

# Performance and Audit Scrutiny Committee



<b>Title</b>	<b>Agenda</b>		
<b>Date</b>	<b>Thursday 29 July 2021</b>		
<b>Time</b>	<b>5.00 pm</b>		
<b>Venue</b>	<b>Conference Chamber, West Suffolk House, Western Way, Bury St Edmunds</b>		
<b>Full Members</b>	<p style="text-align: right;"><b>Chair</b> Ian Houlder</p> <p style="text-align: right;"><b>Vice Chair</b> Karen Richardson</p> <p><b>Conservative Group (8)</b>      John Augustine      Elaine McManus           Nick Clarke              Robert Nobbs           Ian Houlder              Karen Richardson           James Lay                Peter Thompson</p> <p><b>The Independent Group (4)</b>      Victor Lukaniuk      Phil Wittam           Andy Neal              Vacancy</p> <p><b>Labour Group (1)</b>      Cliff Waterman</p>		
<b>Substitutes</b>	<p><b>Conservative Group (3)</b>      Stephen Frost      Clive Springett           Marion Rushbrook</p> <p><b>The Independent Group (2)</b>      David Palmer      Mick Bradshaw</p> <p><b>Labour Group (1)</b>      Pat Hanlon</p>		
<b>By invitation</b>	Sarah Broughton	<b>Portfolio Holder for Resources and Performance</b>	
<b>Interests – declaration and restriction on participation</b>	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.		
<b>Quorum</b>	Six Members		
<b>Committee administrator</b>	<p><b>Christine Brain</b>          Democratic Services Officer (Scrutiny)  <b>Telephone</b> 01638 719729  <b>Email</b> <a href="mailto:christine.brain@westsuffolk.gov.uk">christine.brain@westsuffolk.gov.uk</a></p>		

<b>Venue</b>	Conference Chamber, West Suffolk House, Western Way, Bury St Edmunds, IP33 3YU
<b>Contact information</b>	Telephone: 01638 719729 Email: <a href="mailto:democratic.services@westsuffolk.gov.uk">democratic.services@westsuffolk.gov.uk</a> Website: <a href="http://www.westsuffolk.gov.uk">www.westsuffolk.gov.uk</a>
<b>Access to agenda and reports before the meeting</b>	The agenda and reports will be available to view at least five clear days before the meeting on our website.
<b>Attendance at meetings</b>	<p>This meeting is being held in person in order to comply with the Local Government Act 1972.</p> <p>Measures have been applied to ensure the health and safety for all persons present at meetings. We may also be required to restrict the number of members of the public able to attend in accordance with the room capacity.</p> <p>If you consider it is necessary for you to attend, please let Democratic Services know in advance of the meeting so they can endeavour to accommodate you and advise you of the necessary health and safety precautions that apply to the meeting.</p>
<b>Public participation</b>	<p>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.</p> <p>The Constitution allows that a person who wishes to speak must register at least 15 minutes before the time the meeting is scheduled to start. In accordance with government guidance, the Council has developed general protocols on operating buildings safely in order to reduce the risk of the spread of coronavirus. <b>We would therefore strongly urge anyone who wishes to register to speak to notify Democratic Services by 9am on the day of the meeting so that advice can be given on the arrangements in place.</b></p> <p>There is an overall time limit of 15 minutes for public speaking, which may be extended at the Chair’s discretion.</p>
<b>Accessibility</b>	If you have any difficulties in accessing the meeting, the agenda and accompanying reports, including for reasons of a disability or a protected characteristic, please contact Democratic Services at the earliest opportunity using the contact details provided above in order that we may assist you.

<b>Recording of meetings</b>	<p>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).</p> <p>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.</p>
<b>Personal Information</b>	<p>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: <a href="https://www.westsuffolk.gov.uk/Council/Data_and_information/howweuseinformation.cfm">https://www.westsuffolk.gov.uk/Council/Data_and_information/howweuseinformation.cfm</a> or call Customer Services: 01284 763233 and ask to speak to the Information Governance Officer.</p>

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# 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

### 3. Minutes

1 - 8

To confirm the minutes of the meeting held on 27 May 2021 (copy attached.)

### 4. Formal decision making on 'minded to' decisions

Taking into account the 'minded to' decisions made during the non-decision making virtual meeting of the Performance and Audit Scrutiny Committee held on 27 May 2021, the Committee is required to formally resolve the following matters:

1. Minutes of the meeting held on 28 January 2021.
2. Outline Internal Audit Plan 2021-2022
3. Appointments to the Financial Resilience Sub-Committee and the Health and Safety Sub-Committee:

a. Financial Resilience Sub-Committee:

Councillor Ian Houlder (Conservative Group)  
Councillor Elaine McManus (Conservative Group)  
Councillor Victor Lukaniuk (The Independent Group)

Councillor Robert Nobbs (Conservative Group –  
Substitute)

b. Health and Safety Sub-Committee:

Councillor Nick Clarke (Conservative Group)  
Councillor Ian Houlder (Conservative Group)  
Councillor Elaine McManus (Conservative Group)  
Councillor Robert Nobbs (Conservative Group)  
Councillor Andy Neal (The Independent Group)  
Councillor Cliff Waterman (Labour Group)

Councillor James Lay (Conservative Group –  
Substitute)  
Councillor Phil Wittam (The Independent Group –  
Substitute)

## 5. **Declarations of interest**

Members are reminded of their responsibility to declare any pecuniary or local non-pecuniary interest which they have in any item of business on the agenda **no later than when that item is reached** and, when appropriate, to leave the meeting prior to discussion and voting on the item.

## **Part 1 – public**

## 6. **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.

In accordance with government guidance, the Council has developed general protocols on operating buildings safely in order to reduce the risk of the spread of coronavirus and will apply to members of the public registered to speak. **We would therefore strongly urge anyone who wishes to register to speak to notify Democratic Services by 9am on the day of the meeting so that advice can be given on the arrangements in place.** There is an overall limit of 15 minutes for public speaking, which may be extended at the Chair's discretion.

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|--|----------------|
| <b>7. 2021-2022 Performance Report (Quarter 1)</b>   | <b>9 - 64</b>  |
| Report number: <b>PAS/WS/21/012</b>  |                |
| <b>8. Annual Treasury Management and Financial Resilience Report (2020 to 2021)</b>  | <b>65 - 80</b> |
| Report number: <b>FRS/WS/21/003</b> was considered by the Financial Resilience Sub-Committee on 12 July 2021.  |                |
| The Service Manager (Finance and Performance) will update the Committee verbally on any issues or recommendations arising from the consideration of this report. |                |
| <b>9. Financial Resilience Report (June 2021)</b>  | <b>81 - 96</b> |
| Report number: <b>FRS/WS/21/004</b> was considered by the Financial Resilience Sub-Committee on 12 July 2021.  |                |
| The Service Manager (Finance and Performance) will update the Committee verbally on any issues or recommendations arising from the consideration of this report. |                |

**10. Work programme update 2021 - 2022**

**97 - 100**

Report number: **PAS/WS/21/013**

**Part 2 – exempt**

**None**

# Performance and Audit Scrutiny Committee



**Minutes** of a meeting of the **Performance and Audit Scrutiny Committee** held via **MS TeamsLive** remote meeting platform on **Thursday 27 May 2021** at **5.00pm**

Present

**Councillors**

**Chair** Ian Houlder

**Vice Chair** Karen Richardson

John Augustine

Victor Lukaniuk

Elaine McManus

Andy Neal

Robert Nobbs

Peter Thompson

Cliff Waterman

Phil Wittam

**In attendance**

Sarah Broughton, Cabinet Member for Resources and Performance

Mark Hodgson, Associate Partner, Ernst and Young LLP

47. **Substitutes**

No substitutions were declared.

48. **Apologies for absence**

Apologies for absence were received from Councillor John Smith.

49. **Minutes**

The minutes of the meeting held on 28 January 2021 were noted as a correct record and would formally be voted on at its meeting on 29 July 2021.

50. **Declarations of interest**

Members' declarations of interest are recorded under the item to which the declaration relates.

51. **Public participation**

No members of the public had registered to speak.

52. **Ernst and Young - Presentation of External Audit Plan and Fees (2020-2021)**

[Councillor Peter Thompson joined the meeting at 5.07pm during the consideration of this item].

The Committees received Report No: PAS/WS/21/005, from EY, the council's appointed external auditors, who were required to provide an audit plan, attached at Appendix A, which covered the work they planned to perform in order to provide the Council with:

- An opinion on whether the financial statements of the Council gave a true and fair view of the financial position as at 31 March 2021 and of the income and expenditure for the year then ended; and
- A conclusion on the Council's arrangements to secure economy, efficiency and effectiveness (value for money).

Mark Hodgson, Associate Partner from EY presented the report, which summarised EY's assessment of the key risks which drive the development of an effective audit for the Council and outlined their planned audit strategy in response to those risks. Officers would be working with EY over the coming months to ensure that these risks were managed and where possible to come to an agreement over their treatment prior to issuing of the Annual Results Report, and Audit Opinion.

He drew Members' attention to the summary of audit risks set out on pages; pages 15 – 17 relating to new Covid-19 grant income, omission or understatement of NDR appeals provisions; group account consolidation; collection fund accounting and recoverability receivables (bad debt provision); page 18 relating to the materiality level which remained the same as last year at £1.991m and would be updated in July/August 2021 and pages 31 to 33 relating to value for money. The main change to the value for money conclusion was that EY would only need to report by exception.

It was reported that the Ministry of Housing, Communities and Local Government had put in place the Accounts and Audit (Amendments) Regulations 2021, that extend the statutory deadlines for the accounts relating to the financial years 2020 to 2021, and 2021 to 2022. Draft accounts needed to be prepared by 31 July instead of 31 May and the publication of the audited accounts moved from 31 July to 30 September.

Due to resourcing issues throughout the sector as well as the increased complexity around local authority accounts work, EY would not be in a position to issue the Audit Results Report by the end of September. Instead, they had set out a provision phasing plan to ensure that they were able to deliver both the 2020 to 2021 statement of accounts work and the housing benefits subsidy work they were responsible for. It was expected that the Audit Results Report would be presented to the Performance and Audit Scrutiny Committee in November 2021.

The Committee considered the report and asked questions to which responses were provided. In particular members sought clarification on the risks associated with "incorrect capitalisation of revenue expenditure" set out on page 15 of the report and "omission or understatement of NDR appeals provisions" on page 16 to which Mark Hodgson provided responses.

There being no decision required, the Committee **noted** the Provisional Audit Plan and Fees for 2020-2021, attached at Appendix A to Report No: PAS/WS/21/005.

**53. Internal Audit Annual Audit Report (2020-2021)**

The Service Manager (Internal Audit) presented Report No: PAS/WS/21/006 which provided members with an overview of the work carried out by Internal Audit for the year ending 31 March 2021.

The annual audit opinion, attached at Appendix A to the report, had been split into the four constituent elements of governance, risk, internal control and financial control with a specific conclusion drawn on each area as well as the direction of travel.

The council recognised that fraud, theft and corruption were an ever-present threat to the resources available in the public sector. Appendix B attached to the report demonstrated West Suffolk's progress in developing and maintaining an anti-fraud and anti-corruption culture and publicised the action taken where fraud or misconduct had been identified.

As a result of Covid-19, less 'direct' audit assurance work was carried out within the period than would normally be the case. However, the majority of the priority 1 and some of the priority 2 work included in the approved audit plan were completed as well as other significant work as set out in Appendix A. In response to a question raised regarding this, the Service Manager (Internal Audit) explained that any audits included within the 2020-21 audit plan, but not completed, had been considered for inclusion in the 2021-22 plan of work and included in that plan of work if this was deemed appropriate, based on a consideration of current risks.

The Service Manager (Internal Audit) then drew relevant issues to Members' attention. In particular that audit opinions given to individual audits were all either good assurance or reasonable assurance as set out on pages 65 – 66 of Appendix A.

The Committee considered the report and asked questions to which responses were provided.

In response to a question raised regarding the reopening of the "high street fund" set out on page 69 of the report, and whether this was the same as the new "welcome back fund", officers explained that they were not the same and that there were a number of different business funds currently in progress and being discussed with stakeholders.

There being no decision required, the Committee **noted** the Internal Audit Annual Report 2020-2021, attached at Appendix A and the Annual Fraud Report 2020-2021, attached at Appendix B to Report No: PAS/WS/21/006.

**54. Outline Internal Audit Plan (2021-2022)**

The Service Manager (Internal Audit) presented Report No: PAS/WS/21/007, which provided members with a proposed 2021-2022 Audit Plan, attached at

Appendix B. Attached at Appendix A to the report was the covering Internal Audit Plan Report.

The proposed Audit Plan was a risk-based plan of work for the internal audit team, which took into account the need to produce an annual internal opinion for the council which concludes on the overall adequacy and effectiveness of the council's framework of governance, risk management and internal control.

It was important that the audit plan was flexible and able to adapt to changing risks facing the council, thereby ensuring that audit resources were used where they would add maximum value. During the year, specific audits might therefore need to be taken out of the plan or added in, according to changing circumstances.

The Service Manager (Internal Audit) drew relevant issues to Members' attention.

The Committee considered the report and in particular discussed Brexit and whether this had an impact on audits. In response the Service Manager (Internal Audit) explained that the council was still working through the implications of Brexit but did not envisage this would have a significant impact on the council's audit work.

The Committee **endorsed** the Outline Internal Audit Plan for 2021-2022 for formal adoption at its meeting on 29 July 2021.

#### 55. **2020-2021 Performance Report (Quarter 4)**

The Service Manager (Resources and Performance) presented Report number: PAS/WS/21/008, which set out the impact of Covid-19 and the Quarter 4 performance and financial outturn summary for the year ending 31 March 2021.

The Service Manager (Resources and Performance) set out the key headlines for the outturn position and referred to page 105 of the report, which showed the outturn position for the year 2020-2021. The position had improved from the previous position reported in Quarter 3. Funding of additional Covid-19 related costs had been achieved through the work of the council, utilising existing budgets, delivery of Covid-19 related initiatives with existing resources and external grants. This meant the year end position showed these variances to reduce to an overall impact of £1,359,000. The deficit would be funded largely from the previously agreed use of the in-year 2020 to 2021 New Homes Bonus allocation which was previously allocated to support strategic projects. The net deficit balance of £159,000 would then be funded from the council's general fund balance as the council closed the final accounts for 2020-2021.

The Service Manager (Resources and Performance) then referred to page 106 of the report, which set out a graphical representation on how Covid-19 had impacted the council over the year. The second graph showed the council's income had reduced by £8.6m, with increased costs of £3.6m giving an overall impact of £12.2m on the council's finances over the year. The first graph showed how the impact had been mitigated and reduced the overall

impact by £159k. The majority of which had been achieved from central government grants to cover some of the shortfalls and costs incurred, and the use of the New Homes Bonus and in-year efficiencies.

From a financial perspective, the council had spent £31.9m of its capital budget, out of a total of £83.6m for the year on Barley Homes and the Mildenhall Hub projects. The difference was due to the phasing of some of the capital projects, for example the Western Way Development, which had been carried forward into 2021-2022, and some of the invest for growth funds which had also been carried forward.

The earmarked reserves position at the end of the year was £37.6m, which had improved from where the council thought it would be by the end of the year. This was primarily due to the net under-utilisation of underspends on fleet phasing in terms of what's spent on vehicle replacements. As the council had not borrowed externally in the year this had meant the council did not have to fund as much as originally expected.

Attached to the Quarter 4 report were a number of appendices which set out in more detail the performance indicators and financial outturn for 2020-2021, as follows:

- 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: Income and Expenditure Report
- Appendix G: Capital Programme
- Appendix H: Earmarked Reserves
- Appendix I: Strategic Risk Register

The Service Manager (Resources and Performance) then referred to page 109 of the report which set out the financial summary and the key performance indicators, which showed the same trends as previously reported during the year. There had been significant hits on the council's key income drivers, for example, car parking income, trade waste and the Apex over the year. The debt position had been rising over the year, which had continued into the quarter 4 performance. The other key impact all the way through 2020-2021 had been the challenges faced with homelessness, temporary accommodation and bed and breakfast accommodation against the targets set back in 2020.

Members considered the report and asked questions to which responses were provided. In particular discussions were held on Barley Homes as set out in Appendix G (Capital Programme) regarding the revised budget for the year; the management of property units and whether these could be managed in-house; and the number of households in bed and breakfast accommodation. Officers explained they were working with landlords and the Anglia Revenues Partnership in managing evictions to try and avoid the use of bed and breakfast accommodation for people coming through the system.

In response to a question raised regarding whether there were any specific regulations for people setting up caravan pitches in back gardens, officers

indicated they would raise this matter with the planning and council tax services for a written response.

The Vice-Chair, Councillor Karen Richardson wished it to be minuted regarding the professionalism of the homelessness team who acted with speed in a recent homelessness case she had been involved in.

At the conclusion of the discussions, and there being no decision required, the Committee **noted** the:

- Impact of Covid-19 on the Council's current financial year 2020 to 2021.
- 2020 to 2021 Revenue and Capital positions as detailed in the report and appendices.

#### 56. **Health and Safety Summary Report 2020-2021**

The Service Manager (Health and Safety) presented Report No: PAS/WS/21/009, which summarised the work carried out by the Health and Safety Sub-Committee during 2020-2021.

The summary report attached at Appendix A was produced to identify and document West Suffolk Council's health and safety performance and work carried out during the year to ensure legal compliance.

The Committee considered the report and asked questions. In particular discussions were held on whether incidents and accidents had increased during 2020-2021 due to Covid-19. In response the Service Manager (Health and Safety) explained that Covid-19 and not had an effect on the reporting of incidents and accidents, which had stayed the same when compared to previous reporting periods.

There being no decision required, the Committee **noted** the Health and Safety Summary Report 2020-2021.

#### 57. **Annual Appointments to the Financial Resilience Sub-Committee and the Health and Safety Sub-Committee**

The Monitoring Officer presented report number: PAS/WS/21/010, which sought annual reappointments to the Financial Resilience Sub-Committee and the Health and Safety Sub-Committee.

The Constitution sets out that appointment of members to the Financial Resilience Sub-Committee and the Health and Safety Sub-Committee be undertaken at the first meeting of the Performance and Audit Scrutiny Committee, following Annual Council or following a review of the allocation of seats on committees during the year.

Attached at Appendix 1 and Appendix 2 to the report were the terms of reference for the Financial Resilience Sub-Committee and the Health and Safety Sub-Committee.

The Committee was asked to:

- 1) Recommend three members and one substitute member from the members of the Performance and Audit Scrutiny Committee to sit on the Financial Resilience Sub-Committee for the remainder of 2021-2022; and
- 2) Recommend six members and two substitute members from the members of the Performance and Audit Scrutiny Committee to sit on the Health and Safety Sub-Committee for the remainder of 2021-2022; and
- 3) Note that formal approval of the membership will occur at its meeting on 29 July 2021.

In considering the Conservative nominations for the Health and Safety Sub-Committee, the Monitoring Officer agreed to seek members and substitute members, following the meeting, with the Group Leader, which would then be brought back to the Committee on 29 July for formal approval.

At the conclusion of the discussions the following nominations were put forward as follows:

#### Financial Resilience Sub-Committee

- Councillors Ian Houlder and Elaine McManus (Conservative Group) wished to continue to serve as full members on the Sub-Committee.
- Councillor Victor Lukaniuk (The Independent Group) wished to continue to serve as a full member on the Sub-Committee.
- Councillor Robert Nobbs (Conservative Group) wished to continue to serve as the substitute on the Sub-Committee.

#### Health and Safety Sub-Committee

- Councillor Cliff Waterman (Labour Group) wished to continue to serve as a full member on the Sub-Committee
- The Monitoring Officer agreed to speak with the Leader of the Independent Group to see if Councillor John Smith wished to continue as a full member.
- Councillor Robert Nobbs (Conservative Group) wished to continue as a full member on the Sub-Committee. Councillor Elaine McManus wished to sit as a full member on the Sub-Committee to replace Councillor Karen Richardson. The Monitoring Officer agreed to seek two further full members, following the meeting with the Group Leader.
- The Monitoring Officer agreed to seek one substitute (Conservative Group) and one substitute (Independent Group) following the meeting with the relevant Group Leaders.

58. **Work programme update**

The Committee received report number: PAS/WS/21/011, which updated members on the current status of its rolling work programme of items for scrutiny during 2021 to 2021 (Appendix 1).

There Committee considered the report and there being no decision required, the Committee **noted** the update.

The meeting concluded at 6.27pm

**Signed by:**

**Chair**

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# 2021 to 2022 Performance report Quarter 1

<b>Report number:</b>	<b>PAS/WS/21/012</b>	
<b>Report to and date:</b>	<b>Performance and Audit Scrutiny Committee</b>	29 July 2021
<b>Cabinet member:</b>	Councillor Sarah Broughton Cabinet Member for Resources and Performance Tel: 07929 305787 Email: <a href="mailto:sarah.broughton@westsuffolk.gov.uk">sarah.broughton@westsuffolk.gov.uk</a>	
<b>Lead officer:</b>	Rachael Mann Director (Resources and Property) Tel: 01638 719245 Email: <a href="mailto:rachael.mann@westsuffolk.gov.uk">rachael.mann@westsuffolk.gov.uk</a>	

**Decisions Plan:** This item is note in the Decisions Plan.

**Wards impacted:** All wards

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

1. Note the impact of COVID-19 on the council’s current financial year 2021 to 2022
2. Note the forecast 2021 to 2022 revenue and capital positions as detailed in the report and appendices, and forward any relevant issues or comments to Cabinet for consideration.

## 1. Context to this report

- 1.1 The performance management framework seeks to enable greater understanding of progress towards the council's 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.
- 1.2 The purpose of the evolution and development of the performance management framework is to ensure that performance 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
  - flexibility in approach allowing the escalation of performance successes and challenges
  - the relationship between performance indicators and financial delivery.
- 1.3 **COVID-19 impact**
- 1.4 Since the outbreak of COVID-19 in the UK, a number of events have occurred which have had a significant impact on West Suffolk Council's financial position. Some of these have been restrictions imposed by government that have affected West Suffolk Council's investments and services; and others have been announcements of Government financial support.
- 1.5 Whilst the vaccination programme and the government's roadmap to recovery are currently on track, the ongoing effects of the pandemic are still very uncertain. The government Summer COVID-19 response, released in July 2021, states that close monitoring will continue and an autumn review will be undertaken in order to assess the country's readiness for the Winter, and regulations may need to change as a result.
- 1.6 The council has played its part in responding to COVID-19, in supporting businesses and the most vulnerable as well as running essential services. The monthly returns to the Ministry for Housing, Communities and Local Government (MHCLG) have detailed the financial impacts of COVID-19, and generally the forecast impacts have remained consistent on a month-by-month basis. The latest submission, covering the period from April 2021 to June 2021, shows a total impact of £3.5 million (costs of £1.5 million and lost income of £2.0 million). It should be noted that these are required to be gross figures and therefore an element of the additional costs such as internal staff redeployment, grant funded costs and cost savings have also been factored into the figures.

- 1.7 Funding of these additional COVID-19 related costs has been achieved through the work of the council, utilising existing budgets, delivery of COVID-19 related initiatives within existing resources, and external grants. This means the forecast year end position shows these variances to reduce to an overall balanced position. The council's approved budgets for 2021 to 2022 included estimated COVID-19 related pressures of around £1.1 million, plus the confirmed 2021 to 2022 Local Authority COVID-19 Support Grant £871,000, giving an overall provision of £2 million. This provision is now proposed to be utilised in order to achieve the balanced budget position previously mentioned. Whilst the overall level of the council's General Fund and reserve will be reassessed in the light of the pandemic, a small amount of the General Fund (£3,000) is proposed to be utilised in order to fund the remaining forecast deficit. The Council's financial position and ability to reduce the impact where possible has been helped by previous financial planning and the creation of the West Suffolk Council as well as quick and effective action to reduce costs as guidance and infection rates changed.
- 1.8 COVID-19 and our response to it has consequently impacted on a number of our local performance indicators – most noticeably around housing and homelessness. Within these figures, the income generated by the council in the current financial year through sales, fees and charges has reduced by £2.0 million, mitigated to a certain extent by the sales, fees, and charges compensation from central government. Further details of the financial impacts of COVID-19 can be found in appendix F.
- 1.9 In addition to the cost pressures and income losses outlined above, the pandemic is also impacting the council's ability to collect Council Tax and Business Rates. Whilst this will not have a direct impact on the current year's budget position, any deficits on the Collection Fund in the current year will have to be charged to the General Fund budget from 2022 to 2023 onwards.
- 1.10 Whilst we welcomed the financial support that the Government has announced to local authorities for spending pressures, administrative impacts, and lost income compensation, this will not fully cover the additional cost of our response to COVID-19 and income losses. In order to close the budget gap for the current year the council will need to utilise a proportion of its earmarked reserves and general fund balance in the short term as set out in 1.6 above.
- 1.11 The impact of COVID-19 is likely to be felt for years to come as the council will need to make provision in its medium-term budget plans for the impact on the collection fund deficits, recovery to pre-covid income and expenditure levels and the replenishment of its earmarked reserves and general fund balances.

## 2. **Quarter 1 Performance**

- 2.1 This report shows the quarter 1 performance and forecast year-end financial position for West Suffolk for 2021 to 2022.
- 2.2 The attached appendices detail the performance as follows:

### **Appendix A: 2021 to 2022 performance indicators – commentary**

This appendix shows a high-level summary of the council's budget monitoring forecast 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 council is performing against each strategic priority and corporate day to day service delivery.

### **Appendix F: 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 H: Financial performance**

These appendices contain the financial forecast positions for the council in respect of capital and earmarked reserves.

## 3. **Performance Summary**

- 3.1 The following table shows the quarter 1 performance status for all indicators, grouped by strategic priority and corporate day to day service delivery, and is further detailed in appendices A to E.

<b>Summary of key performance indicators</b>				
<b>Quarter 1 - year to 30 June 2021</b>				
<b>Appendix and strategic priority</b>	<b>Green: on or exceeding target</b>	<b>Amber: below target within tolerance</b>	<b>Red: below target, outside of tolerance</b>	<b>Data only indicators</b>
B: Inclusive growth	1	1	0	0
C: Families and Communities	4	0	4	3
D: Housing	4	1	0	0
E: Day to day	21	2	4	4
<b>Totals:</b>	<b>30</b>	<b>4</b>	<b>8</b>	<b>7</b>

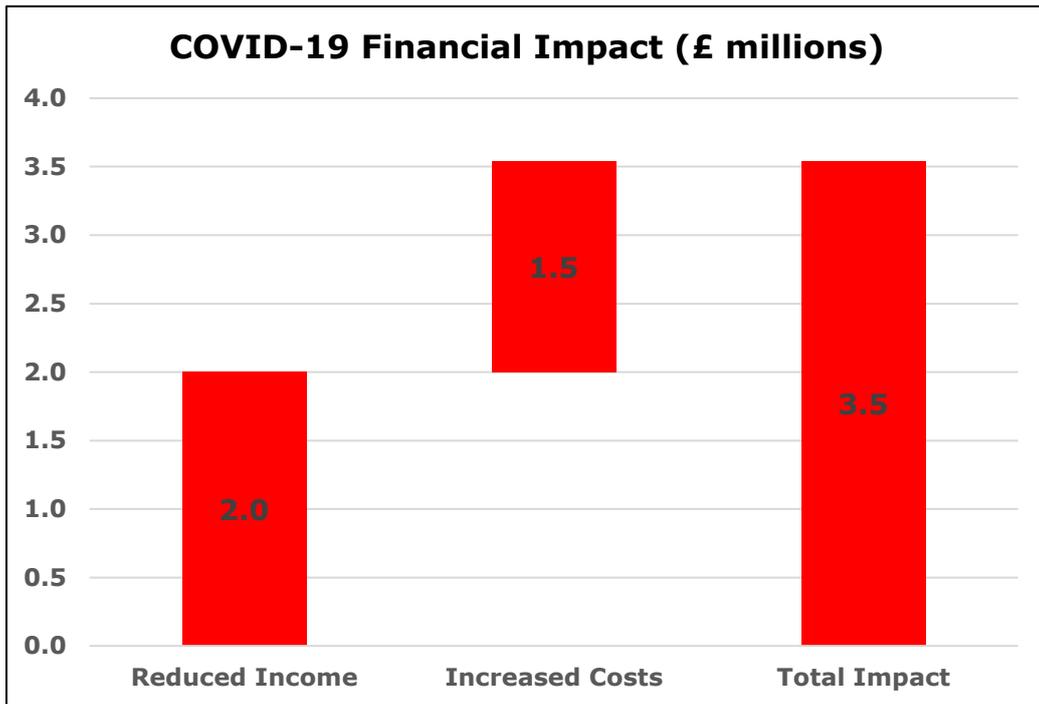
- 3.2 The increased number of metrics that are falling below target relate to the issues raised in section 1.3 above.

Note: Appendix A is a summary of appendices B to E.

## 4. Financial outturn summary

- 4.1 The current revenue outturn position shows a balanced forecast year end position. This position takes account of the £2 million provision for the effects of COVID-19 in the 2021 to 2022 approved budget, based on £1.1 million anticipated pressures and utilisation of the £0.9 million Local Authority COVID-19 support grant. A small balance (currently forecasted at around £3,000) is also being met from the council's general fund.
- 4.2 Within this balanced position, £3.5 million can be directly attributed to the impact on council income services and the emergency responses to the challenges caused by the continuing effects of COVID-19, as demonstrated by the following graph.

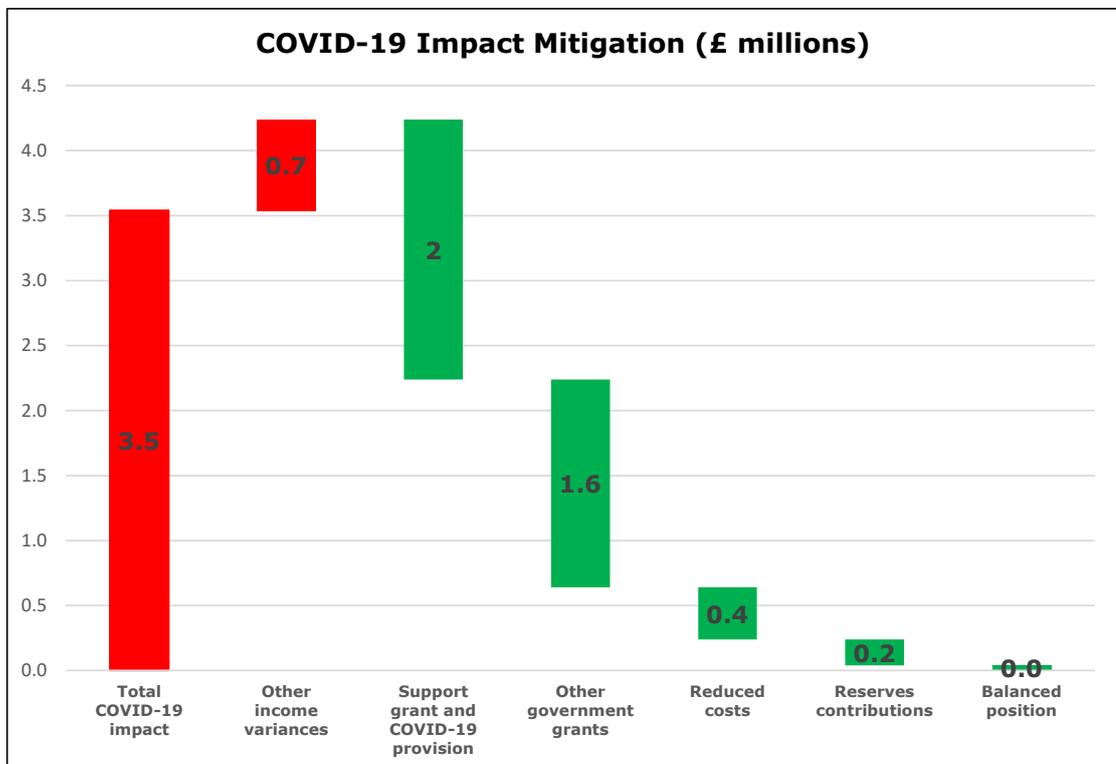
4.3



4.4

As demonstrated by the graph below, the council has been able to mitigate the £3.5 million deficit caused by the COVID-19 pandemic by utilising government grant funding, and through reductions in expenditure, some of which can be directly linked to the effects of the lockdowns.

4.5



4.6 A summary by income and expenditure type can be found in appendix F, with comments for significant variances. Government grant funding includes increased assumptions in respect of the Sales, Fees and Charges compensation as a result of reduced income forecasts in areas such as Car parking, plus additional funding for various COVID-19 initiatives such as the Suffolk Outbreak Management Plan.

#### 4.7 **Capital programme**

The council is forecasting to spend £28.9 million of its capital budget of £48.8 million for 2021 to 2022, with proposed carry forwards of £20.0 million as a result of project timings. Further detail by individual capital project can be found in appendix G.

#### 4.8 **Earmarked reserves**

The council's forecast balance on earmarked revenue reserves at the end of the financial year is **£34.0 million** after Section 31 grant adjustments (see below), against a budgeted closing balance of **£32.5 million**. This forecast net under-utilisation is primarily as a result of additional contributions to the capital project financing reserve as a result of reduced borrowing and minimum revenue provision due to project timings (£1.5 million), additional contributions to the Invest to Save reserve in respect of the pension scheme contribution adjustment, and additional Lifelink contributions that will be fully committed to the scheme in the future. It also includes the proposed utilisation of £871,000 of the COVID-19 reserve in order to part mitigate the forecast budget deficit for the year.

4.9 This year end reserve position includes a £8.9 million adjustment in the business rates equalisation reserve, primarily relating to Section 31 grants from central government to cover the business rates foregone due to schemes introduced to counter the impact of the COVID-19 lockdown (that is, Retail, Hospitality and Leisure 12 months business rates holiday).

4.10 Details of the individual reserve balances and movements during the year can be found in appendix H.

### 5. **Alternative options**

5.1 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.

### 6. **Consultation and engagement**

6.1 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.

## **7. Risks**

- 7.1 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.
- 7.2 The challenges presented by the COVID-19 outbreak and accompanying lockdown have obviously impacted all of the risks contained in the register. In order to provide focus for the urgent risks presented a dedicated section has been added to appendix I for COVID-19 specifically – risk reference WS00. The actions and controls are based around the development of county wide recovery plans. This is a developing position and will be defined in greater detail as these plans are devised.
- 7.3 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.
- 7.4 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.
- 7.5 At its most recent assessment on 7 January 2021, 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 I.
- 7.6 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.
- 7.7 Some individual controls or actions have been updated and those that were not ongoing and had been completed by March 2021 have been removed from the register.

## **8. Implications arising from this proposal**

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

## **9. Appendices**

- 9.1 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 – Income and expenditure report  
Appendix G – Capital Programme  
Appendix H – Earmarked reserves  
Appendix I – Strategic Risk Register
- 9.2 We are aware that some elements of these appendices are not fully compatible with current accessibility standards. It is the council's intention to review and reformat these in order to fully comply with the standards for the first quarterly reports of the 2021 to 2022 financial year, which will take place in July 2021. In the meantime, please contact [accountancy@westsuffolk.gov.uk](mailto:accountancy@westsuffolk.gov.uk) if you have any questions regarding this report or its appendices, or require them in an alternative format.

## **10. Background documents**

- 10.1 None.

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**Budget monitoring - over/(under) spend (all figures are in £ thousands)**

	<b>£000s</b>
<b>Revenue</b>	
Income year-end variance	2,023
Expenditure year-end variance	(2,020)
Net year-end variance to budget before use of General Fund:	3
Utilisation of General Fund balance	(3)
<b>Net year-end actual variance to budget</b>	<b>0</b>
<b>Capital</b>	
Net year-end underspend variance to budget (allowing for carry forward and external funding)	127
<b>Reserves</b>	
Net year-end under utilisation variance to budget (excluding Section 31 grants)	1,447

**Key performance indicators**

	<b>Value</b>	<b>Target</b>	<b>Trend since July 2020</b>
<b>Families and Communities</b>			
Number of households in temporary accommodation (as at last day of month).	69	55	
Number of households in bed and breakfast accommodation (as at last day of month).	10	15	
<b>Day to day</b>			
Total amount of debt over 90 days (£).	903,830	470,000	
Percentage rate of return on investments.	0.25%	0.25%	
Car park income (£)	788,369	1,488,407	
Income from Waste & Street Scene services (£)	2,077,368	2,064,773	
Overall Apex budget (£)	826,049	509,055	
Percentage of contacts - online/email	61.19%	30.00%	
Income from entire property portfolio (£).	1,798,578	1,728,450	
Percentage of void properties.	5.22%	6.25%	

### Quarter 1 - year to 30 June 2021

#### Commentary

As with the previous financial year, the first quarter's performance continues to be affected by the impact of the COVID-19 pandemic and associated restrictions. A number of indicators are showing signs of recovery but the situation is complex, as some services are experiencing backlogs in income and service delivery. This triggered the business continuity plans across all services at West Suffolk Council to meet the challenges presented by the outbreak. The announcement of a second and third lockdown through November and January has required an additional set of solutions.

**Financial performance** - As experienced in 2020 to 2021, the COVID-19 pandemic has continued to adversely impact the council's income levels, and at the same time costs have increased as a result of new burdens such as Outbreak Control and so on. In addition to this, further increases in the bad debt provision are anticipated as a consequence of the risks around income generation.

The key drops in our revenue income streams are driven by:

- Reduced numbers in our car parks, whilst these are beginning to recover from the COVID-19 lockdown restrictions, footfall numbers are still not at the levels previously experienced. This will be closely monitored in the coming months; however, it is uncertain how quickly this will take place, and how any customer behavioural changes will impact on our income as we move into the next steps of recovery.
- Closure of the Apex and cancellation of events. We are currently assuming that easing of lockdown restrictions will allow us to recommence our events programme, however as with our other income streams it is not certain how quickly we will recover to pre-COVID-19 levels, or how social distancing will impact on numbers.
- Market income has suffered as a result of social distancing and the limited number of spaces we have been able to offer to traders.

These income pressures have been mitigated to an extent by the government's Sales, fees and charges compensation scheme, however this is currently in operation for the first quarter of the year only. Whilst this is much welcomed, it does not fully compensate for the additional pressures caused by the income reductions. Further details are available in appendix F.

The earmarked reserve balance at the year-end is £1.45 million higher than budgeted, further details on individual reserves are available in appendix H. The increased balance is mainly due to timing differences on the council's Capital Programme, leading to reduced financing requirements during the year. These requirements will increase during the coming years as projects come to fruition. Central Government provided Section 31 Grants upfront (£8.9 million) to cover the expanded rate reliefs introduced to combat the impact of COVID-19. These

**Number of households in temporary accommodation** - In order to respond to the governmental instruction to provide accommodation during the COVID-19 outbreak more places have been found and funded.

**Number of households in bed and breakfast accommodation** - Strategic choice to move vulnerable people out of bed and breakfast accommodation into the increased provision of temporary accommodation (see above).

**Debt over 90 days** - The underlying position is worsening with commercial property and trade waste debt increasing during this volatile period of supply and income certainty. The council is taking a pragmatic approach and is working with tenants regarding payment profiles as a result of COVID-19.

**Car parking** - Parking transaction levels are low due to the ongoing impact of COVID restrictions. Usage of car parks is slowly improving and income is rising as the Government rolls out its road map for recovery. In-line with the government 'road map' and lifting of tier 3 restrictions, parking tariff increases for off street parking were deferred to 5 July 2021, thereby impacting on parking income.

**Property income** - This still remains strong in the first quarter but there is an accompanying increase in our bad debt provision as the uncertainty of income causes the aged debt position to increase.

**Appendix B - Balanced Scorecard**

**Strategic priority - Inclusive Growth**

**Quarter 1 - year to 30 June 2021**



Ref.	Performance indicator	Current value	Target	Frequency	Commentary
<b>G1</b>	Percentage of small businesses still in existence after 1 year of grant award.	100%	100%	Quarterly	Early indications from the LEP and conversations with the business community as we move into recovery suggest that there continues to be interest in people starting new businesses. As a local authority we have enabled delivery of new business start-up and incubator space in the Epicentre, and also at Hollands Road' Haverhill, both which have secured interest from new businesses. Menta has also invested in additional supported space in Bury St Edmunds.
<b>G2</b>	Percentage of new start up businesses of whole business community.	0.74%	1.00%	Annual	We have already issued one Start-Up grant in the first financial quarter 2021 to 2022 and have several applicants at the start of the process, moving forward.

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## Appendix C - Balanced Scorecard

### Strategic priority - Families and Communities

#### Quarter 1 - year to 30 June 2021

Ref.	Performance indicator	Rationale	Current value	Target	Frequency	Trend	Commentary
F1	Number of cases of accepted statutory homelessness.	Outcome - trend of homeless numbers.	40	No target	Quarterly		
F2	Number of households in bed and breakfast accommodation (as at last day of month).	Output - indicator of demand and process.	10	15	Monthly		Increase in demand due to the government 'everyone in' instruction which required the council to accommodate those who were sleeping rough or at risk of sleeping rough.
F3	Number of households in temporary accommodation (as at last day of month).	Output - indicator of demand and process.	69	55	Monthly		
F4	Number of households prevented from being homeless.	Outcome - impact of prevention processes.	17	30	Monthly		<p>Since we entered lockdown it is clear that the number of cases where prevention duty has been accepted dropped significantly, this would have occurred for the following reasons:</p> <ol style="list-style-type: none"> <li>1) Social landlords have not been taking any action to evict tenants as per government guidance.</li> <li>2) Private landlords have not been taking action to evict tenants due to confusion about the process.</li> <li>3) Family evictions have been less common due to fear of COVID-19.</li> </ol> <p>All of this led to less referrals/contacts from households who would meet the prevention duty criteria and in turn we have not been capturing high numbers of preventions.</p>
F5	Number of households in bands A and B.	Output - indicator of demand and process	850	No target	Monthly		
F6	Total number of households in all bands.	Output - indicator of demand and process.	2,133	No target	Monthly		
F7	Residual household waste per household (kilogrammes).	Outcome - impact of awareness campaigns and initiatives	132	140	Quarterly		Please note, these figures are estimates.

Appendix C - Balanced Scorecard

Strategic priority - Families and Communities

Quarter 1 - year to 30 June 2021

Ref.	Performance indicator	Rationale	Current value	Target	Frequency	Trend	Commentary																				
F8	Number of flytipping incidents recorded in West Suffolk.	Outcome - impact of prevention initiatives	141	225	Quarterly	<table border="1"> <caption>Estimated data from trend chart</caption> <thead> <tr> <th>Quarter</th> <th>Green Segment</th> <th>Yellow Segment</th> <th>Red Segment</th> </tr> </thead> <tbody> <tr> <td>Q1</td> <td>210</td> <td>10</td> <td>780</td> </tr> <tr> <td>Q2</td> <td>430</td> <td>10</td> <td>570</td> </tr> <tr> <td>Q3</td> <td>640</td> <td>10</td> <td>360</td> </tr> <tr> <td>Q4</td> <td>860</td> <td>40</td> <td>100</td> </tr> </tbody> </table>	Quarter	Green Segment	Yellow Segment	Red Segment	Q1	210	10	780	Q2	430	10	570	Q3	640	10	360	Q4	860	40	100	<p>There have been 141 flytipping incidents recorded in quarter one, which is lower than the 179 that were recorded for the same period in the previous year. As mentioned in prior commentary, this data is based solely on those incidents that we have recorded and dealt with, be that through reports received by members of the public or our own staff and therefore may differ from anecdotal experiences of residents and the wider public.</p>
Quarter	Green Segment	Yellow Segment	Red Segment																								
Q1	210	10	780																								
Q2	430	10	570																								
Q3	640	10	360																								
Q4	860	40	100																								

## Appendix C - Balanced Scorecard

### Strategic priority - Families and Communities

#### Quarter 1 - year to 30 June 2021

Ref.	Performance indicator	Rationale	Current value	Target	Frequency	Trend	Commentary
F9	Number of actions to combat flytipping in West Suffolk	Activity - focus on prevention	371	438	Quarterly	<p>The chart displays quarterly data for the number of actions to combat flytipping. The Y-axis represents the number of actions, ranging from 200 to 2000. The X-axis shows four quarters (Q1, Q2, Q3, Q4). Each bar is stacked with red at the bottom, yellow in the middle, and green at the top. The total height of the bars increases significantly from Q1 to Q4, indicating a strong upward trend in the number of actions taken.</p>	In response to these incidents, 371 interventions were carried out to combat incidents of flytipping, both proactively to reduce breaches of legislation and reactively to deter and investigate offenders. Of these interventions 165 were proactive 'Duty of Care' inspections where businesses are asked to demonstrate how they dispose of waste generated through their activities. In addition to this and in response to identified incidents 137 investigations were carried out, which led to 62 warning letters, 1 statutory notice and 6 fixed penalty notices being issued. Actions to combat flytipping are higher this year compared to last largely because of the resumption of activity after the lockdowns.
F10	Heritage income (£)	Output - impact of demand and advertising	100,135	99,262	Quarterly		
F11	Overall Apex budget (£)	Output - impact of demand and advertising	826,049	509,055	Quarterly		Due to events being cancelled for a large part of the quarter, revenue has dropped across the board due to low ticket sales and concessions purchases. Additionally, social distancing has reduced the capacity of the venue which has resulted fewer tickets being available for events that ran. A reduced footfall generally, has resulted in a lower amount of donations received. Going forward, there are a long list of events which are generating box office revenue, and membership is expected to rebound, with 75 per cent of members stating they will renew. Should further lockdowns be avoided, box office income may return to pre-pandemic levels by Q3.

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## Appendix D - Balanced Scorecard

### Strategic priority - Housing

#### Quarter 1 - year to 30 June 2021

Ref.	Performance indicator	Rationale	Current value	Target	Frequency	Commentary
H1	Number of housing units delivered for affordable, social or intermediate rent.		29	50	Quarterly	The delivery of affordable homes has been a challenge over the past year including a couple of sites having delays, however, the partnership working with registered providers has meant that we have exceeded the target with a total of 297 affordable homes being completed in West Suffolk.
H2	Housing completions by year (net additional houses).		280	796	Annual	In Q1, 141 units were completed in April, 58 in May and 81 in June. The Ministry for Housing, Communities and Local Government (MHCLG) updated the planning policy guidance note on the 16 December. This included an approach to calculating the Housing Need for newly made Local Authorities. Housing Need is updated annually until fixed by the Local Plan.
H3	Housing delivery test.		Data not available until Q4	95%	Annual	The Housing Delivery Test was met in 2020 (covering the period 2019 to 2020), delivering 112 per cent of the target. We expect the 2021 (covering the period 2020 to 2021) target to also be met this year. The HDT is due to be published in Nov 2021 but in the last few years has been published in the following Feb.
H4	Housing standard complaints. Percentage of housing complaints resolved in the quarter, within the target resolution timescales.		85.71%	90%	Quarterly	35 housing standards complaints were resolved in June, 30 were resolved within the completion target date, 5 failed to be resolved by the completion target date, resulting in a 85.71% of complaints being resolved within the required time scale. There has been a significant improvement as we have focussed on a number of outstanding housing cases from last month, which has led to a decrease in cases left unresolved. Those cases outside the target time will require further enforcement interventions before we can close them. Officers will continue to prioritise case work based on risk, which is particularly important until we have completed our staffing plan and delivered on other service priorities.

## Appendix D - Balanced Scorecard

### Strategic priority - Housing

#### Quarter 1 - year to 30 June 2021

Ref.	Performance indicator	Rationale	Current value	Target	Frequency	Commentary
H5	Housing interventions - the total number of housing improvements & adaptations undertaken through our funding and enforcement programme	All homes available are safe, decent and healthy to live in. Homes are suitable for physical and mental health and well being.	967	350	Quarterly	In June 2021 we completed 16 Disabled Facilities Grants, assisted 166 people in West Suffolk to remain independent in their homes with the provision of aids and minor adaptations and helped 34 people with their housing concerns. In addition, in accordance with our programmed HMO inspections, we undertook 79 HMO inspections. Our DFG and Discretionary DFG delivery under the Independent Living Suffolk (ILS) partnership remains challenging, due to a backlog of OT assessments being addressed and in June we received 26 DFG referrals and dealt with 14 enquiries. A total of 15 grants were approved including 6 full DFG applications and 9 Urgent/Fast Track applications. With the lifting of the Covid-19 restrictions, we are now carrying out more visits which will assist in the investigation of housing and nuisance complaints and enable more HMO inspections to be undertaken. We are, however, continuing to review all key areas and priorities within PHH and our staffing resources, in order that we can continue to maintain a responsive and effective service.

## Appendix E - Balanced Scorecard

### Strategic priority - day to day

### Quarter 1 - year to 30 June 2021

Ref.	Performance indicator	Rationale	Current value	Target	Frequency	Trend	Commentary
D1	Total number of complaints.	Output - measure of customer satisfaction.	3	No Target	Quarterly		1 Operations and 2 ARP.
D2	Total number of compliments.	Output - measure of customer satisfaction.	3	No Target	Quarterly		1 Waste, 1 Property and 1 Customer Services.
D3	% Response rate to annual canvass of electors	Output - effectiveness of process	Not applicable for Q1	95.00%	Annual		2020 to 2021 canvass was 98 per cent.
D4	Percentage of contacts - telephone.	Output - indicator of channel shift.	38.61%	55.00%	Quarterly		Based on 25,968 calls answered. The method of customers contacting the Council has changed during the pandemic and as a result the percentage of phone calls has increased. The busiest services for the period (in descending order, not including the general enquiry line) Bins, Recycling & Street Cleaning, Garden Waste, Housing, Planning.
D5	Percentage of contacts - face to face.	Output - indicator of channel shift.	0.00%	15.00%	Quarterly		No face to face visits at any of the office locations, following building closures on Friday 20th March 2020.
D6	Percentage of contacts - online or email.	Output - indicator of channel shift.	61.19%	30.00%	Quarterly		Based on 40,944 emails and online forms received for the period. It should be noted that the Garden Waste annual resubscription took place during Q1 (14,562 online forms completed).
D7	Percentage of telephone calls answered.	Activity - indicator of process and demand.	91.62%	90.00%	Quarterly		Based on 28,344 calls offered with 25,968 answered. Our busiest line was the Bins, Recycling & Street Cleaning line (6132 calls offered with a 92% answer rate). The general enquiry line was our second busiest line with 5888 calls offered with a call answer rate of 94%. During this time, the contact centre has continued to operate remotely.

## Appendix E - Balanced Scorecard

### Strategic priority - day to day

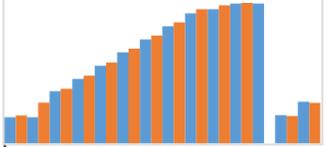
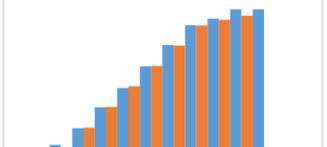
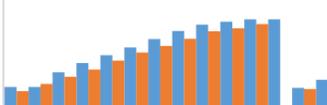
### Quarter 1 - year to 30 June 2021

Ref.	Performance indicator	Rationale	Current value	Target	Frequency	Trend	Commentary
D8	Number of unique users of the West Suffolk council website.	Output - indicator of customer engagement.	67,298	37,600	Monthly		<p>67,028, Mar 59,925, Feb 50,060, Jan 75,749). Down 14.97% on May 2021, and down 2.13% on June 2020.</p> <p>Although COVID-19 is the main factor increasing the numbers of visitors to the website so dramatically since March 2020, user numbers have been increasing exponentially since the website went live in 2014. There have also been a number of events that influence the number of website users, for example, bin collection day changes (Nov 19), consultations such as the Local Plan review (Dec 20), elections (Jun 21), increasing online subscriptions to the Garden Waste Collection Service, changes to car parking and more. An increasing amount of services are now only available online, which also increases user numbers.</p>
D9	Uptake of pre-application advice (percentage of all applications - major and 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.	38.40%	40.00%	Monthly		<p>26 major and minor application were received in June 2021, 10 of those had a pre-app. It should be noted that the percentage of pre-applications does not take into account the relative complexity of pre-application requests. Neither does it reflect the fees received (which are linked to complexity).</p>
D10	Total amount of debt over 90 days (£).	Output - scale of debt issue.	903,830	470,000	Monthly		<p>Outstanding debt position continues to be an issue with Trade Waste and Commercial Property debts still to be collected. This is now a focus for management to improve. Debt has increased due to COVID19 and reminders being suppressed for April and May, this is currently being reviewed and debt management plans are being put in place to reduce this figure. The majority of this amounts relates to Property and Trade debt which has fallen into the 90 day bracket. Payment plans are being arranged and put in place with Customers.</p>
D11	Percentage undisputed invoices paid within 30 days.	Output - impact of Accounts Payable activity.	91.39%	95.00%	Monthly		<p>Processing of invoices have held up during lockdown. Work continues on improving the processing times through receipt of electronic invoices.</p>

## Appendix E - Balanced Scorecard

### Strategic priority - day to day

### Quarter 1 - year to 30 June 2021

Ref.	Performance indicator	Rationale	Current value	Target	Frequency	Trend	Commentary
D12	Percentage collection of Council Tax.	Output - results of collection activity.	29.60%	28.63%	Monthly		Collection is behind target by £1,341,983. The Government have announced a hardship scheme which will provide up to £150 to each Local Council Tax Relief Scheme (LCTRS) recipient of working age. When this is posted to accounts the collection position will be improved and provide a true reflection of the current position. Further recovery action in 2020 to 2021 has resulted in collection of £14,664 compared to £22,092 at the same point last year. Enforcement action in 2020 to 2021 has resulted in collection of £78,195 compared to £123,406 at the same point last year. Charging orders have been obtained to secure £474,921 debt
D13	Percentage in-year Council Tax collection rate.	Output - results of collection activity.	29.00%	28.05%	Monthly		
D14	Percentage collection of Business Rates.	Output - results of collection activity.	33.70%	30.43%	Monthly		
D15	Council Tax Reduction Scheme claims - days taken to process.	Output - results of collection activity.	7.07	12.00	Monthly		Processing times are closely monitored, especially during the current times.
D16	Housing Benefits claims - days taken to process.	Output - results of collection activity.	5.66	12.00	Monthly		Processing times are closely monitored, especially during the current times.

## Appendix E - Balanced Scorecard

### Strategic priority - day to day

### Quarter 1 - year to 30 June 2021

Ref.	Performance indicator	Rationale	Current value	Target	Frequency	Trend	Commentary
D17	Percentage of customers satisfied with the overall journey.		67.00%	No Target	Quarterly		Based on 407 responses 67% of customers were satisfied with the customer journey. This data is taken from satisfaction surveys completed following email and telephone contact and is analysed to understand where service provision is not delivered as expected and to look for improvement opportunities.
D18	Total helpdesk calls logged by SLA paying customers	Output - delivery of SLA objectives.	289.00	350.00	Quarterly		Abbeycroft not open for some of this quarter, total for previous years peaked higher due to ARP laptop rollout for COVID and WSC laptop rollout in 2019 starting with members rollout. Previous years totals higher due to laptop rollouts and COVID response/rollouts.
			94.54%	100.00%	Quarterly		Target closure rates at a good level considering Mildenhall Hub ICT implementation drew a great deal of focus over this period. Recovered from this period last year when we were responding to increased home worker setup demand.
D20	Time taken to complete recruitment process - advert to offer (days).	Output - efficiency of process.	23.41	50.00	Quarterly		While the intention is for most posts to have a 4 week recruitment window, there are some posts that for operational reasons can have a quicker recruitment turn around. Recruitment continues to be actively monitored and any requests subject to a rigorous review through workforce planning with a focus on redeployment wherever possible. Most of the recruitment that has been undertaken relates to operational roles and this means the recruitment window has been shorter than the target to meet demands.

## Appendix E - Balanced Scorecard

### Strategic priority - day to day

### Quarter 1 - year to 30 June 2021

Ref.	Performance indicator	Rationale	Current value	Target	Frequency	Trend	Commentary
D21	Average number of sick days lost per full time equivalent (FTE) per annum.	Output - indicator of healthy, motivated workforce.	4.80	6.50	Quarterly		
D22	Percentage of voluntary staff turnover.	Output - indicator of employee satisfaction.	7.87%	7-12%	Quarterly		This remains within the performance range, but we anticipate that as a result of COVID-19, this will reduce significantly as movement in the organisation has become more static. However, this has offered benefits to the Council during our immediate response to COVID-19 because it has provided stability across the workforce during a challenging period in terms of demands on staff and also our ability to recruit. Our focus has been and will continue to be on re-prioritising and redeploying staff to respond to the demands across the organisation.
D23	Car park income (£).	Output - indicator of demand trend.	788,369	1,488,407	Monthly		Parking transaction levels are low due to the ongoing impact of COVID restrictions. Usage of car parks is slowly improving and income is rising as the Government rolls out its road map for recovery. In-line with the government 'road map' and lifting of tier 3 restrictions, parking tariff increases for off street parking were deferred to 5 July 2021, thereby impacting on parking income.
D24	Income from entire property portfolio (£).	Output - indicator of premises demand.	1,798,578	1,728,450	Monthly		

## Appendix E - Balanced Scorecard

### Strategic priority - day to day

### Quarter 1 - year to 30 June 2021

Ref.	Performance indicator	Rationale	Current value	Target	Frequency	Trend	Commentary
D25	Percentage of void properties.	Output - indicator of premises demand.	5.22%	6.25%	Monthly		Graph representative up to March 21, due to gap in data for first two months of Q1
D26	Income from Waste and Street Scene services (£).	Output - indicator of demand and capacity.	2,077,368	2,064,773	Monthly		All services have commenced in line with expectations. Business recovery and the easing of lockdown has supported this, alongside the strong performance of skip and rolonof services.
D27	Percentage rate of return on investments.	Output - key to delivery of Treasury Management Strategy.	0.25%	0.25%	Monthly		Higher rates becoming available through longer term placement and use of new investment routes.
D28	Cost of Current Borrowing (Internal & External)	Output - key to delivery of Treasury Management Strategy.	0.54%	2.85%	Monthly		Cost of borrowing marginally well below target as use of available cash balances this year in place of planned borrowing at 2.75% offsets the current external fixed rate £4m loan at 4.24%. The cost of internal borrowing is the equivalent of the 0.25% investment return.
D29	Building Control - percentage market share.		56.00%	60.00%	Monthly		
D30	Percentage of major planning applications determined within agreed timescales.		85.71%	100.00%	Monthly		7 major planning applications were determined in June 2021. 2 application determined within 13 weeks, 4 required an extension of time, and 1 application with an extension of time was determined outside of target, the application was refused so the agent was unwilling to agree an EOT.

**Appendix E - Balanced Scorecard**

**Strategic priority - day to day**

**Quarter 1 - year to 30 June 2021**

Ref.	Performance indicator	Rationale	Current value	Target	Frequency	Trend	Commentary
D31	Percentage of broadly compliant food businesses.		98.60%	98.00%	Monthly		A slight increase. This figure compares favourably with both Regional (97.9%) and National (96.8%) figures. Food hygiene inspection activity is increasing as the National Lockdown eases, the team are also dealing with ongoing COVID activities and some ongoing major investigations.

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Income and Expenditure - year end forecast against budget - June 2021 Appendix F

	Year end forecast £	Annual budget £	Net (positive) or negative variance £	COVID-19 Impact £	Variance notes - figures in brackets represent underspends or additional income achieved.
Transfer payments: Net (Income) and expenditure on Benefits	185,618	185,618	0	183,982	<b>Benefits payments currently forecasted to be on budget</b> Overall gross budgets comprises: £29,404,000 rent allowances, temporary accommodation rebates and discretionary benefits, mostly funded by benefits and rent rebate subsidy, discretionary rent allowance subsidy and overpayments recovered.
<b>Total Net Benefits (income) or expenditure:</b>	<b>185,618</b>	<b>185,618</b>	<b>0</b>	<b>183,982</b>	
Income from Business Rates	12,615,142	12,615,142	0	0	<b>Business Rate income currently forecasted to be on budget.</b> Overall budget includes: £154,000 additional levy payable to the Suffolk Pool (£8,875,000) section 31 grants higher than budgeted. Balance currently transferred to the Business Rates Equalisation Reserve for future utilisation in 2022/23 against the collection fund deficit.
Income from Formula Grant (Business Rate Retention Scheme), Council Tax and New Homes Bonus Grant	(15,921,519)	(15,921,519)	0	0	<b>Formula Grant income forecasted to be on budget</b> Forecast includes the following: (£4,524,000) Business Rate Retention Scheme income (£1,320,000) New Homes Bonus Grant (£10,077,000) Council Tax income (net of Parish demand).
Income from other grants	(5,200,031)	(4,700,019)	(500,012)	0	<b>Forecast income higher than budgeted</b> Forecast includes the following: (£430,000) COVID-19 Sales, fees and charges compensation higher than budget as a result of greater income reductions than originally anticipated (£19,000) Additional burdens income for Self Isolation grant administration (£10,000) additional Council Tax administration grant funding (£23,000) Waste and Resources action plan grant.
<b>Total income from external grants, business rates and council tax:</b>	<b>(8,506,408)</b>	<b>(8,006,396)</b>	<b>(500,012)</b>	<b>0</b>	

# Income and Expenditure - year end forecast against budget - June 2021 Appendix F

	Year end forecast	Annual budget	Net (positive) or negative variance	COVID-19 Impact	Variance notes - figures in brackets represent underspends or additional income achieved.
	£	£	£	£	
Income from external contributions and reimbursements	(3,814,501)	(4,064,524)	250,023	0	<b>Income forecasted to be lower than budgeted:</b> £27,000 reduced sponsorship income £189,000 reduced income from external organisations for facilities and utilities reimbursements, offset with reduced premises spend £39,000 reduced Anglia Revenues Partnership reimbursement, however overall the partnership budgets are forecasted to provide a small surplus to the council.
Income from Service Level Agreements (SLAs)	(942,604)	(944,600)	1,996	0	<b>Income forecasted to be broadly in line with budget</b> Includes service level agreements for the provision of ICT, payroll, facilities and financial services to outside bodies.
Income from ticket sales, commission and memberships	(1,493,006)	(1,800,075)	307,069	591,000	<b>Income forecasted to be lower than budget</b> Overall forecast shortfall of around £600,000 as a result of COVID-19, offset to an extent by reductions in performers fees and other associated costs such as commission and so on.
Income from other Leisure sales	(325,986)	(433,356)	107,370	97,000	<b>Income forecasted to be lower than budget</b> Forecast income reductions across our leisure sites, mainly arising as a result of COVID-19. Around £78,000 of this variance relates to reduced hire charges for the Apex.
Income from Planning Fees	(1,627,500)	(1,627,500)	0	0	<b>Income forecasted to be in line with budget</b> Based on the first 3 months income received, Planning Application fees are currently expected to be in line with the budget, however this will be kept under close review due to the significant nature of this income.
Income from Building Regulation Fees	(345,793)	(359,850)	14,057	0	<b>Income currently forecasted to be lower than budgeted</b> Based on current levels of activity.
Income from Refuse collection, disposal fees and sales of scrap materials	(4,465,193)	(4,562,802)	97,609	0	<b>Income currently forecasted to be lower than budgeted</b> The budget currently includes an additional £98,000 stretched income target in respect of Trade Waste Collection. Whilst the service is currently expecting to achieve its base target income, the stretched target is not forecasted to be achieved due to the current economic climate. This will be kept under review in the coming months.

# Income and Expenditure - year end forecast against budget - June 2021 Appendix F

	Year end forecast £	Annual budget £	Net (positive) or negative variance £	COVID-19 Impact £	Variance notes - figures in brackets represent underspends or additional income achieved.
Income from Car Parking	(6,674,225)	(8,234,042)	1,559,817	1,257,000	<b>Income currently forecasted to be lower than budgeted</b> This is due to reduced numbers in our car parks; whilst these are beginning to recover from the COVID-19 lockdown restrictions, footfall numbers are still not at the levels previously experienced. This will be closely monitored in the coming months; however, it is uncertain how quickly this will take place, and how any customer behavioural changes will impact on our income as we move into the next steps of recovery.
Income from Solar Farm and other energy initiatives	(1,852,385)	(1,902,368)	49,983	0	<b>Income currently forecasted to be lower than budgeted</b> £20,000 Solar Farm income currently forecasted to be slightly lower than budgeted, based on the first 3 months activity (full budget £1,400,000). £29,000 income from feed-in tariffs expected to be lower than budgeted. Capital investment in the Community Energy Plan in the previous year was lower than budgeted due to COVID-19 and lockdown restrictions. This has had a knock-on effect on the generation of feed-in tariff income from this scheme. This will be closely monitored over the remainder of the year as the Community Energy plan develops.
Income from Licensing	(377,591)	(436,106)	58,515	54,000	<b>Income currently forecasted to be lower than budgeted</b> Current income forecasts are based on income levels to date and the previous year's actuals. Income levels have been adversely affected by closure of premises as a result of COVID-19 lockdowns and so on.
Income from Markets	(320,000)	(359,140)	39,140	0	<b>Income currently forecasted to be lower than budgeted</b> Primarily due to the effects of COVID-19, market income forecast to be lower than budget due to continued social distancing and limited trading space.
Income from investing in our growth	(648,315)	(648,315)	0	0	<b>Income currently forecasted to be in line with the budget</b> Growth income assumptions are closely tied in with borrowing and Minimum Revenue Provision (MRP) requirements, see also the capital costs section below. Any reduced or additional income assumptions in this area are offset with corresponding contributions to or from the Capital Project Financing Reserve.
Income from other sales	(2,126,916)	(2,106,191)	(20,725)	0	<b>Income currently forecasted to be higher than the budget</b> (£8,000) Strategic Tourism Advertising sales (£7,000) Land Charges search fees (£15,000) Additional RingGo Car Parking fees due to timings in the provision of the service.

Income and Expenditure - year end forecast against budget - June 2021 Appendix F

	Year end forecast	Annual budget	Net (positive) or negative variance	COVID-19 Impact	Variance notes - figures in brackets represent underspends or additional income achieved.
	£	£	£	£	
Income from Rentals	(6,097,141)	(6,155,429)	58,288	0	<b>Income currently forecasted to be lower than budgeted</b> £33,000 void industrial and business units £16,000 shop rents - losses on 2 shops offset in part by another resuming lease £11,000 other property rentals - rent free period given Income currently forecasted to be higher than budgeted (£2,000) office rentals.
Income from investment interest and dividends received	(465,185)	(465,185)	0	0	<b>Income currently forecasted to be in line with the budget</b> Includes the following budgets: (£45,000) Interest on investments (£40,000) Dividends (Verse) (£380,000) Loan Interest (including Barley Homes).
<b>Total income from Sales, contributions and reimbursements:</b>	<b>(31,576,341)</b>	<b>(34,099,483)</b>	<b>2,523,142</b>	<b>1,999,000</b>	
<b>Total income (excluding Benefits):</b>	<b>(40,082,749)</b>	<b>(42,105,879)</b>	<b>2,023,130</b>	<b>1,999,000</b>	
Expenditure - total cost of employment	29,632,042	29,632,042	0	840,404	<b>Employment costs currently forecasted to be in line with the budget</b> This heading includes basic pay and associated oncosts such as employers national insurance and pension, plus costs of agency staff, recruitment, training, professional subscriptions and so on. It also includes an allowance of around 2 per cent to allow for vacancies and recruitment timings during the year.  Includes £840,000 additional costs in respect of COVID-19, for example Test and Trace and Outbreak Control initiatives, funded through external grant income.
Percentage of total spend	72.7%	72.7%	0.0%		

# Income and Expenditure - year end forecast against budget - June 2021 Appendix F

	Year end forecast £	Annual budget £	Net (positive) or negative variance £	COVID-19 Impact £	Variance notes - figures in brackets represent underspends or additional income achieved.
Expenditure - premises costs	5,457,046	5,502,138	(45,092)	0	<b>Costs currently forecasted to be lower than budgeted</b> (£115,000) business rates lower than budgeted, mainly due to expected loss of a customer not materialising <b>Costs currently forecasted to be higher than budgeted</b> £22,000 increased contract cleaning costs £17,000 increased service charges Plus several smaller variances.
Percentage of total spend	13.4%	13.5%	-180.3%		
Expenditure - transport and related costs	1,454,189	1,441,359	12,830	0	<b>Costs currently forecasted to be higher than budgeted</b> £5,000 Grounds maintenance plant hire £6,000 vehicle hire, black and blue bin refuse collection Plus several smaller variances.
Percentage of total spend	3.6%	3.5%	51.3%		
Expenditure - supplies and services costs	9,433,501	9,329,094	104,407	515,472	<b>Costs currently forecasted to be higher than budgeted</b> £100,000 increase in bad debt provision as a result of COVID-19  The COVID-19 impact includes the bad debt provision increase, plus purchases of ICT equipment, leisure support and locality budgets.
Percentage of total spend	23.1%	22.9%	417.5%		
Expenditure - third Party Payments, for example provision of services by other organisations that could be performed in-house.	2,412,019	2,419,016	(6,997)	0	<b>Costs currently forecast to be slightly lower than budgeted</b> Lower third party costs anticipated on internal facilities and leisure events.
Percentage of total spend	5.9%	5.9%	-28.0%		

Income and Expenditure - year end forecast against budget - June 2021 Appendix F

	Year end forecast £	Annual budget £	Net (positive) or negative variance £	COVID-19 Impact £	Variance notes - figures in brackets represent underspends or additional income achieved.
Expenditure - capital costs, for example interest on borrowing, Minimum Revenue Provision (MRP).	3,135,850	3,135,850	0	0	<b>Spend currently forecasted to be in line with the budget</b> These costs are tied in with our projected borrowing and Minimum Revenue Provision (MRP) requirements during the year, and Growth income assumptions as mentioned above. Any reduced or additional expenditure assumptions in this area are currently compensated for with corresponding contributions to or from the Capital Project Financing Reserve.
Percentage of total spend	7.7%	7.7%	0.0%		
Net expenditure - contributions to or (from) reserves (excluding employee-related and premises contributions which are included under their respective expenditure headings)	(10,752,685)	(10,712,545)	(40,140)	0	<b>Contributions from reserves forecasted to be higher than budgeted</b> (£20,000) contribution towards costs of planning appeals and legal fees (£13,000) additional funding provided for Homelessness Rough Sleeper costs (£7,000) reduced contributions to reserves in several other areas.  £1,506,000 Transfer to the General Fund balance included in this budget heading. Proposed to utilise a small amount of this transfer in order to bring the year end position to budget as shown in the table below.
Percentage of total spend	-26.4%	-26.3%	-160.5%		
<b>Total expenditure (excluding Benefits):</b>	<b>40,771,962</b>	<b>40,746,954</b>	<b>25,008</b>	<b>1,355,876</b>	
<b>Net (surplus) or deficit:</b>	<b>874,831</b>	<b>(1,173,307)</b>	<b>2,048,138</b>		

Income and Expenditure - year end forecast against budget - June 2021 Appendix F

	Year end forecast	Annual budget	Net (positive) or negative variance	COVID-19 Impact	Variance notes - figures in brackets represent underspends or additional income achieved.
	£	£	£	£	
Budgeted COVID-19 Pressures	0	1,173,306	(1,173,306)		Included in the original approved budget for 2021 to 2022.
<b>Forecast Year end variance</b>	<b>874,831</b>	<b>(1)</b>	<b>874,832</b>	<b>3,538,858</b>	
<b>Proposed funding:</b>					
Use of COVID-19 Local Authority Support Grant			(871,543)		Represents the COVID-19 Local Authority Support Grant for 2021 to 2022. Contributed to the COVID-19 reserve, proposed to utilise the full balance towards the current forecast deficit.
Part utilisation of General Fund			(3,289)		Part utilisation of the budgeted transfer to the General Fund as referenced in the Net Reserves above.
<b>Final year end variance after funding:</b>			<b>0</b>		

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Capital Programme year end outturn position - June 2021

Appendix G



Description	Revised Budget for Year	Actual Spend Year to date	Funded Externally	Forecast Spend for Year	Over/(under) Spend For Year	Proposed Carry Forward	Notes	Total Project Budget 2019 to 2023
	£	£	£	£	£	£		£
<b>Resources and Property</b>								
Leisure capital investment fund, including: Newmarket Leisure Centre Brandon Leisure Centre	<b>778,246</b>	439,412		778,246	<b>0</b>		Newmarket Leisure Centre now complete. Works in progress on Brandon Leisure Centre.	<b>778,246</b>
Western Way development	<b>3,000,000</b>	0		3,000,000	<b>0</b>		Report to Council (COU/WS/21/007) in June approved continuation of this scheme, with a number of approval gateways built in. Work towards appointing a contractor to occur over the next year.	<b>3,000,000</b>
Western Way Development - Leisure	<b>0</b>	0		0	<b>0</b>		See above	<b>0</b>
Abbeycroft Leisure loan	<b>500,000</b>	0		500,000	<b>0</b>		Loan will be drawn down as and when required by Abbeycroft Leisure.	<b>500,000</b>
Smartpay Set Up Costs	<b>12,938</b>	10,350		12,938	<b>0</b>		Upgrade to cash receipting system.	
Mildenhall Hub (including Renewable energy investment)	<b>3,679,824</b>	1,044,369	(280,816)	3,679,824	<b>0</b>		Practical Completion has occurred, with the building open and operational. Final invoices and recharges to partners are still to take place.	<b>13,963,824</b>
Provincial House - landlord works	<b>145,000</b>	0		145,000	<b>0</b>		Works being discussed with tenants, but yet to receive lease surrender premium as leases not finalised.	<b>145,000</b>
Moreton Hall Community Centre Improvements	<b>138,230</b>	70,777		138,230	<b>0</b>		Funding from S106 agreements	<b>138,230</b>
<b>Asset Management Plan - Property</b>								
1 Highbury Road, Brandon - external upgrade & fit out	<b>2,499</b>	333		2,499	<b>0</b>		Part of planned works programme.	<b>2,499</b>
8,10,12 & 14 Hollands Road, Haverhill - External envelope upgrade and energy efficient lighting upgrades	<b>149,105</b>	57,630		149,105	<b>0</b>		Part of planned works programme.	
West Stow Visitors Centre - roof renewal	<b>100,000</b>	0		100,000	<b>0</b>		Part of planned works programme.	<b>100,000</b>
Athenaeum - south store building roof renewal	<b>250,000</b>	0		250,000	<b>0</b>		Part of planned works programme.	<b>250,000</b>
Haverhill Leisure Centre - replace rooflights and cladding	<b>110,373</b>	69,610		110,373	<b>0</b>		Part of planned works programme.	<b>110,373</b>

Capital Programme year end outturn position - June 2021

Appendix G



Description	Revised Budget for Year	Actual Spend Year to date	Funded Externally	Forecast Spend for Year	Over/(under) Spend For Year	Proposed Carry Forward	Notes	Total Project Budget 2019 to 2023
	£	£	£	£	£	£		£
<b>Families and Communities</b>								
Housing Solutions	286,133	0		286,133	0		Purchase of units in Thetford Road, Brandon.	286,133
Customer Access project	101,008	26,650		101,008	0		Software now procured. Implementation and staff training planned to start June 2021.	101,008
35 St Andrews Street Annexe Conversion (£120k)	114,000	82,369		114,000	0		Funded from Next Steps Accommodation Programme.	114,000
<b>Planning and Regulatory Services</b>								
Private Sector Disabled Facilities Grants (DFGs)	1,997,044	255,518		950,000	(1,047,044)	1,047,044	Carry forward requested due to delays in spending full allocation as a result of COVID-19, with many residents shielding. There are £886,540 of works currently in the system without taking into consideration any new referrals that we may receive throughout the year. In addition we will need to make significant payments towards our contribution to other county schemes supporting independence and the ILS system which now delivers our DFG. It is expected that works should now begin to pick up as lockdown restrictions ease.	4,697,044
Private Sector Renewal Grants	171,135	6,887		25,000	(146,135)		Only previously approved grants to come from this budget this year as all new Home Assistance Grants are classed as an emergency grant and will be included within the DFG spend above.	921,135
Community Energy Plan	1,105,929	26,189		1,105,929	0		Four solar installs were completed in quarter 1 and full allocation should be spent this year.	1,105,929
Public Sector Decarbonisation	2,337,810	221,876		2,337,810	0		Grant funding of £1.328 million combined with match funding from the Council of £1.034 million (funded from the Invest to Save reserve) estimated to generate £109,400 of annual savings / income, as well as significant carbon savings.	2,337,810
<b>Operations</b>								

Capital Programme year end outturn position - June 2021

Appendix G



Description	Revised Budget for Year	Actual Spend Year to date	Funded Externally	Forecast Spend for Year	Over/(under) Spend For Year	Proposed Carry Forward	Notes	Total Project Budget 2019 to 2023
	£	£	£	£	£	£		£
Car parking Improvements	287,118	0		287,118	0		Improvements expected to be completed in this financial year.	287,118
Vehicle & plant purchases	2,747,688	1,061,883		2,747,688	0		In line with the vehicle replacement programme.	6,613,814
West Suffolk Operational Hub	0	145,312		19,271	19,271		Spend on vehicle wash station as part of the original business case.	0
Community Sports Facility - Moreton Hall, Bury St Edmunds	1,552,500	0		1,552,500	0		The project partners are finalising the legal details.	1,552,500
<b>Asset Management Plan - Leisure</b>								
Leisure Asset Management Plan	47,441	0		0	(47,441)	47,441	Projects will be allocated when identified during the year. Review of Leisure projects to ensure reserve is not over utilised	995,441
Haverhill Splash Park	50,000	404		50,000	0		Construction due to start soon.	50,000
Seymour Avenue Play Area Renewal	60,000	53,023		60,000	0		Project under way.	60,000
Babwell Meadows Landscaping	28,074	0		28,074	0		Work likely to start towards the end of the year.	28,074
Hardwick Heath, Football pitch relocation and play area renewal	100,880	15,570		100,880	0		Project under way.	
Tollgate Recreation Ground - replace MUGA and Outdoor Gym	55,000	0		55,000	0		Work has been commissioned.	
Mildenhall Hub - Creation of a Pump Track	50,000	0		50,000	0		Work likely to start towards the end of the year.	
St John's Close Recreation Ground - Play Area Renewal	85,000	0		85,000	0		Work likely to start in next quarter.	
At John's Close Recreation Ground - Skate Park	100,000	0		100,000	0		Currently out to tender.	
Abbey Gardens Yard - Removal of Asbestos and other H&S Issues	100,000	0		100,000	0		Work likely to start towards the end of the year.	
Nowton Park - Car Park Resurfacing	75,000	0		75,000	0			
<b>Growth</b>								

Capital Programme year end outturn position - June 2021

Appendix G



Description	Revised Budget for Year £	Actual Spend Year to date £	Funded Externally £	Forecast Spend for Year £	Over/(under) Spend For Year £	Proposed Carry Forward £	Notes	Total Project Budget 2019 to 2023 £
Kelly's Meadow Traveller Site	11,032	(53,457)		11,032	0		Work on Delaney's site underway.	11,032
Barley Homes.	5,060,500	2,265,000		5,060,500	0		Works commenced on both Haverhill sites. Westmill Place completion expected in the Autumn 2021, and Stonemill Park Spring 2022. Loan repayments are expected to commence once sales income is received from the completed developments. This will replenish the revolving investment facility available to Barley Homes.	7,260,500
High Street, Haverhill - improvements	693,000	0		0	(693,000)	693,000	External grant funded. Fund to be reviewed.	693,000
Investing in our Growth Agenda	16,513,541	0		0	(16,513,541)	16,513,541	Currently no further approved business cases to be funded from the Investing in our Growth Fund. This could change during the financial year if there are any investments identified that ensure a balanced blend of return which provide wider strategic, place-shaping, social and economic benefits.	16,513,541
17 to 18 Cornhill, Bury St Edmunds - renovation	4,433,559	670,879		4,433,559	0		Works commenced in September 2020. Completion expected in Spring 2022.	4,433,559
MENTA, 21 to 27 Hollands Road, Haverhill	209,517	169,829		209,517	0		Project now complete. Awaiting final invoices.	209,517
Haverhill Research Park - loan facility	1,601,364	0		0	(1,601,364)	1,601,364	Epicentre building that loan was being used to fund is complete - only potential further call on facility is capitalisation of interest. Value of loan drawdown is £1,898,636, from a total loan facility of £3.500,000.	1,601,364
<b>Totals:</b>	<b>48,840,488</b>	<b>6,640,413</b>	<b>(280,816)</b>	<b>28,811,234</b>	<b>(20,029,254)</b>	<b>19,902,390</b>		<b>68,860,691</b>

Earmarked reserves forecast year end Position - June 2021

Appendix H



Reserve description	2021 to 2022 Opening balance £	2021 to 2022 Net budgeted movement to or (from) reserve £	2021 to 2022 Budgeted closing balance £	2021 to 2022 Current reserve balance £	2021 to 2022 Net forecast movement to or (from) reserve £	2021 to 2022 Forecast closing reserve balance £	COVID-19 related adjustment in 2020 to 2021 £	2021 to 2022 Forecast variance (over) / under utilised £	Variance notes (variances in brackets denote greater reserve usage than budgeted)
<b>Strategic reserves.</b>									
Strategic Priorities and Medium Term Financial Strategy (MTFS) reserve.	3,881,472	(2,242,499)	<b>1,638,973</b>	3,881,472	(1,936,571)	<b>1,944,901</b>	0	<b>305,928</b>	This reserve is primarily comprised of monies received in respect of the New Homes Bonus grant, set aside to support the delivery of the council's priorities and medium term financial strategy. We are currently forecasting a higher year end balance than budgeted as a result of funding for the Lifelink project which has been contributed to this reserve, and will be utilised over the next few years.
COVID-19 reserve	481,895	736,681	<b>1,218,576</b>	481,895	(134,862)	<b>347,033</b>	0	<b>(871,543)</b>	This reserve was set up in order to hold monies related to the COVID-19 pandemic. It includes contributions in respect of government grants and utilisation to mitigate the adverse effects on the council's budgets. The additional forecast utilisation for the year comprises the 2021 to 2022 Local Authority Support grant which is proposed to offset the forecast effects of COVID-19 as referenced in appendix F.
Investing in our Growth Agenda reserve.	1,067,975	(426,143)	<b>641,832</b>	1,067,975	(392,234)	<b>675,741</b>	0	<b>33,909</b>	This reserve was set up in order to support the delivery of the council's growth agenda.  Currently forecasting a higher year end balance as a result of staff vacancies which are budgeted to be funded from this reserve.

Earmarked reserves forecast year end Position - June 2021

Appendix H



Reserve description	2021 to 2022 Opening balance £	2021 to 2022 Net budgeted movement to or (from) reserve £	2021 to 2022 Budgeted closing balance £	2021 to 2022 Current reserve balance £	2021 to 2022 Net forecast movement to or (from) reserve £	2021 to 2022 Forecast closing reserve balance £	COVID-19 related adjustment in 2020 to 2021 £	2021 to 2022 Forecast variance (over) / under utilised £	Variance notes (variances in brackets denote greater reserve usage than budgeted)
Business Rates Retention Pilot: place-based reserve.	3,057,797	(562,708)	<b>2,495,089</b>	3,057,797	(562,613)	<b>2,495,184</b>	0	<b>95</b>	This reserve was set up to hold the benefit from the Suffolk 100 per cent business rate retention pilot in 2018 to 2019. To be utilised against projects as agreed by the district and county leaders in West Suffolk. This reserve is fully committed across the medium term financial strategy. Currently forecasted to be in line with the budgeted year end position.
<b>Financial planning reserves.</b>									
Invest to save reserve.	4,825,531	(1,187,048)	<b>3,638,483</b>	4,825,531	(683,270)	<b>4,142,261</b>	0	<b>503,778</b>	Forecast year end balance higher than budgeted due to:  Forecast annual reduction in Employers Pensions contributions to Suffolk County Council £584,000 contributed to the reserve. Contributions from this reserve in respect of Property Services support (£57,000), corporate cost of change (£11,000) and Licensing Data Cleansing (£13,000).
Business Rates Retention equalisation reserve.	26,001,971	(17,664,824)	<b>8,337,147</b>	26,001,971	(8,945,294)	<b>17,056,677</b>	(8,874,496)	<b>(154,966)</b>	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 year end balance resulting from current forecasted increase in Section 31 grants and reduction in Suffolk Pool levy payable, see also appendix F.

Earmarked reserves forecast year end Position - June 2021

Appendix H



Reserve description	2021 to 2022 Opening balance £	2021 to 2022 Net budgeted movement to or (from) reserve £	2021 to 2022 Budgeted closing balance £	2021 to 2022 Current reserve balance £	2021 to 2022 Net forecast movement to or (from) reserve £	2021 to 2022 Forecast closing reserve balance £	COVID-19 related adjustment in 2020 to 2021 £	2021 to 2022 Forecast variance (over) / under utilised £	Variance notes (variances in brackets denote greater reserve usage than budgeted)
Housing Benefits equalisation reserve.	293,481	14,382	<b>307,863</b>	293,481	14,382	<b>307,863</b>	0	<b>0</b>	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 Department of Works and Pensions (DWP).
Capital project financing reserve.	2,391,792	0	<b>2,391,792</b>	2,391,792	1,521,742	<b>3,913,534</b>	0	<b>1,521,742</b>	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 and interest rates.  The additional forecast balance at the year end is due to higher contributions relating to savings in interest payable budgets whilst the council's treasury management approach utilises internal funds.
Interest equalisation reserve.	865,473	0	<b>865,473</b>	865,473	15,000	<b>880,473</b>	0	<b>15,000</b>	This reserve was set up in order to mitigate against possible adverse fluctuations in the interest rates received from the council's investments. Year end balance higher than budgeted as a result of slightly improved income assumptions due to larger amounts of investments being held.
Self insured reserve.	407,776	0	<b>407,776</b>	407,776	3,334	<b>411,110</b>	0	<b>3,334</b>	Monies set aside to provide funds in order to finance any high insurance excesses that may arise.
Election reserve.	167,071	56,460	<b>223,531</b>	167,071	56,460	<b>223,531</b>	0	<b>0</b>	Monies set aside each year in order to fund the local elections when required. The forecast includes additional monies set aside pending the 2021/22 Elections.
Planning reserve.	471,788	(188,020)	<b>283,768</b>	471,788	(188,020)	<b>283,768</b>	0	<b>0</b>	Monies set aside in order to fund the Local Plan and other planning-related expenditure.

Earmarked reserves forecast year end Position - June 2021

Appendix H



Reserve description	2021 to 2022 Opening balance £	2021 to 2022 Net budgeted movement to or (from) reserve £	2021 to 2022 Budgeted closing balance £	2021 to 2022 Current reserve balance £	2021 to 2022 Net forecast movement to or (from) reserve £	2021 to 2022 Forecast closing reserve balance £	COVID-19 related adjustment in 2020 to 2021 £	2021 to 2022 Forecast variance (over) / under utilised £	Variance notes (variances in brackets denote greater reserve usage than budgeted)
<b>Service delivery reserves.</b>									
Computer and telephone equipment reserve.	219,079	0	<b>219,079</b>	219,079	100,000	<b>319,079</b>	0	<b>100,000</b>	This reserve includes an additional £100,000 contribution in respect of the 2021/22 Cyber Resilience Grant. Utilisation of this grant will be reflected in future forecasts.
Office equipment reserve.	271,205	54,800	<b>326,005</b>	271,205	54,800	<b>326,005</b>	0	<b>0</b>	Monies set aside to purchase significant replacement items of office equipment. Currently forecast to be in line with budget.
Anglia Revenues Partnership reserve.	976,002	(289,365)	<b>686,637</b>	976,002	(294,065)	<b>681,937</b>	0	<b>(4,700)</b>	Government grant monies received by the Anglia Revenues Partnership (ARP) for specific purposes which are held in reserve due to timings of receipts and usage.
Vehicle, plant and equipment reserve.	2,325,382	(1,889,338)	<b>436,044</b>	2,325,382	(1,863,938)	<b>461,444</b>	0	<b>25,400</b>	This reserve is utilised to fund the council's vehicle replacement programme. Spend is currently expected to be in line with the budget at present. See also appendix G Capital Programme.  The additional year end balance relates to proceeds from vehicle sales that have been contributed to this reserve.
Waste management reserve.	294,368	(74,599)	<b>219,769</b>	294,368	(74,599)	<b>219,769</b>	0	<b>0</b>	This reserve includes monies set aside for purchases related to the Waste and Street Scene service, including wheeled bins and associated equipment.
Building repairs reserve - property.	1,947,994	1,276,128	<b>3,224,122</b>	1,947,994	1,272,502	<b>3,220,496</b>	0	<b>(3,626)</b>	Lower closing balance forecast than budgeted mainly as a result of a small forecast underspend on repair and maintenance.

Earmarked reserves forecast year end Position - June 2021

Appendix H



Reserve description	2021 to 2022 Opening balance £	2021 to 2022 Net budgeted movement to or (from) reserve £	2021 to 2022 Budgeted closing balance £	2021 to 2022 Current reserve balance £	2021 to 2022 Net forecast movement to or (from) reserve £	2021 to 2022 Forecast closing reserve balance £	COVID-19 related adjustment in 2020 to 2021 £	2021 to 2022 Forecast variance (over) / under utilised £	Variance notes (variances in brackets denote greater reserve usage than budgeted)
Industrial unit service charge reserve.	89,805	0	<b>89,805</b>	89,805	407	<b>90,212</b>	0	<b>407</b>	This reserve holds monies received in respect of service charges which are intended to be utilised on specific items of spend on industrial units.
Car Park development reserve	321,523	619,975	<b>941,498</b>	321,523	535,711	<b>857,234</b>	0	<b>(84,264)</b>	This reserve holds monies set aside from parking income which are intended to be utilised on car park improvements and developments. The forecast year end balance is lower than budgeted as it includes additional utilisation during the year on works at Grosvenor Yard Car Park, Newmarket, funded from monies received in the previous financial year.
Industrial rent reserve.	425,000	(110,000)	<b>315,000</b>	425,000	(110,000)	<b>315,000</b>	0	<b>0</b>	Monies set aside to meet lost lease income on the former Co-op building at Jubilee Walk, Haverhill.
Building repairs reserve - leisure.	319,447	13,604	<b>333,051</b>	319,447	61,046	<b>380,493</b>	0	<b>47,442</b>	This reserve is utilised in order to fund the Leisure Capital programme. Currently forecasted to be under budget as at the year end.
Abbey Gardens donation reserve.	38,766	0	<b>38,766</b>	38,766	0	<b>38,766</b>	0	<b>0</b>	Monies held for the improvement of the Abbey Gardens, Bury St Edmunds.
Newmarket Stallion statue reserve.	20,809	0	<b>20,809</b>	20,809	0	<b>20,809</b>	0	<b>0</b>	Monies held for the maintenance and repair of the Newmarket Stallion statue.
Housing Options reserve.	811,747	226,939	<b>1,038,686</b>	811,747	235,321	<b>1,047,068</b>	0	<b>8,382</b>	This reserve holds the funding received from the Flexible Homelessness Support Grant and is utilised to fund the Housing Options team and associated expenditure.
<b>Section 106 reserves.</b>									
Commutated maintenance reserve.	1,453,536	(82,930)	<b>1,370,606</b>	1,453,536	(82,930)	<b>1,370,606</b>	0	<b>0</b>	Monies received from developers in order to maintain additional play areas and public open space adopted.

Earmarked reserves forecast year end Position - June 2021

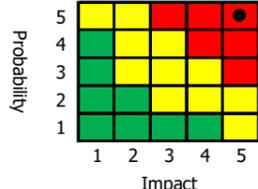
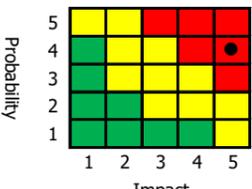
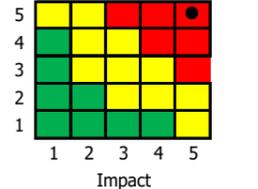
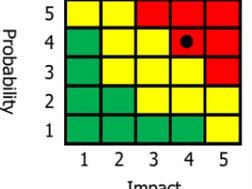
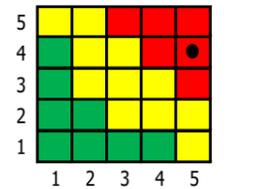
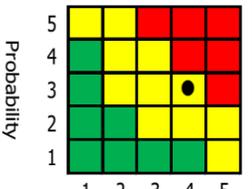
Appendix H



Reserve description	2021 to 2022 Opening balance £	2021 to 2022 Net budgeted movement to or (from) reserve £	2021 to 2022 Budgeted closing balance £	2021 to 2022 Current reserve balance £	2021 to 2022 Net forecast movement to or (from) reserve £	2021 to 2022 Forecast closing reserve balance £	COVID-19 related adjustment in 2020 to 2021 £	2021 to 2022 Forecast variance (over) / under utilised £	Variance notes (variances in brackets denote greater reserve usage than budgeted)
Public Service Village reserve.	79,699	0	<b>79,699</b>	79,699	0	<b>79,699</b>	0	0	Section 106 monies to be utilised to fund the council's Green Travel scheme and associated initiatives.
Section 106 monitoring officer reserve.	70,131	(7,844)	<b>62,287</b>	70,131	(7,844)	<b>62,287</b>	0	0	This reserve is utilised in order to fund the Section 106 Monitoring Officer post.
Section 106 revenue reserve.	80,287	0	<b>80,287</b>	80,287	0	<b>80,287</b>	0	0	Monies held in respect of revenue Section 106 contributions received. At present no movement is currently forecasted for the year.
<b>Other reserves.</b>									
Gershom Parkington reserve.	579,864	2,160	<b>582,024</b>	579,864	2,897	<b>582,761</b>	0	<b>737</b>	Monies received from the Gershom Parkington Trust in order to maintain and develop the council's horological collection.
<b>Reserves totals:</b>	<b>54,238,666</b>	<b>(21,724,189)</b>	<b>32,514,477</b>	<b>54,238,666</b>	<b>(11,402,638)</b>	<b>42,836,028</b>	<b>(8,874,496)</b>	<b>1,447,055</b>	

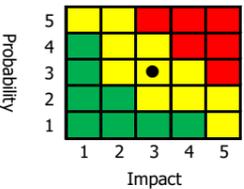
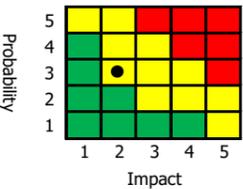
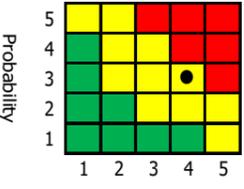
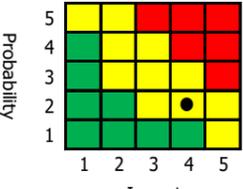
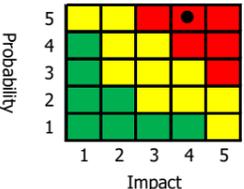
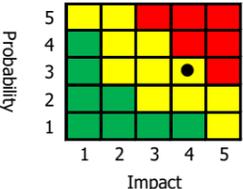
# West Suffolk Strategic Risk Register 2020/21 - June 2021

Type: A = Action, C = Control

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
WS00	13-May-20	Economic, Financial, Political, Social	Chief Executive and Leader	Response and recovery relating to COVID-19	Inability to support and protect West Suffolk residents, businesses, communities, partners, members and staff during the COVID-19 outbreak and recovery.		A	Develop and implement local and county wide response and recovery plans with partners and stakeholders. Recovery will be organised under the following areas: - Community - Growth - Health and Wellbeing - Environment - Legal, Financial and Resources	LT	May-20	Ongoing	
							A	Maintain separate Business Continuity Plan and Health and Safety COVID-19 tactical risk register.	LT	Apr-20	Ongoing	
							A	Lobby national government for appropriate investment and changes to legislature/policy/guidance and specific industry support including the leisure sector.	LT	Apr-20	Ongoing	
WS1	10-Jul-14	Financial	Assistant Director & Portfolio Holders- Resources and Performance	Poor financial management <b>SPECIFIC COVID-19 RISK AND ACTIONS INCLUDED IN WS00</b>	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)Ongoing financial system upgrade/development in order to take advantage of latest budget planning / monitoring functionality.	LT		Ongoing	
							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. Will also seek external advice when relevant.	Assistant Director - Resources & Performance	N/A	N/A	
							C	9) Longer term financial planning across MTFS. To include implications of Fair Funding review and COVID-19 response.	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	
WS2	10-Jul-14	Financial	Assistant Director & Portfolio Holders- Resources and Performance	Poor financial planning	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.  Over reliance on any one particular MTFS theme such as behaving more commercially or being an investing authority		A	1) Annual Budget preparation focus on MTFS and key uncertainties including Fair Funding Review, New Homes Bonus Business Rate Retention.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 and lobby as necessary.	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	
							A	8) 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 review in 2021 and ongoing review.	LT	Sep-16	Aug-21	
							A	9) Utilise Suffolk wide Business Rates monitoring and forecasting to assist with forecasting and financial planning across the MTFS.	Assistant Director - Resources and Performance	Jul-17	On-going	

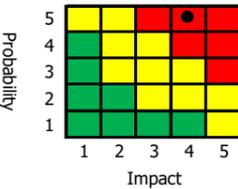
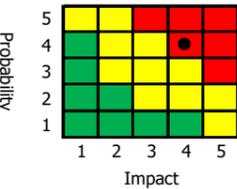
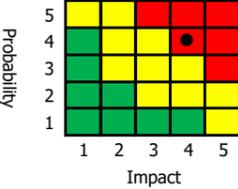
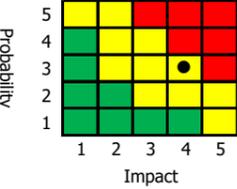
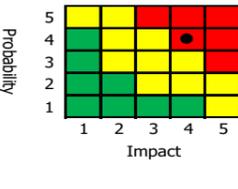
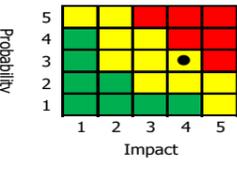
# West Suffolk Strategic Risk Register 2020/21 - June 2021

Type: A = Action, C = Control

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
WS3	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 council leads to a poor reputation. The council needs to champion it's 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 council has 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 the council needs 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>		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	
							C	2) Public stakeholders and partners 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) Close liaison with local and national partners on coordinated communications on multi-agency issues.	Service Manager (Strategic Communications)	N/A	N/A	
							C	4) 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	5) 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	6) 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	7) 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	
WS4	10-Jul-14	Customer	Assistant Director & Portfolio Holders- Families & Communities	Failure to adopt technological advances in managing the customer journey	Service delivery methods do not meet customer needs or expectations with potential to damage the council's reputation; customer expectations need to be understood and managed; council not appreciating and/or delivering methods of contact and response time which are expected by customers.		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	
							A	2) Working in the wider Suffolk system to enhance the customer experience.	Assistant Director - Families & Communities	Jun-18	On-going	
							C	3) Clear and consistent public communications to explain changes to services and establish realistic expectations of service levels. Ensure that delivery of the customer journey meets government guidance requirements.	Service Manager (Corporate Communications) and Service Manager (Customer Service)	N/A	N/A	
							A	4) Continue to explore technological options to support customer service delivery.	Service Manager (Corporate)	N/A	On-going	
WS5	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, to be reviewed Sept 2020. 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 scheme focuses 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 and Joint Negotiation Meeting; no significant issues raised.	HR Manager	N/A	On-going	
							A	4) Salary benchmarking continues to be undertaken in order to ensure salaries are competitive. Monitor Recruitment to identify challenging areas to address. Maintain focus on strong employer brand.	Assistant Director - HR, Legal and Democratic Services	N/A	ongoing	

# West Suffolk Strategic Risk Register 2020/21 - June 2021

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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
WS6	10-Jul-14	Political	Chief Executive & Leader	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	2) Review and align service and skilled resources available to the strategic plan including communication resources.	LT	Jun-14	On-going	
							C	3) Regular monitoring and update discussions with portfolio holders on the corporate project plan progress	LT	N/A	N/A	
							C	4) Regular monitoring of Balanced Scorecards to include complaints, compliments and trends.	LT	N/A	On-going	
							C	5) Ensure delivery of the customer journey matches government guidance requirements.	LT	Mar-20	On-going	
							C	6) Represent clear position of members to government through lobbying and DELTA returns.	LT	Mar-20	On-going	
WS7	10-Jul-14	Technological Financial Customer	Service Manager (Corporate Policy) / All Assistant Directors & Portfolio Holders	Poor project management <b>SPECIFIC COVID-19 RISK AND ACTIONS INCLUDED IN WS00</b>	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). Manage expectations of delivery during COVID-19 lockdown.	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, Benefit Realisation reviews and Project Health Checks as appropriate.	LT and All Service Managers	May-17	On-going	
WS8	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 (ICT Board)	Infrastructure Support Manager	Jun-14	On-going	
							A	2) Continued Business Applications integration / alignment including remote working.	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/ IT	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	

# West Suffolk Strategic Risk Register 2020/21 - June 2021

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WS9	10-Jul-14	Political										
	(a)		Assistant Director & Portfolio Holders- Families & Communities	Failure to deliver; Families & Communities agenda <b>SPECIFIC COVID-19 RISK AND ACTIONS INCLUDED IN WS00</b>	<p>Opportunities being missed to create or influence the provision of:</p> <p>(i) a thriving voluntary sector and active communities who take the initiative to help the most vulnerable</p> <p>(ii) people playing a greater role in determining the future of their communities</p> <p>(iii). improved wellbeing, physical and mental health</p> <p>(iv) accessible countryside and green spaces</p>		<p><b>A</b> 1) Community Chest consideration part of the Review of Grants to External Organisations. Grant review recommendations agreed by Cabinet. Grant guidance and Community Chest progress agreed and will be place for applications from April 2021. Review complete.</p> <p><b>C</b> 2) Families and Communities Officers continue to work closely with Councillors on a variety of projects and initiatives.</p> <p><b>A</b> 3) 3.Community Chest funds are subject to quarterly monitoring and reported to Grant Working Party. Locality Budgets are allocated by Councillors but supported by Families and Communities Officers. Portfolio Holder and F&amp;C officers continue to remind Cllrs to allocate funding before financial year end.</p> <p><b>A</b> 4) Families and Communities monitor and evaluate the impact of initiatives/projects in localities. Including qualitative (in the form of case studies) and quantitative information.</p> <p><b>A</b> 5) Extensive ongoing partnership work, including County Lines and homelessness and the response to COVID-19. West Suffolk Council is a partner in the West Suffolk Alliance which includes health and care partners.</p>	Service Manager (Families & Communities)	Apr-19	Completed review February 2020. Consider format of scheme for 2020/21 in light of COVID		
	(b)		Assistant Director & Portfolio Holders - Growth	Failure to deliver; Growth Agenda inc coping with growth and increase in demand <b>SPECIFIC COVID-19 RISK AND ACTIONS INCLUDED IN WS00</b>	<p>Opportunities being missed to create or influence the provision of:</p> <p>(i) beneficial growth that enhances prosperity and quality of life</p> <p>(ii) existing businesses that are thriving and new businesses brought to the area</p> <p>(iii) people with the educational attainment and skills needed in our local economy</p> <p>(iv) vibrant, attractive and clean high streets, village centres and markets</p>		<p><b>C</b> 1) Developing engagement with the Local Enterprise Partnership and supporting development of the combined authority business board. Monitoring the local economy.</p> <p><b>C</b> 2) Deliver Growth Delivery Plan.</p> <p><b>C</b> 3) Deliver on the Investing for Growth Strategy. Report progress through Balanced Scorecards.</p> <p><b>C</b> 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</p> <p><b>C</b> 5) Support to WSC, SCC, UCS and other agencies involved with skills development. Monitoring attainment levels.</p> <p><b>C</b> 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.</p> <p><b>A</b> 7) Development and delivery of Local Plans</p> <p><b>A</b> 8) Working with the LEP and Growth Programme Board to deliver COVID-19 recovery plans developed by the SPSL recovery workstream</p> <p><b>A</b> 9) Ongoing administration of government's COVID business support grants and discretionary scheme.</p> <p><b>A</b> 10) Continued liaison with providers Menta and Oxford Innovation to supporting new start up growth and activities at Bury St Edmunds and Epicentre Haverhill</p> <p><b>A</b> 11) Working with the LEP and Growth Programme Board to deliver COVID-19 recovery plans developed by the SPSL recovery workstream. Including development funding pipeline of projects and signposting businesses to available grants as well as working with the CNTC partnership to roll out the funding fit programme to relevant</p>	Assistant Director - Growth	N/A	N/A		

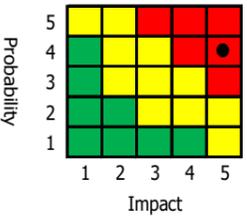
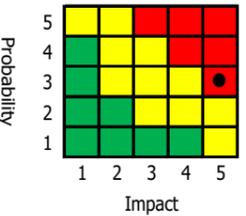
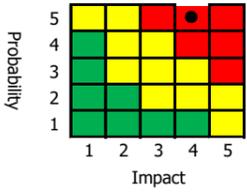
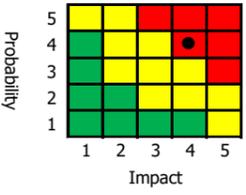
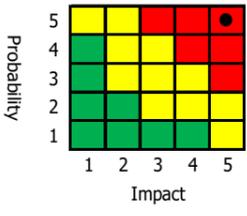
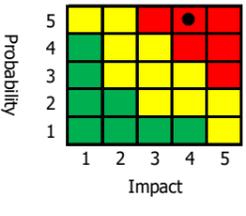
## West Suffolk Strategic Risk Register 2020/21 - June 2021

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	( c )		Assistant Director & Portfolio Holders - Growth, Families & Communities and Planning.	Failure to deliver; Housing Agenda <b>SPECIFIC COVID-19 RISK AND ACTIONS INCLUDED IN WS00</b>	Opportunities being missed to create or influence the provision of: (i) sufficient housing for current and future generations, including more affordable homes and improvements to existing housing  (ii) new developments that are fit for the future, properly supported by infrastructure, and that build communities, not just housing  (iii) homes that are flexible for people's changing needs		C	1) West Suffolk Housing strategy adopted, implementation of agreed Action Plan, with annual monitoring.	Assistant Directors for Growth, Families	N/A	N/A	
							C	2) West Suffolk Choice Based Lettings Scheme regularly reviewed to reflect changes in legislation. Operation of scheme monitored through CBL Management Board. Letting Policy to be reviewed from end September 2020 with public consultation prior to Cabinet and sub-regional approval.	Service Manager (Housing Options)	N/A	N/A	
							A	3) 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 and COVID-19.	Service Manager (Housing Options)	Apr-19	N/A	
							A	4) 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.	Service Manager (Housing Standards)	Apr-14	Tracked monthly through balanced scorecard	
							A	5) 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 2021-2024 MTFS in Dec-20.	Service Manager (Strategic Housing)	Apr-15	N/A	
							A	6) Undertook targeted consultation with market on supporting housing delivery. Actions now being implemented under the Housing Delivery Plan.	Assistant Directors for Growth, Families and Communities and Planning	N/A	N/A	
							A	7) Preparation of West Suffolk Local Plan; first stage - issues and options consultation completed in December 2020.	Assistant Director - Growth	N/A	N/A	
WS10	10-Jul-14	Economic Financial Competitive	Chief Executive / Directors & Portfolio Holders	Failure to adapt to new public sector models, explore opportunities with partners <b>SPECIFIC COVID-19 RISK AND ACTIONS INCLUDED IN WS00</b>	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	

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WS11	10-Jul-14	Partnership	Assistant Director & Portfolio Holders - Growth	Loss of a key employer or industry. <b>SPECIFIC COVID-19 RISK AND ACTIONS INCLUDED IN WS00</b>	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 growth delivery 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			
WS12	10-Jul-14	Partnership Financial	Directors & Portfolio Holders	Partner / Public Sector failure <b>SPECIFIC COVID-19 RISK AND ACTIONS INCLUDED IN WS00</b>	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 Suffolk Resilience Forum, fortnightly Suffolk CEO meetings and supporting groups to discuss impact and potential response of the Suffolk wide system.	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	
							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	
							A	6) Continue to work with health and other partners to develop the integrated delivery of health and leisure.	LT	On-going	On-going	
WS13	10-Jul-14	Physical Social Legal	Director & Portfolio Holders	Service failure through unplanned events <b>SPECIFIC COVID-19 RISK AND ACTIONS INCLUDED IN WS00</b>	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. Please also see WS16 & 23- Breach of data protection and information security	All 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	

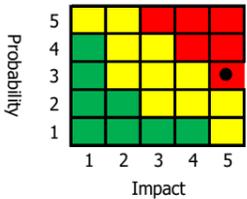
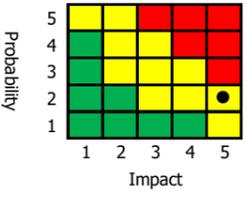
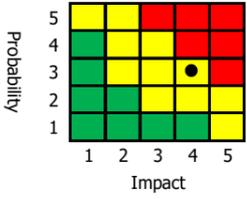
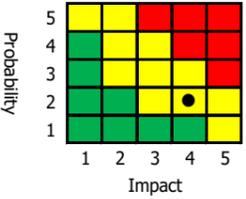
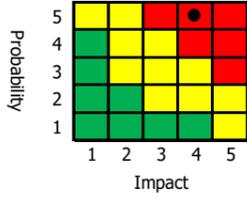
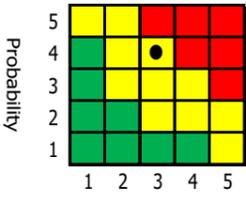
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WS14	10-Jul-14	Legal	Director & Portfolio Holders	Breach of data protection and information security	Failure to ensure the accuracy and control of data. Not using good practice when handling data. Damage to council's reputation. Damage to individuals. 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 monitoring to ensure information is held securely, including physical checks and provision of advice and guidance.	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	
							A	5) Monitoring changes in service delivery and customer engagement to identify potential data protection and information security risks, along with potential action to mitigate these.	Service Manager (Corporate Communications)	Dec-20	On-going	
							A	6) Use of Information Sharing Agreements and Data Protection Impact Assessments where there are changes to data processing practices (including sharing of data).	Director	N/A	On-going	
WS15	10-Jul-14	Customer Financial Professional	Assistant Director & Portfolio Holders - Resources & Performance	Poor Performance <b>SPECIFIC COVID-19 RISK AND ACTIONS INCLUDED IN WS00</b>	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	
							A	5) - Implications of implementing Business Continuity Plan on service delivery understood and communicated.				
								Please also see WS7 - Poor Project Management				
WS16	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.		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/Quantitative	N/A	N/A	
							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 Office of Data and Analytics Partnership Management Group 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 (Corporate Policy)	Jun-14	On-going	

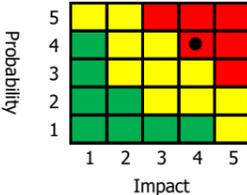
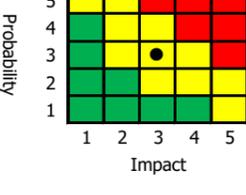
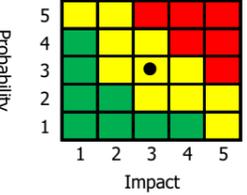
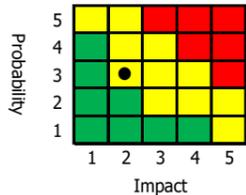
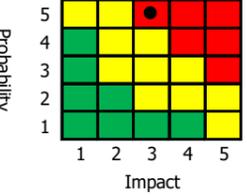
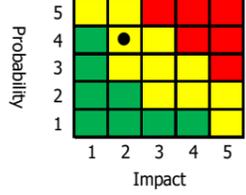
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WS17	10-Jul-14	Physical	Assistant Director & Portfolio Holders - Human Resources, Legal & Democratic Services	Implementation of the Corporate Health and Safety Policy	Failure to ensure the safety and well being of staff and councillors. Failure to provide safe and healthy environment for visitors and the general public. Risk of HSE (Health & Safety Executive) prosecutions.		C	1) Corporate Health and Safety strategy, objectives and implementation plans in place for all internal and external functions performed by the Council.	Service Manager (H&S)	N/A	N/A	
							A	2) Well being programme in place.	Service Manager (H&S)	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.	Service Manager (H&S)	N/A	N/A	
							A	4) Communications to staff and councillors.	Service Manager (H&S)	Jun-14	On-going	
							A	5) Appropriate insurances in place and regularly reviewed.	Service Manager (H&S)	Jun-14	On-going	
							C	6) Continue a programme of health and safety audits according to H&S Risk.	Service Manager (H&S)	N/A	N/A	
							C	7) Adoption of COVID-19 H&S procedures in alignment with central government guidance.	Service Manager (H&S)	N/A	N/A	
WS18	10-Jul-14	Social Legal	Service Manager & portfolio Holders- Strategic Housing	Safeguarding children and vulnerable adults <b>SPECIFIC COVID-19 RISK AND ACTIONS INCLUDED IN WS00</b>	Failing to recognise and respond appropriately to safeguarding matters that could lead to a deterioration in individuals circumstances and potentially challenge to the Council's policies and procedures.		A	1) Working in Countywide safeguarding partnership - external annual S11 Audit of Council procedures and the annual self-assessment.	Director - Jill Korwin	Jul-09	On-going	
							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 the Council has an up to date Safeguarding Policy that reflects legislative requirements.	Director	Nov-15	Ongoing	
							A	5) Develop toolkit for Staff and Councillors to deal with vulnerable individuals	Director - Jill Korwin	Dec-19	On-going	
							A	6) Review in light of COVID-19 experience	Assistant Director - HR, Legal & Dem	May-20	On-going	
WS19	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		A	1) User Education & Awareness - 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	
							A	2) User Education & Awareness - 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) Incident Management - Business continuity planning card to be finalised, tested and disseminated.	Service Manager ICT HR Business Partner	Oct-17	On-going	
							A	4) Incident Management - 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) Secure Configuration - 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	

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WS20	04-Jan-19	Economic, Financial, Political, Legal	Directors, Assistant Directors & Portfolio Holders	End of EU Transition Period	Failure to manage the impact of BREXIT leading to loss of staff, supplier failure or West Suffolk business failure		A	1) Take active role in Suffok Brexit preparations and share information accordingly	Director	Dec-18	Complete	
							A	2) 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	On-going	
							A	3) Review suppliers and identify those that could be at risk of Brexit and make appropriate contingencies	All ADs	Dec-18	Complete	
							A	4) Monitor impact in partnership with NALEP and other Suffolk LAs and identify new issues and respond accordingly.	Director	Jan-21	Ongoing	
WS21	03-Apr-19	Economic, Financial, Political, Legal	Directors, Assistant Directors & Portfolio Holders	Environmental & Climate Change	Failure to address this could increase the emissions the Council generates, thus failing to improve environment and address climate change and damage the reputation of the Council.		A	1) Monitor activity and produce an annual Environmental Statement	Environment and Climate Change Task group	May-19	On going	
							A	2) Annual action plan to deliver reduction in emissions	Environment and Climate Change Task group	May-19	On going	
							A	3) Implement and track the Net Zero 2030 plan	Environment and Climate Change Task group	May-20	On going	
							A	4) Environment and Climate Change Action Plan to be followed and specific actions and controls within to be monitored and included in regular performance management (WS15)	Relevant Service Leads	Sep-20	On going	
WS22	03-Apr-19	Economic, Financial, Political, Legal	Directors, Assistant Directors & Portfolio Holders	Personal Debt and Benefits Changes <b>SPECIFIC COVID-19 RISK AND ACTIONS INCLUDED IN WS00</b>	Failure to adress the challenges posed by increased demand on services as a result of increased persoanl debt in the region.		A	1) Monitor and report on outstanding debt postion relating to UC, HB and CT through the Anglia Revenues Partnership.	Service Manager - Finance & Performance	May-19	On going	
							A	2) Monitor and report on demand on Homelessness Support through the Families & Communities teamn.	Service Manager - Housing Options	May-19	On going	
							A	3) Response to increasing demand built in to Suffolk-wide recovery work.	Director	Sep-20	On going	

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# Annual Treasury Management and Financial Resilience Report 2020 to 2021

<b>Report number:</b>	<b>FRS/WS/21/003</b>	
<b>Report to and date(s):</b>	<b>Financial Resilience Sub Committee</b>	12 July 2021
	<b>Performance and Audit Scrutiny Committee</b>	29 July 2021
	<b>Cabinet</b>	21 September 2021
	<b>Council</b>	28 September 2021
<b>Cabinet member:</b>	Councillor Sarah Broughton Cabinet Member for Resources and Performance <b>Tel:</b> 07929 305787 <b>Email:</b> <a href="mailto:sarah.broughton@westsuffolk.gov.uk">sarah.broughton@westsuffolk.gov.uk</a>	
<b>Lead officer:</b>	Gregory Stevenson Service Manager – Finance and Performance <b>Tel:</b> 01284 757264 <b>Email:</b> <a href="mailto:gregory.stevenson@westsuffolk.gov.uk">gregory.stevenson@westsuffolk.gov.uk</a>	

**Decisions Plan:** This item is included in the Decisions Plan.

**Wards impacted:** All

**Recommendation:** It is recommended that, the Financial Resilience Sub Committee:

1. Notes the Annual Treasury Management Report – 2020 to 2021; and
2. Makes recommendations as appropriate via the Performance and Audit Scrutiny Committee to Cabinet and Council.

## 1. Treasury Management and Financial Resilience Annual Report – 2020 to 2021

- 1.1 The report is part of the Councils’ management and governance arrangements for Treasury Management activities under the CIPFA Code of Practice on Treasury Management. It provides a comprehensive assessment of treasury activities from 1 April 2020 to 31 March 2021. There is an analysis of our Financial Resilience position at March 2020 as reported by CIPFA in **Appendix A** – CIPFA Financial Resilience.

### Interest Earned from Treasury Investments during the year

- 1.2 The 2020 to 2021 Annual Treasury Management and Investment Strategy Statements (report CAB/WS/20/005 approved 25 February 2020) sets out the Council’s projections for the current financial year. The budget for investment income of 2020 to 2021 is £131,000 which is based on a 0.65 per cent target average rate of return on investments.
- 1.3 At the end of March 2021 interest actually earned during the financial year amounted to £96,767 (average rate of return of 0.354 per cent) against a budget for the year of £131,000 (average rate of return 0.65 per cent); a budgetary deficit of £34,233. The deficit relates to continued low interest rates as a result of the COVID-19 pandemic which started in mid-March. The deficit formed part of the financial outturn report received at PASC on 27 May 2021, report no PAS/WS/21/008.
- 1.4 The table below summaries the interest earned and the average rate of return achieved for the financial year.

<b>Interest Earned and Average Rate of Return Summary</b>			
<b>Investment Category</b>	<b>Total Average Investment</b>	<b>Average Rate of Return (%)</b>	<b>Interest Earned in year</b>
Temporary Investments (Term Deposits)			
Lloyds 95 Day Account	2,425,581	0.108%	6,314.33
Santander 365 Day Account	8,000,000	0.789%	63,134.24
Santander 180 Day Account	1,000,000	0.632%	6,159.73
Santander 95 Day Account	500,000	0.497%	2,486.98
Lloyds Treasury Account	6,043,973	0.052%	3,169.93
Barclays Deposit Account	6,000,000	0.095%	5,672.39
CCLA MMF	4,641,096	0.170%	7,897.46
Local Authorities			
HM Debt Management Office	4,007,194	0.021%	1,932.19
<b>Total Overall Average Return on Investments %</b>			<b>0.354%</b>
<b>Total Interest Earned - 1 April 2020 to 31 March 2021</b>			<b>96,767</b>

- 1.5 The table below summaries the investment activity (cash investment made and funds returned based on the Councils cash flow requirements/management) during the period 1 April 2020 to 31 March 2021:

<b>Treasury Management – Investment Activity Summary</b>	
	<b>2020 to 2021 (£)</b>
<b>Opening Balance 01 April 2020</b>	<b>29,900,000</b>
Investments made during the year (including transfers to business reserve accounts)	132,600,000
<b>Sub Total</b>	<b>162,500,000</b>
Investments realised during the year (including withdrawals from business reserve accounts)	134,000,000
<b>Closing Balance 31 March 2021</b>	<b>28,500,000</b>

Please note: The Councils cash balances ended the year greater than forecast as a result of holding advanced business grant and COVID support grant payments.

- 1.6 The table below lists the investments held as at 31 March 2021

<b>Investments held as at 31 March 2021</b>				
<b>Counterparty</b>	<b>Principal Amount (£)</b>	<b>Interest Rate</b>	<b>Date Loaned</b>	<b>Date Returned</b>
Lloyds 95 Day Account	Nil			
Santander 365 Day	8,000,000	0.68%	01/04/20	365 day Notice
Santander 180 Day	Nil			
Santander 95 Day	500,000	0.40%	01/04/20	95 day Notice
Lloyds Treasury Account	10,000,000	0.05%	01/04/20	On call availability
Barclays Deposit Account	6,000,000	0.01%	01/04/20	On call availability
CCLA Money Market Fund	4,000,000	Variable	01/04/20	On call availability
There were no other fixed term investments				
<b>Total</b>	<b>28,500,000</b>			

Please note: The interest rates above are the rates as at 31 March 2021. Actual rates going forward could fluctuate.

- 1.7 The Council has an earmarked revenue reserve to mitigate against possible adverse fluctuations in the returns received from the council's investments, called the Interest Equalisation Reserve. The balance in this reserve as at 31 March 2021 was £865,473.

## 2. Borrowing activity during the year

2.1 To facilitate the Councils capital investment plans for its communities such as the Mildenhall Hub, external cash injection through external borrowing had continued to be assumed during 2020 to 2021. As the Council continues to hold significant cash balances, see 1.5 and 1.6 above, the Councils approach during 2020 to 2021, supported by its advisors, was to continue to borrow internally to fund these capital investment plans and to avoid the payment of external interest rates. West Suffolk ended the year on 31 March 2021 with only £4m of external borrowing, which is the same level it held on 31 March 2020.

2.2 The table below is a summary of the borrowings and temporary loans as at 31 March 2021.

<b>Borrowings and Temporary Loans</b>					
<b>Lender</b>	<b>Balance – 1 April 2020 (£)</b>	<b>In Year Movement (£)</b>	<b>Balance - 31 March 2021 (£)</b>	<b>Interest Rate</b>	<b>Maturity date</b>
Barclays Bank	4,000,000	0	4,000,000	4.24%	31 March 2078

2.3 Although the council did not undertake any further external borrowing in the financial year, its underlying need to borrow (Capital Financing Requirement – CFR, the amount the Council has invested in its communities) did increase which led to an increase in the level of internal borrowing the council has, as explained in 2.1 above.

2.4 The table below details the change in the council's Capital Financing Requirement (underlying need to borrow) and level of internal borrowing during the year

<b>Capital Financing Requirement and Internal Borrowing</b>			
	<b>Balance – 1 April 2020 (£)</b>	<b>In Year Movement (£)</b>	<b>Balance – 31 March 2021 (£)</b>
Total CFR	40,006,495	9,398,890	49,405,385
Less: External Borrowing	(4,000,000)	0	(4,000,000)
<b>Internal Borrowing</b>	<b>36,006,495</b>	<b>9,398,890</b>	<b>45,405,385</b>

### 3. Borrowing and Capital Costs - Affordability

3.1 The 2020 to 2021 Budget had assumptions on borrowing costs for capital investments included within it. These borrowing costs are a combination of interest payable on external borrowing, and Minimum Revenue Provision (MRP), which is an amount set aside each year to repay that borrowing requirement. The main projects which make up the majority of the Councils borrowing requirement are:

- Western Way development
- Mildenhall Hub
- West Suffolk Operational Hub
- Investing in our Growth Fund

3.2 The business cases for each of these projects considered affordability based on what each project would deliver in terms of income and savings against the borrowing requirement for the project.

3.3 Borrowing costs only form part of the Councils revenue budget once the project has been completed, so although there may be a borrowing requirement (Western Way Development as an example), until such time as the project is complete and operational there will be no MRP or interest payable as part of the revenue budget – this is in line with each of the agreed business cases.

3.4 The details of these Budgets is laid out below.

<b>Summary of Capital Borrowing Budget 2020 to 2021</b>			
<b>Project – all supported by business cases</b>	<b>Borrowing Requirement (Budget)</b>	<b>Borrowing Costs</b>	
		<b>Minimum Revenue Provision (MRP)</b>	<b>Interest Payable</b>
Investing in our Growth Fund	£17,244,872	£763,000	£406,700
Western Way Development	£21,560,577	£0	£0
Mildenhall Hub	£18,361,000	£57,000	£62,000
West Suffolk Operational Hub	£10,004,564	£289,000	£317,000
Newmarket Leisure Centre	£2,675,138	£103,000	£169,600
Toggam Solar Farm	£1,871,381	£107,500	£202,000
20 High St Haverhill	£1,826,032	£49,300	£54,200
113 High St Newmarket	£686,635	£24,930	£19,944
Olding Road DHL Depot	£3,657,556	£197,750	£0

Provincial House	£3,607,000	£92,500	£101,000
Vicon House, Western Way	£3,400,272	£46,500	£105,000
33-35 High St Haverhill	£375,818	£5,000	£11,300
17/18 Cornhill	£2,995,000	£0	£0
St Edmunds Guest House	£0	£0	£0
Loans and other	£6,745,000	£75,000	£82,500
<b>Total borrowing and associated servicing costs</b>	<b>£95,010,845</b>	<b>£1,810,480</b>	<b>£1,531,244</b>
<b>% of Gross Revenue Income Budget *</b>		<b>3.2%</b>	<b>2.7%</b>

\* Referred to as Net Revenue Budget in previous reports and capital strategy – title amend to make relationship to West Suffolk gross revenue income budget (£56.1 million) clearer.

- 3.5 The affordability of borrowing and capital costs is a key metric in our financial planning and resilience assessments. Current and future financial affordability and resilience to such costs is key when evaluating any new opportunities. As set out in the approved West Suffolk Capital Strategy we are using the per cent of the Gross Revenue Income Budget for both MRP and Interest Payable to assess the Councils affordability position. In other words, how much (in per cent terms) of our gross revenue income budget is committed to servicing our external borrowing requirements.
- 3.6 The position on each of these projects for the full year of 2020 to 2021 is as below

<b>Summary of Actual Capital Borrowing for 2020 to 2021</b>				
<b>Project – all supported by business cases</b>	<b>External Borrowing</b>	<b>Internal Borrowing</b>	<b>Minimum Revenue Provision (MRP)</b>	<b>Interest Payable</b>
Investing in our Growth Fund	£0	£0	£0	£0
Western Way Development	£0	£0	£0	£0
Mildenhall Hub	£0	£18,003,656	£0	£0
West Suffolk Operational Hub	£0	£9,648,709	£121,918	£0
Newmarket Leisure Centre	£4,000,000	£0	£12,278	£169,600
Toggam Solar Farm	£0	£1,910,320	£68,562	£0

20 High St Haverhill	£0	£1,845,195	£30,137	£0
113 High St Newmarket	£0	£700,130	£11,435	£0
Olding Road DHL Depot	£0	£3,704,382	£150,924	£0
Provincial House	£0	£3,545,576	£54,300	£0
Vicon House, Western Way	£0	£3,393,567	£53,205	£0
33-35 High Street, Haverhill	£0	£375,676	£5,142	£0
17/18 Cornhill	£0	£1,162,597	£0	£0
St Edmunds Guest House	£0	£1,005,213	£7,534	£0
Loans and other	£0	£1,344,505	£3,345	£0
<b>Sub total</b>	<b>£4,000,000</b>	<b>£46,639,526</b>	<b>£518,778</b>	<b>£169,600</b>
Newmarket Leisure Centre cumulative MRP reducing internal borrowing amount		(£1,234,141)		
<b>Total Borrowing</b>		<b>£49,405,385</b>	<b>£688,378</b>	
<b>% of Gross Revenue Income (excl COVID-19 Grants)</b>			<b>0.8%</b>	<b>0.1%</b>

3.7 The original forecast position moved due to the following reasons:

- Use of internal borrowing instead of external borrowing during 2020 to 2021.
- Reviewing the Western Way development in light of the COVID-19 outbreak, which led to a timing delay in the project programme against what was originally forecast.
- Underspend against the Investing in our Growth Fund.

3.8 The impact of these changes and the approach to internal borrowing resulted in an in year saving of interest payable of £1,361,644 in 2020 to 2021. Where a project was complete and operational, an MRP charge was still made even if no external borrowing was undertaken.

3.9 A total of £1,050,570 was transferred to the capital financing reserve during the year, mainly as a result of the savings in interest payable detailed above. This reserve now has a total balance of £2,391,792 to be utilised in future budget periods to accommodate any fluctuations or market movements in external borrowing costs.

- 3.10 During the financial year there had been no requirement to borrow externally over and above the £4 million Barclays loan. Therefore, the only interest payable for the year was the £169,600 relating to this.

## 4. Borrowing and Income - Proportionality

- 4.1 The concept of proportionality, alongside that of affordability, is a key consideration when considering funding projects through borrowing.
- 4.2 The costs and risks associated with that borrowing should be looked at as part of the whole financial position of the council in our financial planning and resilience assessments. Awareness of the scale and relationship with the asset base and revenue delivery is essential to informed decision making.
- 4.3 As at 31 March 2020, the Councils asset base was valued at £248.7 million. As such the budgeted borrowing requirement of £95 million would have represented 38.2 per cent of our long-term asset base. The actual borrowing requirement at the end of the financial year was £49.4 million, which represents 19.9 per cent of our long-term asset base. It is worth noting that the capital projects being undertaken would increase the overall asset base of the council, leading to the borrowing requirement being a smaller percentage of the asset base than detailed above.

## 5. Borrowing and Asset Yields

- 5.1 Borrowing, whether internally from available cash balances or externally from other institutions, bears a cost which will affect the yield of investments made with that money. The yield is the return on the investment, whether through additional income of savings, less the borrowing costs associated with the investment, against the value of the investment.
- 5.2 West Suffolk Council makes investment decisions to support its strategic priorities which are not solely focussed on financial return, in line with our agreed Investing in our Growth Agenda Strategy. There are therefore a range of yield returns delivered by these investments that varies from project-to-project dependant on the wider blended socio-economic returns that these projects give.
- 5.3 In order to aid comparison between projects and returns from 'normal' treasury management cash investment (section 2 above), the table below shows the income and net return from the current project portfolio.

2020 to 2021 Budget	Asset Value £m	Borrowing £m	Annual Income £m	Net Return (Excl. Borrowing Costs *)	Net Return (Incl. Borrowing Costs)	Yield % (E/A)
	A	B	C	D	E	F
Industrial Units	£24.2	£0.0	£2.7	£2.2	£2.2	9.1%

Retail Units	£28.2	£0.0	£1.8	£1.5	£1.5	5.3%
Land	£10.3	£0.0	£1.0	£1.0	£1.0	9.7%
Solar Farm	£14.4	£0.0	£1.5	£1.1	£0.5	3.3%
Growth Fund		£16.3	£1.5	£1.5	£0.2	1.0%
Western Way Development		£21.6	£0.0	£0.0	£0.0	0.0%
Mildenhall Hub		£9.1	£0.0	£0.0	£0.0	0.0%
Other		£5.7	£0.0	£0.0	£0.0	0.0%
<b>TOTAL</b>	<b>£77.1</b>	<b>£55.7</b>	<b>£8.5</b>	<b>£7.3</b>	<b>£5.4</b>	<b>4.1%</b>

<b>2020 to 2021 Actual</b>	<b>Asset Value £m</b>	<b>Borrowing £m</b>	<b>Annual Income £m</b>	<b>Net Return (Excl. Borrowing Costs *)</b>	<b>Net Return (Incl. Borrowing Costs)</b>	<b>Yield % (E/A)</b>
	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>
Industrial Units	£24.2	£0.0	£2.6	£2.1	£2.1	8.7%
Retail Units	£31.8	£0.0	£1.6	£1.4	£1.4	4.4%
Land	£10.3	£0.0	£1.0	£0.9	£0.9	8.7%
Solar Farm	£14.4	£0.0	£1.3	£0.9	£0.3	2.1%
Growth Fund		£0.0	£1.5	£1.5	£0.2	1.0%
West Suffolk Operational Hub	£4.5	£0.0	£0.0	£0.0	£0.0	0.0%
Mildenhall Hub	£41.3	£0.0	£0.0	£0.0	£0.0	0.0%
Other		£4.0	£0.0	£0.0	£0.0	0.0%
<b>TOTAL</b>	<b>£126.7</b>	<b>£4.0</b>	<b>£8.0</b>	<b>£6.8</b>	<b>£4.9</b>	<b>3.8%</b>

\* Includes direct operating costs

## 6. Appendices referenced in this report

6.1 Appendix A - CIPFA Financial Resilience Index 2021

## 7. Background documents associated with this report

7.1 Capital Strategy 2020-21, Treasury Management Strategy Statement 2020-2021 and Treasury Management Code of Practice

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## Appendix A

# CIPFA Financial Resilience Index 2021

## 1. Context

- 1.1 CIPFA's Financial Resilience Index is a comparative analytical tool that may be used by Chief Financial Officers to support good financial management, providing a common understanding within a council of their financial position. The Index shows a council's position on a range of measures associated with financial risk. The selection of indicators has been informed by extensive financial resilience work undertaken by CIPFA over the past five seven years, public consultation and technical stakeholder engagement.
- 1.2 The index is made up of a set of indicators. These indicators take publicly available data and compare similar authorities across a range of factors. There is no single overall indicator of financial risk, so the index instead highlights areas where additional scrutiny should take place in order to provide additional assurance.
- 1.3 These indicators are prepared by CIPFA. West Suffolk Council do not have any direct input into the calculation or creation of these individual indicators.
- 1.4 The timing of the index follows the release of MHCLG statistics (i.e., Revenue Outturn 2019-20 on 21st January 2020). The pandemic has fundamentally altered the Local Authority funding landscape in 2020 to 2021. In this context, the Resilience Index provides a pre-COVID picture of resilience as at the end of March 2020.

## 2. Financial Resilience Indicators - Overall

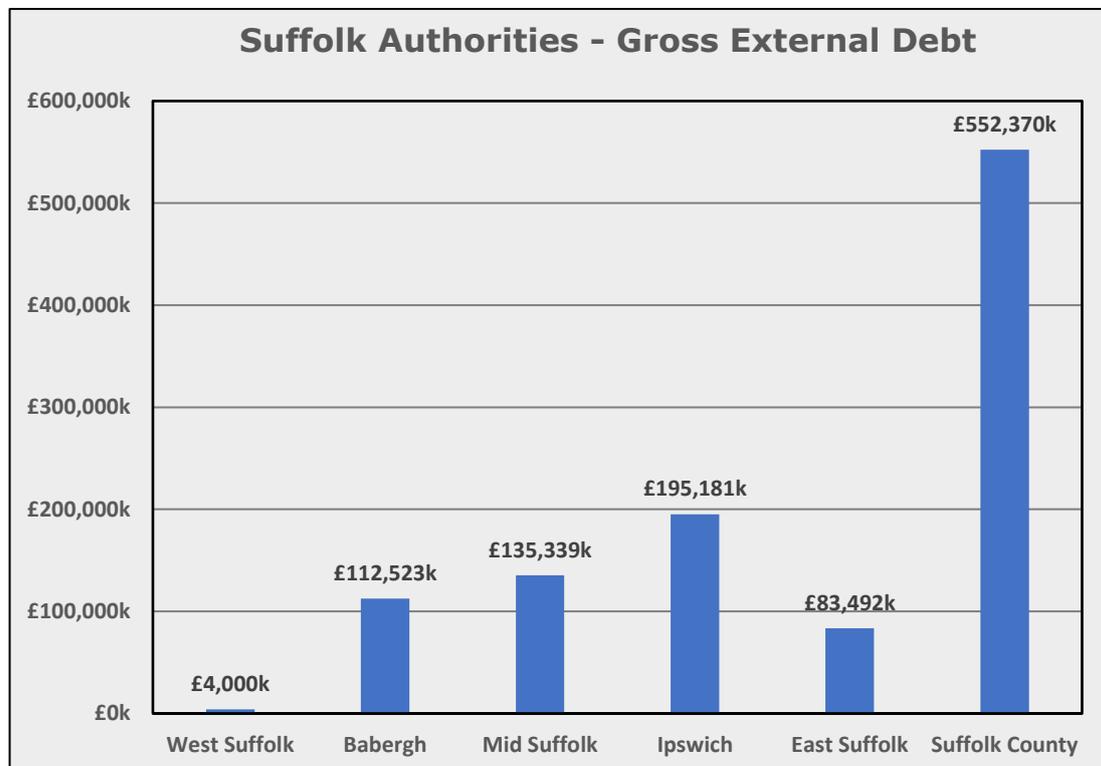
- 2.1 The following graphs show West Suffolk Council within the context of our neighbouring councils within Suffolk. This comparison across each indicator gives a broader picture of where West Suffolk stands in terms of its neighbouring authorities.
- 2.2 The overall picture for West Suffolk as set out below is one of average or lower risk across the indicators. The only higher risk indicator is that of Council tax requirement proportionate to our net revenue requirement, which reflects the Councils lower level of Council tax and its approach to diversifying its income streams through fees and charges to support its net revenue requirement. As Council tax is a statutory charge, Councils are seen to have a greater financial resilience the higher the Council tax requirement is as a proportion of net expenditure.



### 3. Financial Resilience Indicators - Detail

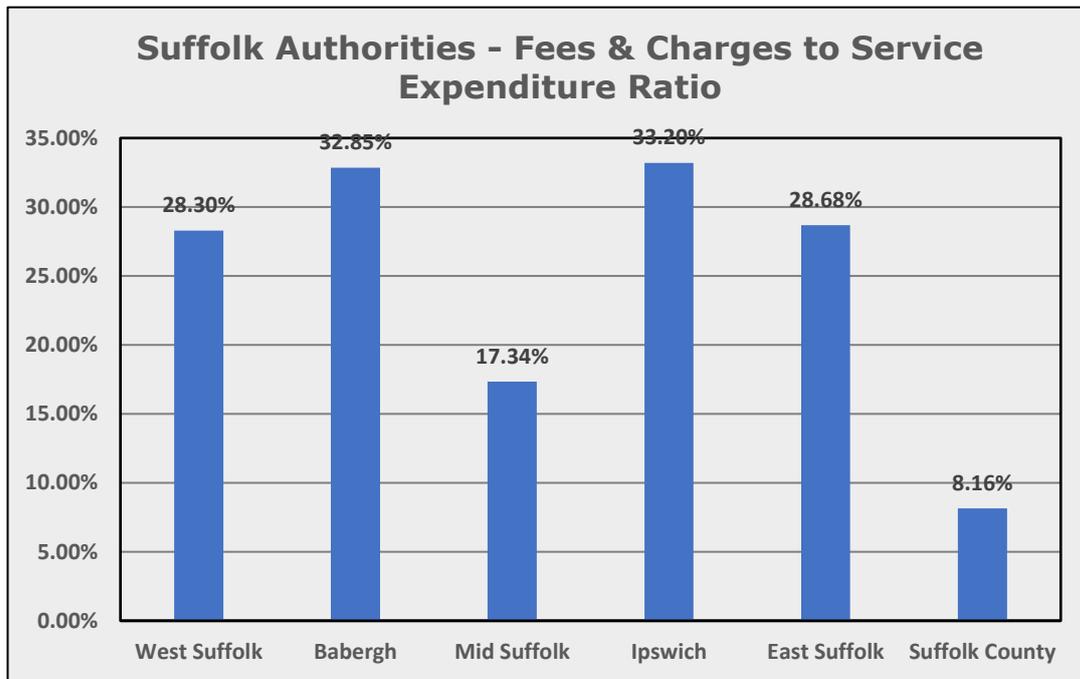
#### 3.1 Gross External Debt

West Suffolk Council only has the £4m Lloyds long term loan as at the end of March 2020. West Suffolk has borrowed internally up to this point in order to fund our investments in our communities but each project was prudently appraised on the basis of external borrowing. Other Suffolk councils have taken on external debt to fund capital projects and investment – the position as at the 31 March 2021 is set out below.



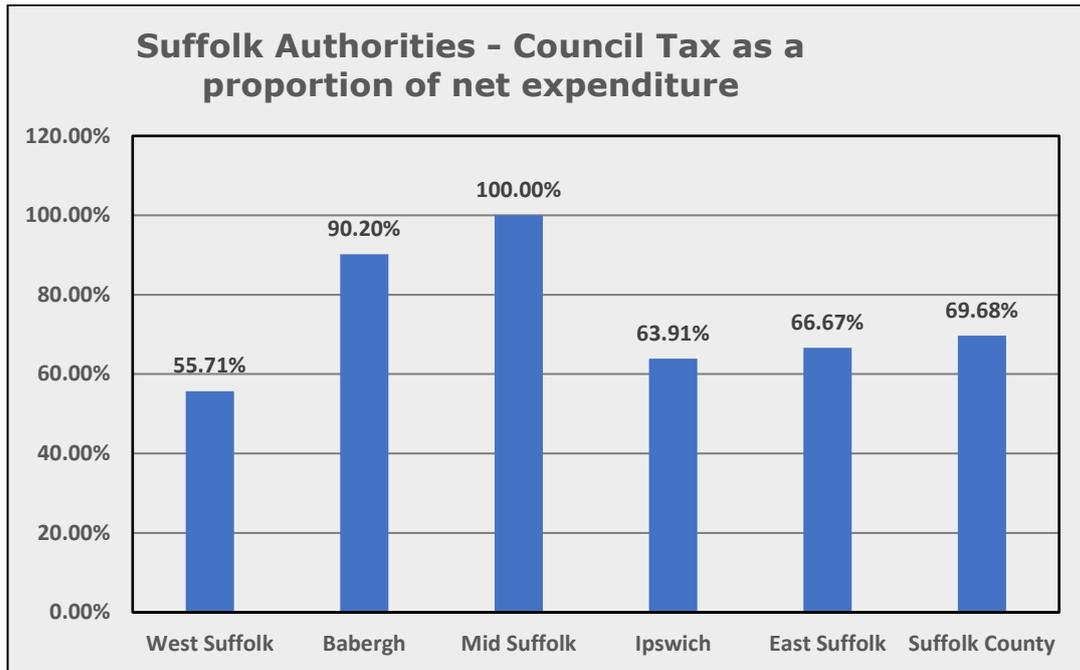
### 3.3 Fees and Charges

West Suffolk has successfully creating new and expanded existing revenue streams through Fees and Charges to assist with the day to day running of the council and to support some of its investment decisions. There is risk inherent in these revenue streams as has been shown by the impact on them by the COVID-19 lockdown. However, our exposure is not out of line with the other authorities in Suffolk, in particular our district peers.



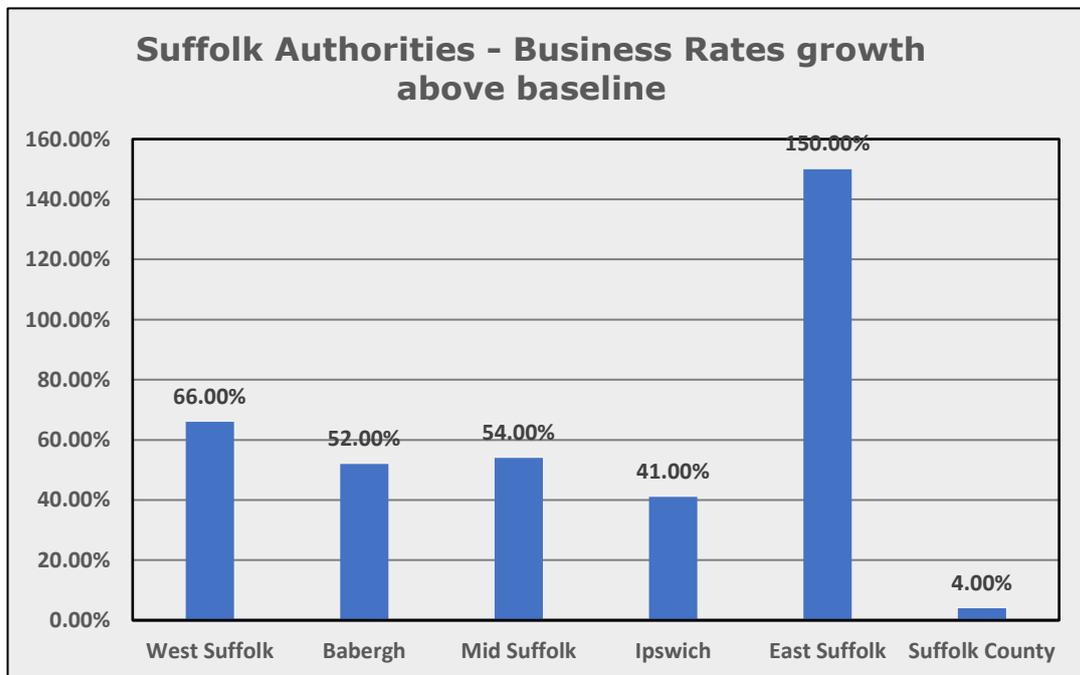
### 3.4 Council Tax Requirement

As counter to Fees and Charges (see above in 3.3) this metric shows the reliance of each council upon Council Tax as a source of funding as a proportion of new expenditure. West Suffolks result compared to the national position reflects its lower level of Council tax and its approach to diversifying its income streams through fees and charges to support its net revenue budget. As Council tax is a statutory charge, Councils are seen to have a greater financial resilience the higher the Council tax requirement is as a proportion of net expenditure.



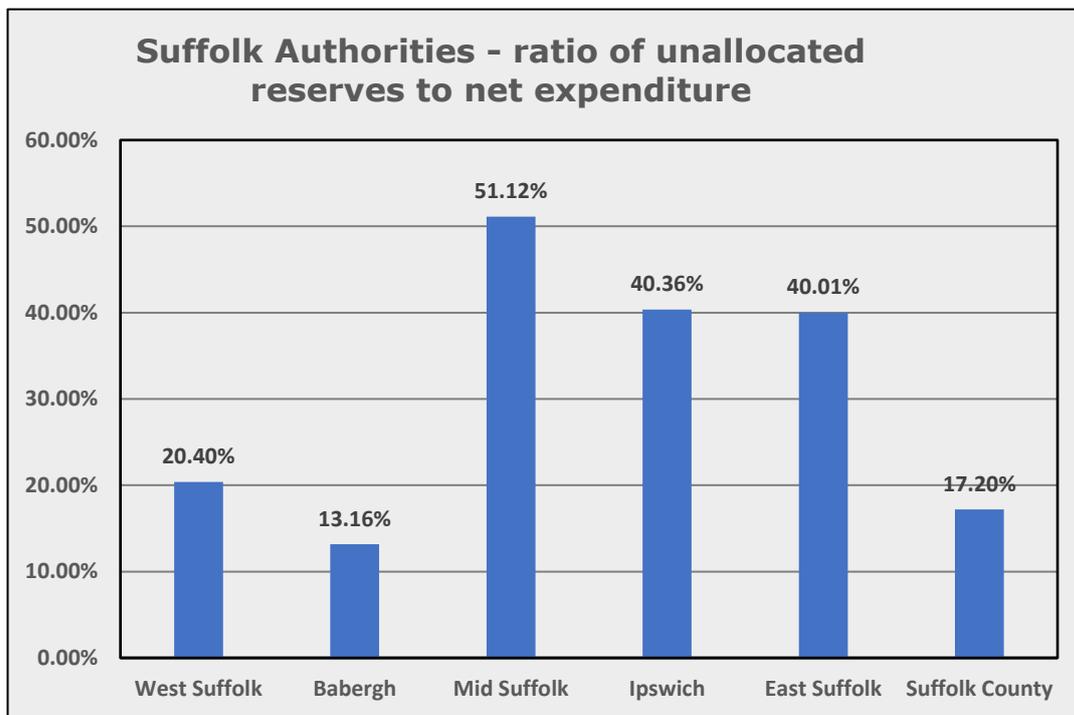
### 3.5 Growth above Baseline / Business Rates

This metric is to show how much each authority has gained, above the 2013 baseline, as a result of business rate retention scheme. The higher the growth above the baseline the higher the risk involved in the longer-term local trends and central government funding reforms which looks to re-baseline the scheme.



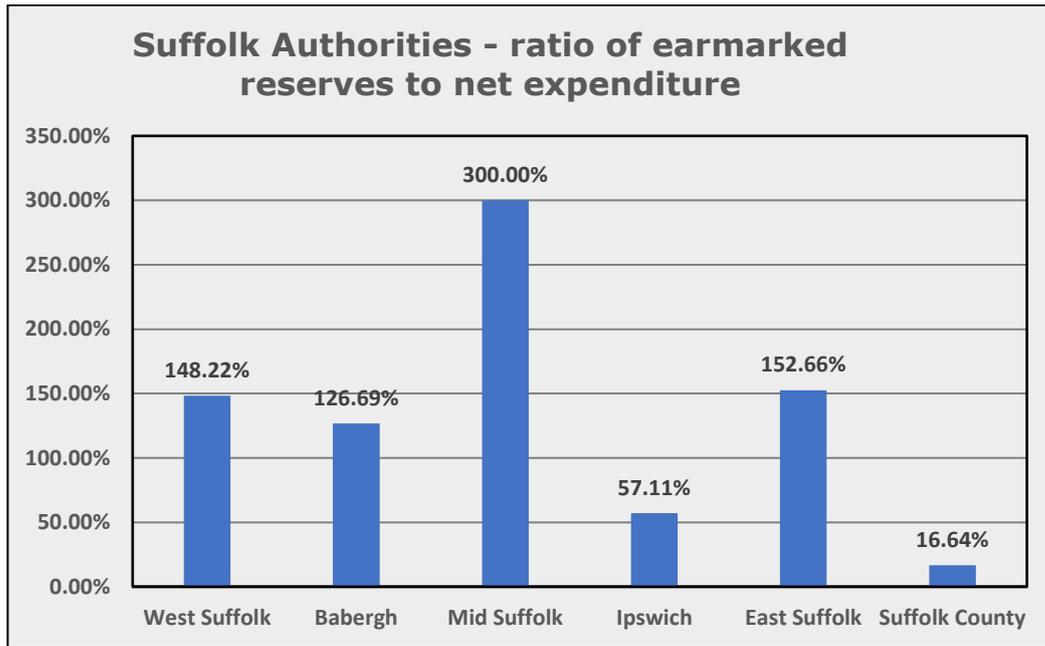
### 3.6 Unallocated Reserves

The West Suffolk General Fund balance of £5m is the extent of our unallocated reserves. This is one of the lower proportions amongst our neighbour councils but has been sufficient so far through the COVID-19 outbreak. The level of a Councils general fund balance is subject to an annual assessment/review by the Councils Chief Financial Officer taking into account the overall budget assumptions, risks and level of reserves.



### 3.7 Earmarked Reserves

Our earmarked reserves are significantly more than the unallocated (see 3.6) but obviously these are specific reserves allocated for funding specific projects and investment.



# Financial Resilience Report - June 2021

<b>Report number:</b>	<b>FRS/WS/21/004</b>	
<b>Report to and date(s):</b>	<b>Financial Resilience Sub Committee</b>	12 July 2021
	<b>Performance and Audit Scrutiny Committee</b>	29 July 2021
	<b>Cabinet</b>	21 September 2021
	<b>Council</b>	28 September 2021
<b>Cabinet member:</b>	Councillor Sarah Broughton Cabinet Member for Resources and Performance <b>Tel:</b> 07929 305787 <b>Email:</b> <a href="mailto:sarah.broughton@westsuffolk.gov.uk">sarah.broughton@westsuffolk.gov.uk</a>	
<b>Lead officer:</b>	Gregory Stevenson Service Manager – Finance and Performance <b>Tel:</b> 01284 757264 <b>Email:</b> <a href="mailto:gregory.stevenson@westsuffolk.gov.uk">gregory.stevenson@westsuffolk.gov.uk</a>	

**Decisions Plan:** This item is included in the Decisions Plan.

**Wards impacted:** All Wards

**Recommendation:** It is recommended that, the Financial Resilience Sub Committee:

1. Notes the Financial Resilience Report – June 2021; and
2. Makes recommendations as appropriate via the Performance and Audit Scrutiny Committee to Cabinet and Council.

## **1. Treasury Management Report – June 2021**

- 1.1 The report is part of the Councils' management and governance arrangements for Treasury Management activities under the CIPFA Code of Practice on Treasury Management. It provides a comprehensive assessment of activities from 1 April 2021 to 30 June 2021.

## **2. Executive Summary**

- 2.1 The Council held investments of £39,300,000 as at 30 June 2021. Interest achieved in the first quarter of the financial year amounted to £16,517 against a budget for the period of £11,250.
- 2.2 External borrowing as at 30 June 2021 remained at £4,000,000, with the Council's level of internal borrowing increasing slightly to £46,712,000 as at 30 June 2021. Overall borrowing (both external and internal) is expected to increase over the full financial year, but not by as much as was originally budgeted for.
- 2.3

Borrowing costs (Interest Payable and MRP) for the year are forecast to be £965,793 against an approved budget of £3,135,850, although this could change if more external borrowing is undertaken than is currently forecast.

## **3. Interest Earned from Treasury Investments during the period**

- 3.1 The 2021 to 2022 Annual Treasury Management and Investment Strategy Statements (report CAB/WS/21/007 approved 23 February 2021) sets out the Council's projections for the current financial year. The budget for investment income of 2021 to 2022 is £45,000 which is based on a 0.25 per cent target average rate of return on investments.
- 3.2 At the end of June 2021 interest actually earned during the first quarter of the financial year amounted to £16,517 (average rate of return of 0.245 per cent) against a profiled budget for the period of £11,250 (average rate of return 0.25 per cent); a budgetary surplus of £5,267.

Although interest rates continue to be low as a result of the COVID-19 pandemic which started in mid-March 2020, the Council had more cash invested during the period (see note at 3.4) leading to higher overall interest achieved despite the lower rates.

- 3.3 The table below summaries the interest earned and the average rate of return achieved at 30 June 2021.

<b>Interest Earned and Average Rate of Return Summary</b>			
<b>Investment Category</b>	<b>Total Average Investment</b>	<b>Average Rate of Return (%)</b>	<b>Interest Earned in period</b>
Temporary Investments (Term Deposits)			
Lloyds 95 Day Account	nil	0.45%	nil
Santander 365 Day Account	8,000,000	0.687%	13,711.78
Santander 180 Day Account	nil	0.380%	nil
Santander 95 Day Account	500,000	0.404%	504.11
Lloyds Treasury Account	8,241,229	0.080%	1,642.85
Barclays Deposit Account*	6,000,000	0.010%	149.59
CCLA MMF	4,000,000	0.039%	263.13
Local Authorities			
HM Debt Management Office	4,923,077	0.010%	245.48
<b>Total Overall Average Return on Investments %</b>			<b>0.245%</b>
<b>Total Interest Earned - 1 April 2020 to 30 June 2021</b>			<b>16,517</b>

\* An annual interest bonus is paid at the end of the financial year if no withdrawals take place.

3.4 The table below summaries the investment activity during the period

<b>Treasury Management – Investment Activity Summary</b>	
	<b>2021 to 2022 (£)</b>
<b>Opening Balance 01 April 2021</b>	<b>28,500,000</b>
Investments made during the year (including transfers to business reserve accounts)	34,600,000
<b>Sub Total</b>	<b>63,100,000</b>
Less Investments realised during the year (including withdrawals from business reserve accounts)	23,800,000
<b>Closing Balance 30 June 2021</b>	<b>39,300,000</b>

Please note: The Councils cash balances are currently greater than forecast as a result of holding advanced business grant and COVID support grant payments.

3.5 The table below lists the investments held as at 30 June 2021

<b>Investments held as at 30 June 2021</b>				
<b>Counterparty</b>	<b>Principal Amount (£)</b>	<b>Interest Rate</b>	<b>Date Loaned</b>	<b>Date Returned</b>
Lloyds 95 Day Account	Nil			
Santander 365 Day	8,000,000	0.68%	01/04/20	365 day Notice

Santander 180 Day	Nil			
Santander 95 Day	500,000	0.40%	01/04/20	95 day Notice
Lloyds Treasury Account	7,800,000	0.08%	01/04/20	On call availability
Barclays Deposit Account	6,000,000	0.01%	01/04/20	On call availability
CCLA Money Market Fund	4,000,000	Variable	01/04/20	On call availability
HM Debt Man. Office	5,000,000	0.01%	14/04/21	19/08/21
HM Debt Man. Office	5,000,000	0.01%	01/06/21	19/07/21
HM Debt Man. Office	3,000,000	0.01%	24/06/21	20/12/21
There were no other fixed term investments				
<b>Total</b>	<b>39,300,000</b>			

Please note: The interest rates above are the rates as at 30 June 2021. Actual rates going forward could fluctuate.

- 3.6 The Council has an earmarked revenue reserve to mitigate against possible adverse fluctuations in the returns received from the council's investments, called the Interest Equalisation Reserve. The balance in this reserve as at 30 June 2021 was £865,473.

## 4. Borrowing activity during the period

- 4.1 As with the 2020 to 2021 financial year, the Council continues to hold significant cash balances, see 1.5 and 1.6 above. With this being the case, the Councils approach, supported by its advisors, will be to continue to borrow internally to fund its capital investment plans and to avoid the payment of external interest rates. This approach is continually kept under review and is based on the level of cash balances the Council holds, as well as the interest rates currently available in the market and the level of risk exposure the Council has to holding the level of internal borrowing it has against the risk of increasing market interest rates.
- 4.2 On 30 June 2021 West Suffolk had £4 million of external borrowing, which is the same level it held on 1 April 2021. With interest rates remaining low and cash balances remaining healthy, it is unlikely that any further external borrowing will need to be undertaken in the 2021 to 2022 financial year, although this is kept under constant review and may change if circumstances and advice changes. The use of internal funds is beneficial whilst we still have available cash, as we would be paying interest at a much higher rate (around 2.00 per cent) than we would get back from investing the extra surplus cash (current average return on our treasury investments of 0.245 per cent). This means we would have a significant cost of carrying external loans that are not currently required from a cash management perspective.

4.3 The table below is a summary of the external borrowings and temporary loans as at 30 June 2021.

<b>External Borrowings and Temporary Loans</b>					
<b>Lender</b>	<b>Balance – 1 April 2021 (£)</b>	<b>Movement (£)</b>	<b>Balance - 30 June 2021 (£)</b>	<b>Interest Rate</b>	<b>Maturity date</b>
Barclays Bank	4,000,000	0	4,000,000	4.24%	31 March 2078

4.4 Although the council has not undertaken any further external borrowing in the period, its underlying need to borrow (Capital Financing Requirement – CFR, the amount the Council has invested in its communities) is forecast to increase which will lead to an increase in the level of borrowing (either external or internal) the council will have.

4.5 The table below details the forecast for the councils Capital Financing Requirement (underlying need to borrow) over the next 3 years.

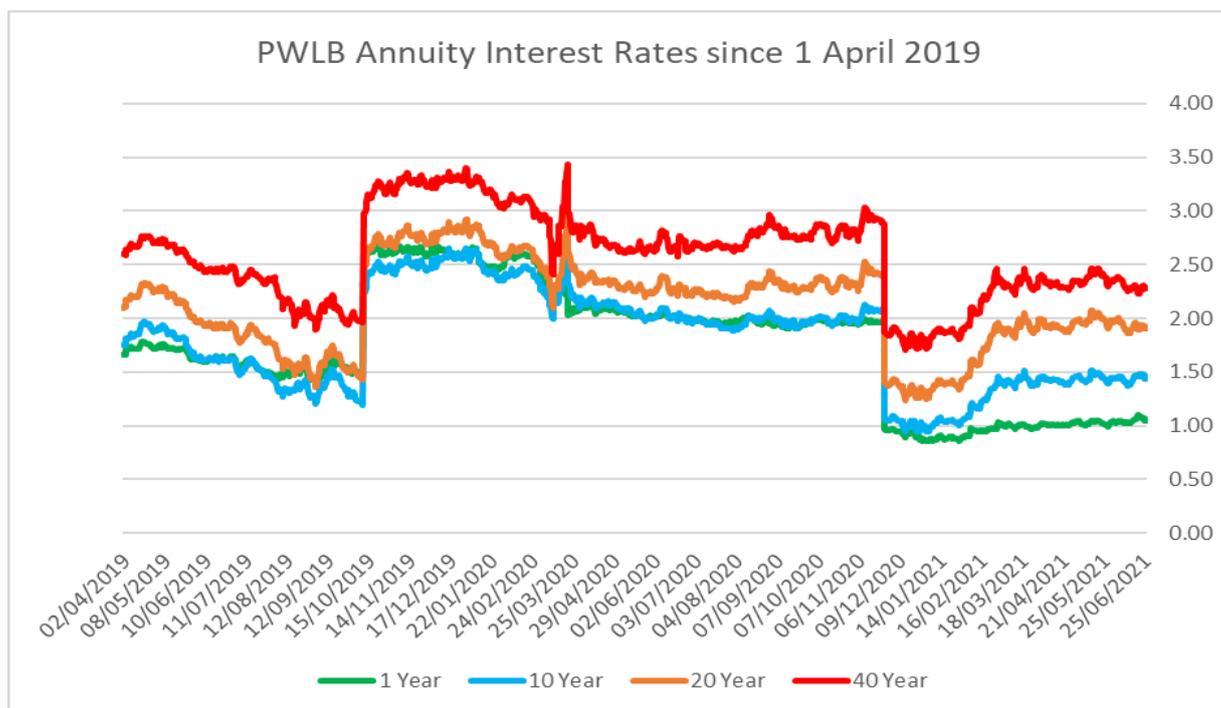
	<b>31 March 2021</b>	<b>31 March 2022</b>	<b>31 March 2022</b>	<b>31 March 2023</b>	<b>31 March 2024</b>
	<b>Actual £ millions</b>	<b>Approved Budget £ millions</b>	<b>Forecast £ millions</b>	<b>Forecast £ millions</b>	<b>Forecast £ millions</b>
<b>Capital Financing Requirement (CFR)</b>	<b>49.405</b>	<b>96.179</b>	<b>56.964</b>	<b>154.198</b>	<b>207.963</b>

## **5. Borrowing Strategy and Sources of Borrowing**

5.1 As detailed in the 2021 to 2022 Treasury Management Strategy Statement, the current borrowing strategy is still to make short-term use of internal funds (internal borrowing) or to borrow short-term loans. This is being continually monitored by the Council, along with Arlingclose (treasury advisors), to determine whether this is still the most optimal strategy or whether to look at borrowing additional sums at long-term fixed rates.

5.2 There are various sources of borrowing that the Council is able to make use of for longer term borrowing, which are detailed in the strategy statement. The traditional method for local authorities, and the default method the Council uses in all of its business cases, is to borrow from the Public Works Loans Board (PWLB). In the medium term, if the Council were to look at fixing out some of its internal borrowing into a long-term external loan then it could do so by borrowing through the PWLB.

5.3 The graph below shows historic PWLB interest rates over the previous 2 years, for different durations based on borrowing using the annuity method.



5.4 The graph above shows how PWLB rates fluctuate on a daily basis, as they are linked to UK Gilt rates – current PWLB rates are 1.00 per cent above the relevant UK Gilt rate. West Suffolk Council has access to PWLB Certainty Rates which are only 0.80 per cent above the relevant UK Gilt rate. In October 2019, PWLB increased the margin above UK Gilts from 1.00 per cent (0.80 per cent for Certainty Rate) to 2.00 per cent (1.80 per cent for Certainty Rate) overnight as a result of significant increases in the level of borrowing from PWLB. After undertaking consultation on changes to PWLB lending terms, the margin over UK Gilts was dropped back to 1.00 per cent (0.80 per cent for Certainty Rate) in November 2020.

5.5 PWLB interest rates for 40-year borrowing using the annuity method were 2.25 per cent (2.05 per cent for Certainty Rate) on 30 June 2021. Using the current value of internal borrowing of £46,712,000, if we were to transfer all of that internal borrowing to a 40-year PWLB loan using the 2.05 per cent Certainty Rate, the Council would incur an initial annual interest payable cost of £957,600. This compares to our interest payable budget for 2021 to 2022 of £2,053,000. If PWLB rates were to increase by 0.50 per cent, then the interest payable cost would increase to £1,191,150, and an increase of 1.00 per cent in PWLB rates would lead to a cost of £1,424,700.

5.6 The Council, along with Arlingclose, will continue to explore alternative sources of borrowing to ensure the Council will be ready to externally borrow in the most advantageous way when it needs to.

## 6. Borrowing and Capital Costs - Affordability

- 6.1 The 2021 to 2022 Budget had assumptions on borrowing costs for capital projects included within it. These borrowing costs are a combination of interest payable on external borrowing, and Minimum Revenue Provision (MRP), which is an amount set aside each year to repay that borrowing requirement. The main projects which make up the majority of the Councils borrowing requirement are:
- Western Way development
  - Mildenhall Hub
  - West Suffolk Operational Hub
  - Investing in our Growth Fund
- 6.2 The business cases for each of these projects considered affordability based on what each project would deliver in terms of income and savings against the borrowing requirement for the project.
- 6.3 Borrowing costs only form part of the Councils revenue budget once the project has been completed, so although there may be a borrowing requirement, until such time as the project is complete there will be no MRP or interest payable as part of the revenue budget.
- 6.4 The details of these Budgets is laid out below.

<b>Summary of Capital Borrowing Budget 2021 to 2022</b>			
<b>Project – all supported by business cases</b>	<b>Borrowing Requirement (Budget)</b>	<b>Borrowing Costs</b>	
		<b>Minimum Revenue Provision (MRP)</b>	<b>Interest Payable</b>
Investing in our Growth Fund	£15,838,544	£209,500	£410,500
Western Way Development	£21,560,577	£0	£0
Mildenhall Hub	£17,438,264	£243,150	£476,550
West Suffolk Operational Hub	£11,177,329	£168,500	£311,250
Newmarket Leisure Centre	£2,753,610	£12,250	£169,600
Toggam Solar Farm	£1,829,369	£80,950	£82,000
20 High St Haverhill	£1,816,595	£28,600	£56,700
113 High St Newmarket	£688,830	£11,300	£22,500
Olding Road DHL Depot	£3,550,381	£154,000	£113,350

Provincial House	£3,491,626	£53,950	£99,700
Vicon House, Western Way	£3,344,267	£49,300	£102,200
33-35 High St, Haverhill	£370,376	£5,300	£11,000
17/18 Cornhill	£2,695,394	£0	£0
St Edmunds Guest House	£929,850	£10,650	£35,100
Loans and other	£8,693,954	£55,400	£162,550
<b>Total borrowing and associated servicing costs</b>	<b>£96,178,966</b>	<b>£1,082,850</b>	<b>£2,053,000*</b>
<b>% of Gross Revenue Income Budget</b>		<b>2.6%</b>	<b>4.9%</b>

\* This represents an average interest rate of 2.75 per cent.

6.5 The affordability of borrowing and capital costs is a key metric in our financial planning and resilience assessments. Current and future financial affordability and resilience to such costs is key when evaluating any new opportunities. As set out in the approved West Suffolk Capital Strategy we are using the per cent of the Gross Revenue Income Budget for both MRP and Interest Payable to assess the Councils affordability position. In other words, how much (in percentage terms) of our gross revenue income budget is committed to servicing our external debt.

6.6 The forecast position on each of these projects for the year of 2021 to 2022 is as below – assuming internal borrowing continues for the full year (note this is constantly reviewed with our advisors as our approach).

<b>Summary of Forecast Capital Borrowing for 2021 to 2022</b>				
<b>Project – all supported by business cases</b>	<b>External Borrowing</b>	<b>Internal Borrowing</b>	<b>Minimum Revenue Provision (MRP)</b>	<b>Interest Payable</b>
Investing in our Growth Fund	£0	£0	£0	£0
Western Way Development	£0	£2,000,000	£0	£0
Mildenhall Hub	£0	£17,760,506	£243,150	£0
West Suffolk Operational Hub	£0	£9,516,968	£131,741	£0

Newmarket Leisure Centre	£4,000,000	£0	£12,799	£169,600
Toggam Solar Farm	£0	£1,840,044	£70,276	£0
20 High St Haverhill	£0	£1,814,305	£30,890	£0
113 High St Newmarket	£0	£688,409	£11,721	£0
Olding Road DHL Depot	£0	£3,549,684	£154,697	£0
Provincial House	£0	£3,489,918	£55,658	£0
Vicon House, Western Way	£0	£3,339,032	£54,535	£0
33-35 High Street, Haverhill	£0	£370,380	£5,296	£0
17/18 Cornhill	£0	£2,915,000	£0	£0
St Edmunds Guest House	£0	£993,629	£11,584	£0
Loans and other	£0	£6,520,347	£13,945	£0
<b>Sub total</b>	<b>£4,000,000</b>	<b>£54,210,646</b>	<b>£796,193</b>	<b>£169,600</b>
Newmarket Leisure Centre cumulative MRP reducing internal borrowing amount		<b>(£1,246,940)</b>		
<b>Total Borrowing</b>		<b>£56,963,706</b>		<b>£965,793</b>
<b>% of Gross Revenue Income (excl COVID-19 Grants)</b>			<b>2.0%</b>	<b>0.4%</b>

6.7 The original budget position has moved due to the following reasons:

- Forecast use of internal borrowing instead of external borrowing during 2021 to 2022.
- Reviewing the Western Way development in light of the COVID-19 outbreak, which led to a timing delay in the project programme against what was originally forecast.
- Forecast underspend against the Investing in our Growth Fund.

## 7. Borrowing and Income - Proportionality

7.1 The concept of proportionality, alongside that of affordability, is a key consideration when considering funding projects through borrowing.

7.2 The costs and risks associated with that borrowing should be looked at as part of the whole financial position of the council in our financial planning and resilience assessments. Awareness of the scale and relationship with the asset base and revenue delivery is essential to informed decision making.

7.3 As at 31 March 2021, the Councils asset base was valued at £266.6 million. As such the budgeted borrowing requirement of £96.18 million would have represented 36.07 per cent of our long-term asset base. The forecast borrowing requirement at the end of the financial year is £56.96 million, which represents 21.37 per cent of our long-term asset base. It is worth noting that the capital projects being undertaken would increase the overall asset base of the council, leading to the borrowing requirement being a smaller percentage of the asset base than detailed above.

## 8. Borrowing and Asset Yields

8.1 Borrowing, whether internally from available cash balances or externally from other institutions, bears a cost which will affect the yield of investments made with that money. The yield is the return on the investment, whether through additional income of savings, less the borrowing costs associated with the investment, against the value of the investment.

8.2 West Suffolk Council makes investment decisions to support its strategic priorities which are not solely focussed on financial return, in line with our agreed Investing in our Growth Agenda Strategy. There are therefore a range of yield returns delivered by these investments that varies from project-to-project dependant on the wider blended socio-economic returns that these projects give.

8.3 In order to aid comparison between projects and returns from 'normal' treasury management cash investment (section 2 above), the table below shows the income and net return from the current project portfolio.

<b>2021/22 BUDGET</b>	<b>Asset Value £m</b>	<b>Borrowing £m</b>	<b>Annual Income £m</b>	<b>Net Return (Excl. Borrowing Costs *)</b>	<b>Net Return (Incl. Borrowing Costs)</b>	<b>Yield % (E/A)</b>
	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>
Industrial Units	£24.2	£0.0	£2.6	£2.2	£2.2	9.0%
Retail Units	£28.2	£0.0	£1.8	£1.5	£1.5	5.3%
Land	£10.3	£0.0	£1.0	£1.0	£1.0	9.6%
Solar Farm	£14.4	£1.8	£1.4	£1.1	£0.4	2.7%
Growth Fund		£15.8	£0.7	£0.7	£0.2	1.0%
Western Way Development		£21.6	£0.0	£0.0	£0.0	0.0%
Mildenhall Hub		£17.4	£0.0	£0.0	£0.0	0.0%

Other		£11.2	£0.7	£0.6	£0.6	0.0%
<b>TOTAL</b>	<b>£77.1</b>	<b>£67.8</b>	<b>£8.2</b>	<b>£7.1</b>	<b>£5.9</b>	<b>4.1%</b>

<b>2021/22</b>	<b>Asset Value £m</b>	<b>Borrowing £m</b>	<b>Annual Income £m</b>	<b>Net Return (Excl. Borrowing Costs *)</b>	<b>Net Return (Incl. Borrowing Costs)</b>	<b>Yield % (E/A)</b>
	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>
Industrial Units	£24.2	£0.0	£2.6	£2.2	£2.2	8.7%
Retail Units	£31.8	£0.0	£1.8	£1.5	£1.5	4.4%
Land	£10.3	£0.0	£1.0	£1.0	£1.0	8.7%
Solar Farm	£14.4	£0.0	£1.4	£1.1	£0.4	2.1%
Growth Fund		£0.0	£0.7	£0.7	£0.2	1.0%
West Suffolk Operational Hub		£0.0	£0.0	£0.0	£0.0	0.0%
Mildenhall Hub		£0.0	£0.0	£0.0	£0.0	0.0%
Other		£4.0	£0.7	£0.6	£0.6	0.0%
<b>TOTAL</b>	<b>£80.7</b>	<b>£4.0</b>	<b>£8.2</b>	<b>£7.1</b>	<b>£5.9</b>	<b>4.2%</b>

\* Includes direct operating costs

## 9. CIPFA Consultation on Prudential Code

- 9.1 In February 2021, CIPFA undertook some consultation on proposed changes to the Prudential Code for Capital Finance in Local Authorities – see link ([Prudential Code Consultation | CIPFA](#)). The Prudential Code is a professional code of practice to support local authorities in taking decisions on capital investments. Key objectives of the code of practice are to ensure that local authorities' capital investment plans are affordable, prudent and sustainable; that treasury management decisions are taken in accordance with good professional practice; and that local strategic planning, asset management planning and proper option appraisal are supported.
- 9.2 The main proposed change was to amend the code's wording to restrict local authority borrowing for yield from "purely for profit" to "primarily for profit". Following feedback from local authorities, CIPFA has said that it will give more detail on what borrowing is allowed, as well as which sources of finance are prudent, and which are restricted.
- 9.3 Another proposed change which are likely to come into effect are the introduction of a liability benchmark as an indicator in the code. This assesses the lowest borrowing options available to an authority, by

comparing debt levels to future liquidity. The next monitoring report will include an introduction to the liability benchmark.

## **10. Market Information**

- 10.1 The Council's treasury management advisors provide economic and interest rate forecasts on a monthly basis. **Appendix 1** has details from this forecast from June 2021.

## **11. Appendices referenced in this report**

- 11.1 Appendix 1 - Arlingclose Economic and Interest Rate Forecast

## **12. Background documents associated with this report**

- 12.1 Capital Strategy 2021 to 2022, Treasury Management Strategy Statement 2021 to 2021 and Treasury Management Code of Practice.

## **Arlingclose Economic and Interest Rate Forecast – June 2021**

The medium term global economic outlook has continued to improve with the rollout of vaccination programmes. The UK has continued to benefit from its initial rapid vaccine rollout and has shifted focus onto second vaccinations to increase protection to counter a potential third COVID wave.

The opening up of the UK economy in the second and third quarter of 2021 will see sharp increases in GDP. The more upbeat assessment is that GDP will have grown by 5.5 per cent in Quarter 2, up from the 4.3 per cent May forecast, suggesting the economy has less catching up to do in the second half of 2021 to regain the pre-Covid peak.

Inflation has moved above the Bank of England's 2 per cent target. Alongside the increase in commodity prices, the Monetary Policy Committee has acknowledged the prospect of a sharper upturn in inflation, with the potential CPI could rise above 3 per cent in the coming months. However, the nature of the commodity price rise and the base effect easing, this is likely a transitory effect.

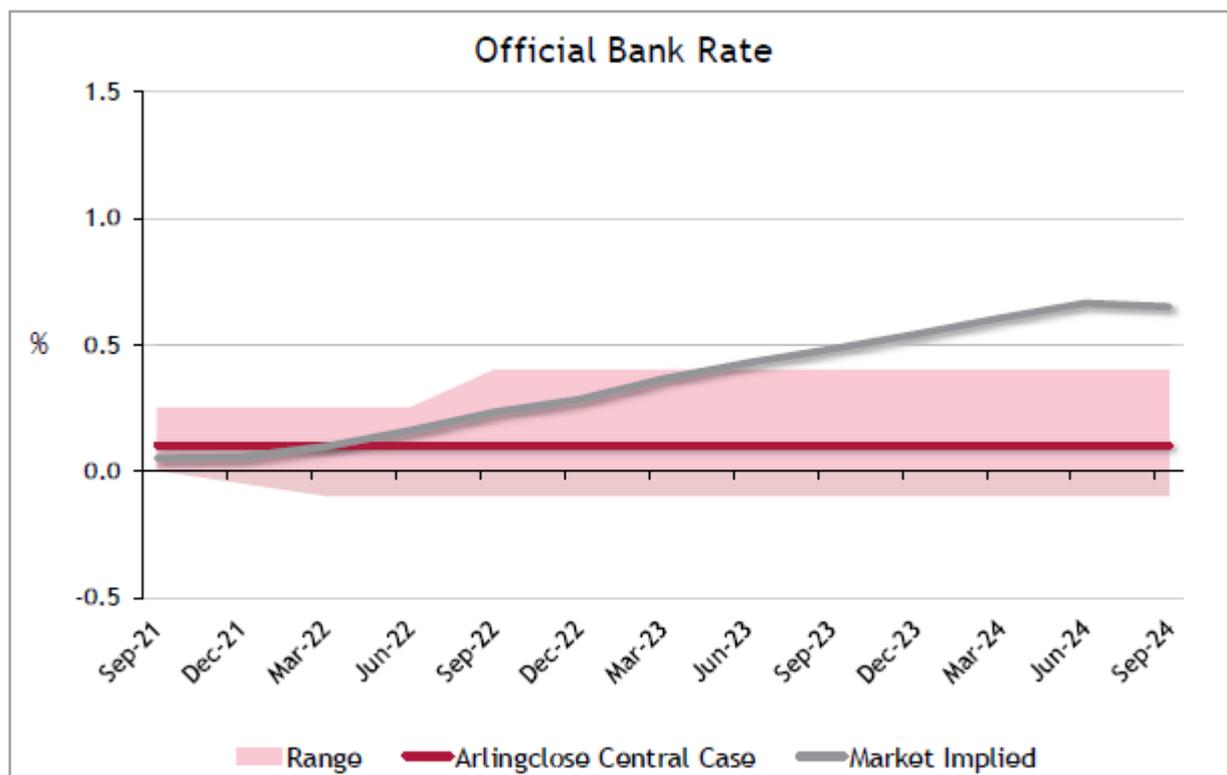
While downside risks seem to have reduced after recent trends in GDP and labour, the increase in near term inflation, being driven primarily by supply issues, is likely to have negative effects on output growth, providing a further reason for central banks not to tighten policy.

Longer term yields have declined over the last month largely due to the previous pricing in of potential monetary policy changes. As these have receded, the longer dated yields has shifted, with shorter term rates increasing slightly. Uncertainty remains with potential upside and downside risks providing a volatile intraday market.

Some upward pressure on gilt yields could remain in the short term due to the preponderance of strong data, but this is likely to ease once inflation fears recede as the effect of weak base effects subsides and growth figures return to more normal levels.

Arlingclose expects Bank Rate to remain at the current 0.1 per cent level. The risk of movement in Bank Rate in the short term is low, although the risks are leaning to the upside.

The graph below shows the Arlingclose central case along with upside and downside risks for Official Bank of England Base Rate.

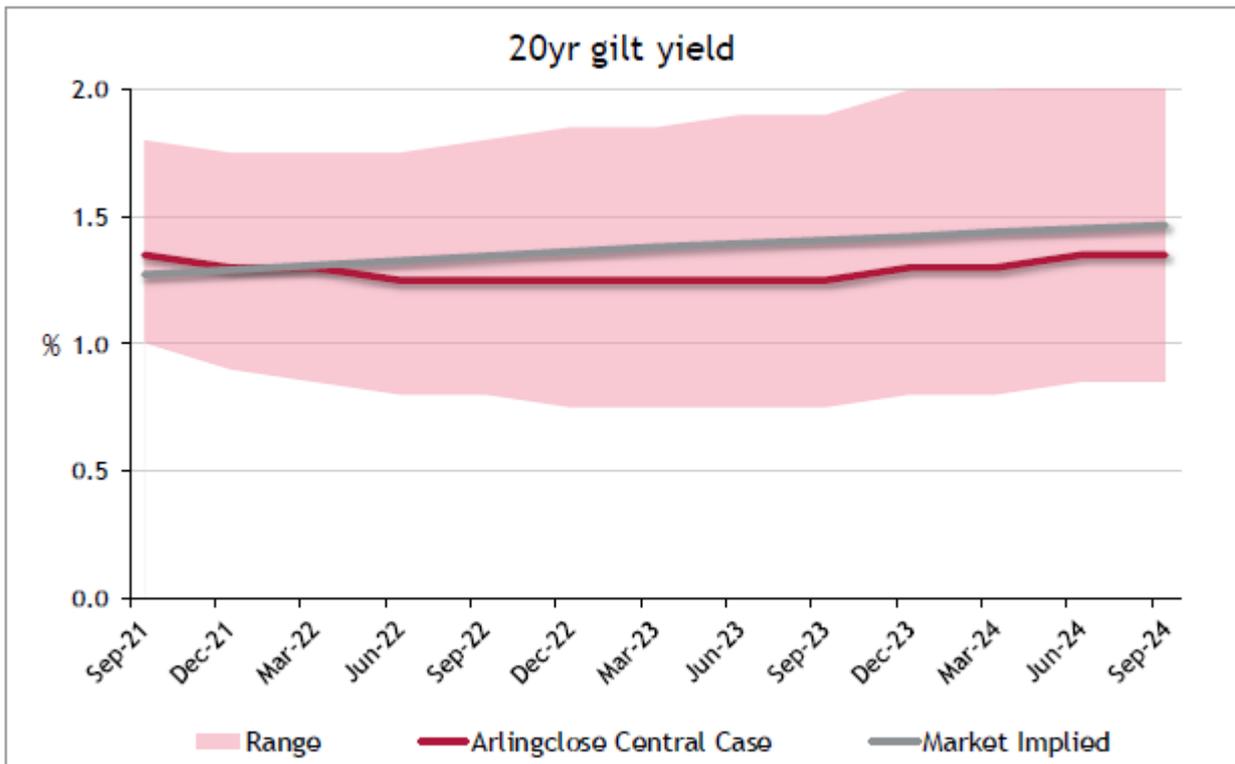


Gilt yields could increase in the short term, but will begin to plateau and reduce once the market's expectations of rises in Bank Rate and inflation fears subside.

Longer term yields may face upward pressure towards the end of the forecast period as the economy moves back to a sustained footing and policy expectations start to strengthen.

Downside risks remain as the risk of further virus mutations including the delta variant could destabilise the recovery.

The graph below shows the Arlingclose central case along with the upside and downside risks for 20 year gilt yields.



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# Work Programme Update 2021 - 2022

<b>Report number:</b>	<b>PAS/WS/21/013</b>	
<b>Report to and date(s):</b>	<b>Performance and Audit Scrutiny Committee</b>	29 July 2021
<b>Cabinet Member:</b>	Councillor Sarah Broughton Cabinet Member for Resources and Performance Telephone: 01284 703894 Email: <a href="mailto:sarah.broughton@westsuffolk.gov.uk">sarah.broughton@westsuffolk.gov.uk</a>	
<b>Chair of the Committee:</b>	Councillor Ian Houlder Chair of the Performance and Audit Scrutiny Committee Telephone: 07597 961069 Email: <a href="mailto:ian.houlder@westsuffolk.gov.uk">ian.houlder@westsuffolk.gov.uk</a>	
<b>Lead officer:</b>	Rachael Mann Director (Resources and Property) Telephone: 01638 719245 Email: <a href="mailto:Rachael.mann@westsuffolk.gov.uk">Rachael.mann@westsuffolk.gov.uk</a>	

**Decisions Plan:** This item is not included in the decisions plan.

**Wards impacted:** Not applicable.

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

- 1. Notes the current status of its Work Programme for 2021-2022, attached at Appendix 1.**

## **1. Context to this report**

### **1.1 Performance and Audit Scrutiny Work Programme**

1.1.1 The committee's work programme for 2021-2022 is attached at attached at **Appendix 1** to this report.

## **2. Proposals within this report**

2.1 The committee is asked to note the current status of its work programme.

## **3. Alternative options that have been considered**

3.1 None.

## **4. Consultation and engagement undertaken**

4.1 None.

## **5. Risks associated with the proposals**

5.1 None.

## **6. Appendices referenced in this report**

7.1 Appendix 1 – Scrutiny Work Programme 2021 - 2022

## **7. Background documents associated with this report**

8.1 None

**(West Suffolk Council)**

**Performance and Audit Scrutiny Committee  
Work Programme (2021-2022)**

<b>Description</b>	<b>Lead Officer</b>
<b>30 September 2021 (Time: 5.00pm)</b>	
<b>Venue: TBC</b>	
Local Government Ombudsman Annual Report	Service Manager (Democratic Services)
Approach to Delivering a Sustainable West Suffolk Council Budget: 2022-2023	Director (Resources and Property)
Work Programme Update – 2021-2022	Director (Resources and Property)
<b>18 November 2021 (Time: 5.00pm)</b>	
<b>Venue: TBC</b>	
Ernst and Young – 2020-2021 Annual Results Report to those charged with Governance	Director (Resources and Property)
West Suffolk Annual Governance Statement 2020-2021	Director (Resources and Property)
2020-2021 Statement of Accounts	Director (Resources and Property)
Ernst and Young – Annual Audit Letter 2020-2021	Director (Resources and Property)
Internal Audit Mid-Year Progress Report 2021-2022	Service Manager (Internal Audit)
2021-2022 Performance Report (Quarter 2)	Service Manager (Finance and Performance)
Delivering a Sustainable West Suffolk Council Budget: 2022-2023	Director (Resources and Property)
Financial Resilience Report (September 2021)	Service Manager (Finance and Performance)
Work Programme Update – 2021 - 2022	Director (Resources and Property)
<b>27 January 2022 (Time: 5.00pm)</b>	
<b>Venue: TBC</b>	
Ernst and Young – External Audit Plan and Fees 2021-2022	Director (Resources and Property)
2021 – 2022 Performance Report (Quarter 3)	Service Manager (Finance and Performance)
Financial Resilience Report – December 2021	Service Manager (Finance and Performance)
Annual Financial Resilience Management and Investment Strategy Statements 2022-2023	Service Manager (Finance and Performance)
Delivering a Sustainable West Suffolk Council Budget: 2022-2023	Director (Resources and Property)
Work Programme Update – 2022	Director (Resources and Property)

<b>26 May 2022 (Time: 5.00pm)</b>	
<b>Venue: TBC</b>	
Internal Audit Annual Report (2021-2022)	Service Manager (Internal Audit)
Outline Internal Audit Plan (2022 – 2023)	Service Manager (Internal Audit)
2021-2022 Performance Report (Quarter 4)	Service Manager (Finance and Performance)
Proposed Performance Indicators and Targets 2022-2023	Service Manager (Finance and Performance)
Annual Report from the Health and Safety Sub-Committee	Service Manager (Health and Safety)
Annual Re-Appointments to the Financial Resilience Sub-Committee and the Health and Safety Sub-Committee (2022-2023)	Service Manager (Democratic Services)
Work Programme Update – 2022	Director (Resources and Property)