No projects identified during the year, monies to be retained in the Strategic Priorities & MTFS Reserve.	282,000
Leisure Capital Investment Fund	3,500,000	0	0	3,500,000	0	Funded from the Strategic Priorities & MTFS Reserve. Plans for the Leisure Projects are currently being drawn up, and are likely to commence in 2019/20. Requested to carry forward the project into 2019/20.	3,500,000
FDCC - Single Council	250,000	183,895	0	66,105	0	This project supports the implementation of the Single Council Business Case, and is funded from the Flexible Use of Capital Receipts. Year end underspend requested to be carried forward into 2019/20.	250,000
Human Resources, Legal & Democratic							
Health & Safety Management Software	14,000	9,151	0	0	(4,849)	Project spend now completed. Underspend to be retained in the Invest to Save Reserve in line with the original funding.	14,000
Families & Communities							
Customer Access Project	36,450	0	0	36,450	0	Project Scoping under review. Request carry forward in order to retain capital receipts funding for the re-scoped project.	36,450
Housing Solutions	275,000	0	0	275,000	0	This project is made up of £355k carried forward from 2017/18, of which £130k has been allocated to the Palace Cottage conversion as shown below in the Operations Service, and £50k transferred from Flowerpot Brandon. Request carry forward of funding to 2019/20.	405,000

2018/19 Capital Budget Outturn Report

Project Description	Revised Budget for Year £	Actual Spend for Year £	2018/19 Funded from External Grants £	2018-19 Carry Forward Requested £	Over/ (Under) Spend for Year £	Notes	Total Project Budget 2017-2022 £
Planning & Regulatory							
Private Sector Disabled Facilities Grants	588,033	528,994	0	59,039	0	External grant funded. The budget for the year includes unspent monies brought forward from previous years. Request to carry forward into 2019/20 in order to help meet ongoing demand.	875,000
Private Sector Renewal Grants	388,953	214,048	0	0	(174,905)	Funded from Capital Receipts.	1,100,000
Community Energy Plan	1,352,740	496,487	0	856,253	0	Funded from the Strategic Priorities & MTFS Reserve. Requested to carry forward the balance of funding into 2019/20 in order to continue to progress the programme of works.	1,482,821
Parish Council S106 Grants	0	61,444	61,444	0	0	These projects are funded from S106 contributions and are allocated as and when they are received.	190,824
Operations							
Asset Management Plan	285,271	0	0	285,271	0	To be allocated to appropriate Property Services Asset Management Plan projects as they arise, funded from the Strategic Priorities & MTFS Reserve. Requested to carry forward unspent balance to 2019/20.	606,271
Vehicle & Plant Purchases	141,152	282,199	0	(141,047)	0	Based on the Vehicle Replacement Programme, overspent in 2018/19 as a result of timings. The 2019/20 capital programme to be reduced by the 2018/19 overspend.	1,842,000
Mildenhall Hub	10,034,484	643,455	0	9,391,029	0	Works have commenced on this project. Request carry forward of the budget into future years.	19,810,000
Mildenhall Hub - Investing In Renewable Energy	2,000,000	0	0	2,000,000	0	Linked to the Mildenhall Hub Project as shown above. Carry forward requested.	2,000,000

2018/19 Capital Budget Outturn Report

Project Description	Revised Budget for Year £	Actual Spend for Year £	2018/19 Funded from External Grants £	2018-19 Carry Forward Requested £	Over/ (Under) Spend for Year £	Notes	Total Project Budget 2017-2022 £
Swimming Pool Mildenhall	250,000	0	0	250,000	0	Linked to the Mildenhall Hub Project as shown above. Carry forward requested.	250,000
Waste & Street Scene Back Office System	48,485	0	0	0	(48,485)	Relates to the implementation of the BARTEC system, and funded from the Invest to Save Reserve. Monies to be retained in this reserve going forward.	54,128
West Suffolk Operational Hub	3,309,810	2,700,343	0	609,467	0	Project progressing, carry forward into 2019/20 requested.	4,042,000
Palace Cottage, Newmarket Conversion	130,000	1,752	0	128,248	0	Project budget allocated from the Housing Solutions project included in Families & Communities above. Requested to carry forward into 2019/20.	130,000
Palace Coach House, Newmarket Refit	110,000	0	0	110,000	0	Requested to carry forward into 2019/20.	110,000
Putney Close, Brandon - void unit improvements including Roof Upgrade	50,000	15,110	0	0	(34,890)	Part of the Property Asset Management Plan. Project to be completed in 2018/19, and any underspend to be retained in the Strategic Priorities & MTFS Reserve.	50,000
James Carter Road Resurfacing	30,000	0	0	0	(30,000)	Superseded by the Service Road upgrade project below.	30,000
James Carter Road, Mildenhall - upgrade Service Road and void unit improvements	169,000	117,173	0	0	(51,827)	Part of the Property Asset Management Plan. Project now completed.	169,000
Growth							
Wellington Street Newmarket - Wider Pedestrianisation Scheme	150,000	0	0	0	(150,000)	Project under review at present.	150,000

2018/19 Capital Budget Outturn Report

Project Description	Revised Budget for Year £	Actual Spend for Year £	2018/19 Funded from External Grants £	2018-19 Carry Forward Requested £	Over/ (Under) Spend for Year £	Notes	Total Project Budget 2017-2022 £
Barley Homes	1,678,250	246,250	0	1,432,000	0	The Barley Homes revised business plan is currently under development, with a view to presenting a revised profile of the agreed loan facility. Carry forward requested.	2,975,000
Historic Buildings Grant	29,653	0	0	0	(29,653)	Funded from Planning Delivery Grant. Not spent in 2018/19.	30,000
Investing in our Growth Agenda	19,256,840	0	0	19,256,840	0	To be allocated to appropriate Growth projects as they arise. Carry forward requested.	19,258,718
3 High Street/3 The Avenue, Newmarket (Growth Agenda)	743,161	743,160	0	0	0	Purchase completed. Forms part of the £20m "Investing in our Growth Agenda" Project.	741,283
TOTALS;	44,993,281	6,243,460	61,444	38,114,655	(696,608)		60,413,225

MTFS Earmarked Reserves Projections

2018/19 March 2019 Outturn Report

Account	Reserve Description	2018/19 Opening Balance £	2018/19 Net Budgeted Movement to / (from) Reserve £	2018/19 Budgeted Closing Balance £	2018/19 Year End Closing Balance £	2018/19 Actual Variance Over / (Under) Utilised £	Variance Notes (variances in brackets denote less reserve used than budgeted)
STRATEGIC RESERVES							
BZ896	Investing in our Growth Agenda Reserve	940,845	(292,484)	648,361	840,539	(192,178)	This reserve has been set up to support the delivery of the council's growth agenda. Reports CAB/FH/17/018 and COU/FH/17/004 refer. Utilisation in 2018/19 relates to Capacity Resourcing Funding, whilst the forecast under-utilisation is mainly down to recruitment timings.
BZ898	BBR Pilot: Place-Based Reserve	0	952,000	952,000	991,679	(39,679)	This is a new reserve which has been set up to hold the benefit from the Suffolk 100% Business Rate Retention Pilot in 2018/19. To be utilised against projects as agreed by the Suffolk Leaders. The year end variance relates to higher contributions expected than the budgeted amount.
BZ803	Strategic Priorities & MTFS Reserve	8,321,861	(7,622,149)	699,712	7,429,725	(6,730,013)	Budgeted Reserve movement included £7.9m Capital Programme Funding for 2018/19, of which £5.8m was not utilised but will be carried forward to 2019/20 onwards. The capital under-utilisation mainly relates to £3.5m timing differences in the Leisure Capital Investment Project, £2.4m timings re: Mildenhall Hub, £0.2m Invest to Save Projects, plus £0.9m projected underspend on the Community Energy Plan Project, plus a number of smaller variances and carry forward requests.
FINANCIAL PLANNING RESERVES							
BZ804	Invest to Save Reserve	381,532	(68,792)	312,740	584,865	(272,125)	The under-utilisation relates to £16k Staffing Resources currently being funded in the overall budget position, £47k Solar Farm Feasibility Funding not used, £144k SCC pension refund contributed to reserve, plus £5k under-utilisation on the Health & Safety Mgt System and £49k Waste Back Office System projects.
BZ808	Risk/Recession Reserve	169,994	(80,708)	89,286	89,286	0	Monies set aside to provide against possible future financial risks arising, for example shortfalls in income levels and interest rates, reductions in Government grant funding and the like. Currently expected to be in line with the Budget.
BZ809	BRR Equalisation Reserve	1,046,938	364,268	1,411,206	2,221,434	(810,228)	This reserve is intended to neutralise the impact of any fluctuations in growth or reductions in Business Rates Income under the Business Rates Retention Scheme, primarily relating to statutory timing differences. Additional S31 grant (£0.6m) was received during the year as compensation for reduced business rate income as a result of changes to Small Business Rates Relief. This resulted in a deficit on the Collection Fund which will be realised in 2019/20 and met by a contribution from the reserve (£0.2m).
BZ897	Capital Project Financing Reserve	251,518	0	251,518	592,020	(340,502)	This Reserve was set up in order to facilitate the Capital Financing requirements of the council, and to account for fluctuations and timing differences in the expected spend profile.
BZ810	Self Insured Fund	136,069	0	136,069	186,069	(50,000)	Monies set aside to provide funds in order to finance any high insurance excesses that may arise. During 2018/19 insurance excesses were accommodated within the overall budget position.

MTFS Earmarked Reserves Projections

2018/19 March 2019 Outturn Report

Account	Reserve Description	2018/19 Opening Balance £	2018/19 Net Budgeted Movement to / (from) Reserve £	2018/19 Budgeted Closing Balance £	2018/19 Year End Closing Balance £	2018/19 Actual Variance Over / (Under) Utilised £	Variance Notes (variances in brackets denote less reserve used than budgeted)
BZ814	HB Equalisation Reserve	129,847	44,053	173,900	0	173,900	This reserve is utilised in order to smooth out the effect of variations between the amounts of Housing Benefits paid out and subsequently grant funded by DWP.
BZ870	Planning Reserve	131,528	10,000	141,528	31,557	109,971	2018/19 additional forecast utilisation resulting from timings of Local Plan spend.
BZ872	Planning Delivery Grant	72,297	(9,500)	62,797	62,797	0	This reserve is utilised in order to part fund some of the staffing costs in Planning. Expected to be in line with the budget for 2018/19.
BZ890	Election Reserve	53,091	(2,207)	50,884	65,231	(14,347)	Under-utilisation on Capacity Resourcing Staff costs as a result of recruitment timings, plus £8k IER income transferred to reserve.

MTFS Earmarked Reserves Projections

2018/19 March 2019 Outturn Report

Account	Reserve Description	2018/19 Opening Balance £	2018/19 Net Budgeted Movement to / (from) Reserve £	2018/19 Budgeted Closing Balance £	2018/19 Year End Closing Balance £	2018/19 Actual Variance Over / (Under) Utilised £	Variance Notes (variances in brackets denote less reserve used than budgeted)
	SERVICE DELIVERY RESERVES						
BZ811	Computer & Telephone Equipment Reserve	177,251	0	177,251	198,590	(21,339)	Utilised towards ICT hardware refreshes.
BZ818	Professional Fees Reserve	114,560	25,880	140,440	154,340	(13,900)	£9k Under-utilisation on Staffing costs absorbed in overall budget position, plus £5k contribution re: policy Consultation funding not required in year.
BZ820	ARP Reserve	343,329	(11,500)	331,829	360,671	(28,842)	This reserve is used to hold any grants or new burdens funding received from the government, which will then be utilised when the monies are spent.
BZ830	Vehicle & Plant Renewal Fund	281,753	223,948	505,701	364,653	141,048	In line with expected spend on Vehicles, Plant & Equipment in the year, as further detailed in the Capital Programme appendix.
BZ831	Waste Management Reserve	99,003	0	99,003	90,003	9,000	Utilisation during 2018/19 related to the Newmarket Market mvoe.
BZ832	BR-Building Repairs Reserve - Leisure	27,932	0	27,932	32,932	(5,000)	Includes a £5k carry forward in respect of the Newmarket Skate park Capital Project.
BZ833	BR-Building Repairs Reserve - Other	129,726	80,000	209,726	233,647	(23,921)	The under-utilisation on this reserve has arisen as a result of the overall forecast underspend on Building Repairs and Maintenance during 2018/19.
BZ834	Industrial Units - Service Charges	761	0	761	8,728	(7,967)	This is a reserve set up in 2017/18 in order to hold monies received from Industrial Service Charges which are to be allocated to specific spend in line with the lease agreements.
BZ856	Newmarket Stallion Statue Reserve	20,809	0	20,809	20,809	0	No movement expected during 2018/19.
BZ862	Communities against Drugs Reserve	30,000	0	30,000	30,000	0	No movement currently expected during 2018/19. Monies now being proposed to utilise in 2019/20 for County Lines spend.
BZ885	Homelessness Legislation Reserve	183,380	40,448	223,828	283,862	(60,034)	Budget includes contributions in respect of the DCLG Flexible Homelessness Support Grant which is being utilised to support the Housing Options Team.

MTFS Earmarked Reserves Projections

2018/19 March 2019 Outturn Report

Account	Reserve Description	2018/19 Opening Balance £	2018/19 Net Budgeted Movement to / (from) Reserve £	2018/19 Budgeted Closing Balance £	2018/19 Year End Closing Balance £	2018/19 Actual Variance Over / (Under) Utilised £	Variance Notes (variances in brackets denote less reserve used than budgeted)
	SECTION 106 RESERVES						
BZ850	Commuted Maintenance Reserve	507,545	(10,810)	496,735	506,086	(9,351)	Monies set aside from developers' contributions in order to fund maintenance of play areas and open space.
BZ876	S106 Monitoring Officer Reserve	22,663	(4,748)	17,915	21,226	(3,311)	Monies set aside in order to fund the S106 Monitoring Officer.
BZ886	S106 Revenue Reserve	152,221	0	152,221	112,259	39,962	Monies received in respect of S106 contributions.
	Forest Heath Totals	13,726,454	(6,362,301)	7,364,153	15,513,009	(8,148,856)	

Appendix L – St Edmundsbury Borough Council Financial Outturn – Revenue, Capital & Reserves

Revenue Outturn Position

The year end revenue outturn position shows an **overall underspend of £10,000** (0.01% of the gross budget). A summary by Assistant Director can be found in **Appendix M** with comments for variances by cost centre in **Appendix N**.

This net underspend includes several budgets that have been earmarked to carry forward as a result of timing of spend, which amounts to £118,000.

The revenue underspend is comprised of a number of positive and negative variances, the most significant of which are detailed in the table below. The majority of these variances have been reported throughout the year and have been taken into consideration when setting the 2019/20 budget.

Further detail on the remainder of areas is available in **Appendix N**.

St Edmundsbury Borough Council Major Variances over £50,000.

2018/19 Outturn variance: Over / (under) £000s	SEBC Details / proposed action
	<p><u>Interest and Capital Project Financing</u></p> <p>This includes a number of different items relating to the revenue elements around Capital Financing as well as investment income.</p> <p>As business cases come forward the financing of those business cases make provision for borrowing costs (minimum revenue provision and external borrowing costs). However, actual external borrowing would only take place when the Council’s treasury management activities identify such a need. For example, this could be when the Council’s cash flow management activities anticipate that an external cash injection is required to maintain the appropriate level of cash balances for the Council to operate and fulfil its budget and service delivery requirements.</p> <p>The variance below includes assumptions around the timing of our Investing in our Growth Agenda capital fund’s overall performance, that is intended to generate a net income stream of around £200,000 per annum, after allowing for the cost of borrowing and the minimum revenue provision.</p>

2018/19 Outturn variance: Over / (under) £000s	SEBC Details / proposed action
(89)	<p><u>Operations: Compostable Collection (Brown Bin)</u></p> <p>Garden Waste income is in line with the budget. The underspend is mainly due to supplies and services, and a slightly lower payment to SCC than anticipated.</p> <p>The service is currently on track to achieve the budgeted break-even position by 2019/20, given that there is still some uncertainty around the impact of the revised agreement with SCC.</p>
(57)	<p><u>Operations: Trade Waste</u></p> <p>Income from the Trade Waste and Rolonof service continues to exceed the budgeted levels. To be kept under review as part of the ongoing budget setting process.</p>
57	<p><u>Operations: Haverhill House</u></p> <p>Income from rentals and reimbursement of costs from SCC lower than budgeted, plus additional facilities management contract variations of £21,000. Income budget has been overstated for the last 3 financial years, but has been reduced from 2019/20.</p>
73	<p><u>Operations: CCTV</u></p> <p>Staffing costs were higher than budgeted in part due to staff turnover and ensuring our data compliance processes are robust. In addition to this income was not as high as forecast.</p> <p>To be kept under review as part of the ongoing budget process.</p>
245	<p><u>Off Street Car Parks</u></p> <p>Income from Car Parking for the year was around £158,000 lower than the budgeted amount of £4,635,000 which is in line with the income levels achieved in 2017/18. To put this into context, it equates to around 3.4% of the budgeted income. In addition to this, Third party payments were £77,000 higher than budgeted.</p> <p>Car parking income has been on a downward path since December 2017. This is supported by recent footfall data particularly in Bury St Edmunds town centre which has seen some recovery.</p>

2018/19 Outturn variance: Over / (under) £000s	SEBC Details / proposed action
	Recent car parking occupancy analysis has shown that peak time car parking transactions remain strong and seen growth in comparison to the 2015 car parking review. However mid-week occupancy has declined and is the cause of the lower than estimated income receipts. Nationally, town centres are facing a challenging and unpredictable time, and therefore it is difficult to predict with any certainty on-going trends.

Capital Programme

The Council has spent **£17.5m** of its capital budget of £50.7m for 2018/19. Around £28.7m is requested to be re-profiled into 2019/20 onwards as a result of project timings and updated project spend profiling.

The following table gives a high level summary of capital expenditure against budget for 2018/19. Further detail by individual capital project can be found in **Appendix O**.

Assistant Director:	2018/19 Revised Full Year Budget	2018/19 Actual Spend to Date	2018/19 External Grant Funded	2018/19 Carry Forward Requested	2018/19 Over / (under) Spend
	£000s	£000s	£000s	£000s	£000s
Resources & Performance	1,839	1,601	0	119	(118)
Human Resources	26	17	0	0	(9)
Families & Communities	96	31	0	65	0
Planning & Regulatory	2,451	916	0	1,251	(284)
Operations	13,369	6,646	148	6,586	(235)
Growth	32,969	8,251	400	20,689	(4,028)
Totals:	50,750	17,462	548	28,710	(4,674)

Forecast Earmarked Reserves

The council's balance on Earmarked Revenue Reserves at the end of the financial year is **£22.8m**. Details of the individual reserve balances and movements during the year can be found in **Appendix P**.

Summary by Assistant Director

2018/19 Year End Outturn Report

Assistant Director	Full Year Budget £	Expenditure Budget for Year £	Income Budget for Year £	Net Budget for Year £	Expenditure Actual for Year £	Income Actual for Year £	Net Actual for Year £	Over/(Under) Spend for Year £
Resources & Performance	(6,855,959)	34,986,335	(41,842,294)	(6,855,959)	37,350,401	(44,258,510)	(6,908,108)	(52,149)
Human Resources, Legal & Democratic	1,903,440	2,428,527	(525,087)	1,903,440	2,432,080	(534,140)	1,897,941	(5,499)
Families & Communities	2,026,623	3,098,684	(1,072,061)	2,026,623	3,983,649	(2,015,048)	1,968,601	(58,022)
Planning & Regulatory	824,157	2,662,568	(1,838,411)	824,157	2,671,814	(1,877,652)	794,162	(29,995)
Operations	836,086	27,533,452	(26,697,365)	836,086	28,440,273	(27,361,837)	1,078,436	242,350
Growth	1,295,539	1,907,099	(611,560)	1,295,539	1,973,882	(698,920)	1,274,962	(20,577)
TOTALS:	29,886	72,616,665	(72,586,778)	29,886	76,852,099	(76,746,107)	105,994	76,108
Interest & Capital Project Financing								
Interest Receivable	(318,500)	0	(318,500)	(318,500)	0	(395,856)	(395,856)	(77,356)
Interest Payable	540,750	540,750	0	540,750	1,131	0	1,131	(539,619)
Dividend Income	0	0	0	0	0	(26,000)	(26,000)	(26,000)
Share Revaluations	0	0	0	0	0	(527)	(527)	(527)
Minimum Revenue Provision	797,750	797,750	0	797,750	242,511	0	242,511	(555,239)
Income from Growth Projects	(1,106,850)	0	(1,106,850)	(1,106,850)	0	0	0	1,106,850
Contributions to/(from) Reserves	56,964	56,964	0	56,964	63,203	(133)	63,070	6,106
TOTALS:	5	74,012,129	(74,012,128)	0	77,158,944	(77,168,623)	(9,677)	(9,677)

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Detail by Assistant Director

2018/19 Year End Outturn Report

ASSISTANT DIRECTOR - RESOURCES & PERFORMANCE

Cost Centre Description	Full Year Budget £	Expenditure Budget for Year £	Income Budget for Year £	Net Budget for Year £	Expenditure Actual for Year £	Income Actual for Year £	Net Actual for Year £	Over/(Under) Spend for Year £	Variance Notes (numbers in brackets are underspends or increased income)
Resources & Performance	733,308	801,608	(68,300)	733,308	803,926	(66,560)	737,366	4,058	
General Fund Adjustments	(10,483,671)	6,272,076	(16,755,747)	(10,483,671)	8,004,516	(18,488,187)	(10,483,671)	0	
Resources & Performance:	(9,750,363)	7,073,684	(16,824,047)	(9,750,363)	8,808,442	(18,554,747)	(9,746,305)	4,058	
Internal Audit	129,847	136,771	(6,924)	129,847	135,932	(6,905)	129,027	(820)	
Internal Audit:	129,847	136,771	(6,924)	129,847	135,932	(6,905)	129,027	(820)	
ICT	905,119	1,394,174	(489,055)	905,119	1,518,390	(635,640)	882,750	(22,369)	
ICT:	905,119	1,394,174	(489,055)	905,119	1,518,390	(635,640)	882,750	(22,369)	
Anglia Revenues Partnership	1,363,908	1,377,458	(13,550)	1,363,908	1,497,989	(134,081)	1,363,908	0	
Council Tax Administration	(238,815)	0	(238,815)	(238,815)	733	(303,214)	(302,480)	(63,665)	Income from Court costs higher than anticipated and Family Annexes Grant received but not budgeted for.
Business Rate Administration	(167,045)	0	(167,045)	(167,045)	21,651	(173,332)	(151,681)	15,364	
Housing Benefits	(296,601)	22,778,956	(23,075,557)	(296,601)	23,409,895	(23,712,236)	(302,341)	(5,740)	
Anglia Revenues Partnership:	661,447	24,156,414	(23,494,967)	661,447	24,930,268	(24,322,863)	607,406	(54,041)	
Corporate Expenditure	987,692	2,006,952	(1,019,260)	987,692	1,739,538	(734,545)	1,004,993	17,301	
Non-Distributed Costs	136,959	141,000	(4,041)	136,959	139,644	(3,810)	135,834	(1,125)	
Non-Distributed Costs - Cost of Unused Assets	43,070	47,070	(4,000)	43,070	47,354	0	47,354	4,284	
Corporate Expenditure:	1,167,721	2,195,022	(1,027,301)	1,167,721	1,926,536	(738,355)	1,188,181	20,460	
Emergency Planning	30,270	30,270	0	30,270	30,833	0	30,833	563	
Emergency Planning:	30,270	30,270	0	30,270	30,833	0	30,833	563	
TOTALS: RESOURCES & PERFORMANCE	(6,855,959)	34,986,335	(41,842,294)	(6,855,959)	37,350,401	(44,258,510)	(6,908,108)	(52,149)	

Detail by Assistant Director

2018/19 Year End Outturn Report

ASSISTANT DIRECTOR - HUMAN RESOURCES , LEGAL & DEMOCRATIC SERVICES

Cost Centre Description	Full Year Budget £	Expenditure Budget for Year £	Income Budget for Year £	Net Budget for Year £	Expenditure Actual for Year £	Income Actual for Year £	Net Actual for Year £	Over/(Under) Spend for Year £	Variance Notes (numbers in brackets are underspends or increased income)
Human Resources & Payroll	495,696	592,079	(96,383)	495,696	621,767	(126,600)	495,167	(529)	Includes £78k Agency Staff Budget transfer to Waste & Cleansing Operatives.
Human Resources:	495,696	592,079	(96,383)	495,696	621,767	(126,600)	495,167	(529)	
Health & Safety	105,945	118,161	(12,216)	105,945	128,662	(10,226)	118,436	12,491	
Health & Safety:	105,945	118,161	(12,216)	105,945	128,662	(10,226)	118,436	12,491	
Central Training Services	171,273	227,901	(56,628)	171,273	138,773	(8,164)	130,609	(40,664)	Staffing and training costs underspent.
Learning & Development:	171,273	227,901	(56,628)	171,273	138,773	(8,164)	130,609	(40,664)	
Legal Services	253,777	559,785	(306,008)	253,777	559,101	(324,923)	234,178	(19,599)	
Legal Services:	253,777	559,785	(306,008)	253,777	559,101	(324,923)	234,178	(19,599)	
Democratic Services	206,981	232,981	(26,000)	206,981	230,882	(22,844)	208,038	1,057	
Members Allowances & Expenses	363,280	363,280	0	363,280	374,307	(212)	374,095	10,815	
Mayoralty & Civic Functions	88,938	94,120	(5,182)	88,938	97,289	(10,206)	87,084	(1,854)	
Democratic Services:	659,199	690,381	(31,182)	659,199	702,478	(33,262)	669,217	10,018	
Electoral Registration	185,414	208,084	(22,670)	185,414	244,988	(30,965)	214,023	28,609	Additional costs incurred on Postage & Staffing.
Election Expenses	32,136	32,136	0	32,136	36,311	0	36,311	4,175	
Elections:	217,550	240,220	(22,670)	217,550	281,299	(30,965)	250,334	32,784	
TOTALS: HR & DEMOCRATIC SERVICES	1,903,440	2,428,527	(525,087)	1,903,440	2,432,080	(534,140)	1,897,941	(5,499)	

Detail by Assistant Director

2018/19 Year End Outturn Report

ASSISTANT DIRECTOR - FAMILIES & COMMUNITIES

Cost Centre Description	Full Year Budget £	Expenditure Budget for Year £	Income Budget for Year £	Net Budget for Year £	Expenditure Actual for Year £	Income Actual for Year £	Net Actual for Year £	Over/(Under) Spend for Year £	Variance Notes (numbers in brackets are underspends or increased income)
Policy	219,614	280,809	(61,195)	219,614	347,790	(153,809)	193,981	(25,633)	Underspend on staffing costs, mainly arising from reduced working hours.
Policy:	219,614	280,809	(61,195)	219,614	347,790	(153,809)	193,981	(25,633)	
Communications	136,243	158,326	(22,083)	136,243	150,228	(10,603)	139,625	3,382	
Website and Intranet	38,848	38,848	0	38,848	27,336	0	27,336	(11,512)	
Communications:	175,091	197,174	(22,083)	175,091	177,564	(10,603)	166,961	(8,130)	
Customer Services	566,900	566,900	0	566,900	550,801	0	550,801	(16,099)	
Customer Services:	566,900	566,900	0	566,900	550,801	0	550,801	(16,099)	
Families & Communities	327,462	337,467	(10,005)	327,462	338,704	(23,035)	315,669	(11,793)	
Community Chest - Families & Communities	216,483	495,754	(279,271)	216,483	388,864	(172,381)	216,483	0	
Lifelink Project	368	91,925	(91,557)	368	241,510	(241,510)	0	(368)	
Community Centres	23,372	30,872	(7,500)	23,372	30,960	(3,983)	26,977	3,605	
Families & Communities:	567,685	956,018	(388,333)	567,685	1,000,038	(440,909)	559,129	(8,556)	
Housing Options: Choice Based Lettings	56,090	148,778	(92,688)	56,090	157,483	(93,170)	64,313	8,223	
Housing Options: Advice & Prevention	312,379	679,341	(366,962)	312,379	968,647	(678,029)	290,618	(21,761)	
Housing Options: Solutions	68,455	193,395	(124,940)	68,455	268,132	(185,334)	82,798	14,343	
Housing Options: Severe Weather Emergency Provision (SWEP)	60,000	60,000	0	60,000	64,900	(4,900)	60,000	0	Includes £60k transferred to reserves re: funding provided from an external source as a one-off for this financial year. Funding will remain in the base budget for future years.
Housing Options: Outreach Services	409	16,269	(15,860)	409	448,294	(448,294)	0	(409)	
Housing Options:	497,333	1,097,783	(600,450)	497,333	1,907,456	(1,409,727)	497,729	396	
TOTALS: FAMILIES & COMMUNITIES	2,026,623	3,098,684	(1,072,061)	2,026,623	3,983,649	(2,015,048)	1,968,601	(58,022)	

Detail by Assistant Director

2018/19 Year End Outturn Report

ASSISTANT DIRECTOR - PLANNING & REGULATORY SERVICES

Cost Centre Description	Full Year Budget £	Expenditure Budget for Year £	Income Budget for Year £	Net Budget for Year £	Expenditure Actual for Year £	Income Actual for Year £	Net Actual for Year £	Over/(Under) Spend for Year £	Variance Notes (numbers in brackets are underspends or increased income)
Development Control	(30,538)	958,555	(989,093)	(30,538)	986,168	(1,057,731)	(71,563)	(41,025)	Planning Application Fee income £29k and £13k Planning Performance Agreement income higher than budgeted.
Development Control:	(30,538)	958,555	(989,093)	(30,538)	986,168	(1,057,731)	(71,563)	(41,025)	
Land Charges	(100,729)	82,106	(182,835)	(100,729)	59,063	(169,938)	(110,875)	(10,146)	
Building Control	41,727	256,227	(214,500)	41,727	269,714	(217,783)	51,932	10,205	Overspend has arisen mainly as a result of an additional staffing post from mid-year which has now been incorporated into the budgets going forward. Income generated by the service was on budget.
Planning & Regulatory Support	340,497	340,497	0	340,497	343,488	0	343,488	2,991	
Business (BC & Support):	281,495	678,830	(397,335)	281,495	672,265	(387,721)	284,545	3,050	
Prevention of Pollution	49,082	64,415	(15,333)	49,082	57,365	(12,632)	44,733	(4,349)	
Environmental Management	(50,577)	68,423	(119,000)	(50,577)	59,038	(78,530)	(19,492)	31,085	Capital expenditure has increased throughout the year as our Solar for Business scheme has developed.
Drinking Water Quality	34,903	44,788	(9,885)	34,903	44,206	(15,300)	28,905	(5,998)	
Climate Change	36,771	36,771	0	36,771	43,004	(5,641)	37,362	591	
Home Energy Conservation	3,000	3,000	0	3,000	1,129	0	1,129	(1,871)	
Environment:	73,179	217,397	(144,218)	73,179	204,742	(112,103)	92,637	19,458	
Licensing	19,300	198,779	(179,479)	19,300	189,942	(159,952)	29,990	10,690	
Hackney Carriage & Private Hire Licensing	(70,122)	32,170	(102,292)	(70,122)	31,437	(109,870)	(78,433)	(8,311)	
Food Safety	97,230	117,630	(20,400)	97,230	125,963	(28,454)	97,509	279	
Health & Safety at Work Act/Enforcement	94,968	94,968	0	94,968	99,041	(60)	98,981	4,013	
Business Reg & Licensing:	141,376	443,547	(302,171)	141,376	446,383	(298,336)	148,047	6,671	
Housing Renewals	130,807	131,447	(640)	130,807	129,482	(512)	128,971	(1,836)	
Burial of the Dead	16,250	16,350	(100)	16,250	17,473	(1,851)	15,622	(628)	
Other Public Health Services	211,588	216,442	(4,854)	211,588	215,301	(19,398)	195,903	(15,685)	
Public Health & Housing:	358,645	364,239	(5,594)	358,645	362,256	(21,761)	340,496	(18,149)	
TOTALS: PLANNING & GROWTH	824,157	2,662,568	(1,838,411)	824,157	2,671,814	(1,877,652)	794,162	(29,995)	

Detail by Assistant Director

2018/19 Year End Outturn Report

ASSISTANT DIRECTOR - OPERATIONS

Cost Centre Description	Full Year Budget £	Expenditure Budget for Year £	Income Budget for Year £	Net Budget for Year £	Expenditure Actual for Year £	Income Actual for Year £	Net Actual for Year £	Over/(Under) Spend for Year £	Variance Notes (numbers in brackets are underspends or increased income)
Vehicle Workshop	(62,329)	652,736	(715,065)	(62,329)	665,734	(729,636)	(63,902)	(1,573)	
Pool Cars	5,106	24,027	(18,921)	5,106	19,814	(14,709)	5,105	(1)	
Vehicle Workshop Trading Account - FHDC	0	407,841	(407,841)	0	461,826	(461,826)	0	0	
Fleet Management:	(57,223)	1,084,604	(1,141,827)	(57,223)	1,147,374	(1,206,171)	(58,797)	(1,574)	
Depots	(158,992)	509,087	(668,079)	(158,992)	503,051	(648,466)	(145,415)	13,577	
Grounds Maintenance Operatives	(157,877)	1,325,892	(1,483,768)	(157,877)	1,382,703	(1,531,878)	(149,175)	8,702	
Tree Maintenance Operatives	(238)	192,082	(192,320)	(238)	205,430	(218,256)	(12,826)	(12,588)	
Waste & Cleansing Operatives	(332,674)	4,634,455	(4,967,130)	(332,674)	4,703,845	(5,039,537)	(335,692)	(3,018)	Includes £78k transfer from Human Resources Agency Staff Budget
Markets	(88,544)	306,956	(395,500)	(88,544)	325,166	(353,138)	(27,972)	60,572	Market Income lower than budgeted, as well as some overspends, however the final net position remains positive. There has been a reduction in permanent traders, however Market layout is to be reviewed as part of longer term planning to increase income.
Operational:	(738,325)	6,968,472	(7,706,797)	(738,325)	7,120,195	(7,791,275)	(671,080)	67,245	
Street Cleansing	1,492,899	1,578,399	(85,500)	1,492,899	1,633,014	(127,451)	1,505,562	12,663	
Refuse Collection (Black Bin)	1,143,094	1,209,994	(66,900)	1,143,094	1,207,318	(47,199)	1,160,119	17,025	
Recycling Collection (Blue Bin)	675,619	1,074,579	(398,960)	675,619	1,113,231	(297,769)	815,462	139,843	Recycling credits lower than budgeted.
Compostable Collection (Brown Bin)	33,904	1,113,554	(1,079,650)	33,904	1,015,925	(1,071,650)	(55,725)	(89,629)	Brown bin income is on track, and is the underspend is mainly due to supplies and services. The service is currently on track to achieve the budgeted break-even position by 2019/20.
Bulky, Fridges, Metal & Scrap Collection	119,966	160,966	(41,000)	119,966	161,904	(37,180)	124,724	4,758	
Clinical & Hazardous Waste Collection	13,842	22,142	(8,300)	13,842	20,997	(5,665)	15,332	1,490	
Multi-Bank Recycling Sites	(23,703)	88,097	(111,800)	(23,703)	74,492	(140,826)	(66,334)	(42,631)	Increase in income resulting from backdated receipts relating to a previous financial year.
Trade Waste	(389,573)	1,386,337	(1,775,910)	(389,573)	1,684,711	(2,131,605)	(446,895)	(57,322)	Income higher than budgeted.
Waste - Business & Commercial	3,066,048	6,634,068	(3,568,020)	3,066,048	6,911,592	(3,859,345)	3,052,245	(13,803)	
Non-HRA Housing Properties	1,091	1,091	0	1,091	22,048	(20,276)	1,772	681	
Property Services	567,655	577,029	(9,374)	567,655	605,542	(11,648)	593,895	26,240	Overspend mainly arising from Staff Costs, no capitalisation of salaries at present as a result of project timings.
Property Maintenance:	568,746	578,120	(9,374)	568,746	627,590	(31,924)	595,667	26,921	

Detail by Assistant Director

2018/19 Year End Outturn Report

ASSISTANT DIRECTOR - OPERATIONS (CONTINUED)

Cost Centre Description	Full Year Budget £	Expenditure Budget for Year £	Income Budget for Year £	Net Budget for Year £	Expenditure Actual for Year £	Income Actual for Year £	Net Actual for Year £	Over/(Under) Spend for Year £	Variance Notes (numbers in brackets are underspends or increased income)
Industrial & Business Units	(2,021,420)	351,466	(2,372,886)	(2,021,420)	398,582	(2,456,031)	(2,057,449)	(36,029)	Income from rents higher than budgeted as a result of occupancy levels, which also resulted in an underspend on Business Rates on vacant properties. Offset by several overspends.
Town Centres & Shops	(934,063)	224,257	(1,158,320)	(934,063)	134,584	(1,083,389)	(948,805)	(14,742)	
Property Management:	(2,955,483)	575,723	(3,531,206)	(2,955,483)	533,166	(3,539,420)	(3,006,254)	(50,771)	
Offices: West Suffolk House	(148,077)	992,507	(1,140,584)	(148,077)	1,157,532	(1,336,679)	(179,147)	(31,070)	Income from SCC higher than budgeted, as a result of increased repairs and maintenance spend subsequently recharged.
Offices: Haverhill House	(46,950)	279,621	(326,571)	(46,950)	199,109	(189,068)	10,041	56,991	Income from SCC lower than budgeted, as a result of decreased R&M spend subsequently recharged.
Public Conveniences	143,044	175,044	(32,000)	143,044	157,916	(20,403)	137,513	(5,531)	
CCTV	168,340	414,363	(246,023)	168,340	456,839	(215,880)	240,959	72,619	Staffing costs £35k higher than budgeted as a result of turnover and data compliance reviews. Income £55k lower than budgeted, partly offset by lower spend on tools & equipment.
Green Travel Plan	(2,170)	64,416	(66,586)	(2,170)	59,604	(61,774)	(2,170)	0	
Street Banners & Displays	(23)	7,040	(7,063)	(23)	6,604	(3,494)	3,110	3,133	
District Highways Services	420,234	475,359	(55,125)	420,234	460,985	(61,414)	399,571	(20,663)	
Street Furniture	51,485	51,635	(150)	51,485	83,184	29	83,213	31,728	The transfer of responsibility for street lights to SCC is not as yet fully completed. As such, the expected annual revenue savings of £150k have not fully crystallised, resulting in an overspend.
Land Drainage & Associated Works	7,459	8,500	(1,041)	7,459	3,630	(1,987)	1,643	(5,816)	
Bury Bus Station	80,289	137,289	(57,000)	80,289	105,253	(22,428)	82,824	2,535	
Facilities, CCTV & Highways Services:	673,631	2,605,774	(1,932,143)	673,631	2,690,656	(1,913,098)	777,557	103,926	
Courier & Postal Service	116,870	248,370	(131,500)	116,870	247,354	(106,230)	141,124	24,254	
Printing & Copying Service	46,071	93,571	(47,500)	46,071	75,199	(43,921)	31,278	(14,793)	
Central Services:	162,941	341,941	(179,000)	162,941	322,553	(150,151)	172,402	9,461	
Off Street Car Parks	(3,156,257)	1,628,767	(4,785,023)	(3,156,257)	1,705,881	(4,617,382)	(2,911,501)	244,756	Car park income £158k lower than budgeted, plus overspends in other areas including Third Party payments, as further detailed in appendix G.
On Street Car Parking	(129,497)	754,090	(883,587)	(129,497)	642,692	(772,190)	(129,497)	0	
Car Parking:	(3,285,754)	2,382,857	(5,668,610)	(3,285,754)	2,348,573	(5,389,572)	(3,040,998)	244,756	

Detail by Assistant Director

2018/19 Year End Outturn Report

ASSISTANT DIRECTOR - OPERATIONS (CONTINUED)

Cost Centre Description	Full Year Budget £	Expenditure Budget for Year £	Income Budget for Year £	Net Budget for Year £	Expenditure Actual for Year £	Income Actual for Year £	Net Actual for Year £	Over/(Under) Spend for Year £	Variance Notes (numbers in brackets are underspends or increased income)
Arboriculture (Tree Maintenance Works)	194,423	216,773	(22,350)	194,423	212,582	(21,166)	191,415	(3,008)	
Other Parks and Play Provision	526,162	800,516	(274,354)	526,162	924,623	(416,203)	508,420	(17,742)	
Abbey Gardens	279,428	361,596	(82,168)	279,428	362,118	(92,386)	269,732	(9,696)	
Nowton Park	82,569	204,559	(121,990)	82,569	236,990	(167,785)	69,205	(13,364)	
East Town Park	98,121	117,525	(19,404)	98,121	117,116	(24,745)	92,371	(5,750)	
Clare Country Park	593	24,321	(23,728)	593	24,982	(22,317)	2,665	2,072	
Children's Play Areas	103,953	110,553	(6,600)	103,953	122,973	(5,928)	117,045	13,092	
Cemeteries & Closed Churchyards	254,737	384,509	(129,772)	254,737	404,588	(148,925)	255,664	927	
Allotments	(476)	700	(1,176)	(476)	860	(1,547)	(687)	(211)	
Parks & Open Spaces:	1,539,510	2,221,052	(681,542)	1,539,510	2,406,832	(901,002)	1,505,830	(33,680)	
Sports & Leisure Centres	420,371	522,472	(102,101)	420,371	460,262	(47,970)	412,292	(8,079)	
Leisure & Sports	39,070	70,286	(31,216)	39,070	53,872	(35,902)	17,970	(21,100)	
Sports & Leisure Development	459,441	592,758	(133,317)	459,441	514,134	(83,872)	430,262	(29,179)	
Arts, Heritage & Cultural Services	87,939	91,050	(3,111)	87,939	99,370	(16,230)	83,140	(4,799)	
Moyse's Hall Museum	257,695	336,917	(79,222)	257,695	410,821	(147,009)	263,811	6,116	
West Stow Country Park	135,582	412,272	(276,690)	135,582	490,898	(348,924)	141,974	6,392	
West Stow ASVT Operating Account	0	1,030	(1,030)	0	1,030	(1,030)	0	0	
Heritage Sites & Monuments	5,558	18,558	(13,000)	5,558	7,222	(1,658)	5,564	6	
West Front Houses	50,367	87,447	(37,080)	50,367	64,439	(15,289)	49,150	(1,217)	
Heritage	537,141	947,274	(410,133)	537,141	1,073,780	(530,140)	543,639	6,498	
Leisure Promotion	152,867	152,867	0	152,867	158,146	(11,435)	146,712	(6,155)	
The Apex	452,510	1,937,549	(1,485,039)	452,510	2,116,663	(1,740,699)	375,965	(76,545)	Increased income from Tickets sales.
The Athenaeum	45,423	153,183	(107,760)	45,423	145,470	(92,554)	52,915	7,492	
The Guildhall, Bury St Edmunds	49,082	54,082	(5,000)	49,082	43,747	(4,136)	39,611	(9,471)	
Tourist Information Centres	77,068	89,186	(12,118)	77,068	83,616	(8,562)	75,054	(2,014)	
Shopmobility	34,075	42,268	(8,193)	34,075	30,610	(1,702)	28,909	(5,166)	
Bury Festival	54,388	171,674	(117,286)	54,388	165,576	(106,779)	58,797	4,409	
Halls & Events	865,413	2,600,809	(1,735,396)	865,413	2,743,828	(1,965,867)	777,963	(87,450)	
TOTALS: OPERATIONS	836,086	27,533,452	(26,697,365)	836,086	28,440,273	(27,361,837)	1,078,436	242,350	

Detail by Assistant Director

2018/19 Year End Outturn Report

ASSISTANT DIRECTOR - GROWTH

Cost Centre Description	Full Year Budget £	Expenditure Budget for Year £	Income Budget for Year £	Net Budget for Year £	Expenditure Actual for Year £	Income Actual for Year £	Net Actual for Year £	Over/(Under) Spend for Year £	Variance Notes (numbers in brackets are underspends or increased income)
Housing Development & Strategy	163,883	232,401	(68,518)	163,883	286,595	(114,055)	172,540	8,657	
Gypsies & Travellers	24,903	25,003	(100)	24,903	25,011	(85)	24,926	23	
Housing Development & Strategy:	188,786	257,404	(68,618)	188,786	311,606	(114,140)	197,466	8,680	
Strategic Property	76,130	195,030	(118,900)	76,130	189,465	(80,250)	109,215	33,085	Overspend on Salary Capitalisation, resulting from timings of projects, partly offset by staff vacancies.
Strategic Property	76,130	195,030	(118,900)	76,130	189,465	(80,250)	109,215	33,085	
Planning Policy	608,274	686,539	(78,265)	608,274	645,660	(82,373)	563,287	(44,987)	Underspend resulting from staff vacancies.
Local Plan	4,500	34,500	(30,000)	4,500	2,306	0	2,306	(2,194)	
Place Shaping:	612,774	721,039	(108,265)	612,774	647,966	(82,373)	565,593	(47,181)	
Economic Development & Growth	390,347	498,165	(107,818)	390,347	504,067	(136,902)	367,165	(23,182)	Year end position includes £27k carry forward requested in respect of the NEET Youth Employment Project.
Strategic Tourism & Markets	39,020	47,160	(8,140)	39,020	61,224	(15,418)	45,806	6,786	
Bury Christmas Fayre	(11,518)	188,301	(199,819)	(11,518)	235,561	(247,079)	(11,518)	0	
Park & Ride	0	0	0	0	23,993	(22,758)	1,235	1,235	
Economic Development & Growth:	417,849	733,626	(315,777)	417,849	824,845	(422,157)	402,688	(15,161)	
TOTALS: GROWTH:	1,295,539	1,907,099	(611,560)	1,295,539	1,973,882	(698,920)	1,274,962	(20,577)	

2018/19 Capital Budget Outturn Report

Project Description	Revised Budget for Year £	Actual Spend for Year £	2018-19 Funded from External Grants £	2018-19 Carry Forward Requested £	Over/ (Under) Spend for Year £	Notes	Total Project Budget 2017-2022 £
<u>Resource & Performance</u>							
Invest to Save Projects	118,328	0	0	0	(118,328)	No projects identified during the year, monies to be retained in the Strategic Priorities & MTFS Reserve.	118,328
Leisure Capital Investment Fund	1,470,364	1,417,143	0	53,221	0	Funded from the Strategic Priorities & MTFS Reserve. Project relates to Haverhill Leisure Centre, completed during 2018/19. Requested to carry forward the balance of the funding into 2019/20.	1,525,984
SEBC - Single Council	250,000	183,895	0	66,105	0	This project supports the implementation of the Single Council Business Case, and is funded from the Flexible Use of Capital Receipts. Year end underspend requested to be carried forward into 2019/20.	250,000
<u>Human Resources, Legal & Democratic</u>							
Health & Safety Management System	26,000	16,994	0	0	(9,006)	Project spend now completed. Underspend to be retained in the Invest to Save Reserve in line with the original funding.	26,000
<u>Families & Communities</u>							
Customer Access Project	64,558	0	0	64,558	0	Project Scoping under review. Request carry forward in order to retain capital receipts funding for the re-scoped project.	64,558
Rural Initiatives Grant Scheme (RIGS)	31,490	31,490	0	0	0	Grant scheme fully utilised in 2018/19.	67,500

2018/19 Capital Budget Outturn Report

Project Description	Revised Budget for Year £	Actual Spend for Year £	2018-19 Funded from External Grants £	2018-19 Carry Forward Requested £	Over/ (Under) Spend for Year £	Notes	Total Project Budget 2017-2022 £
Planning & Regulatory							
Private Sector Disabled Facilities Grants	937,621	504,613	0	433,009	0	External grant funded. The budget for the year includes unspent monies brought forward from previous years. Request to carry forward into 2019/20 in order to help meet ongoing demand.	1,875,000
Private Sector Renewal Grants	312,787	101,385	0	0	(211,402)	Funded from Capital Receipts.	1,277,966
Empty Homes Grants to Private Owners	71,000	0	0	0	(71,000)	No spend in the year. Monies to be retained in Capital Receipts.	71,000
West Stow Renewable Energy	250,000	1,870	0	248,130	0	Project linked to the Community Energy Plan as detailed below. Requested to carry forward funding into 2019/20.	250,000
Community Energy Plan	879,442	307,642	0	570,187	(1,613)	Funded from the Strategic Priorities & MTFS Reserve. Requested to carry forward the balance of funding into 2019/20 in order to continue to progress the programme of works.	1,118,851
Operations							
Leisure Asset Management Scheme	21,523	0	0	21,523	0	Funded from the Leisure Building & Maintenance Reserve. Underspend requested to be carried forward into 2019/20 in order to be allocated to new projects as they arise.	1,416,077
Community Sports Facility - Moreton Hall	1,552,500	0	0	1,552,500	0	The project partners are currently finalising the legal details which is now expected to be in 2019/20. Carry forward requested.	1,552,500
Vehicle & Plant Purchases	1,091,324	890,859	0	200,465	0	Based on the Vehicle Replacement Programme, requested to carry forward into 2019/20.	4,779,945
Lark Valley Path	27,000	27,500	0	0	500	Project completed in quarter 3 of 2018/19.	27,000
Bury Leisure Centre - All Weather Pitch	150,000	0	0	150,000	0	Spend on this project is now expected to be in 2019/20. Carry forward requested.	150,000

2018/19 Capital Budget Outturn Report

Project Description	Revised Budget for Year £	Actual Spend for Year £	2018-19 Funded from External Grants £	2018-19 Carry Forward Requested £	Over/ (Under) Spend for Year £	Notes	Total Project Budget 2017-2022 £
Waste & Street Scene Back Office System	64,540	1,616	0	0	(62,924)	Relates to the implementation of the BARTEC system, and funded from the Invest to Save Reserve. Monies to be retained in this reserve going forward.	75,020
Bury St Edmunds, Parkway Multi-Storey Car Park structural works	190,900	0	0	0	(190,900)	Funded from Capital Receipts. No spend forecast in 2018/19. Propose to retain monies in Capital Receipts pending future projects.	190,900
Street Lighting Renewals	453,891	453,891	0	0	0	Project carried forward from 2017/18, now completed.	677,709
Bury Sports Club Project	100,000	0	0	100,000	0	No anticipated spend in 2018/19. Project currently under review, requested to be carried forward.	150,000
Parish Council S106 Grants	45,801	143,534	97,733	0	0	These projects are funded from S106 contributions and are allocated as and when they are received.	124,187
West Suffolk Operational Hub	9,194,482	4,900,918	0	4,293,564	0	Project progressing, carry forward into future years requested.	13,758,000
Leisure: Severn Road Play Park	11,219	11,219	0	0	0	Project carried forward from 2018/19. Works completed.	60,000
Leisure: Oakes Road Play Park	10,103	10,103	0	0	0	Project carried forward from 2018/19. Works completed.	60,000
Leisure: Bedell Close Play Area	6,099	6,099	0	0	0	Project carried forward from 2018/19. Works completed.	30,000
Leisure: Abbey Gardens Replacement Retail Facility	70,000	1,974	0	68,026	0	Project plans are currently being drawn up, and the spend on this project is expected to be in 2019/20. Carry forward requested.	70,000
Leisure: Nowton Park Electronic Automated Gate	6,202	6,202	0	0	0	Spend in 2018/19 represents the balance of this project, funded from the Leisure Asset Management Scheme.	0
Leisure: Fenway Play Area, Bury St Edmunds	50,846	50,846	0	0	0	This project has been completed in 2018/19.	55,000

2018/19 Capital Budget Outturn Report

Project Description	Revised Budget for Year £	Actual Spend for Year £	2018-19 Funded from External Grants £	2018-19 Carry Forward Requested £	Over/ (Under) Spend for Year £	Notes	Total Project Budget 2017-2022 £
Leisure: Strasbourg Square Play Area, Haverhill	52,124	52,124	0	0	0	This project has been completed in 2018/19.	55,000
Leisure: York Road, Haverhill	47,502	47,607	0	0	105	This project has been completed in 2018/19.	50,000
Abbey Gardens Extension: Eastgate Nursery	200,000	0	50,000	200,000	0	The programme of works is currently being drawn up. The funding for this project is a mixture of the Leisure Asset Management Scheme (£150k) and S106 funding (£50k). Carry forward requested.	250,000
Railway Walk Haverhill - Access Improvements	23,000	23,261	0	0	261	Project completed. Small overspend to be funded from the Building Maintenance Reserve.	250,000
Bury St Edmunds, Cemetery, erection of Push Wall	0	18,000	0	0	18,000	Project funded from the Building Maintenance Reserve.	250,000
Growth							
High Street Haverhill Improvements	693,000	0	0	693,000	0	No confirmed spend on this project at present. Under review, carry forward requested.	693,000
Kelly's Meadow Traveller site	572,657	180,955	0	391,702	0	Works progressing. Requested to carry forward the year end underspend into 2019/20.	587,000
Barley Homes	1,678,250	246,250	0	1,432,000	0	The Barley Homes revised business plan is currently under development, with a view to presenting a revised profile of the agreed loan facility Carry forward requested.	2,975,000
Loan Facility: Suffolk Business Park	4,000,000	0	0	0	(4,000,000)	Relates to site infrastructure. Not required in 2018/19.	0
Investing in our Growth Agenda	11,329,932	0	0	11,329,932	0	To be allocated to appropriate Growth projects as they arise. Carry forward requested.	11,329,932

2018/19 Capital Budget Outturn Report

Project Description	Revised Budget for Year £	Actual Spend for Year £	2018-19 Funded from External Grants £	2018-19 Carry Forward Requested £	Over/ (Under) Spend for Year £	Notes	Total Project Budget 2017-2022 £
Renovation of 17/18 Cornhill, Bury St Edmunds	6,720,000	274,470	0	6,445,530	0	The majority of the works are expected to commence in 2019/20. £2.835m of this project is funded from the "Investing in our Growth Agenda" project, the remainder being from Capital Receipts and other related Sales. Carry forward requested.	6,720,000
Purchase of 20 High Street, Haverhill (Growth Agenda)	1,955,188	1,956,888	0	0	1,700	Purchase completed. Forms part of the £20m "Investing in our Growth Agenda" Project.	1,952,920
Warehouse - Beetons Way	1,740,000	1,711,049	0	0	(28,951)	Purchase completed.	1,740,000
MENTA, 21-27 Hollands Road, Haverhill - extension	400,000	2,822	400,000	397,178	0	Funded from S106 monies. Project progressing, requested to carry forward into 2019/20.	400,000
Vicon House, Western Way, Bury St Edmunds, Purchase	3,503,480	3,498,679	0	0	(4,801)	Purchase completed. Forms part of the £20m "Investing on our Growth Agenda" Project.	3,503,480
33-35 Haverhill High Street - Purchase	376,400	380,155	0	0	3,755	Purchase completed.	376,400
TOTALS:	50,749,552	17,462,053	547,733	28,710,630	(4,674,600)		59,284,377

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MTFS Earmarked Reserves Projections

2018/19 March 2019 Outturn Report

Account	Reserve Description	2018/19 Opening Balance £	2018/19 Net Budgeted Movement to / (from) Reserve £	2018/19 Budgeted Closing Balance £	2018/19 Year End Closing Balance £	2018/19 Actual Variance Over / (Under) Utilised £	Variance Notes (variances in brackets denote less reserve used than budgeted)
	STRATEGIC RESERVES						
BZ896	Investing in our Growth Agenda Reserve	970,000	(311,984)	658,016	898,831	(240,815)	This reserve has been set up to support the delivery of the council's growth agenda. Reports CAB/FH/17/018 and COU/FH/17/004 refer. Utilisation in 2018/19 relates to Capacity Resourcing Funding, whilst the forecast under-utilisation is mainly down to recruitment timings.
BZ898	BBR Pilot: Place-Based Reserve	0	1,505,000	1,505,000	1,596,835	(91,835)	This is a new reserve which has been set up to hold the benefit from the Suffolk 100% Business Rate Retention Pilot in 2018/19. To be utilised against projects as agreed by the Suffolk Leaders. The year end variance relates to higher contributions expected than the budgeted amount.
BZ803	Strategic Priorities & MTFS Reserve	4,531,995	(3,061,122)	1,470,873	3,220,343	(1,749,470)	Budgeted Reserve movement included £2.8m Capital Programme Funding for 2018/19, of which £0.8m was not utilised but will be carried forward to 2019/20 onwards. The under-utilisation mainly relates to a £0.6m projected underspend on the Community Energy Plan Project, £0.4m underspend on Feasibility for Western Way arising from timings, £0.2m Lifelink funding unutilised as a result of timings, £0.1m Invest to Save Projects as further detailed in the Capital Programme Appendix, plus a number of smaller variances and carry forward requests.
	FINANCIAL PLANNING RESERVES						
BZ804	Invest to Save Reserve	2,698,227	(174,885)	2,523,342	2,748,084	(224,742)	The forecast utilisation relates to £38K Staffing Resources, £144k SCC pension refund contributed to reserve, £9k underspend on Health & Safety Mgt Software and £63k Waste Back Office System projects.

MTFS Earmarked Reserves Projections

2018/19 March 2019 Outturn Report

Account	Reserve Description	2018/19 Opening Balance £	2018/19 Net Budgeted Movement to / (from) Reserve £	2018/19 Budgeted Closing Balance £	2018/19 Year End Closing Balance £	2018/19 Actual Variance Over / (Under) Utilised £	Variance Notes (variances in brackets denote less reserve used than budgeted)
BZ808	Risk/Recession Reserve	467,786	0	467,786	467,786	0	Monies set aside to provide against possible future financial risks arising, for example shortfalls in income levels and interest rates, reductions in Government grant funding and the like. Currently expected to be in line with Budget.
BZ809	BRR Equalisation Reserve	2,138,718	506,714	2,645,432	4,286,037	(1,640,605)	This reserve is intended to neutralise the impact of any fluctuations in growth or reductions in Business Rates Income under the Business Rates Retention Scheme, primarily relating to statutory timing differences. Additional S31 grant (£1.1m) was received during the year as compensation for reduced business rate income as a result of changes to Small Business Rates Relief. This resulted in a deficit on the Collection Fund which will be realised in 2019/20 and met by a contribution from the reserve (£0.9m).
BZ814	HB Equalisation Reserve	615,594	125,013	740,607	525,870	214,737	This reserve is utilised in order to smooth out the effect of variations between the amounts of Housing Benefits paid out and subsequently grant funded by DWP.
BZ897	Capital Project Financing Reserve	117,458	0	117,458	117,458	0	This Reserve was set up in order to facilitate the Capital Financing requirements of the council, and to account for fluctuations and timing differences in the expected spend profile.
BZ816	Interest Equalisation Reserve	359,630	0	359,630	360,158	(528)	Minor movement in 2018/19 relating to fluctuations in share values.
BZ810	Self Insured Fund	231,739	0	231,739	256,739	(25,000)	Monies set aside to provide funds in order to finance any high insurance excesses that may arise. During 2018/19 insurance excesses were accommodated within the overall budget position.
BZ890	Election Reserve	114,675	7,330	122,005	147,192	(25,187)	Under-utilisation on Capacity Resourcing Staff costs as a result of recruitment timings, plus £14k IER income transferred to reserve.
BZ870	Planning Reserve	187,781	60,000	247,781	277,781	(30,000)	2018/19 utilisation of Local Plan spend.
	SERVICE DELIVERY RESERVES						
BZ811	Computer & Telephone Equipment Reserve	253,756	8,000	261,756	143,429	118,327	Utilised towards ICT hardware refreshes.
BZ812	Office Equipment Reserve	422,953	40,150	463,103	377,689	85,414	Utilisation mainly relates to CCTV equipment purchases.

MTFS Earmarked Reserves Projections

2018/19 March 2019 Outturn Report

Account	Reserve Description	2018/19 Opening Balance £	2018/19 Net Budgeted Movement to / (from) Reserve £	2018/19 Budgeted Closing Balance £	2018/19 Year End Closing Balance £	2018/19 Actual Variance Over / (Under) Utilised £	Variance Notes (variances in brackets denote less reserve used than budgeted)
BZ818	Professional Fees Reserve	216,522	48,070	264,592	274,472	(9,880)	£5k Under-utilisation on Staffing costs absorbed in overall budget position, plus £5k contribution re: policy Consultation funding not required in year.
BZ820	ARP Reserve	491,538	(11,500)	480,038	569,494	(89,456)	This reserve is used to hold any grants or new burdens funding received from the government, which will then be utilised when the monies are spent.
BZ830	Vehicle & Plant Renewal Fund	1,607,925	(541,324)	1,066,601	1,370,731	(304,130)	In line with expected spend on Vehicles, Plant & Equipment in the year, as further detailed in the Capital Programme appendix.
BZ831	Waste Management Reserve	400,716	(13,100)	387,616	431,566	(43,950)	Used in order to fund Wheeled Bin Purchases.
BZ832	BR-Building Repairs Reserve - Leisure	474,058	(339,618)	134,440	573,624	(439,184)	Budgeted Reserve movement includes £480k Capital Programme Funding for 2018/19. The under-utilisation mainly relates to Capital Project underspend requested to be carried forward into 2018/19, of which £150k relates to the Bury St Edmunds Leisure Centre All-weather pitch which is now likely to complete in 2019/20, £200k in respect of the Abbey Gardens Eastgate Nursery Extension, £69k on the Abbey Gardens Retail Facility, plus several smaller underspends and carry forward requests.
BZ833	BR-Building Repairs Reserve - Other	2,053,064	(305,201)	1,747,863	1,912,274	(164,411)	The under-utilisation on this reserve has arisen as a result of the overall forecast underspend on Building Repairs and Maintenance during 2018/19.
BZ834	Industrial Units - Service Charges	55,765	0	55,765	78,882	(23,117)	This is a new reserve which has been set up to hold Service Charge income from Industrial Tenants in order to fund agreed works.
BZ835	BR-Leased Flats Management	33,957	0	33,957	33,957	0	No movement expected during 2018/19.
BZ839	Industrial Rent Reserve	755,000	(110,000)	645,000	645,000	0	Expected to be on budget for 2018/19.
BZ854	Abbey Gardens Donation	38,766	0	38,766	38,766	0	No movement expected during 2018/19.
BZ885	Homelessness Legislation Reserve	179,981	26,269	206,250	315,836	(109,586)	Includes contributions in respect of the DCLG Flexible Homelessness Support Grant and Rough Sleeper Grant which are being utilised to support the Housing Options Team.
SECTION 106 RESERVES							

MTFS Earmarked Reserves Projections

2018/19 March 2019 Outturn Report

Account	Reserve Description	2018/19 Opening Balance £	2018/19 Net Budgeted Movement to / (from) Reserve £	2018/19 Budgeted Closing Balance £	2018/19 Year End Closing Balance £	2018/19 Actual Variance Over / (Under) Utilised £	Variance Notes (variances in brackets denote less reserve used than budgeted)
BZ813	Section 106 - Public Service Village	78,477	14,348	92,825	108,937	(16,112)	Monies received as part of the Green Travel Plan.
BZ850	Commuted Maintenance Reserve	439,950	(92,700)	347,250	413,445	(66,195)	Monies set aside from developers' contributions in order to fund maintenance of play areas and open space.
BZ876	S106 Monitoring Officer Reserve	47,177	0	47,177	54,288	(7,111)	Monies set aside in order to fund the S106 Monitoring Officer.
BZ886	S106 Revenue Reserve	33,621	0	33,621	33,621	0	No movement expected during 2018/19.
	OTHER RESERVES						
BZ851	M-Gershom Parkington Bequest	559,719	3,500	563,219	566,666	(3,447)	Monies received as part of the Gershom Parkington bequest in order to maintain and develop the Horological Collection. The forecast under-utilisation mainly relates to interest received on the monies held.
BZ880	Economic Development Reserve (LABGI)	18,187	(5,000)	13,187	5,280	7,907	Monies held in order to fund Economic Development initiatives.
	St Edmundsbury Totals	20,594,735	(2,622,040)	17,972,695	22,851,071	(4,878,375)	



West Suffolk Strategic Risk Register Quarterly Monitoring Report – March 2019

Report No:	PAS/WS/19/002	
Report to and date:	Performance and Audit Scrutiny Committee	30 May 2019
Cabinet Member:	Appointment of the Cabinet Member to be confirmed at Annual Council on 22 May 2019.	
Lead officer:	Gregory Stevenson Service Manager – Finance and Performance Tel: 01284 757264 Email: Gregory.stevenson@westsuffolk.gov.uk	

Decisions Plan: This item is not included in the Decisions Plan

Wards impacted: All wards

Recommendation: It is **RECOMMENDED** that the Performance and Audit Scrutiny Committee:

- (1) **Scrutinise the updated West Suffolk Strategic Risk Register at Appendix 1 and refer any major issues requiring attention to Cabinet.**

1. Key issues and reasons for recommendation(s)

1.1 Key Issues and Summary

- 1.1.1 The West Suffolk Risk Register is a document that records all known strategic risks that may impact the ability to deliver services and performance of West Suffolk Council. Each risk is described and the relative inherent impact and probability of the risk coming to pass is estimated. The actions and controls that are undertaken to mitigate this risk are then laid out resulting in a revised residual impact and probability estimate.
- 1.1.2 The West Suffolk Strategic Risk Register is updated regularly by the Risk Management Group. The Group is comprised of service representatives, including Health and Safety, supported by a Director and the Portfolio Holder for Resources and Performance. Assistant Directors and / or Service Managers may be required to provide further information as requested by the Group.
- 1.1.3 The aim of this process is to provide assurance that all strategic risk has been identified and that there are mitigating actions and controls in place to reduce these risks to an acceptable level.
- 1.1.4 At its most recent assessment in March 2019, the Group reviewed the Target Risk, the risk level where the Council aims to be, and agreed a Current Risk assessment. These assessments form the revised West Suffolk Strategic Risk Register at **Appendix 1**.
- 1.1.5 Part of this assessment included the consideration of the controls and actions in place to address the individual risks. Where Target Risk levels are lower than the Current Risk assessment, further action is either being taken or planned in order to treat the risk and meet the target.
- 1.1.6 Some individual controls or actions have been updated and those that were not ongoing and had been completed by December 2018 have been removed from the register.

1.2 New or Amended Risks

- 1.2.1 Two new risks have been added as **WS25** and **WS26** to represent:
- Risk of failing to address the concerns and challenges posed by environmental change.
 - Risk of increasing personal debt and demand on services as a result of benefit changes.

1.3 Closed Risks

The risk (**WS22**) relating to the closure of the Mildenhall Air Base has been removed given the current date for departure has been pushed back to 2027.

1.4 Impact of Brexit

- 1.4.1 The group will continue to monitor the situation as it develops, amending existing and / or adding new risks where necessary (see 1.2 above). These changes will be reported at each meeting in the normal manner.

1.5 Reasons for Recommendations

- 1.5.1 The Council's Strategic Plan includes three key priority areas supported by a range of actions to deliver specific outcomes.
- 1.5.2 The West Suffolk Strategic Risk Register identifies and records the level of risk associated with delivering the Council's plans alongside meeting its statutory responsibilities and the organisation's overall ability to respond to change. Through assessment of risk and the likelihood and impact of potential failure to meet these challenges, the level of controls and where possible, action required is identified and implemented.

2. Appendices

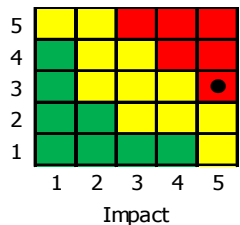
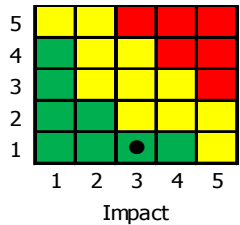
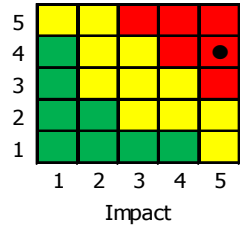
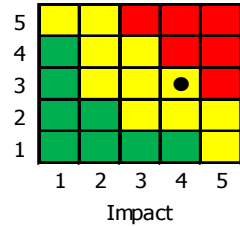
- 2.1 **Appendix 1** - is the full West Suffolk Risk Register for March 2019.

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West Suffolk Strategic Risk Register 2018/19 - March 2019

Type: A = Action, C = Control

APPENDIX 1

RISK ID NUMBER	Date risk added to register	Type	Current Owners	Title	Description - What are we trying to avoid? Why is this important	WS Inherent Risk	Type	Summary of Controls / Actions - What we are doing / need to do to prevent it.	Who is responsible for the actions	Start date	Target completion date/ Complete	WS Residual Risk
WS1 A	10-Jul-14	Financial	Assistant Director & Portfolio Holders- Resources and Performance	Poor financial management	Failure in specific areas to achieve projected income, or expenditure exceeds the approved budgets (revenue or capital).		C	1) Monthly monitoring reports (revenue and capital) to budget holders and Leadership Team. Quarterly revenue and capital monitoring reports to PASC.	Assistant Director - Resources & Performance	N/A	N/A	
							C	2) Business rate retention income and localising of Council tax being monitored monthly by Finance and ARP	Assistant Director - Resources & Performance	N/A	N/A	
							C	3) Regular meetings between budget holders and Resources and Performance business advisors/partners	Service Managers / Business Partners / Advisers	N/A	N/A	
							C	4) Scrutiny of financial reports by LT and Members through Performance and Audit Scrutiny Committee	LT	N/A	N/A	
							A	5) Financial system upgrade/development in order to take advantage of latest budget planning / monitoring functionality. Upgrade complete - development continuing	LT		Oct-19	
							A	6) Continue to review and strengthen the overall Performance Management Framework. E.g. Balanced Scorecards, PDRs, (also see WS18), Risk management, Project monitoring, Financial Reporting.	LT	Apr-17	Ongoing	
							C	7) Regular updates of projects, assessment of any additional risks associated with new projects.	LT	N/A	N/A	
							C	8) Monitoring of investment decisions and original business cases targets/outcomes through Business Partner Model.	Assistant Director - Resources & Performance	N/A	N/A	
							C	9) Longer term financial planning across MTFS. Review of a West Suffolk MTFS as part of single council work.	Assistant Director - Resources & Performance	Sep-16	N/A	
							A	10) Utilise Suffolk wide Business Rates monitoring and forecasting tool to assist with control #2 above. Input from Economic Development included to improve accuracy.	Assistant Director - Resources & Performance	Jul-17	Ongoing	
WS1 B	10-Jul-14	Financial	Assistant Director & Portfolio Holders- Resources and Performance	Poor financial planning	<p>Failure to deliver a sustainable Medium Term Financial Strategy, especially in view of continued financial uncertainty around areas such as Comprehensive Spending Review, localisation of Business Rates, increased service demand, and use of reserves.</p> <p>Over reliance on any one particular MTFS theme such as behaving more commercially or being an investing authority</p>		A	1) Annual Budget preparation focus on MTFS and key uncertainties including Business Rate Retention in 2020. Delivery on six MTFS themes.	LT	N/A	N/A	
							C	2) Demand trends and financial implications validated as part of budget setting. Using monitoring reports to identify trends.	Service Managers / Business Partners / Advisers	N/A	N/A	
							C	3) Medium Term Financial Strategy update - including review of assumptions, sensitivity analysis and review of reserve and balance levels	Assistant Director - Resources and Performance	N/A	N/A	
							C	4) Scrutiny of financial reports by LT and Members through Performance and Audit Scrutiny Committee	LT	N/A	N/A	
							C	5) Monitor Government statements on future of local government funding	LT	N/A	N/A	
							C	6) New investment proposals to be considered through the Councils governance and decision making process including challenge by Business Partners.	LT	N/A	N/A	
							C	7) Use of data and intelligence in forecasting future scenarios.	LT	N/A	N/A	

West Suffolk Strategic Risk Register 2018/19 - March 2019

APPENDIX 1

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RISK ID NUMBER	Date risk added to register	Type	Current Owners	Title	Description - What are we trying to avoid? Why is this important	WS Inherent Risk	Type	Summary of Controls / Actions - What we are doing / need to do to prevent it.	Who is responsible for the actions	Start date	Target completion date/ Complete	WS Residual Risk
							C	8) Keep a careful eye on Brexit implications re European funding and service delivery	LT	N/A	N/A	
							A	9) Project resources review ensuring the appropriate capacity and skills to take forward ambitious agenda. Following agreement at Council in Feb 18 there will be a 2 yr review in Feb 2020 and ongoing review.	LT	Sep-16	Feb-20	
							A	10) Utilise Suffolk wide Business Rates monitoring and forecasting to assist with forecasting and financial planning across the MTFs. The new tool will also provide the opportunity to model for different scenarios under a 100% Business Rate Retention Scheme.	Assistant Director - Resources and Performance	Jul-17	On-going	
WS2	10-Jul-14	Customer	Assistant Director & Portfolio Holders- Families & Communities	Maintain and promote our public image, maintain effective communications	<p>Lack of public trust and confidence in the councils leads to a poor reputation. Councils need to champion their area and be a trusted part of the community. It is vital therefore in making sure people access services, which often means the handling of sensitive information, that the councils have a strong reputation. This is also the case in working with communities to deliver growth or large projects as well as in times of crisis, when the council must be a trusted source of information. Therefore Councils need a good reputation to enter positive partnerships with others, or secure funding.</p> <p>This could also potentially impact on our ability to recruit staff in competitive market.</p>	<p style="text-align: center;">Impact</p>	C	1) Monitor and measure media coverage through daily media alerts and, where appropriate, provide a robust response.	Service Manager (Strategic Communications)	N/A	N/A	<p style="text-align: center;">Impact</p>
							C	2) Public stakeholders have a range of channels including news and social media to disseminate information about West Suffolk services and strategic priorities and address errors or misrepresentation.	Service Manager (Strategic Communications)	N/A	N/A	
							C	3) Train and support staff and Members in proactive communications, liaising with the media and using social media platforms.	Service Manager (Strategic Communications)	N/A	N/A	
							C	4) Deliver strategic communications plan and work with them to engage appropriately with communities to encourage channel shift.	Service Manager (Strategic Communications)	N/A	On-going	
							A	5) Ensure that appropriate communications planning and support are identified for strategic projects as per individual project plans	Service Manager (Strategic Communications)	Aug-14	On-going	
							C	6) Carry out timely and proportionate consultation that is available in an accessible format for everyone who wants to give us their views on a particular matter.	Service Manager (Corporate Policy)	N/A	N/A	
WS3	10-Jul-14	Customer	Assistant Director & Portfolio Holders- Families & Communities	Failure to deliver channel shift (Customer Access Strategy)	Service delivery methods do not meet customer needs or expectations with potential to damage Councils' reputation; customer expectations need to be understood and managed; Councils' not appreciating and/or delivering methods of contact and response time which are expected by customers.	<p style="text-align: center;">Impact</p>	C	1) Continue to develop new web presence with full digital by default capability. Ensure that staff, councillors and external support/advisory services are aware of the councils' digital offer and benefits for use.	Assistant Director - Families & Communities	N/A	N/A	<p style="text-align: center;">Impact</p>
							A	2) Specifications for a new CRM system to be drawn up to meet customer requirements and expectations.	Assistant Director - Families & Communities	Jun-18	Sep-19	
							C	3) Clear and consistent public communications to explain changes to services and establish realistic expectations of service levels.	Service Manager (Corporate Communications) and Service Manager (Customer Service)	N/A	N/A	

West Suffolk Strategic Risk Register 2018/19 - March 2019

APPENDIX 1

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RISK ID NUMBER	Date risk added to register	Type	Current Owners	Title	Description - What are we trying to avoid? Why is this important	WS Inherent Risk	Type	Summary of Controls / Actions - What we are doing / need to do to prevent it.	Who is responsible for the actions	Start date	Target completion date/ Complete	WS Residual Risk
WS4	10-Jul-14	Professional	Assistant Director & Portfolio Holders - Human Resources, Legal & Democratic Services	Staff retention (professional staff / technical staff) and recruitment. Staff trust and goodwill (morale)	Lack of staff with appropriate skills, experience and capacity could prevent delivery of services and high levels of performance. Failure to have motivated staff with appropriate workload.		A	1) OD strategy focussing on Employer Brand, Flexible and Agile Workforce, Talent management linked to performance management. Continue to develop succession routes - apprentices and career pathways for example. Workforce Strategy agreed 31st March 18. Focus on delivery of these action plans	HR Manager	Reviewed OD plan 2016	On-going	
							C	2) Regularly evaluate outcome of Performance Reviews to identify talent management to inform succession planning. New PDR planned for 2019 focus on performance, pay progression and career progression	HR Manager	Jun-14	Ongoing	
							A	3) Annual workforce monitoring data presented to the West Suffolk Joint Staff Consultative Panel; no significant issues raised.	HR Manager	N/A	On-going	
							A	4) Salary benchmarking has been undertaken and remains under review. Review Pay Policy. Monitor Recruitment to identify challenging areas to address. Maintain focus on strong employer brand. Review of payline and structure may need to be considered. National work commenced on the NJC/Job Evaluation/Pay and Reward work linked to the increasing National Living Wage and the changing roles of the 21C Public Servant.	Assistant Director - HR, Legal and Democratic Services	N/A	ongoing	
WS6	10-Jul-14	Political	Chief Executive & Leaders	Managing public / councillor expectations with less resources	Falling short of providing the level of service that the public and councillors expect and demand.		C	1) Understand and communicate priorities and expectations through Strategic Plan and MTFS. Assign dedicated corporate project resources to support new projects.	LT	N/A	On-going	
							A	3) Review and align service and skilled resources available to the strategic plan including communication resources.	LT	Jun-14	On-going	
							C	4) Regular monitoring and update discussions with portfolio holders on the corporate project plan progress	LT	N/A	N/A	
							C	5) Regular monitoring of Balanced Scorecards to include complaints, compliments and trends.	LT	N/A	On-going	
WS7	10-Jul-14	Technological Financial Customer	Service Manager (Corporate Policy) / All Assistant Directors & Portfolio Holders	Poor project management	Key strategic outcomes not being delivered due to projects failing to be completed on time. Budgets are overspent due to delays. Peaks and troughs in resource demands for support services are not managed, resulting in unmanageable workloads for e.g. IT team, exacerbating the delays.		A	1) Maintain and develop an efficient programme and project management framework understanding timetabling and interdependencies between projects and programmes (led by Service Manager Corporate Policy).	Service Manager Corporate Policy	May-17	On-going	
							A	2) Maintain oversight of corporate project matrix at Leadership Team, to manage demands on services and resource appropriately.	Service Manager Corporate Policy	May-17	On-going	
							A	3) Training and support to staff involved in corporate projects including key project management skills.	L&D team/Service Manager Corporate Policy	May-17	On-going	
							C	4) Project support and resources to be included in future Project Initiation Documents and project business cases, including support services such as: ICT, Finance, Legal and Property	LT and All Service Managers	May-17	On-going	
							C	5) Early identification of Corporate capacity / priorities as part of business plan / project initiation. Review of programmes to assist with prioritisation.	LT	May-17	On-going	
							C	6) Carry out Project Close Out Reports and Project Health Checks as appropriate.	LT and All Service Managers	May-17	On-going	

West Suffolk Strategic Risk Register 2018/19 - March 2019

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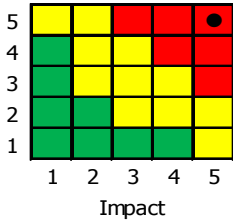
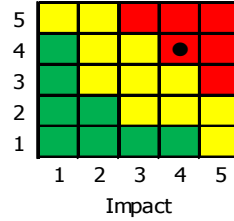
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WS7a	10-Jul-14	Technological	Assistant Director & Portfolio Holders- Resources and Performance	ICT integration	Integration of ICT across services and systems not being achieved. Failure to keep Business Applications aligned.		A	1) Maintain alignment of ICT infrastructure and corporate systems through corporate project planning	Infrastructure Support Manager	Jun-14	On-going									
							A	2) Continued Business Applications integration / alignment.	Project Managers & Service Manager (ICT)	Jun-14	Individual project plans									
							C	3) Regular review of both integration programmes for strategic fit and resources/skills capacity through corporate projects plan.	Service Manager Corporate Policy/ LT	N/A	N/A									
							C	4) Monthly testing of the Council PSN compliance including the checking and monitoring of new and existing staff profiles. No tolerance approach adopted.	Infrastructure Support Manager	N/A	N/A									
							A	5) Development of a West Suffolk Information Strategy and links to the wider public sector integration agenda (Transformation Challenge Award).	Service Manager (ICT)	N/A	Complete									
WS8	10-Jul-14	Political Social																		
Page 78	(a)		Assistant Director & Portfolio Holders- Families & Communities	Failure to deliver; Families & Communities agenda	Opportunities being missed to create or influence the provision of: (i) a thriving voluntary sector and active communities who take the initiative to help the most vulnerable (ii) people playing a greater role in determining the future of their communities (iii). improved wellbeing, physical and mental health (iv) accessible countryside and green spaces		A	1) Review Community Chest process and establish a new strategy and funding basis.	Service Manager (Families & Communities)	Apr-19	01-Mar									
							C	2) Continue to develop the Families and Communities Officers role and new ways of working with councillors and the wider team.	Service Manager (Families & Communities)	N/A	N/A									
							A	3) Locality budgets and Community Chest funds available. Ensure both are used effectively and as intended.	Service Manager (Families & Communities)	Oct-13	On-going									
							A	4) Assess impact and opportunity of West Suffolk Council on Families and Communities agenda (locality budgets, councillor representation of local communities etc.)	Service Manager (Families & Communities)	Jun-18	Apr-20									
							A	5) Clarify the future of funding for Families & Communities activity. Results of Spending Review, Fair Funding Review and proposals for New Homes Bonus to be reported back with impact assessment.	Service Manager (Families & Communities)	Jun-19	Mar-20									
							A	5) Partnership working within the county and beyond to mitigate social trends (county lines, rough sleeping etc)	Service Manager (Families & Communities)	Jun-18	Ongoing									
							(b)			Assistant Director & Portfolio Holders - Growth	Failure to deliver; Growth Agenda inc coping with growth and increase in demand		Opportunities being missed to create or influence the provision of: (i) beneficial growth that enhances prosperity and quality of life (ii) existing businesses that are thriving and new businesses brought to the area (iii) people with the educational attainment and skills needed in our local economy (iv) vibrant, attractive and clean high streets, village centres and markets		C	1) Developing engagement with the Local Enterprise Partnership and supporting development of the combined authority business board. Monitoring the local economy.	Assistant Director - Growth	N/A	N/A	
															C	2) Deliver Six Point Plan for Jobs and Growth.	Assistant Director - Growth	N/A	N/A	
															C	3) Deliver on the Investing for Growth Strategy. Report progress through Balanced Scorecards.	Assistant Director - Growth	N/A	N/A	
															C	4) Small budget to support businesses with grants. Business rate income being closely monitored from April 2013 by ARP. Developing Inward Investment strategy. Increase Business engagement	Assistant Director - Growth	N/A	N/A	
C	5) Support to WSC, SCC, UCS and other agencies involved with skills development. Monitoring attainment levels.	Assistant Director - Growth	N/A	N/A																

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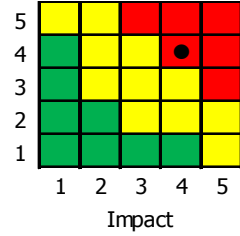
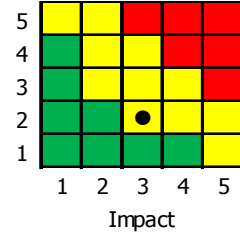
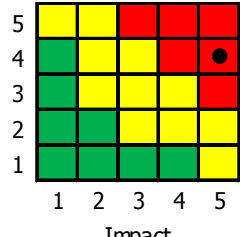
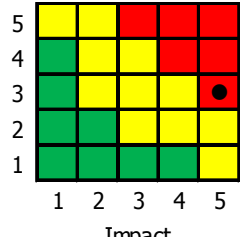
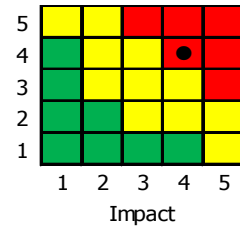
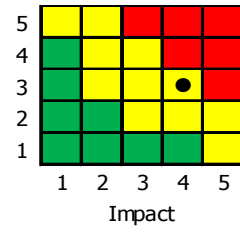
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							C	6) Continue to develop close working relationships with Whitehall, Norfolk partners, LEPS to influence the design of any devolution agreements and business rates retention schemes.	Assistant Director - Growth	N/A	N/A	
							A	7) Development and delivery of Local Plans	Assistant Director - Growth	Dec-15	On-going	
							A	8) Continued development of enterprise zones. Development of a joint plan to 2020/21.	Assistant Director - Growth		Complete	
	(c)		Assistant Director & Portfolio Holders - Growth, Families & Communities and Planning.	Failure to deliver; Housing Agenda	<p>Opportunities being missed to create or influence the provision of:</p> <p>(i) sufficient housing for current and future generations, including more affordable homes and improvements to existing housing</p> <p>(ii) new developments that are fit for the future, properly supported by infrastructure, and that build communities, not just housing</p> <p>(iii) homes that are flexible for people's changing needs</p>		C	1) West Suffolk Housing strategy adopted, implementation of agreed Action Plan, with annual monitoring.	Assistant Directors for Growth, Families and Communities	N/A	N/A	
							C	2) Cambridge Sub-regional Strategic Housing Market Assessment completed 2008 to identify levels of need, with annual updates and reviews.	Assistant Director - Growth	N/A	N/A	
							C	3) Local Investment Plan 2014-18 approved by HCA, now working with RP partners to deliver. Quarterly monitoring of plan and annual review.	Assistant Director - Growth	N/A	N/A	
							C	4) West Suffolk Choice Based Lettings Scheme regularly reviewed to reflect changes in legislation. Scheme re-tendered June 2015, with new system fully operational by June 2016, operation of scheme monitored through CBL Management Board.	Service Manager (Housing Options)	N/A	N/A	
							A	5) Review of West Suffolk Lettings Partnership to ensure that the package of support provided meets the needs of the landlords and local housing market, particularly in light of Universal Credit.	Service Manager (Housing Options)	Apr-19	Aug-19	
							A	6) Disabled Facilities Grants process and Home Improvement Agency contract reviewed with partners in order to introduce a more co-ordinated and integrated service across agencies. A formal review of the contract was completed in January 2017.	Service Manager (Housing Standards)	Apr-14	First year review completed. Ongoing performance management tracked monthly through balanced scorecard.	
							A	7) Proceed with business plan and report on progress for Barley Homes (Group) Ltd to build open market, private rented and affordable housing. Latest business case included as part of the 2019-2023 MTFS in Dec-18.	Service Manager (Strategic Housing)	Apr-15	See action 7 text for details of dates.	

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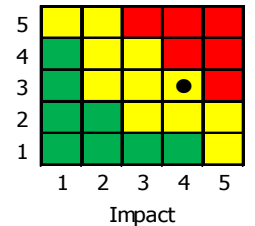
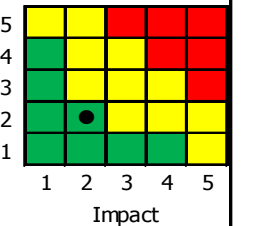
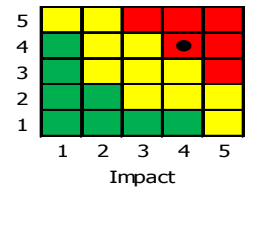
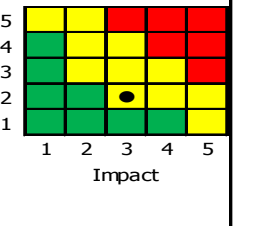
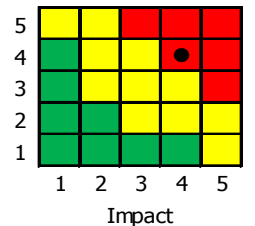
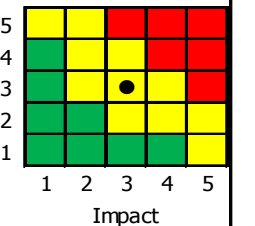
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WS11	10-Jul-14	Economic Financial Competitive	Chief Executive / Directors & Portfolio Holders	Failure to adapt to new public sector models, explore opportunities with partners	The benefits of becoming a single Council for West Suffolk are not realised; the Council fails to deliver better services for public sector customers (regardless of the organisation), fails to close its budget gap due to missing opportunities for new sources of funding and opportunities for savings through economies of scale and better integration; or fails to take account of wider changes in national and local legislations, policy and structure proposals (including EU).		C	1) Keep a watching brief on, and disseminate information on new policies, funding models and opportunities through MHCLG, RSN, LGA, EELGA etc.	Service Manager (Corporate Policy)	N/A	N/A	
							C	2) Maintain good relationships with public sector partners, e.g. CCG, SCOLT, SCEG, ARP authorities to hear of, and take opportunities arising from opportunities for partnership working.	Chief Executive and Directors	N/A	N/A	
							C	3) Robust business cases for identified opportunities.	LT	N/A	N/A	
							C	4) Keeping a watching brief on the new/changing National policies with Suffolk colleagues, including Brexit, local government funding changes, proposed structural changes for local government in Suffolk and the wider East Anglia area.	Chief Executive and Directors	N/A	N/A	
							A	5) Lead the integration and rationalisation of the public estate through membership, and local leadership, of the Government's One Public Estate Programme.	Director	Jul-14	On-going	
							A	6) Explore shared services opportunities with other Local Authorities.	LT	Apr-15	On-going	
WS12	10-Jul-14	Partnership	Assistant Director & Portfolio Holders - Growth	Loss of a key employer or industry.	Failure to retain major employers in the area and the economic impact that it would have		A	1) Liaison with the key employers to understand issues and opportunities by: coordinating and attending the West Suffolk Business Forum; organising the West Suffolk Business Festival (which provides opportunities for engagement with key employers); arranging visits to key employers for Leadership Team; promoting the ED team as a key point of contact for businesses and as a result responding to concerns and issues raised; and meeting and supporting business leaders in conjunction with the New Anglia Local Enterprise Partnership Growth Hub advisors.	Assistant Director - Growth	Jun-14	On-going	
							C	2) Ensuring there is sufficient employment land / premises for expansion.	Assistant Director - Growth	N/A	N/A	
							C	3) Understand skills shortage and requirements by linking business to education providers and encourage businesses to take on apprentices.	Assistant Director - Growth	N/A	N/A	
							A	4) Help businesses access third party funding.	Assistant Director - Growth	Jun-14	On-going	
							A	5) Further development of the six point jobs and growth plan.	Assistant Director - Growth	Jun-14	On-going	
							A	6) In the worst case scenario (actions 1 - 5 ineffective) the ED team liaises with key partners such as Job Centre Plus and West Suffolk College to mitigate the impact of downsizing/restructuring.	Assistant Director - Growth			
WS13	10-Jul-14	Partnership Financial	Directors & Portfolio Holders	Partner / Public Sector failure	Partners or partnerships failing; cost shunting (transfer of costs between partners); partnerships not achieving desired outcomes.		C	1) Ensure robust SLA (Service Level Agreement) & Joint Venture arrangements are in place. Ensure good due diligence procedures are used.	All Assistant Directors	N/A	N/A	
							C	2) Regular monitoring of arrangements / outcomes.	All Assistant Directors	Jun-14	N/A	
							A	3) Regular meetings with key partners, including fortnightly Suffolk CEO meetings to discuss impact and potential response of the Suffolk wide system. Ensure effective engagement in the Transformation Challenge Award.	All Assistant Directors	Jun-14	On-going	
							C	4) Understand the cumulative impact of complex partnership delivery arrangements.	CEO and LT	Dec-15	N/A	

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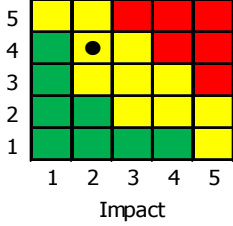
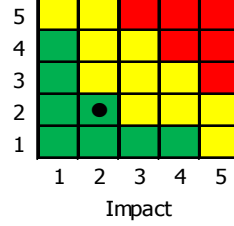
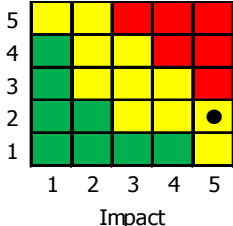
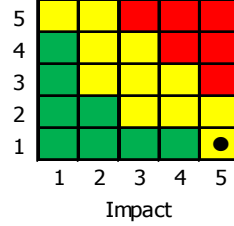
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							A	5) Develop robust governance arrangements for council owned companies. Barley Homes Business Plan under review in detail as part of regular reporting.	LT	On-going	On-going	
WS14	10-Jul-14	Physical Social Legal	Director & Portfolio Holders	Service failure through unplanned events	Reduced level of failure to deliver services to both internal and external clients due to unforeseen events.		A	1) Services must have a workable, up to date Business Continuity Plan in place.	All Assistant Directors/All staff	Aug-14	On-going	
							C	2) Combined West Suffolk Business Continuity Plan is in place for major identified threats, regularly reviewed and practised.	LT	N/A	N/A	
							C	3) Appointed officers within each service to be responsible for the continuity plans.	All Assistants Directors / Appointed Officers	N/A	N/A	
							A	5) Adoption of lessons learned from Carillion and Capita issues. Procurement and contract management policies updated for Feb approval.	LT	Apr-18	Ongoing	
WS16	10-Jul-14	Legal	Director & Portfolio Holders	Breach of data protection and information security	Failure to ensure the accuracy and control of data. Not using good practice when handling data. Damage to council's reputation. Damage to individuals. Avoid legal challenge. Prevent potential claims for compensation. Financial penalty for failing to comply with GDPR		C	1) Information governance group coordinates councils' approach to risks.	Director	N/A	N/A	
							C	2) Regular buildings checks to ensure information is held securely.	Service Manager (Internal Audit)	N/A	N/A	
							A	3) Improve staff and member communication on good practices and data security.	Service Manager (Corporate Communications)	Apr-14	On-going	
							A	4) Information Security e-learning - 1st phase, existing officers, completed. All new staff and members to complete module as part of induction programme.	Director	Apr-14	On-going	
WS18	10-Jul-14	Customer Financial Professional	Assistant Director & Portfolio Holders - Resources & Performance	Poor Performance	Risk of individual services having below par performance levels and possible dips in performance while establishing new service models.		C	1) Performance and Audit Scrutiny Committee (PASC) receive comprehensive performance monitoring report.	Assistant Director - Resources & Performance / R&P Business Partners	N/A	N/A	
							A	2) Early identification, reporting and monitoring of potential problem areas.	Service Managers / Business Partners / Advisers	Aug-14	On-going	
							C	3) Strengthen the overall Performance Management Framework. E.g. Balanced Scorecards, PDRs, Risk management, Project monitoring, Financial Reporting.	LT	Apr-17	Complete	
							C	4) Use PDR's to aid early identification of potential problem areas.	Line Managers	N/A	N/A	
								Please also see WS7 - Poor Project Management				

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WS19	10-Jul-14	Economic Social	All Assistant Directors & Portfolio Holders	Demographic changes	Unable to meet the demands created by population changes (caused by growth, ageing, diversity, employment) including the impact on infrastructure and other related service provision.	 <p style="text-align: center;">Impact</p>	C	1) Key services (planning, housing and waste) use forecasting models (e.g. East of England forecasting model, POPGROUP) to build population change into future Strategic Planning, Service Planning and Policy Development.	Assistant Director - Families and Communities/ Planning /Growth/Operations	N/A	N/A	 <p style="text-align: center;">Impact</p>
							A	2) Monitor, research and analysis around demographics through MHCLG, ONS, LGA, LGC and other sources and share key findings with relevant services.	Service Manager (Corporate Policy)	Jun-14	On-going	
							A	3) Attend meetings of Suffolk Information Forum and Transformation Challenge Award Data and Intelligence work stream to share best practice around population monitoring and forecasting. NB particular attention needs to be paid to population forecasts not being able to deal accurately with USAFE population.	Service Manager 9Corporate Policy)	Jun-14	On-going	
WS20	10-Jul-14	Physical	Assistant Director & Portfolio Holders - Human Resources, Legal & Democratic Services	Implementation of the Corporate Health and Safety Policy	Failure to ensure the safety and well being of staff and councillors. Failure to provide safe and healthy environment for visitors and the general public. Risk of HSE (Health & Safety Executive) prosecutions.	 <p style="text-align: center;">Impact</p>	C	1) Corporate Health and Safety strategy, objectives and implementation plans in place for all internal and external functions performed by the Council.	Health & Safety Manager	N/A	N/A	 <p style="text-align: center;">Impact</p>
							A	2) Well being programme in place.	Health & Safety Manager	Jun-14	On-going	
							C	3) Requirement for all staff to complete online H&S training and members to complete appropriate H&S induction programme.	Health & Safety Manager	N/A	N/A	
							A	4) Communications to staff and councillors.	Health & Safety Manager	Jun-14	On-going	
							A	5) Appropriate insurances in place and regularly reviewed.	Health & Safety Manager	Jun-14	On-going	
							C	6) Continue a programme of health and safety audits according to H&S Risk.	Health & Safety Manager	N/A	N/A	
							C	7) Implementation of new H&S Management software.	Health & Safety Manager	Nov-17	Apr-19	

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WS21	10-Jul-14	Social Legal	Service Manager & portfolio Holders- Strategic Housing	Safeguarding children and vulnerable adults	Children and vulnerable adults being treated in an improper manner and not in accordance with legislation.	<p style="text-align: center;">Impact</p>	A	1) Working in Countywide safeguarding partnership - external annual S11 Audit of Council procedures and the annual self-assessment.	Service Manager- Strategic Housing	Jul-09	On-going	<p style="text-align: center;">Impact</p>
							C	2) Safe recruitment procedures are adopted for all staff recruitment.	Assistant Director - HR, Legal & Dem Services	Jul-09	On-going	
							A	3) Regular staff and member training and briefing sessions taking place included as part of induction and training programme.	Service Manager- Strategic Housing/HR, Legal & Dem services	Jun-14	On-going	
							A	4) Ensure appropriate training is provided to front-line staff.	Service Manager- Strategic Housing	Nov-15	On-going	
WS23	06-Oct-17	Economic, Financial, Political, Legal	Directors, Assistant Directors & Portfolio Holders	Cyber Security	Failure to appropriately protect West Suffolk's systems and Services from Cyber Attack	<p style="text-align: center;">Impact</p>	A	1) <u>User Education & Awareness</u> - Update Info Sec training to include more detail on data protection and introduce new education programme for all staff.	Service Manager ICT HR Business Partner	Oct-17	On-going	<p style="text-align: center;">Impact</p>
							A	2) <u>User Education & Awareness</u> - Info Sec policy to be reviewed and disseminated to all staff (inc ARP) - and to be reviewed regularly	Service Manager ICT HR Business Partner	Oct-17	On-going	
							A	3) <u>Incident Management</u> - Business continuity planning card to be finalised, tested and disseminated.	Service Manager ICT HR Business Partner	Oct-17	On-going	
							A	4) <u>Incident Management</u> - Review of Business Continuity Plan to be finalised with the plan then agreed and published - this requiring a revisit of each service area to agree operational procedures and where stored to provide assurance that arrangements are in place in event of an incident	Service Manager ICT HR Business Partner	Oct-17	On-going	
							A	6) <u>Secure Configuration</u> - Carry out a user access / change control process for key systems, given that many are internet based. Internal reviews of system access included within Audit Plan.	Service Manager ICT HR Business Partner, Service Manager IA	Oct-17	On-going	
WS24	04-Jan-19	Economic, Financial, Political, Legal	Directors, Assistant Directors & Portfolio Holders	BREXIT	Failure to prepare for the impact of BREXIT leading to loss of staff, supplier failure or West Suffolk business failure	<p style="text-align: center;">Impact</p>	A	Take active role in Suffok Brexit Group and share information accordingly	Director	Dec ;18	On going	<p style="text-align: center;">Impact</p>
							A	Share information with businesses and business representatives about issues the Council is aware of that could impact on them and link them to sources of information	Service Manager Economic development	Dec '18		
							A	Review suppliers and identify those that could be at risk of Brexit and make appropriate contingencies	All ADs	Dec '18		
WS25	03-Apr-19	Economic, Financial, Political, Legal	Directors, Assistant Directors & Portfolio Holders	Environmental	Failure to address the concerns and challenges posed by environmental change.		A	1) Monitor and report on air quality in the West Suffolk Region.	Service Manager - Environmental Health	May-19	On going	
							A	2) Monitor and report on position on carbon neutrality as an organisation.	Service Manager - Environmental Health	May-19	On going	

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Internal Audit Annual Report 2018-2019

Report No:	PAS/WS/19/003	
Report to and date:	Performance and Audit Scrutiny Committee	30 May 2019
Cabinet Member:	Appointment of the Cabinet Member to be confirmed at Annual Council on 22 May 2019.	
Lead officer:	Jon Snares Service Manager (Internal Audit) Tel: 01284 757239 Email: jon.snares@westsuffolk.gov.uk	

Decisions Plan: This item is not included in the Decisions Plan.

Wards impacted: N/A

Recommendation: It is **RECOMMENDED** that, the contents of:

- (1) **The Internal Audit Annual Report 2018-2019;**
- and**
- (2) **The Annual Fraud Report 2018-2019 are noted.**

1. Background / Context

- 1.1 It is vital for our communities continued confidence and the smooth and proper running of a local authority that thorough, open and transparent auditing takes place. This Internal Audit Annual Report is part of that process, together with the Annual Governance Statement, to help inform those who have responsibility for the council's framework of risk management, control and governance processes.
- 1.2 In summary, the conclusions of this report should give our residents and councillors confidence in our processes and that the council has a good bill of health in how it works and manages risk as well as looking at ways of improving. In essence this should be seen as a very positive result and is confirmation that overall, controls and processes are working well.
- 1.3 Internal auditing is an independent and objective assurance and consultancy function designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. A professional, independent and objective internal audit service is one of the key elements of good governance.

2. Proposals

- 2.1 The Public Sector Internal Audit Standards (PSIAS) govern internal audit within the public sector. These Standards require the Service Manager (Internal Audit) to provide an annual report to those charged with governance which includes an opinion on the adequacy and effectiveness of the council's framework of risk management, control and governance processes. The Internal Audit Annual Report at **Appendix A** gives an overview of the work carried out during the year which forms the basis of this opinion.
- 2.2 This year for the first time the annual audit opinion, included at **Appendix A**, has been split into the four constituent elements of governance, risk, internal control, and financial control, with a specific conclusion drawn on each. The intention is that this makes the opinion more transparent and informative compared to just giving one overall opinion.
- 2.3 The council recognises that fraud, theft and corruption are an ever present threat to the resources available in the public sector. The purpose of the report at **Appendix B** is to demonstrate West Suffolk's progress in developing and maintaining an anti-fraud and corruption culture and publicise the action taken where fraud or misconduct have been identified.

3. Alternative Options

- 3.1 The Public Sector Internal Audit Standards require that an annual internal audit report is provided to those charged with governance. It is also good practice to provide an annual fraud report. No alternative options were considered.

4. Consultation and engagement

4.1 These reports were produced in consultation with the Leadership Team.

5. Risks

5.1 Risks are covered within the reports at **Appendices A** and **B**.

6. Implications arising from the proposal

6.1 Any implications arising are covered at **Appendices A** and **B**.

7. Appendices

7.1 **Appendix A** – Internal Audit Annual Report 2018-19

Appendix B - Annual Fraud Report 2018-19

8. Background documents

8.1 None.

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Internal Audit Annual Report 2018/19



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This report has been prepared solely for the use of Members and Management of West Suffolk Council. Details may be made available by internal audit to specified external organisations, including external auditors, but otherwise the report should not be used or referred to in whole or in part without prior consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended for any other purpose. The matters raised in this report are only those that came to our attention during the course of our work – there may be weaknesses in governance, risk management and the system of internal control that we are not aware of because they did not form part of our work programme, were excluded from the scope of individual audit engagements or were not brought to our attention. The audit opinion is based solely on the work undertaken as part of the agreed internal audit plan.

Introduction – purpose of annual internal audit report

The purpose of the Internal Audit Annual Report is to meet the Service Manager (Internal Audit)'s annual reporting requirements as set out in the Public Sector Internal Audit Standards (the 'Standards') which govern how internal audit teams operate in the public sector and the Accounts and Audit Regulations 2015. In particular to:-

- Include an opinion on the overall adequacy and effectiveness of the council's governance, risk and control framework, and therefore the extent to which the council can rely on it;
- Inform how the audit plan was discharged and the overall outcomes of the work undertaken that supports the annual audit opinion;
- Include a statement on conformance with the Standards and the results of the internal audit quality assurance processes; and
- Draw attention to any issues particularly relevant to the council's Annual Governance Statement

<p>Annual Opinion</p> <p>For the twelve months ended 31 March 2019, based on the work we have undertaken and information from other sources of assurance, my opinion on the adequacy and effectiveness of the West Suffolk Councils arrangements for governance, risk, internal control and its sub-set financial control is:</p>	<p>Governance</p> 	
	<p>Risk</p> 	
	<p>Internal Control</p> 	
	<p>Financial Control</p> 	

Audit Opinion Definitions

Good Assurance	Risks are managed well with no significant (medium risk) or fundamental (high risk) control issues or risks raised.
Reasonable Assurance	In general, risks are managed well. A number of significant (medium risk) control issues and risks have been raised.
Limited Assurance	Management of risks is only partially achieved. Fundamental (high risk) and/or significant (medium risk) control issues and risks have been raised.
No Assurance	Management of risks is not achieved. Fundamental (high risk) and significant control issues and risks have been raised.

In order to make the annual audit opinion more informative and transparent, this year for the first time the opinion has been split into the four constituent elements of governance, risk, internal control, and financial control, and a specific conclusion drawn on each. In previous years an overall opinion was issued covering all four elements.

In future years we will provide a direction of travel for each element of the audit opinion to highlight our view of whether the adequacy and effectiveness of arrangements has changed compared to the previous year.

It should be noted that an opinion of 'Reasonable Assurance' for any of the four opinion elements should be interpreted as a good result, and indicates that in general controls and processes are fit for purpose and working well, while recognising that there are opportunities for further improvements.

Where issues have been raised as a result of audit work undertaken actions have been agreed with management to address any findings raised. Progress against these actions, where not already followed up in 2018/19, will be followed up by internal audit as part of our 2019/20 work plan.

Council services recognise that while they may be delivering a good service they can always improve or look for best practice. They will therefore often proactively engage with internal audit to help achieve this and therefore audit activity in service areas demonstrates the council's culture of continuous improvement.

Governance



Governance comprises the systems, processes, culture and values by which West Suffolk is directed and controlled and through which it accounts to, engages with, and where appropriate, leads its communities.

Each year local authorities are required to reflect on how their governance arrangements have worked – identifying any significant governance issues that should be drawn to the attention of the public – in the interests of accountability and transparency.

No significant governance issues were disclosed in the 2018/19 Annual Governance Statement. The following corporate governance activities were however highlighted:

- preparations made for the new single West Suffolk Council created on 1 April 2019 and its new governance arrangements;
- new project and programme management arrangements; and

- processes and controls developed to comply with new legislation, in particular compliance with the General Data Protection Regulation.

The Performance and Audit Scrutiny Committee helps to ensure that governance arrangements are working effectively through considering reports that come before them, including approval of the Annual Governance Statement.

Further details can be found within the Annual Governance Statement.

Risk



Good risk management is part of the way we work. It is about taking the right risks when making decisions or where we need to encourage innovation in times of major change – balancing quality, cost and affordability. This puts us in a stronger position to deliver our goals and provide excellent services.

Work during the year in this area on which the annual audit opinion on risk is based, included:

- review of risk management arrangements in a number of change programme / significant project areas as well as a number of corporate / business area audits;

- consideration of relevant reports presented to Leadership Team; and
- attending the Strategic Risk Management Group meetings during the year to gain assurance over, and feed into as necessary, the strategic risk management process.

The conclusion drawn from this work was that risk management arrangements for projects and strategic risks have continued to operate as expected during the period.

Internal Control



This takes into account the outcome of our audit work during the 2018/19 year. As our audit plans include different activities each year assurance may vary from year to year. However, the assurance level still gives insight into West Suffolk's control environment.

During the year we carried out the following reviews:

- Council Tax and Overpayments – Reasonable Assurance
- Housing and Council Tax Benefits – Reasonable Assurance
- Non Domestic Rates (NDR) – Reasonable Assurance
- ARP Enforcement (ARPE) – Good Assurance
- Disposal of Confidential Office Waste – Reasonable Assurance
- Procurement Compliance – Reasonable Assurance
- Contract Management – Reasonable Assurance
- Health & Safety – Lone Working – Reasonable Assurance
- Event Management – Reasonable Assurance
- Housing Assistance Grant Payments – Reasonable Assurance
- Community Chest Grant Payments – Reasonable Assurance
- Greener Business Grant Payments – Reasonable Assurance
- Shop Front Painting Scheme Grant Payments – Reasonable Assurance
- Tree Management & Inspections – Limited Assurance
- Health & Safety – Violence Register – Limited Assurance
- Transparency & Open Data – Limited Assurance
- Follow up audits on actions agreed in previous audits on Social Media and ICT Security – no opinions are issued in follow up audits as they only look at implementation of previously agreed actions
- Note: the NDR review was undertaken by the East Suffolk Internal Audit Team and the ARPE review was undertaken by the Fenland Internal Audit Team on behalf of the five councils currently working together as the Anglia Revenues Partnership

Financial Control



Our audit plan includes providing assurance over our key financial systems. This work is also of particular interest to the external auditor when planning and performing their audit of West Suffolk's annual Statement of Accounts.

During the year we carried out the following reviews:

- Treasury Management – Good Assurance
- General Ledger (Reduced Scope) – Good Assurance
- Payroll – Good Assurance
- Creditors (Reduced Scope) – Reasonable Assurance
- Debtors (Reduced Scope) – Reasonable Assurance
- Car Parks Cash Handling – Reasonable Assurance
- Procurement Cards – Reasonable Assurance
- Follow up audits on actions agreed in previous audits on Apex Cash Handling and Cash Handling Spot Checks were also undertaken

Our Work



West Suffolk is responsible for establishing and maintaining risk management processes, control systems and governance arrangements. Internal audit plays a vital role in providing independent risk based and objective assurance and insight on how these arrangements are working. Internal audit forms part of West Suffolk's assurance framework.

Scope of Work

Our risk based 2018/19 internal audit plan, approved by the Performance and Audit Scrutiny Committee in May 2018, was prepared taking into account the critical activities and key risks to support the basis of the annual internal audit opinion.

This audit plan remained flexible to enable us to respond to emerging risks and maintain effective focus - all Priority 1 and Priority 2 work within the approved plan was however completed during the year, as well as the majority of the Priority 3 work.

Restriction on Scope

In carrying out our work we identified no unexpected restrictions to the scope of our work.

We have not experienced any impairment to our independence or objectivity during the conduct and delivery of the 2018/19 audit plan.

Our Work



Detailed below are those areas that were identified by management and internal audit as likely to benefit from internal audit working with services to review relevant arrangements on behalf of management, and assist in making improvements where appropriate. Some of these areas also feed into the annual audit opinion.

Added Value

The following pieces of added value work have been carried out during the year:

GDPR Health Check Follow Up

In 2017/18 internal audit carried out a health check in preparation for the introduction of the General Data Protection Regulation (GDPR) to consider the potential impact of the new Regulation on West Suffolk and any steps that need to be taken to ensure compliance. It was agreed that a further audit review would take place prior to the date that GDPR came into force (25 May 2018) to determine what progress had been made. Discussions and review of supporting documents confirmed that a considerable amount of work had been carried out and that work was still in progress / continuing within the service areas in preparation for GDPR implementation.

CCTV

A significant piece of work was carried out to provide support to management to ensure that CCTV systems are compliant with current data protection requirements. Internal audit prepared an action plan for the service to implement, and we are following up on the progress of these actions on an ongoing basis. Good progress has been made to date.

Single Council Health Checks

We performed a number of health checks, with positive results, against service implementation plan actions in readiness for 1 April 2019 when the new West Suffolk Council was created.

Customer Services Cash Handling

Working alongside customer services colleagues, internal audit carried out a piece of work reviewing cash handling practices at customer services locations, to highlight any differing working practices. A number of inconsistencies between locations and areas where controls should be improved were identified and discussed with management.

Estates Management Review

Internal audit supported the early stages of a review which looked at estates management processes to inform any acquisition of a new estates management database.

Engagement and management of commissioned services, and project feasibility

This work, which was commenced in 2017/18 and finalised in 2018/19, involved reviewing West Suffolk's current methods for appointing and managing commissioned services; and also reviewing arrangements for ensuring that project feasibility procurement activity has been conducted with openness, probity and accountability, with clear contractual agreements in place as appropriate.

The review made suggestions for improvements and internal audit created draft guidance for staff to refer to.

Temporary Accommodation Service Level Agreement

A piece of work was undertaken to review a service level agreement for temporary accommodation to gain independent assurance that St Edmundsbury Borough Council was paying the right price for the service that has been entered into; and that invoices requesting payment were authorised, complete, accurate, appropriate, and timely. Suggestions were made to improve the agreement going forward.

Planning Performance

Planning Development are currently looking at their planning systems end to end, linking this with their performance framework. An improvement plan is in place, and internal audit were requested to review this, plus look at the evidence around whether arrangements are achieving the identified required outcomes. A number of suggestions were made to improve the performance framework.

Mildenhall Hub Project Assurance

Performing the Project Assurance role for the Mildenhall Hub Project and in doing so, consider for each stage of the project whether it is on track and in accordance with agreed governance.

Other Significant Work

Other key work undertaken during 2018/19 includes:

Annual Governance Statement

Production of the West Suffolk Annual Governance Statement and its associated documents.

West Stow Accounts

Internal audit performed the Independent Examination of the West Stow Anglo Saxon Village Trust 2017/18 accounts.

Financial Vetting

During the year to date Internal Audit has also responded to around 40 requests for financial vetting or other related financial advice including assessments of organisations' financial suitability to undertake specified contracts for the councils.

Information Governance

Working with the Officer Information Governance Working Group to ensure information security within the council offices and depots.

Housing – Income Recovery Scheme

Advice was provided on the repayment documentation and process for recovering monies from individuals who had received support through the Homeless Prevention Fund.

Energy Grants – Declarations of Interest

Advice was provided to usefully improve the grant application process and ensure impartiality and objectivity within the decision making process.

Arts Council Grant

Certification was provided to confirm that the Museum Resilience Fund grant, as awarded by the Arts Council, had been expended in accordance with the grant offer letter and project.

Newmarket Skate Park

Due diligence advice was provided.

Fee Earning Work

Internal audit is continuing to undertake fee earning work during 2018/19 and by the end of the financial year this is likely to result in approximately £11,000 - £13,000 of income being earned.

Fee earning work consists of the following:

- audit of the council tax, housing and council tax benefits, and housing benefit overpayments systems at the Anglia Revenues Partnership (ARP) on behalf of East Cambridgeshire District Council and Breckland Council;
- fee earning grant certification work for the following organisations to check that the conditions of the relevant specific grant determinations have been complied with:
 - New Anglia LEP - to provide assurance to the Department for Business Innovation & Skills; and
 - Suffolk County Council - to provide assurance to the Trading Standards Institute

Our Work



We recognise the importance of meeting customer expectations as well as conforming to the UK Public Sector Internal Audit Standards. We continually focus on delivering high quality audits, seeking opportunities to improve where we can.

Quality Assurance

We are committed to training and developing internal audit staff, with training provision continually reviewed through the appraisal process and regular one to one meetings.

In addition, the Standards require that internal audit 'must develop and maintain a 'quality assurance and improvement programme' that covers all aspects of the internal audit activity'. This quality assurance and improvement programme is designed to check internal audit's conformance with the Standards and the Code of Ethics and also assess its efficiency and effectiveness and identify any areas for improvement.

Currently, West Suffolk internal audit's quality assurance and improvement programme consists of the following elements:

- an external assessment to independently assess conformance with the Standards every five years – an external quality assessment was undertaken in March 2018, no areas of non-compliance with the Standards were identified.

- for 2018/19 work has been carried out to implement the fairly minor suggestions and recommendations arising from the external quality assessment;
- a quality review process is undertaken for each individual audit. These reviews examine all areas of the work undertaken, from initial planning through to completion and reporting.
- customer satisfaction questionnaires are issued with audit reports for completion by the service area subject to audit; and
- quality assurance checks by the internal audit team to ensure the Standards are consistently followed.

Although internal and external auditors carry out their work with different objectives in mind, many of the processes are similar and it is good professional practice that they should work together closely. With this in mind internal audit hold regular liaison meetings with the external auditors, and the external auditors take into account work performed by internal audit in planning and performing their own work.

Our Work

Internal Audit's performance is measured and monitored throughout the year using a range of indicators.

Performance against relevant indicators is summarised below.

Performance against Key Indicators

Performance Indicator	Target	Actual
Percentage completion of Priority 1 work within the approved 2018/19 Audit Plan	100%	100%
High risk actions implemented or satisfactory / reasonable progress made by target date	90%	92%
Average no. of days from fieldwork completion to issue of draft report	15 days	7 days
Average no. of days from receipt of final management comment to issue of final report	15 days	3 days
% of satisfactory (or better) ratings received from customers on individual audits	90%	100%

Our Work



Audit reviews undertaken during the year issued with a limited assurance opinion are shown below.

Details of Limited Assurance Audits

Transparency and Open Data

This was the first such audit review and looked at whether a proactive approach is being taken to publishing data, and to what extent West Suffolk complies with the publishing requirements of the 2015 Local Government Transparency Code (the Code).

Testing of a number of published data sets confirmed that confidence can be given to the public that the councils are maintaining high standards to prevent the publishing of personal, confidential or sensitive data as none was found to be published in the sample tested. The audit review also concluded that whilst good practice is evident, this could be more consistent. Findings were agreed with management and swift action was taken to address the points raised as specified below.

Internal audit welcomes that as part of the move to the new West Suffolk Council, processes and practices around data publication and protection have been proactively reviewed. This also includes a new staff post to further strengthen information governance practice which is mentioned in the 'improvements planned / underway' section below.

Improvements planned / underway

A new, permanent Information Governance Officer post has recently been appointed to, the responsibilities of which include advising on, and monitoring compliance with, the Code taking into account the results of the audit review.

Also, the Single Council Implementation Plan included an action for the Publication Schemes to be reviewed, updated and published by 1 April 2019.

Health and Safety – Violence Register

This was the first audit review of this area and was carried out to gain assurance over the adequacy and effectiveness of current controls operating in respect of the violence register (violent / aggressive / unacceptable behaviour).

The audit concluded that a review of the violence register should be carried out to take a fresh look at its purpose, usefulness, who has access, and its location.

Improvements planned / underway

The service has now reviewed the management of the violence register, taking into account good practice in this area, and will make the necessary improvements.

Tree Management and Inspections

This was the first such audit and reviewed the management of tree inspections and how trees are risk categorised, it also considered the process around reporting dangerous trees including those where damage has occurred to property as a result. The audit found that improvements could be made in respect of the management of public enquiries, inspection regimes and also requests for information from

the council insurers to ensure speedier processing and decision making

Improvements planned / underway

A number of actions are planned including:

- procurement of a new tree management software package which will better suit our needs
- review of management of tree enquiries from the public
- tree team to meet with the insurance team to agree a streamlined procedure aimed at speeding up the investigation process for tree insurance claims

Glossary of Terms

Significance

The relative importance of a matter within the context in which it is being considered, including quantitative and qualitative factors, such as magnitude, nature, effect, relevance and impact. Professional judgment assists internal auditors when evaluating the significance of matters within the context of the relevant objectives.

Internal Audit Annual Opinion

The Service Manager (Internal Audit)'s view, based on internal audit work undertaken and other relevant assurances, of the adequacy and effectiveness of West Suffolk's arrangements for governance, risk and control.

Governance

Governance comprises the arrangements (including political, economic, social, environmental, administrative, legal and other arrangements) put in place to ensure that the outcomes for intended stakeholders are defined and achieved.

Risk

The possibility of an event occurring that will have an impact on the achievement of objectives. Risk is measured in terms of impact and likelihood.

Control

Any action taken by management, Performance and Audit Scrutiny Committee, and other parties to manage risk and increase the likelihood that established objectives and goals will be achieved.

Impairment

Impairment to organisational independence and individual objectivity may include personal conflict of interest, scope limitations, restrictions on access to records, personnel and properties and resource limitations (funding).

INTRODUCTION

West Suffolk Council spends millions of pounds of public money each year on essential local services. It is essential that we continue to protect and preserve our ability to provide these services by ensuring assets are protected against risk of loss and damage.

This report summarises the work which has taken place during 2018/19 to prevent and detect fraud, theft and corruption. The council aims to show its commitment to minimising the risk of fraud, theft and corruption and deter any would-be fraudsters by publishing this information.

The Risk of Fraud

Fraud, theft and corruption are an ever present threat to the resources available in the public sector. They are costly, in terms of both reputational risk and financial losses.

The council's mitigating controls include:

- clear policies and procedures;
- availability of specialist / qualified staff to identify and investigate potential areas of fraud;
- active participation in the National Fraud Initiative; and
- a sound internal control environment as demonstrated by internal and external audit opinions.

Whilst there are mitigating controls in place to manage the risks of fraud, theft and corruption, these risks cannot be completely eradicated. West Suffolk Council recognises the vulnerability to fraud and key fraud risk areas and takes positive action to minimise those risks. Emphasis is placed on preventative and early detection work in areas at greatest risk of fraud.

Policies and Procedures

The council has a range of interrelated policies and procedures to provide a corporate framework to counter fraudulent activity. These include:

- Codes of Conduct for Members and Officers
- Code of Corporate Governance
- Constitution – including Contract and Financial Procedure Rules
- Anti-Fraud and Anti-Corruption Policy
- Whistleblowing Policy
- Anti-Money Laundering Policy
- Recruitment and Selection procedures

Corporate Fraud, Theft, Bribery and Corruption Arrangements

- ✓ West Suffolk's Anti-Fraud and Anti-Corruption Policy is in place to minimise the risk to the council's assets and good name, promote a culture of integrity and accountability in councillors, employees and all those that the council does business with, and enhance existing procedures aimed at preventing, discouraging, detecting and investigating fraud and corruption.
- ✓ Regular messages are published on the intranet to increase staff awareness. This can include topics such as housing benefit, business rates and council tax fraud, mandate and invoice fraud, vishing scams (the practice of making phone calls purporting to be from reputable companies to induce officers to reveal information), grant fraud, on-line shopping fraud and general fraud awareness. Where appropriate, messages are also posted on West Suffolk social media accounts to alert the public to scams.
- ✓ Internal audit receives and takes action on regular alerts from the National Anti-Fraud Network – an organisation recognised as a centre of good practice dedicated to protecting the public purse from fraud, abuse and error.
- ✓ The Anglia Revenues Partnership (ARP) provides the revenues and benefits service on behalf of five partner authorities, including West Suffolk. The ARP has a dedicated fraud team which internal audit liaises with on a regular basis.
- ✓ Staff vigilance continues to support the anti-fraud culture. For example, the finance team have strong controls in place which help to identify attempted mandate fraud.

INTERNAL AUDIT

Fraud and corruption risks are identified as part of the annual audit planning process and flexibility is included within the annual Internal Audit Plan to undertake irregularity investigative work, coordination of the NFI data matching exercise and proactive anti-fraud and anti-corruption work, including raising awareness.

REPORTED SUSPICIONS

The Internal Audit team has a responsibility to investigate suspected irregularities resulting in potential loss to West Suffolk resources / monies.

No such investigations were necessary in 2018/19.

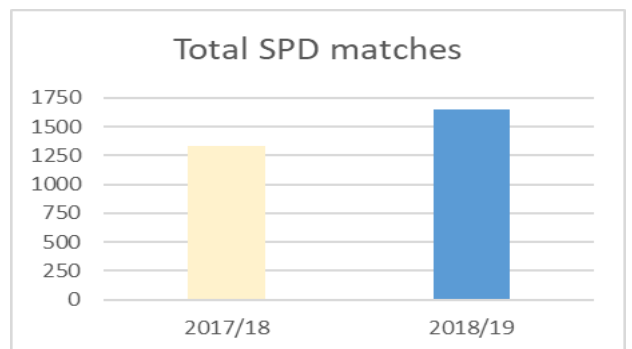
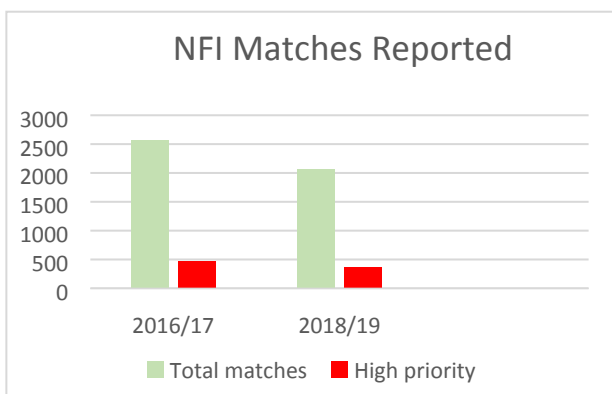
NATIONAL FRAUD INITIATIVE

The National Fraud Initiative (NFI) is a mandatory exercise run by the Cabinet Office to match and compare electronic data within and between public and private sector bodies to prevent and detect fraud and error. These bodies include police authorities, fire and rescue authorities, NHS as well as local authorities and a number of other public sector bodies. Where a match in data is found, this indicates that there may be an inconsistency in the application, claim or payment which needs further investigation.



Cabinet Office

- The main exercise takes place over a two year period, matching records such as benefits, student loans, payroll, pensions, licences, creditor payments, housing register, and parking permits.
- The current NFI exercise saw data matches being released in Quarter 4 of 2018/19 and an overall reduction in the number of matches reported.
- A separate annual exercise to match electoral register data to single person discount (SPD) records is also undertaken to identify where SPD may not be applicable as there is more than one liable person living at the property. The most recent exercise has seen an increase in the reported matches.



- ✓ Where fraud or error is found, recovery is made by way of the housing benefit overpayment process, credits obtained from suppliers or revised council tax bills are issued.

REVENUES AND BENEFITS (ARP) FRAUD ARRANGEMENTS

ARP investigate council tax fraud, tenancy fraud (working with the homelessness and housing teams) and offences relating to council tax support. Housing Benefit frauds are passed to the DWP to investigate.



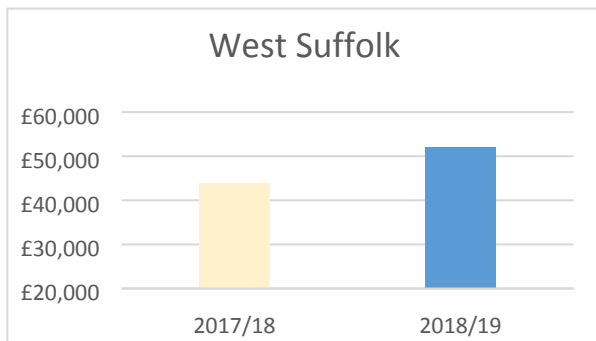
Proactive work includes

- Checks are made on single person discount (SPD) applications by the ARP Fraud Team to proactively prevent discounts being incorrectly granted;
- Identifying potential tax evasion due to properties not on the council tax or business rates databases;
- New staff recruited to the ARP revenues and benefits team are given an induction session, to include training on fraud awareness, key documents and the role of the ARP Fraud Team;
- Working with housing teams and social housing providers to recover properties;
- The data below has been provided by ARP to summarise some of the fraud work undertaken by them during 2018/19.

Council Tax Reduction Scheme

Every effort is made to recover debt caused by fraud in line with Department for Work and Pensions (DWP) guidance.

56 cases of ineligible council tax reduction scheme awards were identified with savings of £52,003 calculated:

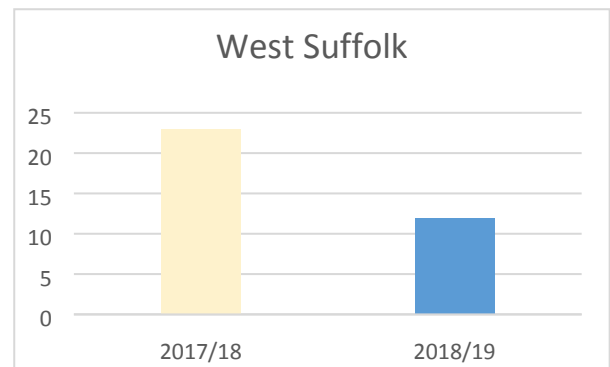


New council tax bills are issued for the period in question to enable collection to be made.

Savings are calculated from the actual overpayment.

There have been three prosecutions all of which were successful and in respect of claimants failing to disclose changes of circumstance or earnings which affected eligibility for council tax reduction scheme. Each of these overpayments were for over £3,000 each, hence the increase in calculated savings from 2017/18.

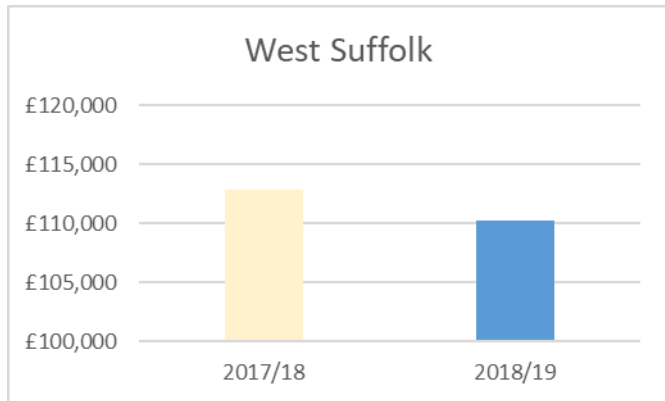
Sanctions Applied



Investigations can be closed without a sanction because it is considered to be a genuine error, or because there is insufficient evidence of fraud or it is not in the public interest to pursue the fraud. In these instances, the benefit is corrected and the action taken is recovery action in respect of an overpayment; whilst this is not recorded as a fraud, there is a saving to the taxpayer.

Single Person Discount fraud

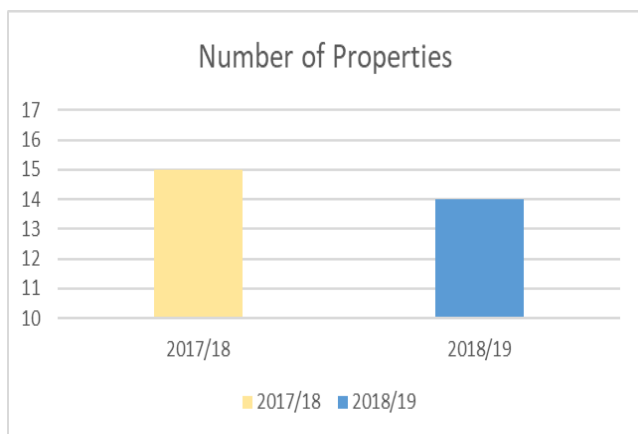
169 cases were identified in 2018/19, with savings of £110,255 calculated.



In line with DWP guidance, the savings are calculated from when the eligibility is removed, the liability for the remainder of the current year plus another 52 weeks.

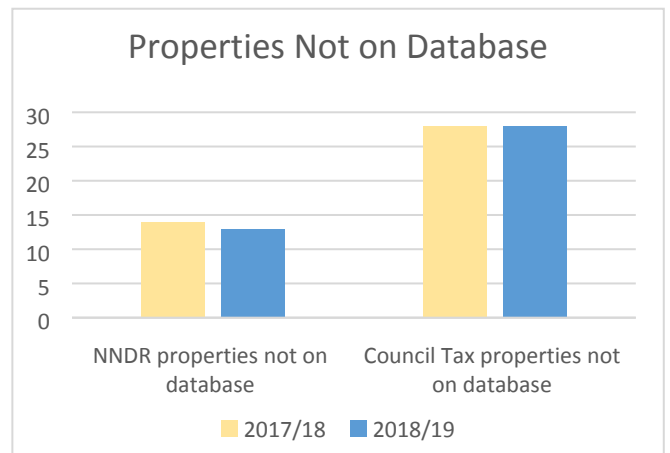
Social Housing Fraud

Joint working with the Housing Team and Housing Associations resulted in a number of properties being recovered. These properties can then be offered to those who are eligible for social housing.

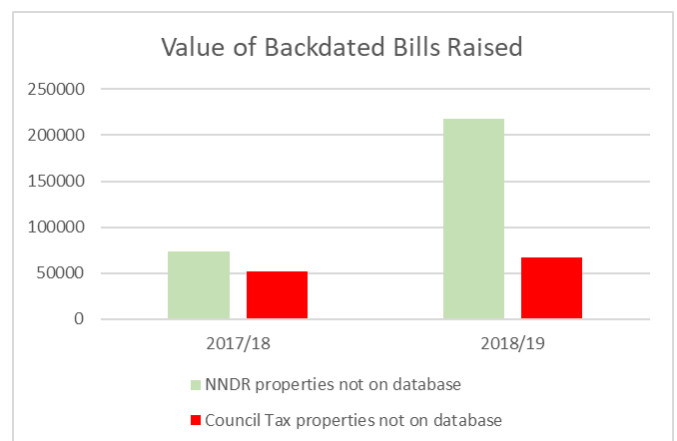


Other Fraud Activity

Work continues to identify properties which are not on the council tax or business rates databases. This can occur as the property has not been declared to the Valuation Office or incorrect information on the property status has been declared; Officer vigilance can often identify these properties.

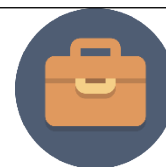


Backdated bills are raised for these properties. An increase in value was reported for 2018/19 and is due to three business units located on a farm being identified as missing from the database with backdated bills totalling £100,000 being raised.



HEALTH CHECK

A fraud health check review has been completed by internal audit to evaluate the counter fraud arrangements at West Suffolk Council against the following good practice guidance.



CIPFA Code of Practice – Managing the Risk of Fraud and Corruption

- This provides a number of key principles to embed effective standards for countering fraud and corruption.
- An annual self-assessment, along with consideration of progress of actions and assessment of risks and controls, is undertaken against this voluntary Code.
- Any actions arising are incorporated into the annual audit work plan

Fighting Fraud and Corruption Locally

- The CIPFA Local Government Counter Fraud and Corruption Strategy 2016-19 estimates that fraud costs local government £2.1bn a year.
- The Strategy sets out the approach local authorities should take to transform counter fraud and corruption performance, including a self-assessment to identify and understand major risks and the counter fraud and corruption culture.
- An annual self-assessment, along with progress of actions and risk controls, concluded that there were **no high risks for West Suffolk Council**. A small number of actions were raised to further strengthen the counter fraud arrangements, these are incorporated into the annual audit work plan.

Fraud and Corruption Tracker

CIPFA also produces a national Fraud and Corruption Tracker report, this data is collated from a national survey to identify trends and statistics.

The 2018 report estimated approximately 80,000 frauds had been detected or prevented nationally in 2017/18 with a value of £302m. Key messages relevant to West Suffolk Council from the report include:

- Council tax single person discounts and procurement fraud remain as the highest perceived risk;
- Business rates fraud is the largest growing area;
- Council tax fraud represent two thirds of identified fraud, but is only 8.7% of detected value.

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Internal Audit Charter

Report No:	PAS/WS/19/004	
Report to and date/s:	Performance and Audit Scrutiny Committee	30 May 2019
Cabinet Member:	Appointment of the Cabinet Member to be confirmed at Annual Council on 22 May 2019.	
Lead officer:	Jon Snares Service Manager Internal Audit Tel: 01284 757239 Email: jon.snares@westsuffolk.gov.uk	

Decisions Plan: This item is not included in the Decisions Plan.

Wards impacted: N/A

Recommendation: It is **RECOMMENDED** that the Performance and Audit Scrutiny Committee:

Approves the Internal Audit Charter attached at Appendix A to Report No: PAS/WS/19/004.

1. Background / Context

- 1.1 The Public Sector Internal Audit Standards (the 'PSIAS') came into effect in April 2013 and apply to all public sector internal audit service providers. The PSIAS require organisations to have an Internal Audit Charter that formally defines the purpose, mission, authority, and responsibility of the internal audit activity, and that this is consistent with the mandatory elements of the Institute of Internal Auditors International Professional Practices Framework. These elements are the Definition of Internal Auditing, Code of Ethics, and International Standards for the Professional Practice of Internal Auditing.
- 1.2 The Internal Audit Charter should be periodically reviewed, to ensure it remains relevant and up to date. The existing Charter (approved in 2017) has been revised to take into account minor recommendations arising from the 2018 mandatory external assessment (undertaken every 5 years) of internal audit against the PSIAS.
- 1.3 Final approval of the Internal Audit Charter is the responsibility of the Performance and Audit Scrutiny Committee.

2. Proposals

- 2.1 The Internal Audit Charter at **Appendix A** defines how the internal audit team operates including:
 - the purpose of, and requirement for, internal audit
 - the type of work of the team carries out
 - how the team interacts with others
 - planning of internal audit work
 - internal audit independence
 - the principles and code of ethics that internal auditors must conform to.
- 2.2 Internal audit is defined as 'an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes'.
- 2.3 It is proposed that the Internal Audit Charter at **Appendix A** is approved.

3. Alternative Options

- 3.1 The Public Sector Internal Audit Standards require all internal audit activities to implement and retain an approved Internal Audit Charter. There are no alternative options.

4. Consultation and engagement

- 4.1 The Internal Audit Charter was produced in consultation with the Leadership Team.

5. Risks

- 5.1 An approved Internal Audit Charter ensures that the purpose, mission, authority, and responsibility of internal audit is clearly and formally defined.

6. Implications arising from the proposal

- 6.1 Any implications arising from the proposal are covered **in Appendix A.**

7. Appendices

- 7.1 **Appendix A** – Internal Audit Charter

8. Background documents

- 8.1 N/A

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WEST SUFFOLK COUNCIL

INTERNAL AUDIT CHARTER

Introduction

Organisations in the UK public sector have historically been governed by an array of differing internal audit standards. The Public Sector Internal Audit Standards (PSIAS), which took effect from the 1st April 2013, provide a consolidated approach across the whole of the public sector enabling continuity, sound corporate governance and transparency.

The PSIAS require all internal audit activities to implement and retain an 'Internal Audit Charter'. The purpose of this Charter is to formally define internal audit's statutory role, responsibility, status and authority within West Suffolk Council.

Purpose

West Suffolk Council (management) is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the council that these arrangements are in place and operating effectively.

It is important to think of the internal auditor as the council's critical friend,

someone who can challenge current practice, champion best practice and support management in improvement, so that the council as a whole achieves its strategic outcomes, priorities and objectives.

This is achieved through internal audit providing a combination of assurance and consulting activities. The role of internal audit is best summarised through its mandatory definition within the PSIAS, as: 'An independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes'.

The Standards also define internal audit's 'Mission', i.e. what it aspires to accomplish within an organisation, as being: 'To enhance and protect organisational value by providing risk-based and objective assurance, advice and insight.'

Authority

Internal audit's statutory authority is derived from Section 151 of the Local Government Act 1972 and the Accounts and Audit Regulations 2015.

The 2015 regulations specifically require that 'A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, and taking into account public sector internal auditing standards or guidance'.

Internal audit's role applies to all functions and services for which the council is responsible. This allows them full, free and unrestricted access to such records, assets, personnel and premises, as necessary for the proper fulfilment of their responsibilities. For those council services provided under contracts and partnership arrangements, rights of access shall be incorporated within all relevant contract or service agreement documents involving council services as appropriate.

Internal audit's rights of access are stipulated within the council's Constitution.

All employees should co-operate with internal audit in fulfilling its roles and responsibilities.

Accountability / Responsibility

The accountability for maintaining an adequate and effective system of internal audit within West Suffolk Council lies with the Assistant Director (Resources and Performance), as the authority's Chief Financial Officer (Section 151 Officer).

The Service Manager (Internal Audit) is responsible for effectively managing the internal audit activity in accordance with the PSIAS which encompass the following mandatory elements of the Institute of Internal Auditors International Professional Practices Framework: Definition of Internal Auditing, Core Principles for the Professional Practice of Internal Auditing, Code of Ethics and the International Standards, for the Professional Practice of Internal Auditing.

The PSIAS specify that the Charter must define the terms 'Board' and 'Senior Management' for the purpose of the internal audit activity. For West Suffolk Council the 'Board' is defined as the Performance and Audit Scrutiny Committee while 'Senior Management' is the Leadership Team.

In order for internal audit to maintain its independence and thereby provide an independent and objective opinion, there are a number of areas in which internal audit should not, and does not, have responsibility, including:

- ❖ operational responsibilities
- ❖ decision making within the organisation, including authorising transactions
- ❖ implementing internal audit recommendations or ensuring that these are implemented

Scope of Internal Audit Activities

Area	Specific Responsibilities
Assurance	<p>The profession of internal audit is fundamentally concerned with evaluating an organisation's management of risk. The key to an organisation's success is to manage those risks effectively, as stakeholders demand.</p> <p>The primary role of the internal auditor is to provide independent, objective assurance to members and management that key risks are being managed effectively. To do this, the internal auditor will evaluate the quality of risk management processes, systems of internal control and corporate governance processes, across all parts of the council, taking into consideration other relevant internal and external assurance providers, and provide an annual opinion on the effectiveness of these arrangements. This opinion supports the council's Annual Governance Statement.</p>
Consultancy	<p>The internal audit team also undertakes consultancy style work at the request of management, ranging from general financial advice, providing advice on implementing new systems and controls, to involvement in major council initiatives and projects.</p> <p>Due to internal audit's knowledge of the council's systems and processes they are well placed to provide risk and control advice and support to managers on potential implications of changes to policy, process and / or systems. The provision of such advice does not prejudice internal audit's right to evaluate the established systems and controls at a later date.</p> <p>The Service Manager (Internal Audit) will ensure that before any consultancy work is agreed, internal audit staff have the appropriate skills and resources to undertake that work. Every effort will be made to ensure appropriate safeguards are in place so as not to prejudice the scope, objectivity and quality in areas subject to future assurance activity. This may include assigning this work, as far as possible and for a reasonable period of time, to a different internal auditor to that carrying out the initial consultancy work, as appropriate.</p>

	<p>Any significant consulting style work not already included in the audit plan and which might affect the level of assurance work undertaken will be reported to the Performance and Audit Scrutiny Committee.</p>
<p>Fraud, Corruption and Bribery</p>	<p>Managing the risk of fraud, corruption and bribery is the responsibility of management. Internal audit will assist management in the effective discharge of this responsibility, including investigating suspected frauds and irregularities where appropriate.</p> <p>Audit procedures alone, even when performed with due professional care cannot guarantee that fraud, corruption and bribery will be detected. Internal audit does not have responsibility for the prevention or detection of fraud, corruption or bribery. Internal auditors will, however, be alert in all their work to risks and exposures that could allow fraud, corruption or bribery.</p> <p>The Service Manager (Internal Audit) must be informed of all suspected or detected fraud, corruption or improprieties so they may be considered in terms of the adequacy of the relevant internal controls, and evaluated for the annual opinion on the control environment. All cases will be dealt with in accordance with the council's Constitution, the Anti-Fraud and Anti-Corruption Policy, and the Whistleblowing Policy.</p> <p>The National Fraud Initiative is a data matching exercise that is designed to help participating bodies to detect fraudulent and erroneous payments from the public purse. Internal audit co-ordinates the council's involvement in this initiative.</p>
<p>Other Activities</p>	<p>Internal audit may also undertake:</p> <ul style="list-style-type: none"> ✓ financial due diligence work, including assessments of organisations' financial suitability to undertake specified contracts for the council; and ✓ work for new customers by extending its services to third parties including other local authorities and other organisations. If assurances are to be provided to parties outside the organisation this will be agreed between the relevant parties, and may include providing an audit opinion on the area under review.

Relationships

To ensure internal audit resources are focused on areas where they can add maximum value, it is essential that internal audit understands the council's needs, which means developing relationships with key stakeholders, in order to gather ongoing intelligence and gain a crucial insight into the operational and strategic change agendas across the council.

Internal audit is involved in a wide range of relationships and the quality of these relationships will impact on the quality of the internal audit function and the effective delivery of that function.

Internal audit will maintain effective relationships with management. Regular meetings will be held with the Assistant Director (Resources and Performance) as the council's Section 151 Officer, and senior management (Leadership Team) will be consulted in the annual audit planning process. Timing of audit work will be agreed in conjunction with management.

The Service Manager (Internal Audit) will also maintain an effective working relationship with members, in particular members of the audit committee (the 'Board'). The annual Internal Audit Plan will be formulated in consultation with the audit committee, and be approved by them around the start of the financial

year. The Service Manager (Internal Audit) will have the opportunity to meet with the Chair of the audit committee if desired.

Internal audit and external audit will establish a relationship where they may seek to rely on, or take into account, each other's work, subject to the limits determined by their responsibilities - whereas internal audit's aim is to assist management, the external auditors provide an independent opinion on the annual financial statements. The Service Manager (Internal Audit) will consult with the external auditors when drawing up the annual audit plan.

Internal audit will also take account of the results and reports from any external inspections when planning and undertaking internal audit work.

Where it is necessary for internal audit to work with internal auditors of another local authority, the roles and responsibilities of each will be agreed with the necessary safeguards put in place to ensure they are clearly defined and understood.

Internal Audit Planning

The Service Manager (Internal Audit) will produce an annual risk based Internal Audit Plan to determine the priorities of the internal audit activity. The Audit Plan is submitted to senior management and the audit committee for consideration and approval. The plan will be kept under review to ensure it remains responsive to changing priorities and risks of the council, any significant deviation from the approved plan will be communicated to senior management and the audit committee.

The Service Manager (Internal Audit) will share information and coordinate activities with other internal and external providers of assurance and consulting services to ensure proper coverage and minimise duplication of efforts.

Therefore, where services and other activities for which the council is responsible or accountable are delivered through partnership or contract, an assessment will be made as to whether internal audit staff will undertake assurance work themselves, or may rely on the assurance provided by other auditors where this is already in existence.

At the end of the financial year the Service Manager (Internal Audit) is required to give an annual opinion on the effectiveness of the whole of the council's internal control system, and the extent to which the council can rely on it.

The audit committee will consider the findings of the review and whether an effective internal control system has been established and is being maintained. Internal audit is one of the principal ways in which the audit committee can gain assurance on the effectiveness of the control environment, which comprises of risk management, controls and governance.

Reporting and Monitoring

Internal audit is part of the Resources and Performance Service. The Service Manager (Internal Audit) reports to the Assistant Director (Resources and Performance) as the council's Section 151 Officer but has free and unfettered access to the Chief Executive, Directors, and the Chair of the audit committee and reports in his own name.

The appointment, removal and remuneration of the Service Manager (Internal Audit) is the decision of officers. Such decisions will, however, be reported to Leadership Team and the Performance and Audit Scrutiny Committee, who may request a direct consultation with the Service Manager (Internal Audit) or the Assistant Director (Resources and Performance).

All audit activity is intended to assist management to fulfil their objectives of delivering services and contributing to the overall objectives of the council. Outputs from audit work can range from informal advice to formal written reports.

The Accounts and Audit (England) Regulations 2015 require that the council conduct an annual review of the effectiveness of their system of internal control and produce an Annual Governance Statement.

encourage management to take prompt action where control weaknesses have been identified (a responsible owner is detailed for each action as well as a target date for completion).

Management are encouraged to give responses to actions, in the unlikely event that an action cannot be agreed, this will be recorded in the action plan with the risk highlighted.

Recommendations made within audit reports will be 'tracked and followed up' in order to ascertain whether agreed actions have been implemented.

Progress reports of work undertaken, including a summary of key audit findings, will be provided regularly to the council's audit committee. The end of year report will provide a summary of the work of internal audit during the whole year, information on the performance of the section, and an opinion from the Service Manager (Internal Audit) on the standard of internal control and probity within the council. This is timed to support the annual review of corporate governance and the production of the Annual Governance Statement.

The Service Manager (Internal Audit) will also ensure that the Chief Executive and Chair of the audit committee is advised in circumstances where internal audit investigations, reviews, and reports reveal fundamental weaknesses within the organisation, or are relevant

Accountability for the response to the advice and recommendations made by internal audit lies with management, who

Formal reports will communicate the findings of each audit review and

in any way to the duties of the Chief Executive.

Independence, Objectivity and Accountability

Internal audit will remain sufficiently independent of the activities that it audits to enable auditors to perform their duties in a manner which facilitates impartial and effective professional judgements and recommendations. Should staff managed by the Service Manager (Internal Audit), or the Service Manager (Internal Audit) himself, have operational responsibilities this, including any impacts on independence or objectivity, would be reported to Leadership Team and the audit committee.

The Service Manager (Internal Audit) has direct, unrestricted access and freedom to report in his own name and without fear or favour to senior management and members of the audit committee.

Internal audit must be free from interference in determining the scope of internal auditing, performing work and communicating results. There must be no compromise regarding the ability of Internal Audit to provide an independent assurance on the internal control framework.

The four principles are Integrity, Objectivity, Confidentiality and Competency.

either accepts and implements the advice or formally rejects it.

Core Principles

The Core Principles for the Professional Practice of Internal Auditing, as set out in the PSIAS, taken as a whole, are mandatory and articulate internal audit effectiveness. For an internal audit function to be considered effective all of these Principles should be present and operating effectively for both internal auditors and the audit service as a whole:

- Demonstrates integrity;
- Demonstrates competence and due professional care;
- Is objective and free from undue influence (independent);
- Aligns with the strategies, objectives and risks of the organisation;
- Is appropriately positioned and adequately resourced;
- Demonstrates quality and continuous improvement;
- Communicates effectively;
- Provides risk-based assurance;
- Is insightful, proactive; and future focused; and
- Promotes organisational improvement.

These attributes should be demonstrated by audit staff and the service at all times, through their work, reporting and culture.

Code of Ethics

Integrity

The integrity of internal auditors establishes trust and thus provides the basis for reliance on their judgement.

Objectivity

Internal auditors must exhibit the highest level of professional objectivity in gathering, evaluating and communicating information about the activity or process being examined. Internal auditors make a balanced assessment of all the relevant circumstances and are not unduly influenced by their own interests or by others in forming judgements.

Confidentiality

Internal auditors must respect the value and ownership of information they receive and do not disclose information without appropriate authority unless there is a legal obligation to do so.

Competency

Internal auditors must apply the knowledge, skills and experience needed in the performance of internal auditing services.

The council has adopted the mandatory PSIAS Code of Ethics. The PSIAS sets out a Code of Ethics around four principles which internal audit will adhere to.

Allocation of Resources and Skills Required

The Internal audit service is provided in-house by West Suffolk Council. It also works in partnership with other Suffolk councils, both county and districts, with the aim of reducing costs and maximising quality by for example sharing best practice and joint provision of training courses.

Internal audit must be appropriately staffed in terms of numbers, grades, qualification levels and experience, having regard to its objectives and professional standards. If a situation arises whereby the Service Manager (Internal Audit) concludes that resources are insufficient he must formally report this to the Section 151 Officer, Chief Executive, and, if the position is not resolved, to the audit committee as appropriate.

Internal auditors need to be properly trained to fulfil their responsibilities and should maintain their professional competence through an appropriate ongoing development programme.

The Service Manager (Internal Audit) is responsible for appointing the staff of the internal audit team and will ensure that appointments are made in order to achieve the appropriate mix of qualifications, experience and audit skills.

with the Definition of Internal Auditing and the Standards to be evaluated, including whether internal auditors apply the Code of Ethics. The programme also assesses the efficiency and effectiveness

Where new colleagues join internal audit from a different part of the council, they would not complete audit work in their previous area of responsibility for a period of at least 1 year.

The training and personal development needs of internal audit staff are identified through a review process and it is the responsibility of the Service Manager (Internal Audit) to ensure that staff receive the appropriate professional, technical and personal development training.

Quality Assurance and Improvement Programme

Internal audit operates in accordance with standards of good practice applicable to internal audit to ensure that a continuously effective level of performance is maintained. The PSIAS require that internal audit is subject to a quality assurance and improvement programme that should include both internal and external assessments.

The Service Manager (Internal Audit) has developed and implemented a quality assurance and improvement programme that covers all aspects of the internal audit activity, and enables conformance

Conclusion

This Charter describes the purpose, mission, authority and principal

of the internal audit activity and identifies opportunities for improvement.

Internal review of work standards will be undertaken through a system of managerial review involving the Service Manager (Internal Audit). This will incorporate a review of audit working papers and reports prior to issue and agreement of such reports with relevant management.

Opinions will be canvassed from management responsible for activities under review to obtain their satisfaction with the internal audit service provided.

Performance indicators have been developed and agreed with senior management and the audit committee to monitor and evaluate the quality of the service provided.

External audit considers the work of the internal audit team annually to further inform its own view of the control environment.

The Service Manager (Internal Audit) will communicate to senior management and the audit committee at least annually on internal audit's quality assurance and improvement programme, including results of ongoing internal assessments and any external assessments conducted as applicable. Progress against any improvement plans agreed following external assessment, will be reported in the Internal Audit Annual Report.

responsibilities of the internal audit service for West Suffolk. It is important that it is publicised and that the role of internal audit is understood.

Internal audit needs to be able to react and adapt to the changes which are taking place locally and nationally. It is therefore important that the Charter is reviewed regularly to ensure that it is relevant to the demands and responsibilities of the service and to the strategic priorities of the council.

The Internal Audit Charter will be reviewed each year to confirm it remains accurate and up to date; any significant and necessary changes will be reported to senior management and the audit committee.

Key Contact

Jon Snares – Service Manager (Internal Audit)

Reviewed April 2019



Internal Audit Plan 2019-2020

Report No:	PAS/WS/19/005	
Report to and date/s:	Performance and Audit Scrutiny Committee	30 May 2019
Cabinet Member:	Appointment of the Cabinet Member to be confirmed at Annual Council on 22 May 2019.	
Lead officer:	Jon Snares Service Manager (Internal Audit) Tel: 01284 757239 Email: jon.snares@westsuffolk.gov.uk	

Decisions Plan: This item is not included in the Decisions Plan

N/A

Wards impacted:

Recommendation: It is **RECOMMENDED** that the Performance and Audit Scrutiny Committee:

Approves the Internal Audit Plan for 2019-2020.

1. Background / Context

1.1 The objectives of internal audit are to:

- Provide a professional, independent and objective assurance and advisory service that assists the Assistant Director (Resources and Performance) in her statutory duty as Section 151 Officer to ensure that the council's finances are properly administered; and
- work with management to improve the operation of the councils.

1.2 The internal audit service is delivered and developed in accordance with the Internal Audit Charter presented for approval to this committee, and included on this agenda.

2. Proposals

2.1 The proposed 2019-20 Audit Plan, provided at **Appendix B**, is a risk-based plan of work for the internal audit team which takes into account the need to produce an annual internal audit opinion for the council which concludes on the overall adequacy and effectiveness of the council's framework of governance, risk management and internal control.

2.2 Final approval of the Audit Plan is the responsibility of the Performance and Audit Scrutiny Committee.

3. Alternative Options

3.1 The Public Sector Internal Audit Standards require that a risk-based plan of internal audit work is produced. There are no alternative options.

4. Consultation and engagement

4.1 The draft Audit Plan was produced in consultation with Leadership Team and Service Managers.

5. Risks

5.1 An approved Audit Plan ensures that risk-based plans are in place to determine the priorities of the internal audit activity, consistent with the council's goals.

6. Implications arising from the proposal

6.1 Any implications arising from the proposal are covered in **Appendix A**.

7. Appendices

7.1 **Appendix A** – Internal Audit Plan Report
Appendix B – Internal Audit Plan

8. Background documents

8.1 N/A

West Suffolk Internal Audit Plan 2019/20

Introduction

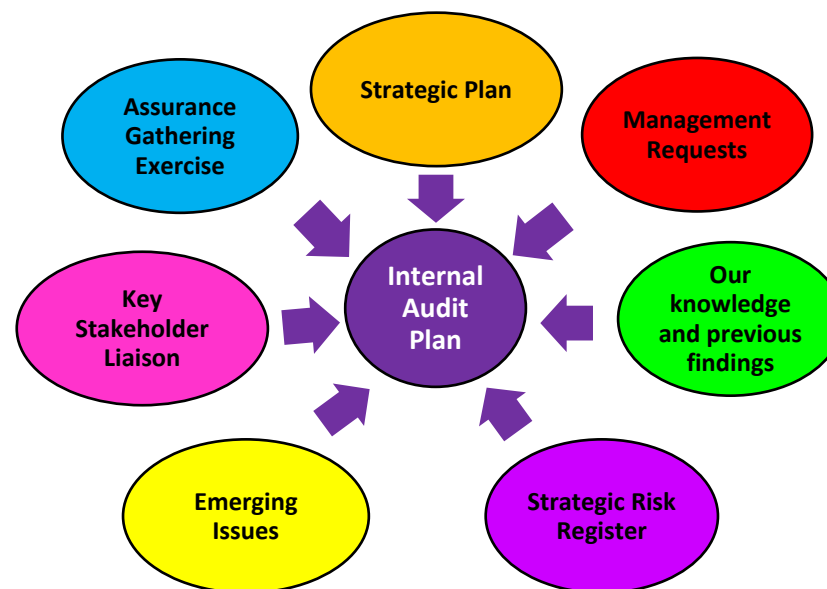
The role of internal audit is that of an:

'Independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes'.

What is the Internal Audit Plan and why does it matter?

The proposed 2019/20 Audit Plan, provided at **Appendix B**, is a risk based plan of work for the Internal Audit team that provides a framework for ensuring that audit resources are focused on activities that will make the most difference to supporting West Suffolk priorities.

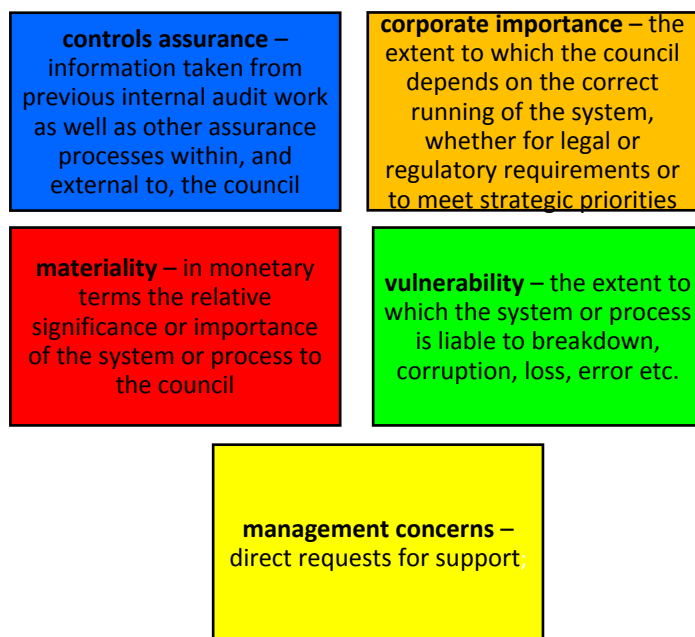
The Internal Audit Plan takes into account the need to produce an annual internal audit opinion which underpins West Suffolk Council's Annual Governance Statement – the following diagram shows key sources of information that help to inform the Audit Plan:



How was the draft Internal Audit Plan produced?

A series of meetings was held with senior managers within the council to discuss and gain a better understanding of any current or upcoming service or corporate challenges or risks.

From these meetings, and a review of the Strategic Risk Register, a list of potential audit areas was produced and then risk assessed using the following criteria:



Each auditable area was given a score based on the above risk assessment and from this score, allocated a priority from 1 (high) to 3 (low) resulting in a risk based proposed plan of work.

What is included in the draft Internal Audit Plan?

Appendix B provides information on the key audit areas we have prioritised in our work programme for 2019/20.

In essence the draft Internal Audit Plan includes two categories of work – that which supports the annual internal audit opinion (assurance work) and other, non-assurance work, as follows:

Assurance work

- main financial systems
- corporate and business area audits
- follow up work on previous audits to check whether agreed actions have been implemented
- added value work – areas identified by management and Internal Audit that would benefit from appropriate audit input in the form of providing support and advice to management including reviewing relevant arrangements
- proactive anti-fraud work
- other assurance related work – working groups, general advice and assistance, liaison with external audit

Non-Assurance Work

- fee earning – ARP audits on behalf of other partners and grant certification work for other organisations
- financial vetting, and financial due diligence for investment decisions
- annual Independent Examination of West Stow Anglo Saxon Village Trust accounts

Delivering the Plan

The intention is that as far as possible the proposed audits will be undertaken in priority order and as many of the audits completed as possible within the available resources. It should however be recognised that not all of the identified pieces of work may be undertaken due to:

- potentially changing risks / priorities within the year and the need for flexibility in the use of audit resources to respond to these accordingly; and
- the need to work up and agree with officers a detailed scope for each audit area which will determine the audit resources required for each piece of work.

Updating the Plan

Equally, it is also the case that pieces of work not currently included in the Audit Plan may need to be added where risks / priorities change within the year.

The draft Audit Plan as presented at **Appendix B** represents the Internal Audit Service Manager's current view of how audit resources can be most effectively used – where significant deviations to the plan are required this would be reported to the Performance and Audit Scrutiny Committee as appropriate.

The Internal Audit Service Manager will remain alert to changing circumstances and emerging risks through a number of channels, including:

- attendance at senior officer meetings including Senior Management Team (Leadership Team plus Service Managers), officer working groups, staff briefings, feedback from the Section 151 Officer, and networking with other West Suffolk colleagues;
- regular liaison and meetings with external audit;
- committee reports; and
- professional reference material, websites, and discussion forums.

Where any sources of assurance other than the work contained within this Plan are relied on in forming the annual audit opinion, additional work may be undertaken by Internal Audit where necessary and appropriate to validate these other sources of assurance.

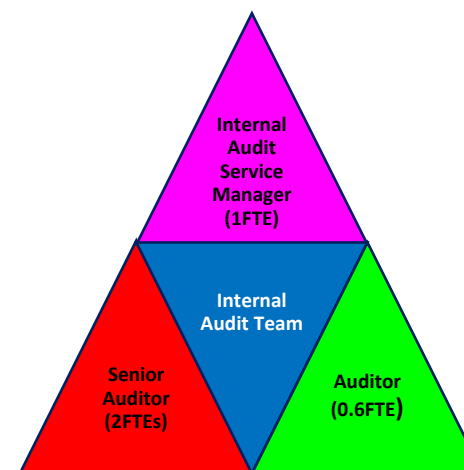
What staff resources does the Internal Audit team have and how are these allocated?

West Suffolk Council's internal audit resource requirements are based on a recognition that:

- the ability to be flexible wherever possible and react to services' need for advice and assistance is a crucial element of internal audit's ability to add maximum value;
- the council has a statutory obligation to undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, thereby covering a broad spectrum of work; and
- audit coverage needs to be appropriate and sufficient to enable the Internal Audit Service Manager to discharge his duty to provide a robust annual internal audit opinion in support of the West Suffolk Annual Governance Statement.

The Internal Audit Service Manager considers that the current Internal Audit staff resource is adequate to fulfil the requirements of this Audit Plan and meet statutory obligations. The following full time equivalent posts are filled:

The following full time equivalent posts are filled:



A rough approximation of the proportion of staff resources expected to be allocated to the categories of work detailed is included within **Appendix B**, the work programme.

The training and personal development needs of internal audit staff are established through a review process. The existing skills, knowledge and experience of internal audit staff have been taken into account when preparing the draft audit plan.

Conflicts of Interest

We are not aware of any relationships that may affect the independence and objectivity of the team, and which are required to be disclosed under internal auditing standards.

MAIN FINANCIAL SYSTEMS				
These are the main financial systems that support the running of the council. These audit reviews are carried out to provide independent assurance to the Assistant Director (Resources and Performance) / Section 151 Officer that arrangements are operating effectively, and in line with the Financial Procedure Rules and Treasury Management Strategy as appropriate. These audits are carried out annually and the coverage of each audit is decided on a risk basis. <i>Rough approximation of expected staff resource allocation: 30%</i>				
Audit area	Reason for audit	Priority	Audit Opinion Area	Link to Strategic Risk Register
Creditors	To provide assurance that payments made are valid, authorised, accurate and timely, in respect of goods and services received by the council and that they have been properly accounted for in the council's accounts. VAT controls to be included within the review.	1	Financial Control	WS1A – Poor Financial Management WS1B – Poor Financial Planning
Debtors	To provide assurance that invoices are complete, accurate and timely, VAT is accurately calculated, that all invoices are paid and accounted for in the council's accounts, and for those not paid timely action is taken to recover them; with uneconomic and irrecoverable amounts written off in line with the council's write-off policy.	1	Financial Control	WS1A – Poor Financial Management WS1B – Poor Financial Planning
Treasury Management Page 129	Annual audit required to satisfy requirement for internal audit to sign off the Annual Statement of Compliance with the Treasury Management Code of Practice as reported to committee. Provides assurance that accurate, complete and timely information is produced to allow for effective monitoring and decision making in line with the investment strategy; that transactions are complete, accurate, valid and timely and made with institutions in line with the Treasury Management Strategy; and that treasury management activities are monitored and scrutinised in accordance with the CIPFA Code of Practice. Review to also cover compliance re local authority investments, capital strategy, and flexible use of capital receipts.	1	Financial Control	WS1A – Poor Financial Management WS1B – Poor Financial Planning
Car Parks Cash Handling	Audit required due to significant sums involved and risks associated with cash handling. Provides assurance that effective controls are in place over car parking cash collection, retention and banking systems due to the materiality of cash involved. Review to include excess charge notice processes and credit card payments.	1	Financial Control	WS1A – Poor Financial Management WS1B – Poor Financial Planning
Council Tax & Overpayments	Audit required as agreed with other ARP partners. West Suffolk currently undertakes the audits of Council Tax & Overpayments and Housing & Council Tax Benefits on behalf of all the ARP partners for which a fee is charged. The audits of National Non-Domestic Rates and ARP Enforcement are currently undertaken by other partners. Provides assurance that legislation is adhered to, exemptions and reliefs are correctly administered, refunds are appropriate, debt	1	Internal Control	WS1A – Poor Financial Management WS1B – Poor Financial Planning

	recovery is taking place, and to review the reconciliation of the council tax system to the general ledgers.			
Housing & Council Tax Benefits	To provide assurance that legislation is adhered to, and control accounts are regularly reviewed.	1	Internal Control	WS1A – Poor Financial Management WS1B – Poor Financial Planning
Payroll	To provide assurance that key controls exist for payroll processing including adequate documentation for starters (including European Economic Area (EEA) checks) and leavers, controls over amendments to individual payroll records, verifications to ensure that statutory deductions are correctly calculated and promptly paid to the Inland Revenue, reconciliations between the payroll system and the general ledger are correctly and promptly undertaken, and any changes to pay and rewards have been correctly implemented. Audit to also include reimbursement of staff expenses, and data migration in respect of single council.	1	Financial Control	WS1A – Poor Financial Management WS1B – Poor Financial Planning
General Ledger	To provide assurance that financial transactions are correctly recorded including ensuring their completeness and integrity, with the aim of providing the data from which the council's annual Statements of Accounts can be prepared.	1	Financial Control	WS1A – Poor Financial Management WS1B – Poor Financial Planning

ADDED VALUE WORK

Areas identified by management and internal audit that would benefit from audit input in the form of providing support and advice to management including reviewing relevant arrangements on behalf of management and/or assisting in making improvements. Care will be taken to ensure these activities do not impinge upon internal audit independence.

These pieces of work will generally be one-off activities (unlike the annual financial systems reviews) and will not always result in a formal report being issued or an opinion provided. However, these pieces of work will contribute to a balanced audit plan which enables the Service Manager (Internal Audit) to give his statutory annual audit opinion on the adequacy and effectiveness of the council's framework of risk management, control and governance processes.

Work included in this category is likely to include areas such as reviewing arrangements for contract management, providing corporate support for the project management framework, and feeding into project working groups where audit skills will add value.

Rough approximation of expected staff resource allocation: 20%

CORPORATE AND BUSINESS AREA AUDITS				
Reviews of systems, processes or tasks where the internal controls are identified, tested, and evaluated. These are therefore more traditional pieces of audit work in contrast to the 'Added Value Work' referred to earlier.				
Again, unlike the annual financial systems reviews these pieces of work will generally be one-off activities but they will normally result in a formal report being issued and an opinion provided.				
The work in this category is driven by a shared understanding between management and internal audit of relevant risks.				
Work included in this category is likely to include, but not necessarily be restricted to, the following pieces of work. An ongoing assessment of potential work areas will ensure that audit resource will be used in those areas which will benefit most from audit input.				
<i>Rough approximation of expected staff resource allocation: 30%</i>				
Subject	Outline Scope	Priority	Audit Opinion Area	Link to Strategic Risk Register
Estates Commercial Rents	Review to cover recording of assets, vacant/void properties, rental income, budget monitoring and monitoring of performance.	1	Financial Control	WS1A - Poor financial management WS1B Poor financial planning WS18 - Poor Performance
Property – Health and Safety	Review to provide assurance that health and safety inspections and risk assessments in respect of the council's property estate are carried out in line with legal and regulatory standards. Documentation of inspections is retained to demonstrate the performance of inspections to the required standard; and inspections are performed by appropriately experienced and qualified individuals.	1	Internal Control	WS2 – Maintain and promote our public image, maintain effective communications WS18 - Poor Performance WS20 - Implementation of the Corporate Health and Safety Policy
IT Audit	Including work arising from the IT audit risk assessment carried out by an expert external party to be incorporated into the audit plan based on relative risk.	1	Internal Control	WS23 - Cyber Security
Licensing	Review to provide assurance over processes in place for a sample of licence types, ensuring policies are consistently and effectively applied.	2	Internal Control	WS2 – Maintain and promote our public image, maintain effective communications
Information Governance	Working with the Officer Information Governance Working Group to ensure information security within the council offices and depots.	2	Internal Control	WS16 - Breach of data protection and information security
Heritage Assets	Review to assess the effectiveness of the safeguarding of, and accounting for, the council's heritage assets (Civic Regalia and the collections held at Moyses' Hall and West Stow) and in making them accessible to the public.	2	Internal Control	WS2 – Maintain and promote our public image, maintain effective communications
Members Allowances and Expenses	Review the payment of allowances and reimbursement of expenses to members including VAT, to ensure they are appropriate and correctly accounted for.	2	Internal Control	WS1A - Poor financial management WS2 - Maintain and promote our public image, maintain effective communications
Access to ICT Systems	Review to ensure that the council has effective and controlled 'system administration' of its network and business critical/sensitive applications.	2	Internal Control	WS16 - Breach of data protection and information security WS23 - Cyber Security
Declarations of Interests – Staff	Review the adequacy of the policies, procedures and key controls surrounding declarations of interests for staff, specifically that declarations have been completed and are up to date and current.	2	Internal Control	WS2 - Maintain and promote our public image, maintain effective communications
Declarations of Interests – Members	Review the adequacy of the policies, procedures and key controls surrounding declarations of interests for members, specifically that declarations have been completed and are up to date and current;	2	Internal Control	WS2 - Maintain and promote our public image, maintain effective communications

	and that any potential conflicts of interest identified are traced to minutes of meetings to test whether or not these had been declared.			
Gifts and Hospitality - Staff and Members	The purpose of this audit is to provide assurance that the integrity of staff and members is not compromised by the offering and/or acceptance of gifts and hospitality; to enable individuals to work without fear of allegations of corruption and protect the reputation of the authority.	2	Internal Control	WS2 - Maintain and promote our public image, maintain effective communications
Disclosure & Barring Service (DBS) - Recruitment Checks	Review policy to ensure that appropriate roles for West Suffolk employees are subject to relevant DBS checks and that 3 rd party/ contracts/SLAs have DBS clauses where required.	2	Internal Control	WS2 – Maintain and promote our public image, maintain effective communications WS21 - Safeguarding children and vulnerable adults
Cemeteries	Review to assess the integrity and operation of systems, specifically that burial records are accurate; information on systems is consistent with the manual ledger records; plots are accurately engraved and reflect ledger and epilogue records.	3	Internal Control	WS2 – Maintain and promote our public image, maintain effective communications
Payroll – Elections	Review to provide assurance on the adequacy and effectiveness of arrangements, specifically, starters, leavers, deductions and variations to pay, security of payroll data and reconciliations.	3	Internal Control	WS1A – Poor Financial Management WS1B – Poor Financial Planning
Brandon Country Park	Establishment review to cover income and banking, procurement, budgetary control, record retention and security arrangements.	3	Internal Control	WS1A - Poor financial management WS1B – Poor Financial Planning WS2 – Maintain and promote our public image, maintain effective communications
Apex	Review the framework for events & bookings e.g. health & safety and event risks	3	Internal Control	WS2 – Maintain and promote our public image, maintain effective communications WS20 – Implementation of the Corporate Health & Safety Policy
Geographic Information System (GIS) and Gazetteer	Provide assurance on data updates and quality/currency of data.	3	Internal Control	WS18 - Poor Performance
Apprenticeship Levy	Review to provide assurance that the council is complying with the regulations and guidance relating to payment of the apprenticeship levy, and that this area is being used to its full potential.	3	Internal Control	WS1A - Poor financial management
Audit of Shadow Authority Accounts	Provide assurance on the preparation of the accounts.	3	Financial Control	WS1A Poor financial management WS1B Poor financial planning
Houses In Multiple Occupation	Review arrangements to ensure the council is exercising its statutory duties in relation to the licensing of houses in multiple occupation (HMO).	3	Internal Control	WS8 - Failure to deliver Housing Agenda WS2 – Maintain and promote our public image, maintain effective communications
Market Operations	Review to provide assurance that licenses are issued to traders; arrangements are in place for the collection, recording and banking of income; and debt recovery against individual trader accounts is timely and effective.	3	Internal Control	WS1A - Poor financial management WS2 - Maintain and promote our public image, maintain effective communications
Staff Car Parking Charges - Olding Road	Review to provide assurance that contributions are calculated and applied correctly.	3	Financial Control	WS1A - Poor financial management

Cash Handling Spot Checks	Cash handling spot checks at various sites, to include petty cash and VAT receipts.	3	Financial Control	WS1A Poor financial management WS1B Poor financial planning
Disabled Facilities Capital Grant	Review to confirm that money has been spent in accordance with the grant conditions. The host authority for the grant (in this case, Suffolk County Council) are required to certify to the Ministry for Housing, Communities and Local Government that to the best of their 'knowledge and belief, and having carried out appropriate investigations and checks,.....in all significant respects, the conditions attached to the Disabled Facilities Capital Grant Determination.....have been complied with'.	3	Financial Control	WS1A Poor financial management WS1B Poor financial planning

Follow Ups <i>Rough approximation of expected staff resource allocation: 5%</i>	Priority	Link to Strategic Risk Register
Whilst it is management's responsibility to manage the risks associated with the areas under their authority, internal audit will monitor progress against the implementation of all agreed audit recommendations deemed to be high / medium risk.	1	Depending on follow up work undertaken

FRAUD, IRREGULARITY AND PROBITY			
Proactive testing of systems and processes to identify potential fraud and misappropriation or noncompliance with policies and procedures; and potentially reactive investigations into potential wrong doing, fraud and corruption. <i>Rough approximation of expected staff resource allocation: 5%</i>			
Subject	Outline Scope	Priority	Link to Strategic Risk Register
Irregularity Investigations	Reactive work where suspected irregularity has been detected.	1	WS1A – Poor Financial Management WS1B – Poor Financial Planning
Data matching	Co-ordinating review of National Fraud Initiative matches, and developing of other data matching reports.	1	WS1A – Poor Financial Management WS1B – Poor Financial Planning
Proactive Fraud and Corruption Work	Proactive anti-fraud work that includes targeted testing of processes with inherent risk of fraud. For example, carrying out cash handling spot checks at council sites, to review controls in place over cash collection, retention and banking systems.	2	WS1A – Poor Financial Management WS1B – Poor Financial Planning
Fraud Awareness and Publicity	Continuing to raise awareness of fraud issues and how to report suspicions.	2	WS1A – Poor Financial Management WS1B – Poor Financial Planning

OTHER AUDIT ACTIVITY TO SUPPORT THE AUDIT OPINION
Includes providing advice on systems and processes and attendance at working groups to advise on risk and control, as well as responses to specific enquiries. <i>Rough approximation of expected staff resource allocation: 5%</i>

Subject	Outline Scope	Link to Strategic Risk Register
Annual Governance Statement Working Group	Production of the West Suffolk Annual Governance Statement and its associated documents.	All risks
Information Governance Working Group	Audit support and advice on information governance policies and practices.	WS16 – Breach of data protection and information security
Strategic Risk Management Group	Contribute to review of strategic risks prior to submission to Leadership Team and Performance and Audit Scrutiny Committee.	All risks
Audit of Barley Homes Accounts	Provide assurance on the preparation of the accounts	WS1A Poor financial management WS1B Poor financial planning
General Advice and Assistance	Provision of advice and assistance on the risk, governance and internal control environment.	All risks
Financial Vetting and Financial Due Diligence for investment decisions	Carry out financial vetting / financial due diligence checks on businesses (prospective suppliers, contractors, industrial unit tenants and partners) to minimise financial risks to the council.	WS1A – Poor Financial Management WS1B – Poor Financial Planning
Internal Audit External Working Groups	Attendance / participation in the Suffolk Working Audit Partnership (consisting of the Suffolk local authority internal audit teams) and other relevant groups to share learning and good practice.	All risks
Liaison with External Audit	To ensure there is no duplication of work between internal and external audit, and exchange knowledge as appropriate.	WS1A – Poor Financial Management WS1B – Poor Financial Planning

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FEE EARNING

Fee earning services to other local authorities who request our assistance. Approximately £11,500 is expected to be earned in 2019/20.

Rough approximation of expected staff resource allocation: 5%

Subject	Outline Scope	Link to Strategic Risk Register
Audit of council tax and housing benefits systems on behalf of other ARP partners	See 'Main Financial Systems' above	WS1A – Poor Financial Management WS1B – Poor Financial Planning
Certification of grants on behalf of other organisations	Grant certification work for Suffolk County Council to provide assurance that the conditions of the specific grant determinations have been complied with.	WS1A – Poor Financial Management WS1B – Poor Financial Planning

OTHER WORK

Rough approximation of expected staff resource allocation: less than 1%

Subject	Outline Scope	Link to Strategic Risk Register
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West Stow Anglo Saxon Village Trust Accounts	Independent Examiners' report on the accounts to provide assurance on the charity trustees' preparation of the accounts.	WS1A – Poor Financial Management WS1B – Poor Financial Planning
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Priority Key

1	High
2	Medium
3	Low

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Ernst and Young – 2019/2020 Indicative Fees

Report No:	PAS/WS/19/006	
Report to and date:	Performance and Audit Scrutiny Committee	30 May 2019
Cabinet Member:	Appointment of the Cabinet Member to be confirmed at Annual Council on 22 May 2019.	
Lead officer:	Rachael Mann Assistant Director (Resources and Performance) Tel: 01638 719245 Email: rachael.mann@westsuffolk.gov.uk	

Decisions Plan: **DEMOCRATIC SERVICES ONLY TO INPUT**

Wards impacted: **N/A**

Recommendation: **It is RECOMMENDED that, the Performance and Audit Scrutiny Committee:**

- (1) Notes the External Audit indicative fees for 2019/2020.**

1. Background / Context

- 1.1 From 2018/19, new rules apply whereby principal authorities are now responsible for making their own arrangements for appointing auditors to carry out the audit of the accounts and reporting on the housing benefit subsidy claim. Public Sector Audit Appointments Ltd (PSAA) has appointed auditors on behalf of councils that have opted into a national scheme. Appointments, which were confirmed in December 2017, cover the audits of the accounts for 2018/19 to 2022/23. West Suffolk Council opted into the national scheme and has been appointed Ernst and Young LLP (EY) as their auditors.
- 1.2 The appointment of an auditor to report on the Council's housing benefit subsidy claim is no longer covered by the PSAA appointment. As such, they need to be appointed by each participating council. In order to keep consistency of approach across each partner council that make up the Anglia Revenues Partnership, EY has also been appointed to deliver the Housing Benefit subsidy certification service for 2019/20.

2. Proposals

Main Audit

- 2.1 For 2019/20, PSAA has set the scale fee for each audited body that has opted into the national scheme, maintaining scale audit fees at the same level as for 2018/19. The letter at **Appendix A** sets out what the fees are, what they cover and the assumptions underlying the fee levels.
- 2.2 At this stage, the Indicative fee for West Suffolk Council for 2019/20 is set at the scale fee level of **£66,925**.

Housing Subsidy Certification

- 2.3 The Indicative Fees for the provision of housing benefit subsidy certification for West Suffolk Council for 2019/20 is set out below:
- A base fee of **£6,180** for the certification of the claim.
 - An additional **£2,195** in respect of extended testing wherever errors are found (per reportable cell).
 - An annual uplift of the fee in line with RPI.
- 2.4 Adequate provision has been made in the Council's 2019/20 budget to cover these fees.

3. Alternative Options

- 3.1 External audit is a statutory function and therefore there are no alternative options to those set out in this report.

4. Consultation and engagement

- 4.1 This report has been prepared in consultation with Ernst and Young, and officers of the Resources and Performance team.

5. Risks

- 5.1 The key risk area underlying this report is that the assumptions made in arriving at the indicative fees may not be correct. However, officers will work closely with external audit to ensure that the processes that underlie the assumptions identified in **Appendix A** are met.

6. Implications arising from the proposal

- 6.1 Financial – covered in the report.
- 6.2 Legal Compliance – external audit is a statutory function.
- 6.3 Personal Data Processing – N/A
- 6.4 Equalities – N/A
- 6.5 Crime and Disorder – N/A
- 6.6 Environmental or sustainability – N/A
- 6.7 HR / Staffing – N/A
- 6.8 Changes to existing policy – N/A
- 6.9 Impact on other organisations (e.g. community groups, businesses, partner organisations) – N/A

7. Appendices

- 7.1 **Appendix A** – EY Annual Audit Fee Letter 2019/20

8. Background documents

- 8.1 None.

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Rachael Mann
Head of Resources and Performance
West Suffolk Council
West Suffolk House
Western Way
Bury St Edmunds
IP33 3YU

25 April 2019

Ref: Fee Letter/19-20

Direct line: 01223 394547

Email: MHodgson@uk.ey.com

Dear Rachael

West Suffolk Council - Annual Audit 2019/20

We are writing to confirm the audit that we propose to undertake for the 2019/20 financial year at West Suffolk Council.

From 2018/19, local government and police bodies have been responsible for making their own arrangements for the audit of the accounts and reporting on the housing benefit subsidy claim.

The Secretary of State for Housing, Communities and Local Government has specified Public Sector Audit Appointments (PSAA) as an appointing person under provisions of the Local Audit and Accountability Act 2014. PSAA has appointed auditors for bodies that opted into the national scheme. Appointments were made for the duration of the five-year appointing period, covering the audits of the accounts for 2018/19 to 2022/23.

The appointment of an auditor to report on the Council's housing benefit subsidy claim is no longer covered by the PSAA appointment.

Indicative audit fee

For the 2019/20 financial year, PSAA has set the scale fee for each opted in body. Following consultation on its Work Programme and Scale of Fees, PSAA has maintained scale audit fees at the same level as for 2018/19, unless there are specific circumstances which require otherwise.

The fee reflects the risk-based approach to audit planning set out in the National Audit Office's Code of Audit Practice for the audit of local public bodies.

The audit fee covers the:

- Audit of the financial statements;
- Value for money conclusion; and
- Whole of Government accounts

Our final fee will include the impact of additional risks and/or circumstances that are out of the scope of the scale fee, for example:

- The preparation of group accounts;
- Additional work performed on asset valuations, including the involvement of our valuation specialists;
- Additional work performed on the valuation of the net pension liability, including the involvement of our pension specialists; and
- Additional work arising from the implementation of IFRS 16 Leases.

At this stage, the indicative fee is set at the scale fee.

This indicative fee is based on certain assumptions, including:

- The overall level of risk in relation to the audit of the financial statements is not significantly different to that of the prior year;
- Officers meet the agreed timetable of deliverables;
- Our accounts opinion and value for money conclusion are unqualified;
- Appropriate quality of documentation is provided by Officers;
- There is an effective control environment; and
- Prompt responses are provided to our draft reports.

Meeting these assumptions will help ensure the delivery of our audit at the indicative audit fee which is set out in the table below.

As we have not yet completed our audit for 2018/19, our audit planning process for 2019/20 will continue as the year progresses. Fees will be reviewed and updated as necessary, within the parameters of our contract.

Summary of fees

	Indicative fee 2019/20 £'s
Scale Fee	66,925
Total Code audit fee	66,925

Any additional work that we may agree to undertake (outside of the Code of Audit Practice) will be separately negotiated and agreed with you in advance. All variations to the scale fee will be subject to PSAA approval.

Billing

The scale fee will be billed in 4 quarterly instalments of £16,731.25.

Audit plan

Our plan is expected to be issued in the period January to March 2020. This will communicate any significant financial statement and value for money risks identified, planned audit procedures to respond to those risks and the estimated fee implications of these additional procedures. Should we need to make any significant amendments to the audit fee during the course of the audit, we will discuss this in the first instance with the Head of Resources and Performance and communicate the revised fee and the matters giving rise to any adjustments to the scale fee in our Audit Results Report which we will present to Performance and Audit Scrutiny Committee.

For a high level overview of our approach and further information on how we intend to work with you under the PSAA contract, please refer to our leaflet 'EY working with you' which is enclosed.

We remain committed to providing you with a high quality service. If at any time you would like to discuss with us how our service to you could be improved, or if you are dissatisfied with the service you are receiving, please contact me, or Janet Dawson as our Government and Public Sector Assurance Leader at jdawson1@uk.ey.com. If you prefer an alternative route, please contact Steve Varley, our Managing Partner, by writing to him at 1 More London Place, London, SE1 2AF. We undertake to look into any complaint carefully and promptly and to do all we can to explain the position to you. Should you remain dissatisfied with any aspect of our service, you may of course take matters up with our professional institute.

Yours sincerely



Mark Hodgson
Associate Partner
For and on behalf of Ernst & Young LLP

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Work Programme 2019-2020

Report No:	PAS/WS/19/007	
Report to and date:	Performance and Audit Scrutiny	30 May 2019
Cabinet Member:	Appointment of the Cabinet Member to be confirmed at Annual Council on 22 May 2019.	
Lead officer:	Rachael Mann Assistant Director (Resources and Performance) Tel: 01638 719245 Email: Rachael.mann@westsuffolk.gov.uk	

Decisions Plan: This item is not included in the Decisions Plan.

Wards impacted: Not applicable.

Purpose of report: To update members on the current status of its Work Programme, attached at Appendix 1.

Recommendation: It is **RECOMMENDED** that, the Performance and Audit Scrutiny Committee:

- (1) Notes the current status of its Work Programme for 2019-2020.

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**(West Suffolk Council)
Performance and Audit Scrutiny Committee
Work Programme – 2019-2020**

Description	Lead Officer
25 July 2019 (Time: 5.00pm) - (Annual Accounts) Venue: West Suffolk House, Bury St Edmunds	
Ernst and Young – 2018-2019 ISA 260 Annual Results Report to those Charged with Governance – Forest Heath DC and St Edmundsbury BC	Assistant Director (Resources and Performance)
2018-2019 Statement of Accounts – Forest Heath DC and St Edmundsbury BC	Assistant Director (Resources and Performance)
Annual Treasury Management Report 2018-2019 and Investment Activity (April to June 2019)	Service Manager (Finance and Performance)
Performance Report 2019-2020 (Quarter 1) including financial performance and strategic risk register	Service Manager (Finance and Performance)
Work Programme Update	Assistant Director (Resources and Performance)
26 September 2019 (Time: 5.00pm) Venue: District Offices, Mildenhall	
Ernst and Young – Annual Audit Letter 2018-2019 – Forest Heath DC and St Edmundsbury BC	Assistant Director (Resources and Performance)
Approach to Delivering a Sustainable West Suffolk Budget 2020-2021 and Medium Term Plan	Assistant Director (Resources and Performance)
Work Programme Update	Assistant Director (Resources and Performance)
28 November 2019 (Time: 5.00pm) - Venue: West Suffolk House, Bury St Edmunds	
Internal Audit Mid-Year Progress Report 2019-2020	Service Manager (Internal Audit)
Performance Report 2019-2020 (Quarter 2) including financial performance and strategic risk register	Service Manager (Finance and Performance)
Mid-Year Treasury Management Report and Investment Activity (April – September 2019)	Service Manager (Finance and Performance)
Delivering a Sustainable West Suffolk Budget 2020-2021 and Medium Term Plan – update report	Assistant Director (Resources and Performance)
Work Programme Update	Assistant Director (Resources and Performance)

APPENDIX 1

30 January 2020 (Time: 5.00pm) Venue: District Offices, Mildenhall	
Ernst and Young – Certification of Claims and Returns Annual Report (2018-2019)	Assistant Director (Resources and Performance)
Ernst and Young – External Audit Plan and Fees 2019-2020	Assistant Director (Resources and Performance)
Performance Report 2019-2020 (Quarter 3) including financial performance and strategic risk register	Service Manager (Finance and Performance)
Proposed Performance Indicators and Targets 2020-2021	Service Manager (Finance and Performance)
Treasury Management Report 2019-2020 Investment Activity - (April to December 2019)	Service Manager (Finance and Performance)
Annual Treasury Management and Investment Strategy Statements 2020-2021 and Treasury Management Code of Practice	Assistant Director (Resources and Performance)
Delivering a Sustainable West Suffolk Budget 2020-2021 and Medium Term Plan – update report	Assistant Director (Resources and Performance)
Work Programme Update	Assistant Director (Resources and Performance)
28 May 2020 (Time: 5.00pm) Venue: West Suffolk House, Bury St Edmunds	
Internal Audit Annual Report (2019-2020)	Service Manager (Internal Audit)
Outline Internal Audit Plan (2020-2021)	Service Manager (Internal Audit)
Performance Report 2019-2020 (Quarter 4) including financial outturn and strategic risk register	Service Manager (Finance and Performance)
Ernst and Young – 2020-2021 Indicative Fees	Assistant Director (Resources and Performance)
Work Programme Update	Assistant Director (Resources and Performance)