

Performance and Audit Scrutiny Committee



Title	Agenda											
Date	Thursday 17 November 2022											
Time	5.00 pm											
Venue	Conference Chamber West Suffolk House Western Way, Bury St Edmunds, Suffolk, IP33 3YU											
Full Members	<p style="text-align: right;">Chair Ian Houlder</p> <p style="text-align: right;">Vice Chair Karen Richardson</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 33%;">Conservative Group (8)</td> <td style="width: 33%;">John Augustine Nick Clarke Ian Houlder James Lay</td> <td style="width: 33%;">Robert Nobbs Karen Richardson Peter Thompson Vacancy</td> </tr> <tr> <td>The Independent Group (3)</td> <td>Victor Lukaniuk Andy Neal</td> <td>Phil Wittam</td> </tr> <tr> <td>Labour Group (1)</td> <td>Cliff Waterman</td> <td></td> </tr> </table>			Conservative Group (8)	John Augustine Nick Clarke Ian Houlder James Lay	Robert Nobbs Karen Richardson Peter Thompson Vacancy	The Independent Group (3)	Victor Lukaniuk Andy Neal	Phil Wittam	Labour Group (1)	Cliff Waterman	
Conservative Group (8)	John Augustine Nick Clarke Ian Houlder James Lay	Robert Nobbs Karen Richardson Peter Thompson Vacancy										
The Independent Group (3)	Victor Lukaniuk Andy Neal	Phil Wittam										
Labour Group (1)	Cliff Waterman											
Substitutes	<table style="width: 100%; border: none;"> <tr> <td style="width: 33%;">Conservative Group (4)</td> <td style="width: 33%;">Stephen Frost Marion Rushbrook</td> <td style="width: 33%;">Clive Springett Vacancy</td> </tr> <tr> <td>The Independent Group (1)</td> <td>Mick Bradshaw</td> <td></td> </tr> <tr> <td>Labour Group (1)</td> <td>Pat Hanlon</td> <td></td> </tr> </table>			Conservative Group (4)	Stephen Frost Marion Rushbrook	Clive Springett Vacancy	The Independent Group (1)	Mick Bradshaw		Labour Group (1)	Pat Hanlon	
Conservative Group (4)	Stephen Frost Marion Rushbrook	Clive Springett Vacancy										
The Independent Group (1)	Mick Bradshaw											
Labour Group (1)	Pat Hanlon											
By invitation	Sarah Broughton	Portfolio Holder for Resources and Property										
Interests – declaration and restriction on participation	Members are reminded of their responsibility to declare any disclosable pecuniary interest not entered in the Authority's register or local non-pecuniary interest which they have in any item of business on the agenda (subject to the exception for sensitive information) and to leave the meeting prior to discussion and voting on an item in which they have a disclosable pecuniary interest.											
Quorum	Six Members											
Committee administrator	Christine Brain Democratic Services Officer (Scrutiny) Telephone 01638 719729 Email christine.brain@westsuffolk.gov.uk											

<p>Venue</p>	<p>Conference Chamber West Suffolk House Western Way, Bury ST Edmunds, Suffolk, IP33 3YU</p>
<p>Contact information</p>	<p>Telephone: 01638 719729 Email: democratic.services@westsuffolk.gov.uk Website: www.westsuffolk.gov.uk</p>
<p>Access to agenda and reports before the meeting</p>	<p>The agenda and reports will be available to view at least five clear days before the meeting on our website.</p>
<p>Attendance at meetings</p>	<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.</p> <p>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 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. For further information about the venue, please visit http://www.westsuffolk.gov.uk/contact-us-cfm</p>
<p>Public participation</p>	<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.</p> <p>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.</p> <p>In accordance with government guidance, the Council has developed general protocols on operating buildings safety in order to reduce the risk of the spread of coronavirus.</p> <p>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.</p>

	There is an overall time limit of 15 minutes for public speaking, which may be extend at the Chair's discretion.
Accessibility	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.
Recording of meetings	<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>
Personal Information	<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: https://www.westsuffolk.gov.uk/Council/Data_and_information/howweuseinformation.cfm or call Customer Services: 01284 763233 and ask to speak to the Information Governance Officer.</p>

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 - 6

To confirm the minutes of the meeting held on 29 September 2022 (copy attached.)

4. 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

5. 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.

6. Internal Audit Mid-Year Progress Report (2022 to 2023)

7 - 18

Report number: **PAS/WS/22/020**

7. Delivering a Sustainable West Suffolk Council Budget (2023 to 2024) 19 - 28

Report number: **PAS/WS/22/021**

8. Treasury Management Report (September 2022) 29 - 42

Report number: **FRS/WS/22/005** was considered by the Financial Resilience Sub-Committee on 7 November 2022.

The Service Manager (Finance and Procurement) will update the Committee verbally on any issues or recommendations arising from the consideration of this report.

9. Work programme update 43 - 46

Report number: **PAS/WS/22/022**

10. 2022 to 2023 Performance Report (Quarter 2) 47 - 128

Report number: **PAS/WS/22/023**

11. Exclusion of press and public

To consider whether the press and public should be excluded during the consideration of the following item because it is likely, in view of the nature of the business to be transacted or the nature of the proceedings, that if members of the public were present during this item, there would be disclosure to them of exempt categories or information as prescribed in Part 1 of Schedule 12A of the Local Government Act 1972, and indicated against each item and, in all circumstance of the case, the public interest in maintaining the exemption outweighs the public interest in disclosing the information.

Part 2 – exempt

12. 2022 to 2023 Performance Report (Quarter 2): Exempt Appendix F: Aged Debt Over 90 Days Monitoring (paragraphs 1 and 2) 129 - 130

Exempt Appendix F to Report number: **PAS/WS/22/023**

(This exempt appendix is to be considered in private under paragraphs 1 and 2 of Schedule 12A of the Local Government Act 1972, as it contains information relating to an individual and information which is likely to reveal the identity of an individual).

This page is intentionally left blank

Performance and Audit Scrutiny Committee



Minutes of a meeting of the **Performance and Audit Scrutiny Committee** held on **Thursday 29 September 2022** at **5.05pm** in the **Conference Chamber, West Suffolk House**, Western Way, Bury St Edmunds IP33 3YU

Present **Councillors**

Chair Ian Houlder
Vice Chair Karen Richardson

John Augustine
Nick Clarke
James Lay
Victor Lukaniuk

Andy Neal
Robert Nobbs
Cliff Waterman
Phil Wittam

In attendance

Sarah Broughton, Deputy Leader and Cabinet Member for Resources and Property
David Riglar, Partner from Ernst and Young

134. **Substitutes**

No substitutions were declared.

135. **Apologies for absence**

Apologies for absence were received from Councillor Peter Thompson.

136. **Minutes**

The minutes of the meeting held on 28 July 2022 were confirmed as a correct record and signed by the Chair.

137. **Declarations of interest**

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

138. **Public participation**

There were no members of the public in attendance on this occasion.

139. **Ernst and Young - External Audit Plan and Fees 2021-2022**

The Committees received report number PAS/WS/22/014 from Ernst and Young (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 2022 and of the income and expenditure for the year then ended; and
- Commentary on the Council's arrangements to secure economy, efficiency and effectiveness (value for money).

David Riglar, Partner from EY, who was in attendance 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 the Annual Results Report, and Audit Opinion.

He drew Members' attention to the summary of audit risks set out in Appendix A, the planned work, materiality levels and value for money arrangements.

The Committee considered the report in detail and asked questions to which responses were provided. In particular members discussed the valuation of the council's solar farm asset.

There being no decision required, the Committee **noted** the report presented by Ernst and Young.

140. **Local Government and Social Care Ombudsman: Annual Report 2021-2022**

The Committee received report number PAS/WS/22/015, which set out the context and the outcome of complaints considered by the Local Government and Social Care Ombudsman (LGSCO) for the period 2021 to 2022.

The LGO issued an annual report each year on its activity, which mapped the volume and nature of complaints it had received across the country. This was available on the LGO's website. Each council was also issued with its own performance report. The report presented to the Performance and Audit Scrutiny Committee informed members on the outcome of the complaints considered by the LGSCO about West Suffolk Council for the period 2021 to 2022. Of the 16 complaints considered by the LGSCO, none progressed to further investigation.

The Committee considered the report in detail and asked questions to which responses were provided. In particular comparisons were made in relation to figures reported last year to the LGSCO and whether residents knew how they could raise a complaint with the council. In response officers explained the complaints process for step 1 and step 2, and how it was promoted by the council.

Discussions were also held on the total number of complaints reported to the council not requiring consideration by the LGSCO, which officers advised was outside of the scope of this report.

There being no decision required, the Committee **noted** the contents of the annual report from the Local Government and Social Care Ombudsman.

141. **Regulation of Investigatory Powers Act 2000 - Annual Report and Review of the RIPA Guidance**

The Committee received report number PAS/WS/22/016, which set out the Regulation of Investigatory Powers Act 2000 (RIPA) activity at West Suffolk Council and RIPA Guidance. Attached at Appendix A was the RIPA guidance document.

The Council's RIPA guidance made sure that when the council used covert techniques to help prevent or detect crime or disorder the council did so in compliance with RIPA. Authorisations were regularly reviewed by an authorising officer and a confidential register detailing all covert surveillance authorisations were held by the legal service. No RIPA authorisations had been requested in the preceding year.

The RIPA guidance was currently fit for purpose, and only one minor revision had been made to the guidance, in remove an authorising officer who was no longer employed by the council.

The Committee considered the report and asked questions to which responses were provided. In particular discussions were held on whether covert surveillance was used for fly-tipping issues and possible benefit fraud, to which comprehensive responses were provided.

There being no decision required, the Committee **noted** the Annual Report and Review of the Regulation of Investigatory Powers Guidance.

142. **Delivering a Sustainable Medium-Term Budget**

The Committee received report number PAS/WS/22/017, which informed Members on the approach and timescales for the 2023 to 2024 budget setting process and medium-term plans to 2026. The report set out the context to the 2023 to 2024 budget process; the approach for delivering a sustainable budget for 2023 to 2024 and beyond, the principles and challenges faced and timescales.

There were several national, as well as global pressures which were challenging the council's budget, or the process of pulling one together, which included:

- The financial impact of the current economic situation, including high inflationary pressures.
- Increasing demand on council services and the role it wanted to continue to play in supporting communities linked to the current cost of living crisis.
- The council's ability to recover income streams in both the current and post Covid-19 context.
- Pressures to grow some of the council's core services in response to a growth in housing and demand.

The 2023 to 2024 budget and medium-term plans were also being prepared in the context of continued significant uncertainties around Government policy for the sector, in relation to:

- Comprehensive Spending Review.
- Local Government Finance Settlement.
- Fairer Funding Review, Business Rates Retention Scheme Review.
- Commercial Investment Policy.
- Potential major reforms with the Resources and Waste Strategy, Health and Social Care reforms and the Planning Reform White Paper.

In the February 2022 Council meeting, the Budget and Council Tax Setting 2022 to 2023 and Medium-Term Financial Strategy 2022 to 2026 report set out the financial plan to 2026. The plan included the following indicative medium term budget gaps, which would be reviewed as part of the 2023 to 2024 budget process:

	2023 to 2024	2024 to 2025	2025 to 2026
Indicative Budget Gap as at February 2022	£1.2m	£1.7m	£3.0m

The Committee considered the report in detail, the approach and timescales for the 2023 to 2024 budget setting process and the medium-term plans. Members asked questions to which comprehensive responses were provided.

In particular, discussions were held on the held on the medium-term budget gaps; the levelling up of street lighting across West Suffolk; ground maintenance; the current employee pay award offer; and the government settlement.

There being no decision required at this stage of the budget process, the Committee **noted** the contents of the report.

143. **Appointment to Sub-Committee Vacancies**

The Committee received Report No: PAS/WS/22/018, which explained that following the resignation of Councillor Elaine McManus, vacancies had arisen on the Financial Resilience Sub-Committee and the Health and Safety Sub-Committee. The Committee was therefore asked to appoint from its membership to the sub-committee vacancies.

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 considered the report and with Councillor Ian Houlder moving the recommendation, which was duly seconded by Councillor Phil Wittam, it was:

RESOLVED: That

- 1) Councillor Robert Nobbs (Conservative Group) be appointed to serve as full member on the Financial Resilience Sub-Committee.
- 2) Councillor Nick Clarke (Conservative Group) be appointed to serve as the substitute member on the Financial Resilience Sub-Committee.
- 3) Councillor James Lay (Conservative Group) be appointed to serve as the full member on the Health and Safety Sub-Committee.
- 4) Councillor Karen Richardson (Conservative Group) be appointed to serve as the substitute member on the Health and Safety Sub-Committee.

144. **Work programme update**

The Committee received report number: PAS/WS/22/019, which updated members on the current status of its rolling work programme of items for scrutiny during 2022-2023 (Appendix 1).

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

The meeting concluded at 6.35 pm

Signed by:

Chair

This page is intentionally left blank

Internal Audit Mid-Year Progress Report 2022 to 2023

Report number:	PAS/WS/22/020	
Report to and date(s):	Performance and Audit Scrutiny Committee	17 November 2022
Cabinet member:	Councillor Sarah Broughton Deputy Leader and Cabinet Member Resources and Property Tel: 07929 305787 Email: sarah.broughton@westsuffolk.gov.uk	
Lead officer:	Jon Snares Service Manager (Internal Audit) Tel: 01284 757239 Email: jon.snares@westsuffolk.gov.uk	

Decisions Plan: This item is not required to be included in the Decisions Plan

Wards impacted: Not applicable

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

Note the contents of this report including progress made against the 2022-2023 internal audit work plan.

1. Context to this report

- 1.1 The Public Sector Internal Audit Standards require the Service Manager (Internal Audit) to report periodically to senior officers and the audit committee on internal audit's progress against its work plan. Reporting should also include any significant risks and control issues.

2. Proposals within this report

- 2.1 The purpose of this report is to update members on progress made against internal audit's 2022-2023 work plan approved by this committee in May 2022, and also provide a flavour of the work undertaken in the year to date. It is proposed that members note the contents of this report.

3. Alternative options that have been considered

- 3.1 No alternative options were considered.

4. Consultation and engagement undertaken

- 4.1 Internal audit's 2022-2023 work plan was compiled in consultation with the Director Resources and Property (s151 Officer) and Leadership Team.
- 4.2 Consultation with key officers is carried out during the audit process and in the production of individual internal audit reports and follow up work, as well as the production of this report.

5. Risks associated with the proposals

- 5.1 Any relevant risks are covered within the report at Appendix A.

6. Implications arising from the proposals

- 6.1 Any implications arising are covered at Appendix A.

7. Appendices referenced in this report

- 7.1 Appendix A – Mid-Year Internal Audit Progress Report 2022- 2023

Background documents associated with this report

- 8.1 None



Internal Audit Mid-Year Progress Report 2022 to 2023

Introduction

The purpose of this report is to:

- provide a flavour of the work undertaken by the internal audit team during the period May 2022 to October 2022
- highlight any areas of concern arising from that work
- advise on progress against the 2022-2023 audit plan

1. Overview

- 1.1 As further detailed below, during the period we have performed a variety of work including the following:
- completed five added value reviews, six audits, and eight follow up audits
 - continued to dedicate significant internal audit resource to support processes regarding assurance over COVID-19 business grants
 - National Fraud Initiative work
 - financial due diligence work and advice as requested by the services
 - certification work in respect of a number of grants received
 - there are also a number of audits, and other work, in progress
- 1.2 Overall, we consider that reasonable progress has been made against the annual audit plan of work approved by the Performance and Audit Scrutiny Committee in May 2022.
- 1.3 Based on the work completed to date, we consider that generally the control environment remains robust. All audit opinions issued within the period have been 'Good' or 'Reasonable' with no 'Limited' or 'No Assurance' opinions being issued. There are therefore no areas of particular concern to highlight within this report.

2. Added value work

2.1 These are areas that were identified by management and internal audit as likely to benefit from internal audit reviewing relevant arrangements on behalf of management and assisting in making improvements where appropriate. The majority of the areas below involve internal audit contributing to a larger piece of work and where that is the case specific conclusions are not drawn.

2.2 Work in this area by the internal audit team has included the following:

Highways processes

2.3 An exercise to document highways processes so that appropriate improvements can be designed and planned for.

Virtual parking permits

2.4 Internal audit support was provided to a piece of work to review the council's existing parking permit processes with a view to the council moving away from paper-based parking permits and how this could be taken forward.

Residential housing properties

2.5 An exercise to bring together into a single document a comprehensive and detailed list of information and data in respect of the council's residential housing properties, to assist asset management requirements.

Helpdesk analyses

2.6 Review of type and frequency of demand going through helpdesks.

Use of social media to support investigations

2.7 This review looked at whether staff understand and act in accordance with existing guidance around the use of social media in investigations, and whether that guidance is sufficient. The review concluded that staff are acting in accordance with guidance but that further training would be useful in this area.

3. Main financial systems and corporate and business area audits

- 3.1 These include the audits of the main financial systems that support the running of the council and reviews of systems and processes where the internal controls are tested and evaluated.

Treasury management 2022-2023

- 3.2 This audit covered controls relating to the management of the council's short-term and long-term investments with approved organisations to achieve the best possible rate of return. Audit work undertaken resulted in a **good assurance** opinion being given, with no recommendations arising.

Disabled facility grant from the Department for Levelling Up, Housing and Communities

- 3.3 This audit was carried out to provide assurance to both West Suffolk Council and Suffolk County Council that for the year 2021-2022, the conditions of the disabled facility grant allocated to, and spent by West Suffolk Council, have been complied with. An audit opinion of **good assurance** was given, with no recommendations arising.

Procurement cards

- 3.4 An audit was undertaken to confirm that corporate procurement cards are used in accordance with guidance, expenditure is monitored and approved appropriately, best value is achieved, and the risk of fraud is minimised. The main recommendation from this audit was the need to review and reissue guidance to card holders, including to further clarify circumstances in which these cards should be used. An opinion of **reasonable assurance** was given.

Civil parking enforcement

- 3.5 A risk-based audit was undertaken to provide assurance that the systems in place in respect of civil parking enforcement (CPE) are operating as intended. Recommendations arising revolved around the need to further investigate options for recording the reasons for spoilt or cancelled penalty charge notices, and to continue to make further improvements in processes around recovering outstanding penalty charge notice payments. An opinion of **reasonable assurance** was given.

VAT

- 3.6 An audit was carried out to review the adequacy of the arrangements for compliance with VAT rules, including VAT returns to HMRC. No audit findings or recommendations were made, and an opinion of **good assurance** was given.

Geographic information system

- 3.7 The geographic information system (GIS) is a computer system for capturing, storing, checking, integrating, manipulating, analysing, sharing and displaying geographically referenced data and also feeds into the 'Find My Nearest' service provided to the general public. This review was undertaken to provide assurance that the system continues to support the council's business needs. Recommendations arising focused on the need for guidance to be created for ICT staff to undertake tasks on the system in case of absence of the GIS Officer, and for further consideration to be given to review and update of data on the system. An opinion of **reasonable assurance** was given.

4. Follow-up audit work

- 4.1 The follow-up work below has been undertaken to check the extent to which agreed recommendations and actions have been implemented in respect of previous audits undertaken.

Confidential waste service

- 4.2 This review highlighted that progress against one action from the original audit remains outstanding, regarding the tendering of the contract for the confidential waste supplier.

Houses in multiple occupation (HMOs)

- 4.3 This follow up review has confirmed that the remaining action from the original audit report has now been implemented.

Health and safety - estates

- 4.4 This follow up review has confirmed that the remaining actions from the original audit report have now been implemented.

Heritage assets

- 4.5 This review highlighted that the remaining actions from the original audit report have now been implemented.

Civic regalia

- 4.6 This follow up review has confirmed that the remaining actions from the original audit report have now been implemented.

Health and safety lone working

- 4.7 This review highlighted that the remaining actions from the original audit report have now been implemented.

Payment card standards

- 4.8 This review highlighted that one action arising from the original audit remains to be fully completed, this being regarding the need to ensure that all relevant staff undergo regular training and that this can be evidenced.

Community chest grants

- 4.9 This review highlighted that the remaining actions from the original audit report have now been implemented.

5. Other significant work

- 5.1 Other key work undertaken by the internal audit team during the period includes the following:

Grants to businesses

- 5.2 Significant internal audit resource has continued to be assigned to ongoing work to support processes in respect of COVID-19 related grants to businesses, specifically:
- post payment assurance work undertaken at the request of the Department for Business, Energy and Industrial Strategy – no concerns were raised;
 - monitoring of recovery – in respect of businesses which were identified post-payment as not being eligible for the grant payments received; and
 - fraud – providing the necessary information as requested by the National Investigation Service (NATIS) regarding national organised crime activity related to COVID-19 business grants.

Other grants assurance work

- 5.3 Community Outbreak Management Fund – positive assurance was provided to Suffolk County Council that the funds issued to West Suffolk Council to manage and control the outbreak of COVID-19 in the community have been spent in accordance with the conditions of the grant.
- 5.4 Test and Trace Support Payment Scheme Funding Grants – positive assurance was provided to the Government over the process and payment of self-isolation payments in support of people on low incomes who have been directed to self-isolate and are unable to work from home and will lose income as a result; and
- 5.5 Contain Outbreak Management Fund – positive assurance was provided to the Government that the expenditure incurred was used appropriately to mitigate against and manage local outbreaks of COVID-19.

Annual governance statement

- 5.6 Co-ordination of the production of the West Suffolk Annual Governance Statement 2021-2022. This Annual Governance Statement will be presented to the Performance and Audit Scrutiny Committee for approval along with the council's 2021-2022 Statement of Accounts.

National fraud initiative (NFI)

- 5.7 Internal audit co-ordinates the council's participation in this biennial exercise which matches electronic data within and between public and private sector bodies to prevent and detect fraud.
- 5.8 Currently, the team has prepared for the biennial exercise, coordinating the extract of data and ensuring this is quality checked, complies with the specification and uploaded to the NFI site as per the timetable. Ongoing review of NFI matches already released is undertaken, including liaising with the ARP Fraud Team.

Anti-fraud

- 5.9 Communication of fraud alerts to service areas to raise awareness of current threats.
- 5.10 Review of fraud arrangements through completion of fraud checklists and risk assessments.

Financial vetting

- 5.11 During the year to date the team has responded to around 30 requests for financial vetting or other related financial advice including assessments of organisations' financial suitability to undertake specified contracts for the council.

Fee earning work

- 5.12 Internal audit has continued to undertake fee earning work during 2022-2023 and by the end of the financial year this is likely to result in approximately £10k of income. This work consists of the audit of the council tax billing and benefits, and overpayments recovery, systems at the Anglia Revenues Partnership (ARP) on behalf of East Cambridgeshire District Council and Breckland Council.

Mildenhall Hub

- 5.13 We performed a high level review of the external project manager's report on the final account and concluded that information and conclusions contained within that report were robust.

Welcome back fund - European Regional Development Fund (ERDF)

- 5.14 Funding was received as part of the wider support government provided to communities and businesses to protect jobs, support the most vulnerable, support the safe return to high streets and help build back better from the pandemic. Work was undertaken by the internal audit team to review the expenditure claims made by the council, and advise on the supporting evidence required and compliance with the expenditure to reduce the risk of financial clawback.

Council tax energy rebate

- 5.15 As part of its targeted response to rising energy bills, the government introduced a £150 council tax rebate, providing a payment of £150, by 30 September, to eligible households living in council tax bands A to D. In addition to the main scheme, discretionary funding was also provided to support households suffering financial hardship as a result of rising energy bills, payments to households meeting the criteria set locally are to be made by 30 November.

ARP administer the scheme on behalf of the council and internal audit support was provided to ARP with the pre-payment check service requirements. Internal audit will also be involved in the assurance exercise requested by Department for Levelling Up, Housing and Communities when both schemes have closed.

COVID additional relief fund (business rate relief)

- 5.16 This fund was made available by the Government to support those businesses affected by the pandemic but that are ineligible for existing support linked to business rates. Internal audit work included undertaking pre-award checks on larger businesses to assist in identifying if subsidy levels have been exceeded and to confirm the business is still solvent. The scheme is mainly administered by ARP.

Other

- 5.17 Ongoing advice and guidance provided to service areas.

6. Work in progress

6.1 There are also a number of audits and other work, in progress as follows:

- council tax billing, housing benefit and local council tax reduction scheme 2022-2023 audit
- recovery of council tax and housing benefit overpayments 2022-2023 audit
- non-domestic rates 2022-2023 audit (undertaken by East Suffolk Council)
- ARP enforcement 2022-2023 audit (undertaken by Fenland District Council)
- general ledger 2022-2023 audit
- staff travel and subsistence audit
- staff gifts and hospitality and declarations of interests follow up audit
- West Stow Anglo Saxon Village Trust 2021-2022 accounts independent examination
- Green Homes Grant from the Department for Business, Energy and Industrial Strategy – audit work to support a declaration that the conditions of the grant have been complied with
- Suffolk Business Park Advanced Manufacturing and Engineering Units – Gateway 1 project assurance

7. Audit opinion definitions

7.1 Audit opinion and risk definitions in respect of the main financial systems and business area audits are set out in the table below.

Audit opinion definitions

Assurance	Definition
Good	<p>A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.</p> <p>No significant (medium risk) or fundamental (high risk) issues have been raised.</p> <p>An audit opinion of 'good' assurance will only be issued where sufficient relevant, reliable and timely evidence has been subject to recent audit review or testing.</p>
Reasonable	<p>There is a generally sound system of governance, risk management and control in place.</p> <p>Some significant (medium risk) issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited; or</p> <p>Sufficient relevant, reliable and timely evidence may not be available and/or may not have been subject to recent audit review or testing to justify a 'good' opinion.</p>
Limited	<p>Fundamental (high risk) and/or significant (medium risk) gaps, weaknesses or non-compliance were identified, and improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited; or</p> <p>Sufficient relevant, reliable and timely evidence may not be available and/or may not have been subject to recent audit review or testing to justify a 'reasonable' opinion.</p>
No Assurance	<p>Immediate action is required to address fundamental (high risk) and significant (medium risk) gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited; or</p> <p>Sufficient relevant, reliable and timely evidence may not be available and/or may not have been subject to recent audit review or testing to justify a 'limited' opinion.</p>

Note: audit opinions are

- evidence-based and levels of assurance awarded take into account not just control issues or risks raised, but also the adequacy of evidence which has been subject to audit review and testing, and are
- subject to the professional judgement of the Service Manager Internal Audit

Risk definitions

Risk	Definition
High	A fundamental control process, or statutory obligation, creating the risk that significant fraud, error or malpractice could go undetected.
Medium	A control process that contributes towards providing an adequate system of internal control.
Low	These issues would contribute towards improving the system under review.

Delivering a Sustainable Medium-Term Budget

Report number:	PAS/WS/22/021	
Report to and date(s):	Performance and Audit Scrutiny Committee	17 November 2022
	Cabinet	6 December 2022
Cabinet member:	Councillor Sarah Broughton Deputy Leader, Portfolio Holder Resources and Property Tel: 07929 305787 Email: sarah.broughton@westsuffolk.gov.uk	
Lead officer:	Rachael Mann Director Resources and Property Section 151 Officer Tel: 01638 719245 Email: rachael.mann@westsuffolk.gov.uk	

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

Wards impacted: All wards

Recommendation: It is recommended that members:

- 1. Recommend to Cabinet the inclusion of the proposals, as detailed in section 2 and table 1 at paragraph 3.2 of this report, in the medium-term financial plans to 2027.**

1. Context to the 2023 to 2024 budget process

- 1.1 This report follows on from the September Performance and Audit Scrutiny Committee report (report number [PAS/WS/22/017](#)) that outlined the process and approach to set the council's 2023 to 2024 budget and the principles and challenges faced in achieving this. This report provides an update on assumptions and anticipated savings and initiatives proposed or delivered to date to achieve a sustainable and balanced budget for 2023 to 2024.
- 1.2 As reported previously there are several national and global pressures, including the war in Ukraine and energy prices, that are beyond our control that continue to challenge our budget and the process of putting one together. These include the:
- financial impact of the current economic situation, including high inflationary pressures,
 - Increasing demand on our services and the role we want to continue to play in supporting our communities linked to the current cost of living crisis
 - Our ability to recover income streams in both the current and post COVID19 context.
 - Pressure to grow some of our core services in response to a growth in housing and demand.
- 1.3 West Suffolk is not alone, these challenges are being faced by councils up and down the country and are expected to continue into and throughout 2023 to 2024 and in some cases into the medium term. However, these impacts, such as the cost of living and rise in inflation continue to worsen as time goes on and there are forecasts of a long-term national recession.
- 1.4 The 2023 to 2024 budget and medium-term plans are also being prepared in the context of significant uncertainties around Government policy in terms of:
- Comprehensive Spending Review,
 - Local Government Finance Settlement,
 - the Fairer Funding Review, Business Rates Retention (BRR) Scheme Review,
 - commercial investment policy and
 - potential major reforms with the Resources and Waste Strategy (RAWS), Health and Social Care reforms and the Planning Reform White Paper.
- 1.5 West Suffolk Council's ongoing robust and responsible financial management has meant we have been able to be in a strong position to face many of the challenges that have so deeply affected all Local Government. However, as costs increase for our businesses and communities there is more demand, especially from the most vulnerable for our aid. At the same time the rising cost of goods, utilities and fuel that everyone is experiencing to deliver these services are also increasing for West Suffolk Council – doubling the challenge to our budget setting.

1.6 The economic situation, therefore, continues to be hugely challenging, with rising costs and increased demand for services, in particular for housing support. Suffolk, and West Suffolk through its Families and Communities as well as economic growth work, is at the forefront nationally supporting its communities and businesses by working in partnership across the public, private and voluntary sectors. This partnership working brings benefits to communities and businesses alongside efficiencies and savings. However, the impact of the economic situation and wider income recovery challenges on our partners including Suffolk County Council is uncertain at this stage. Therefore, it is not clear what indirect cost impacts may be experienced locally and, on the partnership working.

1.7 In the February 2022 Council meeting, the Budget and Council Tax Setting: 2022 to 2023 and Medium-Term Financial Strategy 2022 to 2026 report number ([COU/WS/22/003](#)) set out the financial plan to 2026. This plan set a balanced budget for 2022 to 2023 but included the following initiative budget gaps (which will be reviewed as part of this 2023 to 2024 budget process) in the subsequent years:

	2023 to 2024	2024 to 2025	2025 to 2026
Budget Gap	£1.16m	£1.71m	£3.0m

1.8 The 2022 to 2023 Budget and Medium-Term Financial Strategy 2022 to 2026, referenced above was developed during COVID-19 recovery and prior to the current economic situation and therefore does not make allowances for the high inflationary pressures currently being experienced as reported at the July and November 2022 committee meeting-report (Report numbers [FRS/WS/22/003](#) and [FRS/WS/22/005](#))

1.9 Further reports including updates on assumptions and anticipated savings and initiatives required to deliver a sustainable and balanced budget for 2023 to 2024 will be presented to this committee at its January 2023 meeting.

2. **Proposals within this report – Key budget assumptions**

2.1 Report number [PAS/WS/22/017](#) set out a number of key budget assumptions proposed in the development of the 2023 to 2024 budget and medium-term plans and the rationale behind those assumptions. These assumptions are constantly under review, in response to further data and intelligence. Since this last report, there have been the following updates as set out below.

Government funding – Spending Review 2022

2.2 The UK Government Autumn Statement and Medium-Term Fiscal Plan is set to be delivered on 17 November 2022. At this point the only measures known to be included are the reversal of increases to National Insurance and the Health and Social Care Levy. What is not known at this time is the methodology, level or distribution of local government funding.

- 2.3 There is also no confirmation on local government funding reforms relating to the Fairer Funding Review and 75 per cent Business Rates Retention (BRR) scheme. The Government remain committed to these reforms, although have not set out any confirmed timeframe for when they would be completed and implemented. A roll forward of the 2022 to 2023 settlement hasn't been ruled out at this stage.
- 2.4 As a result of this current uncertainty about the detail of future Government funding we continue to include the following assumptions in our medium-term financial plans:
- That no Revenue Support Grant or New Homes Bonus allocation (or replacement) will be rolled forward into 2023 to 2024 as it was always the Government's intention to phase out these grant streams.
 - The budget estimates assume a continuation of the 10 per cent reductions in the centrally held un-ringfenced grants budget for 2022 to 2023 in line with previous Government funding reductions. This includes grants such as Housing Benefit Administration.
 - There will be no Fairer Funding Review and some form of BRR scheme resetting (potentially in 2025) will take place. The current projections already assume a significant loss of BRR scheme growth (accumulated since the scheme was implemented in 2013) from April 2023 and this assumption remains unchanged at this stage.
 - That Suffolk authorities will remain in a business rates pool for 2023 to 2024, retaining additional BRR Scheme income for Suffolk than that of individual authorities.
- 2.5 These Government funding assumptions will be kept under constant review as part of the budget process. This includes following any announcements regarding the detailed funding allocations (expected following the Autumn Statement on 17 November 2022 but likely to be late December as per previous years) and grant payments and/or consultations from central Government. This collection of assumptions has the biggest financial impact on the council's budget given the sums involved.

Pay Assumptions

- 2.6 Agreement has been reached on pay awards for local government services ('Green Book employees) between the National Joint Council for local government services and Trade unions, Unison and GMB for 2022 to 2023. A pay rise of £1,925 per annum has been agreed across all pay scales. This is effective from April 2022. The impact of this award and future estimates for pay has been included in Table 1 below.
- 2.7 The pay assumptions beyond April 2023 (previously assumed at 2 per cent) are currently under review and economic reports and assumptions expected within the Autumn Statement on 17 November will also help form a view on the final assumptions to be used in the medium-term budgets. Based on discussions with other Suffolk and partners authorities within Anglia Revenues Partnership, we have updated the 2023 to 2024 budget to assume a 4 per cent pay award, with the assumption then returning to 2 per cent from April 2024. The 2023 to 2024 pay

assumption change in Table 1 also assumes the removal of the additional 1.25 per cent national insurance health and social levy.

- 2.8 The tri-annual pension report has been received and discussions are taking place regarding the level of contributions required for the pension fund from April 2023. The recent report stated that the West Suffolk pension fund is currently 102 per cent funded which provides for the opportunity to look at a reduction in pension contribution rates from those paid 2020 to 2023. Sensitivity analysis over rates is currently underway. An update on the next three years pension contribution rate will be included in the January 2023 Performance and Audit Scrutiny Committee report.

Other income assumptions

- 2.9 There has been a detailed line by line review of the 2023 to 2024 income budget assumptions across a best, base and worst-case scenario. The material outcomes of this review are included on Table 1 below and in most cases are based on levels currently being experienced during the current 2022 to 2023 financial year (further details are contained in the Quarter 2 Budget Monitoring report number **PAS/WS/22/023**). There is expected to be a significant level of volatility in these income assumptions given the relationship between wider economic trends and income generation for the council. This volatility will need to be closely monitored and reflected in the Section 151 report to members on the robustness of estimates and balances as part of the budget process.

Business Rates estimate for 2023 to 2024

- 2.10 The Autumn Statement on 17 November will deliver the Government plans for taxation and local authority funding. Until that date (and receipt of the following detail of allocation of funds) it is difficult to predict the impact that this will have on the financial position of the council. The current assumption included in this Medium-Term Financial Plan is that Business Rates Retention Scheme will continue under its current guise.

3. Our current projections for 2023/2024

- 3.1 As stated in paragraph 1.6 our baseline medium term plans from the 2022 to 2023 budget process already included the need to make significant savings across the medium-term financial plans.

3.2 **Table 1:**

Budget assumption changes pressures/ (improvements)	2023 to 2024 £m
Savings requirement – February 2022 budget process	1.16
Pressures:	
Income Assumption reviews (primarily based on 2022 to 2023 forecast levels): - Car Parking (recovery across West Suffolk car parks, however still not to pre-COVID levels for some within Bury St Edmunds), £1.1m impact - Grounds Maintenance, cleansing and tree services – reduced income levels to focus resources towards increase demand for these type of council services £0.18m impact - Other incomes, £0.06m impact	1.34
Review of the council’s (and our contribution towards the Anglia Revenue Partnership) establishment and overall cost of employment assumptions as set out in paragraph 2.6 to 2.8.	1.82
Additional utilities energy charges, resulting from worldwide economic pressures. Reduced by both £0.43m to reflect recharges to partners in shared buildings and £0.67m to reflect the use of the Toggam Solar generation in Council buildings (this will ultimately show as an income to the solar cost centre in the final budgets).	0.18
Vehicle fuel costs, increased to reflect current prices	0.27
Land Charges income, element of fee income now payable to HM Land Registry	0.06
Increased bank charges from transactional volumes as a result of customer behavioural changes	0.03
Increased third party contractual payments resulting from inflationary and economic pressures	0.08
Total pressures:	3.78
Improvements:	
Increased solar income as a result of improved rates for 2023 to 2025. Total benefit to the solar cost centre to be £1.75m additional income, allowing for use of solar generation to Council buildings under the new contract from April 2023. Reduced by £0.03m for increased R&M allowance and contractually increase in land lease.	(1.05)
Net overall increase in property rents as a result of improved occupancy and lease reviews	(0.32)
Increased investment interest as a result of rising interest rates on cash balances assumed during 2023 to 2024	(0.67)
Delivery of Solar for Business programme, increased power purchase rates on excess generation contracts. Reduced by £0.01 increase repairs and maintenance costs.	(0.10)
CCTV - net additional contract income, after allowing for increased costs	(0.08)

Budget assumption changes pressures/ (improvements)	2023 to 2024 £m
Recycling Performance Payment - higher commodity prices (net impact as garden and multi bank rate/tonnage assumed to reduce creating a budget impact).	(0.04)
Housing Options - provision of two additional properties, amount net of operational costs	(0.09)
West Suffolk Taxi licence fee levels from April 2023 as per Cabinet report CAB/WS/22/052	(0.04)
Other minor budget changes including WSOH and Mildenhall Hub various budget changes to reflect more recent cost profiles - netting off in the main.	(0.02)
Total improvements:	(2.41)
Remaining budget gap	2.53

3.3 The net impact of the key assumption changes to date, set out above in addition to the saving requirements discussed at 1.6, give rise to a working budget deficit for 2023 to 2024 of £2.53 million (this excludes any provision to replenish the general fund from the utilisation for the 2022 to 2023 deficit -current estimated is an additional £1.1m). The medium-term plans are still under review but with the working assumption that the 2023 to 2024 budget assumptions changes will in the main, need to roll forward into future years.

3.4 West Suffolk Council’s response to the financial challenges and opportunities will continue to follow our six key themes (Report no PAS/WS/22/017 refers)

1. Aligning resources to our strategic plan and essential services;
2. Continuation of the shared service agenda and transformation of service delivery;
3. Behaving more commercially;
4. Considering new funding models (for example, acting as an investor);
5. Encouraging the use of digital forms for customer access; and
6. Taking advantage of new forms of local government finance (for example, business rate retention).

Our opportunities include capturing and building on the learning and innovative ways of delivering our services, experienced during this time.

3.5 Significant work continues to take place to achieve a 2023 to 2024 balanced budget by the February committee cycle. A number of areas are already in progress including:

- Use of the latest data available to conclude the income and expenditure line by line review and the identification of saving initiatives and opportunities
- Modelling and reflecting the impact of any changes to central government funding
- the setting of the Councils Council Tax Base for council tax setting purposes – December Council decision.

the monitoring of the Council’s in year Council Tax Collection

- 3.6 The council is required to set a balanced budget for the forthcoming year. At this stage of the budget process and given the opportunities and approach set out above, delivery of a balanced budget for 2022 to 2023 is deemed achievable (based on what we know at this stage of the process and subject to the detailed funding settlement being positive for West Suffolk). Having said that and given the future medium-term challenges facing the council, proposals are likely to be put forward at the January Performance and Audit Scrutiny Committee meeting and as part of the main February Budget and Council Tax report, to enable the council to set out its plans across the next three years and to deliver ahead of the curve, bringing forward where possible saving proposals and initiatives. This is good financial management and will enable greater certainty for the delivery of a sustainable medium-term financial plan for West Suffolk.
- 3.7 These projections assume no change to the current Council Tax level assumption. This assumption is a matter for Council in February 2023.
- 3.8 The Capital Programme is currently being revised and updated with known changes. This will be presented to this committee for review in January 2023.
- 3.9 The following high-level timetable is proposed for delivery and agreement of a budget and medium-term plan for West Suffolk Council for 2023-2024.

Action	Timescales
Autumn Statement	17 November 2022
Performance and Audit Scrutiny Committee – delivering a sustainable budget update report	17 November 2022
Cabinet – delivering a sustainable budget update/referral from the Performance and Audit Scrutiny Committee report	6 December 2022
Provisional Local Government Finance Settlement	w/c 19 December 2022
Performance and Audit Scrutiny Committee – delivering a sustainable budget update report	26 January 2023
Member Development Session(s) and briefing(s) – MTFS	January-February 2023
Cabinet – 2022-2023 Budget and Council Tax setting report	February 2023
Council - 2022-2023 Budget and Council Tax setting report	February 2023

4. Consultation and engagement undertaken

- 4.1 The budget assumptions set out in this report have been prepared in consultation with Leadership Team and the Portfolio Holder for Resources and Performance.

5. Risks associated with the proposals

- 5.1 The budget report in February 2022 will set out the key risk assumptions alongside the report from the Section 151 Officer on the robustness of estimates and balances.

6. Implications arising from the proposals

- 6.1 Financial – Contained in the main body of this report.
- 6.2 Legal Compliance – The Council has a legal requirement to set a balanced budget for the forth coming year. This report and future reports to this committee are part of the process designed to deliver on that legal requirement.
- 6.3 Personal Data Processing/Equalities/Crime and Disorder/Changes to existing policies/Environment or Sustainability/HR or Staffing/External organisations – No significant implications arising directly from this report. Implications under each of these headings will be considered as part of individual savings or initiatives as part of the budget process.

7. Background papers referenced in this report

- 7.1 Budget and Council Tax Setting: 2022 to 2023 and Medium-Term Financial Strategy 2022 to 2026 report ([COU/WS/22/003](#))

Treasury management reports July and November 2022 (Report numbers [FRS/WS/22/003](#) and [FRS/WS/22/005](#))

29 September 2022: Delivering a Sustainable Medium-Term Budget - Report number: [PAS/WS/22/017](#)

17 November 2022: 2022 to 2023 Performance Report (Q2) – Report number: PAS/WS/22/023

This page is intentionally left blank

Treasury Management Report - September 2022

Report number:	FRS/WS/22/005	
Report to and date(s):	Financial Resilience Sub Committee	7 November 2022
	Performance and Audit Scrutiny Committee	17 November 2022
	Cabinet	6 December 2022
	Council	13 December 2022
Cabinet member:	Councillor Sarah Broughton Deputy Leader and Cabinet Member for Resources and Property Tel: 07929 305787 Email: sarah.broughton@westsuffolk.gov.uk	
Lead officer:	Gregory Stevenson Service Manager (Finance and Procurement) Tel: 01284 757264 Email: gregory.stevenson@westsuffolk.gov.uk	

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

Wards impacted: All

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

1. **Notes the Treasury Management Report – September 2022; and**
2. **Makes recommendations as appropriate via the Performance and Audit Scrutiny Committee to Cabinet and Council.**

1. Treasury Management Report – September 2022

- 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 2022 to 30 September 2022.

2. Executive Summary

- 2.1 The Council held investments of £78,000,000 as at 30 September 2022. Interest achieved in the first half of the financial year amounted to £317,734 against a budget for the period of £22,500.
- 2.2 External borrowing as at 30 September 2022 was £13,875,000, a reduction of £125,000 from 1 April 2022 (relates to the repayment plan for the recent PWLB £10 million 40-year loan), with the Council's level of internal borrowing increasing slightly to £41,699,661 as at 30 September 2022. Overall borrowing (weighted towards internal) is expected to increase over the full financial year.
- 2.3 Borrowing costs (Interest Payable and MRP) for the year are forecast to be £1,069,488 against an approved budget of £2,268,350, 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 2022 to 2023 Annual Treasury Management and Investment Strategy Statements (report COU/WS/22/002 approved 22 February 2022) sets out the Council's projections for the current financial year. The budget for investment income of 2022 to 2023 is £45,000 which is based on a 0.25 percent target average rate of return on investments (set prior to the current economic situation).
- 3.2 At the end of September 2022 interest actually earned during the first half of the financial year amounted to £317,734 (average rate of return of 0.943 percent) against a profiled budget for the period of £22,500 (average rate of return 0.25 percent); a budgetary surplus of £295,234. The surplus is due to two main reasons, the council were holding considerable amounts of grant money pending distribution, so cash balances were highly than predicted and with the continuing volatility in the investment market, interest rates continue to change (overall increasing) almost daily.

- 3.3 The table below summaries the interest earned, and the average rate of return achieved at 30 September 2022.

Interest Earned and Average Rate of Return Summary			
Investment Category	Total Average Investment	Average Rate of Return (%)	Interest Earned in period
Temporary Investments (Term Deposits)	nil		nil
Santander 365 Day Account	8,000,000	1.140%	45,762.19
Santander 95 Day Account	500,000	0.936%	2,346.57
Lloyds Treasury Account	7,669,836	0.080%	3,119.45
Barclays Deposit Account*	6,000,000	0.010%	300.82
CCLA MMF	4,000,000	0.938%	18,818.71
Local Authorities	5,000,000	0.220%	5,515.07
HM Debt Management Office	4,241,388	1.120%	241,871.43
Total Overall Average Return on Investments %			0.943%
Total Interest Earned - 1 April 2022 to 30 Sept 2022			317,734.24

* 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

Treasury Management – Investment Activity Summary	
	2022 to 2023 (£)
Opening Balance 01 April 2022	65,500,000
Investments made during the year (including transfers to business reserve accounts)	129,750,000
Sub Total	195,250,000
Less Investments realised during the year (including withdrawals from business reserve accounts)	117,250,000
Closing Balance 30 September 2022	78,000,000

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

3.5 The table below lists the investments held as at 30 September 2022

Investments held as at 30 September 2022				
Counterparty	Principal Amount (£)	Interest Rate	Date Loaned	Date Returned
Santander 365 Day	8,000,000	1.140%	01/04/22	365-day Notice
Santander 95 Day	500,000	0.930%	01/04/22	95-day Notice
Lloyds Treasury Account	4,500,000	0.080%	01/04/22	On call availability
Barclays Deposit Account	6,000,000	0.010%	01/04/22	On call availability
CCLA Money Market Fund	4,000,000	Variable	01/04/22	On call availability
HM Debt Man. Office	6,000,000	1.075%	22/04/22	21/10/22
HM Debt Man. Office	3,000,000	0.990%	28/04/22	27/10/22
HM Debt Man. Office	2,500,000	1.030%	29/04/22	28/10/22
HM Debt Man. Office	6,000,000	1.595%	15/06/22	14/12/22
HM Debt Man. Office	4,000,000	1.665%	01/07/22	19/12/22
HM Debt Man. Office	2,500,000	1.800%	12/07/22	10/01/23
HM Debt Man. Office	5,000,000	1.960%	19/07/22	17/01/23
HM Debt Man. Office	5,000,000	1.935%	01/08/22	30/01/23
HM Debt Man. Office	3,000,000	1.795%	08/08/22	09/11/22
HM Debt Man. Office	3,000,000	2.110%	12/08/22	10/02/23
HM Debt Man. Office	6,000,000	1.875%	01/09/22	17/10/23
HM Debt Man. Office	4,000,000	2.535%	01/09/22	28/02/23
Thurrock BC	5,000,000	0.220%	06/12/21	05/12/22
There were no other fixed term investments				
Total	78,000,000			

Please note: The interest rates above are the rates as at 30 September 2022. 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 and external borrowing costs, called the Capital Projects Financing Reserve. The balance in this reserve as at 30 September 2022 was £4,902,184.

4. Borrowing activity during the period

4.1 As with the 2021 to 2022 financial year, the Council continues to hold significant cash balances, see 3.4 above. A large amount of the funds currently being held are on behalf of others, for example £14 million relates to HM Government for repayment of S31 grants, as well as council tax receipts held on behalf of Suffolk County Council and Suffolk Police and Crime Commissioner.

4.2 On 30 September 2022, West Suffolk had £13.875 million of external borrowing, which is £125,000 less than it held on 1 April 2022, this reduction relates to the repayment plan for the recent PWLB £10 million 40-year loan. With interest rates having increased and cash balances remaining healthy, it is unlikely that any further external borrowing will need to be undertaken in the 2022 to 2023 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 4.6 percent at the date of publishing this report) than we would get back from investing the extra surplus cash (current average return on our treasury investments of 0.943 percent). 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 September 2022.

External Borrowings and Temporary Loans					
Lender	Balance – 1 April 2022 (£)	Movement (£)	Balance - 30 Sept 2022 (£)	Interest Rate	Maturity date
Barclays Bank	4,000,000	0	4,000,000	4.24%	31 March 2078
PWLB	10,000,000	(125,000)	9,875,000	1.84%	1 December 2061

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.

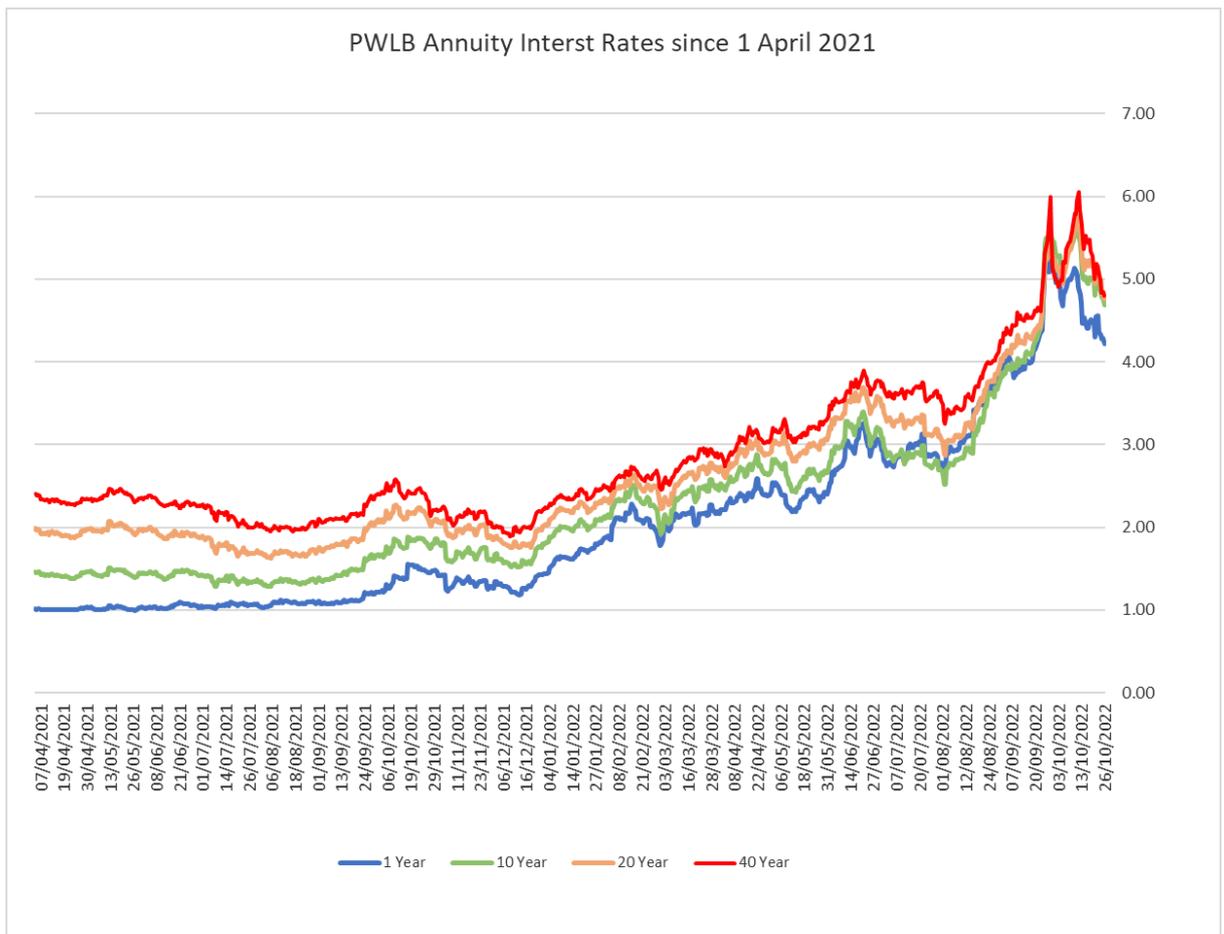
	31 March 2022	31 March 2023	31 March 2023	31 March 2024	31 March 2025
	Actual £ millions	Approved Budget £ millions	Forecast £ millions	Forecast £ millions	Forecast £ millions
CFR	55.49	81.07	58.86	118.56	159.84

5. Borrowing Strategy and Sources of Borrowing

5.1 As detailed in the 2022 to 2023 Treasury Management Strategy Statement, the current borrowing strategy is still to make short-term use of internal funds (internal borrowing). 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.

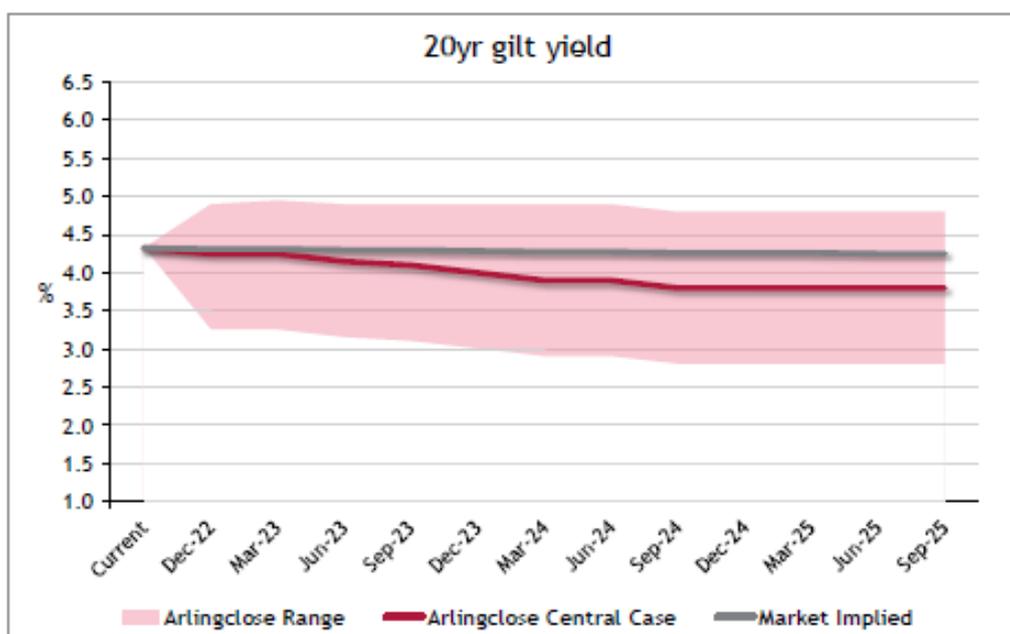
5.3 The graph below shows historic PWLB interest rates over the previous 2 years, for different durations based on borrowing using the annuity method.



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 percent above the

relevant UK Gilt rate. West Suffolk Council has access to PWLB Certainty Rates which are only 0.80 percent above the relevant UK Gilt rate.

- 5.5 As you can see from the graph above, PWLB rates have been steadily increasing over the past 6 months, with a significant volatility over the past month. This is largely as a result of global inflation being at high levels, with the market expectation that these high levels will last longer than originally anticipated. This has led to central banks in the UK, US and EU to raise central interest rates and follow policies of monetary tightening beyond original expectations. These higher rates are expected to remain in the short to medium term, but then drop back down slightly when inflationary pressures have subsided on the expectation of slowed growth with the major economies. See graph below.



- 5.6 PWLB interest rates for 40-year borrowing using the annuity method were 4.96 percent (4.76 percent for Certainty Rate) on 30 September 2022 – although such is the current market volatility only two days prior on the 28 September rates were as high as 6.00 percent (5.80 percent for Certainty Rate). Using the current value of internal borrowing of £41,699,661, if we were to transfer all of that internal borrowing to a 40-year PWLB loan using the 4.76 percent Certainty Rate, the Council would incur an initial annual interest payable cost of £2,335,217 (including our current external borrowing). This compares to our interest payable budget for 2022 to 2023 of £1,529,400.

- 5.7 As detailed in 4.1 and 4.2, the council is currently holding significant cash balances and as such does not need to transfer this level of internal borrowing to external. The Council also has an earmarked revenue reserve to mitigate against possible adverse fluctuations in interest and borrowing rates, called the Capital Projects Financing Reserve. The balance in this reserve as at 30 September 2022 was £4,902,184.

5.8 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 2022 to 2023 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
- Toggam Solar Farm
- 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.

Summary of Capital Borrowing Budget 2022 to 2023			
Project – all supported by business cases	Borrowing Requirement (Budget)	Borrowing Costs	
		Minimum Revenue Provision (MRP)	Interest Payable
Investing in our Growth Fund	£4,319,027	£0	£0
Western Way Development	£5,600,000	£0	£0
Mildenhall Hub	£16,175,947	£145,600	£204,050
West Suffolk Operational Hub	£9,383,968	£173,000	£306,750
Newmarket Leisure Centre	£2,740,261	£12,800	£169,600
Toggam Solar Farm	£1,756,244	£188,050	£344,950
20 High St Haverhill	£1,784,905	£29,400	£55,900

113 High St Newmarket	£676,709	£11,700	£22,100
Olding Road DHL Depot	£3,549,684	£0	£0
Provincial House	£3,434,468	£55,450	£98,200
Vicon House, Western Way	£3,288,232	£50,800	£100,700
33-35 High St, Haverhill	£364,930	£5,450	£10,850
17/18 Cornhill	£2,655,845	£39,550	£84,550
Elsley's Yard	£240,124	£5,300	£11,100
St Edmunds Guest House	£982,579	£11,050	£34,700
Incubation Units, Suffolk Business Park	£12,100,000	£0	£0
Net Zero / Community Energy Plan	£2,590,000	£0	£0
Loans and other	£9,425,800	£10,800	£85,950
Total borrowing and associated servicing costs	£81,068,723	£738,950	£1,529,400*
% of Gross Revenue Income Budget		1.3%	2.6%

* This represents an average interest rate of 2.75 percent.

- 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 Whilst the budget for interest payable are derived from the business cases of each individual project, when borrowing actually occurs is a treasury management decision and is generally not directly linked to any specific project. It is therefore not easy to match the interest payable the Council will actually incur to specific projects. The table below therefore gives an overall summary of forecast capital borrowing for 2022 to 2023 but does not split it out by project.

Summary of Forecast Capital Borrowing for 2022 to 2023			
External Borrowing	Internal Borrowing	Minimum Revenue Provision (MRP)	Interest Payable
£13,750,000	£45,107,984	£719,175	£350,313
Total Borrowing	£58,857,984	£1,069,488	
% of Gross Revenue Income (excl COVID-19 Grants)		1.4%	0.7%

6.7 The original budget position, as set out in paragraph 6.4, has moved due to the following reasons:

- Forecast use of internal borrowing instead of external borrowing during 2022 to 2023.
- 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 2022, the Councils asset base was valued at £261.9 million. As such the budgeted borrowing requirement of £81.07 million would have represented 30.95 per cent of our long-term asset base. The forecast borrowing requirement at the end of the financial year is £58.86 million, which represents 22.47 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.

2022/23 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	£28.1	£13.4	£2.6	£2.1	£1.7	6.0%
Retail Units	£20.0	£2.6	£2.0	£1.6	£1.5	7.5%
Land	£11.8	£0.0	£1.0	£1.0	£1.0	8.4%
Solar Farm	£15.0	£1.8	£1.8	£1.3	£0.7	4.7%
Growth Fund		£4.3	£0.0	£0.0	£0.0	0.0%
Other		£33.4	£0.5	£0.4	£0.1	0.0%
TOTAL	£74.9	£81.1	£7.9	£6.4	£5.0	6.7%

2022/23 FORECAST	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	£28.1	£0.0	£2.7	£2.1	£1.9	6.7%
Retail Units	£20.0	£0.0	£1.9	£1.5	£1.5	7.5%
Land	£11.8	£0.0	£1.0	£1.0	£1.0	8.4%
Solar Farm	£15.0	£0.0	£1.9	£1.4	£0.8	5.3%
Growth Fund		£0.0	£0.0	£0.0	£0.0	0.0%
Other		£14.0	£0.8	£0.7	£0.4	0.0%
TOTAL	£74.9	£14.0	£8.3	£6.7	£5.6	7.5%

* Includes direct operating costs

9. Market Information

- 9.1 The Council’s treasury management advisors provide economic and interest rate forecasts on a monthly basis. **Appendix 1** has details from this forecast from September 2022.

10. Background documents associated with this report

- 10.1 Capital Strategy 2022 to 2023, Treasury Management Strategy Statement 2022 to 2023 and Treasury Management Code of Practice.

Arlingclose Economic and Interest Rate Forecast – September 2022

Monetary policymakers are behind the curve having only raising rates by 50bps in September. This was before the “Mini-Budget”, poorly received by the markets, triggered a rout in gilts with a huge spike in yields and a further fall in sterling. In a shift from recent trends, the focus now is perceived to be on supporting sterling whilst also focusing on subduing high inflation.

There is now an increased possibility of a special Bank of England MPC meeting to raise rates to support the currency. Followed by a more forceful stance over concerns on the looser fiscal outlook. The MPC is therefore likely to raise Bank Rate higher than would otherwise have been necessary given already declining demand. A prolonged economic downturn could ensue.

Uncertainty on the path of interest rates has increased dramatically due to the possible risk from unknowns which could include for instance another Conservative leadership contest, a general election, or further tax changes including implementing windfall taxes.

The government's blank cheque approach to energy price caps, combined with international energy markets priced in dollars, presents a fiscal mismatch that has contributed to significant decline in sterling and sharp rises in gilt yields which will feed through to consumers' loans and mortgages and business funding costs.

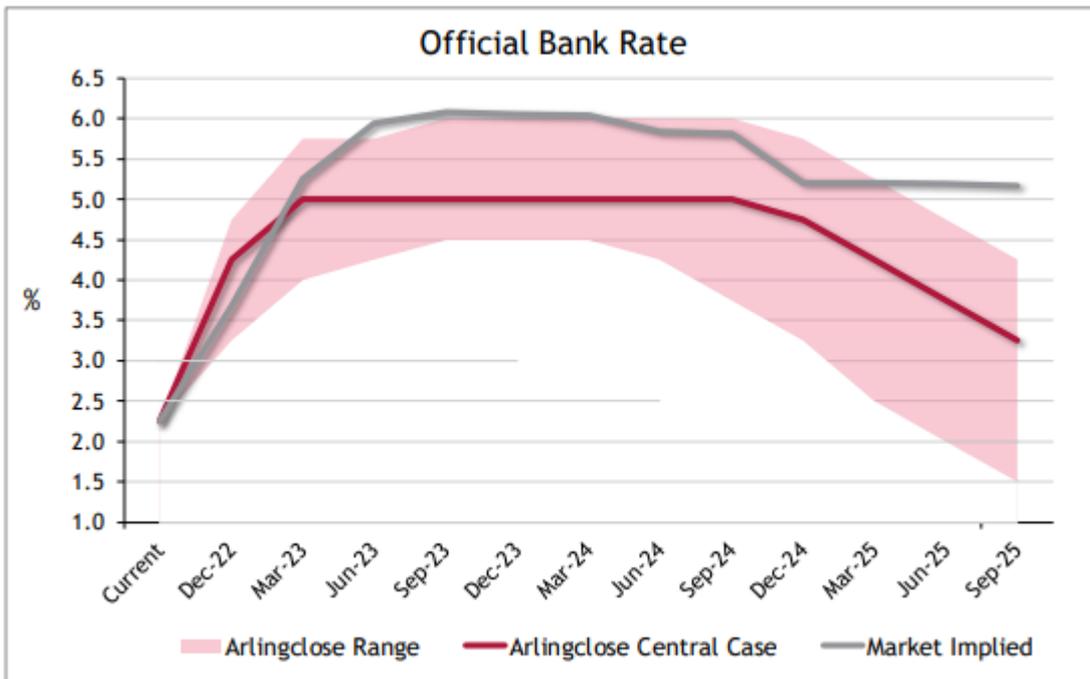
UK government policy has mitigated some of the expected rise in energy inflation for households and businesses flattening the peak for CPI, whilst extending the duration of elevated CPI. Continued currency weakness could add inflationary pressure.

The UK economy already appears to be in recession, with business activity and household spending falling. The short- to medium-term outlook for the UK economy is relatively bleak.

Global bond yields have jumped as investors focus on higher and stickier US policy rates. The rise in UK government bond yields has been sharper, due to both an apparent decline in investor confidence and a rise in interest rate expectations, following the UK government's shift to borrow to loosen fiscal policy. Gilt yields will remain higher unless the government's plans are perceived to be fiscally responsible.

The housing market impact of increases in the Base Rate could act as a “circuit breaker” which stops rates rising much beyond 5.0%, but this remains an uncertainty

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



Work Programme Update 2023

Report number:	PAS/WS/22/022	
Report to and date(s):	Performance and Audit Scrutiny Committee	17 November 2022
Cabinet Member:	Councillor Sarah Broughton Cabinet Member for Resources and Property Telephone: 01284 703894 Email: sarah.broughton@westsuffolk.gov.uk	
Chair of the Committee:	Councillor Ian Houlder Chair of the Performance and Audit Scrutiny Committee Telephone: 07597 961069 Email: ian.houlder@westsuffolk.gov.uk	
Lead officer:	Rachael Mann Director (Resources and Property) Telephone: 01638 719245 Email: Rachael.mann@westsuffolk.gov.uk	

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 2022 to 2023, attached at Appendix 1 to this report.
2. Notes the additional Committee meeting rescheduled from Wednesday 14 December 2022 to Wednesday 8 March 2023, to consider the Statement of Accounts.

1. Context to this report

1.1 Performance and Audit Scrutiny Work Programme

1.1.1 The committee's work programme for 2022 to 2023 is attached at **Appendix 1** to this report.

2. Proposals within this report

2.1 Following on from recent discussions with West Suffolk's external auditors Ernst and Young (EY) it has become apparent that their overall audit plan phasing programme is behind schedule. As a result, this is impacting on various audits in the East of England. In discussion with our audit partner at EY it has been suggested that the audit for West Suffolk, originally due to start in October 2022, is now going to be pushed back to late November 2022, meaning the audit will not be completed until the new year.

2.2 Therefore, it is proposed that the additional committee meeting on Wednesday 14 December 2022 is rescheduled to Wednesday 8 March 2023, specifically to consider the Statement of Accounts, Annual Governance Statement and Report to those Charged with Governance from EY (their audit findings and opinion report).

2.3 The committee is asked to note the current status of its work programme, and the additional rescheduled committee meeting on Wednesday 8 March 2023.

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 – Performance and Audit Scrutiny Work Programme 2023

7. Background documents associated with this report

8.1 None

(West Suffolk Council)**Performance and Audit Scrutiny Committee
Work Programme (2023)**

Description	Lead Officer
Additional Meeting: RESCHEDULED TO 8 MARCH 2023 Wednesday 14 December 2022 (Time: 5.00pm)	
Ernst and Young – 2021 to 2022 Annual Results Report to those charged with Governance	Director (Resources and Property)
West Suffolk Annual Governance Statement 2021 to 2022	Director (Resources and Property)
2021 to 2022 Statement of Accounts	Director (Resources and Property)
26 January 2023 (Time: 5.00pm) Venue: Council Chamber, West Suffolk House, Bury St Edmunds	
Ernst and Young – Auditors Annual Report 2021 to 2022	Director (Resources and Property)
Ernst and Young – External Audit Plan and Fees 2022 to 2023	Director (Resources and Property)
2022 to 2023 Performance Report (Quarter 3)	Service Manager (Policy, Projects and Performance)
Treasury Management Report (December 2022)	Service Manager (Finance and Procurement)
Annual Financial Resilience Management and Investment Strategy Statements 2023 to 2024	Service Manager (Finance and Procurement)
Delivering a Sustainable West Suffolk Council Budget: 2023 to 2024	Director (Resources and Property)
Work Programme Update (2023 to 2024)	Director (Resources and Property)
Additional Meeting: - Wednesday 8 March 2023 (Time: 5.00pm) Venue: Council Chamber, West Suffolk House, Bury St Edmunds	
Ernst and Young – 2021 to 2022 Annual Results Report to those charged with Governance	Director (Resources and Property)
West Suffolk Annual Governance Statement 2021 to 2022	Director (Resources and Property)
2021 to 2022 Statement of Accounts	Director (Resources and Property)
1 June 2023 (Time: 5.00pm) Venue: Council Chamber, West Suffolk House, Bury St Edmunds	
Internal Audit Annual Report (2022 to 2023)	Service Manager (Internal Audit)
Outline Internal Audit Plan (2023 to 2024)	Service Manager (Internal Audit)
2022 to 2023 Performance Report (Quarter 4)	Service Manager (Policy, Projects and Performance)
Annual Report from the Health and Safety Sub-Committee	Service Manager (Health and Safety)

APPENDIX 1

Annual Re-Appointments to the Financial Resilience Sub-Committee and the Health and Safety Sub-Committee (2023 to 2024)	Business Partner (Governance)
Work Programme Update (2023 to 2024)	Director (Resources and Property)



2022 to 2023 Performance report Quarter 2

Report number:	PAS/WS/22/023	
Report to and date(s):	Performance and Audit Scrutiny Committee	17 November 2022
Cabinet member:	Councillor Sarah Broughton Deputy Leader and Cabinet Member for Resources and Property Tel: 07929 305787 Email: sarah.broughton@westsuffolk.gov.uk	
Lead officer:	Rachael Mann Director (Resources and Property) Tel: 01638 719245 Email: rachael.mann@westsuffolk.gov.uk	

Decisions Plan: **This item is not required to be included in the Decisions Plan**

Wards impacted: **All wards**

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

- 1. Note the forecast 2022 to 2023 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 give councillors, officers, partners, stakeholders and residents greater understanding of progress towards the achievement of the council's strategic priorities set out in the [West Suffolk Council Strategic Framework 2020-2024](#) . In addition, it also gives an insight into the delivery of the broad range of day-to-day services to the residents and businesses of West Suffolk. Effective use of performance management information can support transformation and enable choices to be made about the use of resources.
- 1.2 Financial performance information and key performance indicators sit alongside other elements of the council's performance framework that can be viewed on the [performance webpage](#).
- 1.3 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.
- 1.4 **Income recovery**
- 1.5 The COVID-19 outbreak has had a significant impact on the council's financial position. Whilst we are now in the process of recovering from the pandemic, the effects are likely to be felt for years to come. In addition, the cost-of-living crisis, which the Ukraine War has exacerbated, is not only impacting our communities and businesses but also adversely putting pressure on the council's budgets too.
- 1.6 All these elements, as well as national public behavioural changes in travel, shopping and working created by these issues, have had an adverse impact on businesses, retail and public services nationally. Government requires councils to raise income to deliver services.
- 1.7 Income generation for public services across the UK have been severely impacted by a combination of all these challenges as well as recent issues such as national and local lockdowns. West Suffolk Council is not alone in continuing to face these issues, although there are good signs of recovery by services and areas – some stronger than others. This includes income from leisure and cultural events, trade waste and our garden waste service. In addition, other services are recovering such as car parks and

markets. However, the challenges outlined above affects services and localities in different ways.

- 1.8 This recovery profile will continue to be reviewed by the council in conjunction with our relevant partners. This will form part of in-year performance monitoring and will help inform our ongoing budget setting processes as we continue to understand if these behavioural changes are likely to become more permanent. The council is also looking at other similar services and authorities across the UK.
- 1.9 It should be noted that these forecasts take into account actuals for the first half of the year, trends and public behaviours may change as the national picture moves and reactions to the current cost of living crisis evolves. Therefore, the impact on our budget may lessen. As a prudent council with robust financial management, however, at this stage in the year, and given trend data is limited, our detailed forecasts and attached appendices are projecting a worst-case scenario particularly around the recovery of our key income streams.
- 1.10 These worse case numbers assume no further income recovery from the quarter two position to budgeted levels in the short term - to illustrate a worst case impact on our in-year budget. However further continued recovery could see our budget become broadly on track after allowing for the COVID-19 provision. Officers will continue to monitor this position on a regularly basis and a further update will be provided to members at the next meeting – also **see paragraph 4.1 below**.
- 1.11 For 2022 to 2023 the central government funding that helped to partly mitigate the effects of the pandemic, such as the Sales, Fees and Charges Compensation and the COVID-19 Support Grant are no longer available, and as such the council has to make provision to fully cover any reduced income and increased costs from within its own budgets.
- 1.12 As part of the 2022 to 2023 budget setting process the council made provision for the sum of around £0.5 million in its budgets for the ongoing impacts of COVID-19. This provision is to be funded by a contribution from the council's general fund (a reserve fund that the council traditionally keeps at around £5 million to meet emergency issues such as this) and has been factored into the year-end forecasts in this report.
- 1.13 **Impact of inflation and wider economic conditions**
- 1.14 As described, in addition to the ongoing effects of COVID-19, other global economic pressures are having a major impact on the council's finances. The significant increases in energy and fuel prices, coupled with the inflationary impact on commodities from the war in Ukraine, are all contributing towards the council's budgetary pressures, both in the current year and across the medium term.

- 1.15 These wider economic pressures can be seen in the year end forecasts for 2022 to 2023, particularly in the forecast overspends on vehicle fuel, utilities, materials, spare parts and supplies and services. These pressures are not expected to improve in the short term and will be continually reviewed as the year progresses and reported to this committee.
- 1.16 However, this does also have some positive impacts on the budget. The additional income set out in the appendices, has been helped by financial decisions previously made by the council. This includes increased interest rates on investments and improved dividend payment expected from Barley Homes, the council's wholly owned Housing Company. There are also improved recycling credits as a result of higher commodity prices with materials being better collected by our modern Operational Hub facilities. In addition, higher utility costs mean renewable measures such as Toggam Solar Farm, panels on buildings and battery charges either brings a higher income or reduced costs.
- 1.17 The appendices for this report were completed before the news of the agreed pay award was announced. On 1 November 2022 a pay rise of £1,925 per annum to all pay scales was agreed. This is effective from 1 April 2022. The financial impact of this on this financial year will be an additional cost of £1.3m. This will be included in the detailed figures for the next committee report.

2. Quarter 1 Performance

- 2.1 This report shows the quarter 2 performance and forecast year-end financial position for West Suffolk for 2022 to 2023.
- 2.2 The attached appendices detail the performance as follows:

Appendix A: Key performance indicators (KPI) dashboards. These dashboards are also available in an interactive online format which can be viewed at the link below. They give performance information about a wide range of the council's business areas, grouped by Portfolio Holder.

[Appendix A: KPI Dashboards](#)

Appendix B: Income and expenditure report

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

Appendices C to D: Financial performance

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

Appendix E: Strategic Risk Register

This appendix contains the revised West Suffolk Strategic Risk Register, further details are set out in section 7 of this report.

Exempt Appendix F: Aged debt over 90 days

This appendix contains summary information regarding the current levels and types of outstanding debt over 90 days owed to the council. **This appendix is exempt as it contains details of some individual debtor balances in order to facilitate review by this committee.**

3. Performance summary

- 3.1 Each of the dashboards at **Appendix A** contains commentary on the council's performance in quarter 2 of 2022 to 2023. These dashboards are also available in an interactive, online format at [Appendix A: KPI Dashboards](#).
- 3.2 At the meeting of this committee there will be further opportunity for discussion and questions around the trends and patterns that the quarter two data is showing.
- 3.3 These dashboards are designed to be interactive, which provides further insight and detail into the data and commentary. Therefore, members may find it more useful to use the interactive online dashboards instead of the PDF version supplied. In particular, the full commentary can be viewed on the online versions, whereas this is not possible through the PDFs.

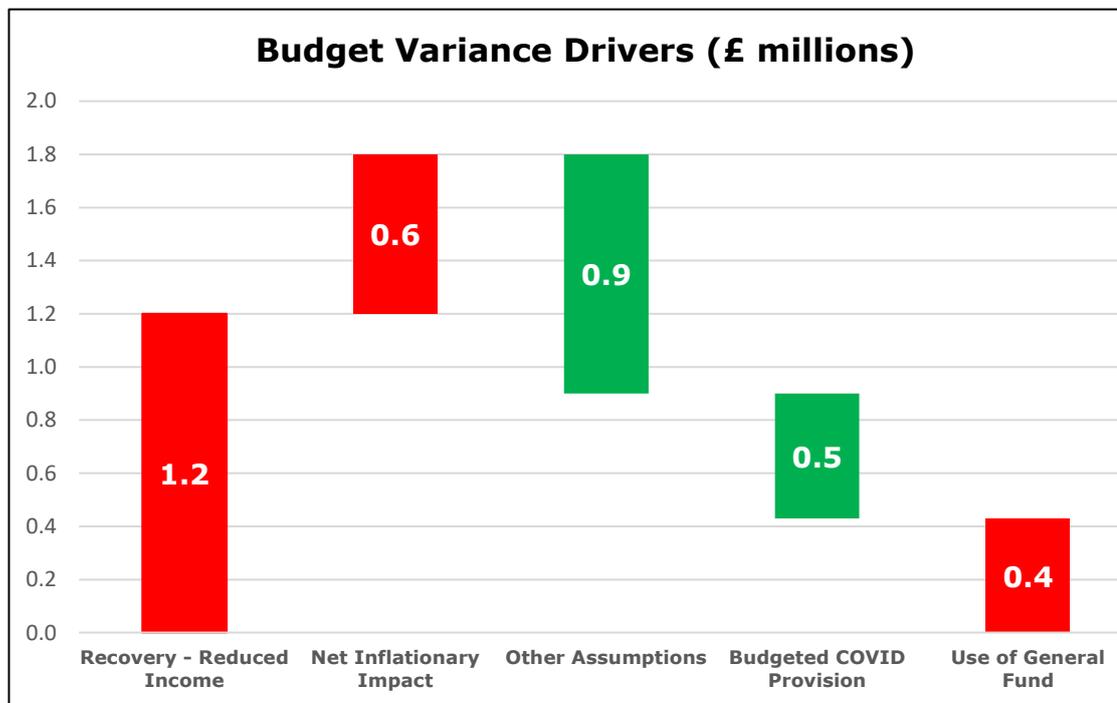
4. Financial outturn summary

- 4.1 As stated in para 1.17 above the detailed foundation for the figures below and those in the appendices were completed before the agreement of the pay award. The additional cost in this year of this pay award is £1.3 million and this should be added to the impact forecast on the council's General Fund. This financial impact will be included fully in the next issued forecast.
- 4.2 The current revenue forecast outturn position gives a range of results, from full use of the £0.5 million provision for income recovery as mentioned previously in this report up to a further impact on the council's General Fund of around £0.4 million. However, it should be noted this position is dependent on income forecasts which continue to be difficult to predict. The supporting data will be fully analysed each month in order to bring more certainty to this position.
- 4.3 As at 1 April 2022 the council's General Fund balance stood at £6.045 million (subject to final audit of the 2021 to 2022 accounts). Assuming the most adverse forecast year end position (including the COVID-19 provision which is to be funded from the General Fund), this would be

reduced to a balance of around £5.1 million which is just above the £5 million policy level. Officers are therefore working on income recovery plans in the first instance, as well as looking at potential cost saving opportunities and efficiencies while continuing to deliver high quality services and the strategic priorities of the authority.

4.4 As laid out in section one the key variances to budget that drive the £0.4 million shortfall are driven by the slower recovery of income streams post COVID-19 and effected by the national and international challenges largely beyond the authority’s control. This also includes the impact on the cost base as a result of higher energy prices and general inflation. The relative impacts leading to the most adverse end of the range of forecast results are shown in the graph below and as described is only an indication of what could be, knowing there are so many variable pressures beyond the control of the authority as well as the possibility of incomes continuing to strengthen:

4.5



4.6 The slower income recovery includes those services, as described earlier which are recovering and generating income but understandably, due to the complex range of challenges and changes in behaviour are not yet reaching budgeted levels yet.

4.7 The inflationary pressures are causing significant rises in utility costs (£0.5 million) for the council’s properties and fuels costs (£0.3 million) for the vehicle fleet.

4.8 These adverse impacts are partially offset by favourable income from higher interest receivable on investments and salary savings from current vacant posts.

4.9 **Capital programme**

The council is forecasting to spend £17.2 million of its capital budget of £59.1 million for 2022 to 2023, with proposed carry forwards of £41.9 million as a result of project timings. This in turn provides cash balances that are being reinvested for interest returns. Further detail by individual capital project can be found in **Appendix C**.

4.10 **Earmarked reserves**

The council's forecast balance on earmarked revenue reserves at the end of the financial year is **£39.8 million**, against a budgeted closing balance of **£36.4 million**. This forecast net under-utilisation is primarily due to additional contributions to the capital project financing reserve, resulting from reduced borrowing and minimum revenue provision due to project timings (£1.2 million), additional contributions to the Invest to Save reserve in respect of the pension scheme contribution adjustment (£0.6 million) plus a number of smaller forecast variances.

4.11 Earmarked reserves are just that – they are earmarked for specific purposes, including for investment in our waste fleet renewals programme and investment in our operational and commercial properties. Details of the individual reserve balances and movements during the year can be found in **Appendix D**. It should be noted that these are the forecast reserve balances as they stand at the end of 2022 to 2023, however these reserves are earmarked for specific purposes across the council's Medium Term Financial Strategy (MTFS) and should be viewed in the longer-term context.

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.

6.2 The key performance indicator reporting arrangements have been developed through extensive consultation with service areas, Leadership

Team and Portfolio Holders and will be continually further refined through the Performance and Audit Scrutiny Committee.

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 lockdowns 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 E** 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 increasing risk presented by inflation, the rising cost of living and energy has been reflected in the two risk areas relating to business (WS20) and individuals (WS22). The actions and controls detailed in those risk areas show the undertakings that West Suffolk Council can take to monitor and mitigate against these pressures.
- 7.4 The West Suffolk Strategic Risk Register is updated regularly by the Risk Management Group. This group is comprised of service representatives, including Health and Safety, supported by a director and the portfolio holder for Resources and Property. Directors and/or service managers may be required to provide further information as requested by the group.
- 7.5 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.
- 7.6 At its most recent assessment on 13 October 2022, 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 E**.
- 7.7 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.

- 7.8 Some individual controls or actions have been updated and those that were not ongoing and had been completed by January 2022 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 (also available in an online, interactive format at [Appendix A: KPI Dashboards](#))
Appendix B – Income and expenditure report
Appendix C – Capital Programme
Appendix D – Earmarked reserves
Appendix E – Strategic Risk Register

Exempt Appendix F – Aged debt over 90 days summary

10. Background documents

- 10.1 None.

This page is intentionally left blank

1. Index

Understanding the dashboards

The majority of charts no longer include targets. This is part of the updated approach to performance management, where comparisons are made between years, or with national averages. Where targets are included, they are shown as yellow dotted lines. Further targets can be added if these are considered helpful.

Some of the charts have a combination of dots and lines. This is where an indicator was previously collected quarterly and is now collected monthly. It wouldn't be appropriate to join the dots between quarterly data, so they remain as separate dots.

Text is included alongside the graphs where service areas have provided additional commentary to explain or expand on the data.

Some charts are shown as 'YTD'. This means 'Year to date' and so the measures are cumulative from 1 April of the current reporting year.

Most charts compare the last three years, so the different colours represent different years (2019-20 – grey; 2020-21 – purple; 2021-22 – blue; and 2022-23 green).

In some cases, for example, vacant shops, comparisons are made between places instead of years on the chart, but years can be compared instead using the 'slicers' at the side of the charts. Where only one year of data is available, the slicer will only show one year.

Contents

- **Page 2 - 3** **Cross-cutting: environmental performance**
- **Page 4 - 8** **Cross-cutting: wider economic context**
- **Page 9 - 18** **Housing and Strategic Health**
- **Page 19 - 22** **Resources and Property**
- **Page 23 - 24** **Governance**
- **Page 25 - 27** **Regulatory and Environment**
- **Page 28 - 30** **Families and Communities**
- **Page 31** **Growth**
- **Page 32 - 33** **Leisure, Culture and Community Hubs**
- **Page 34 - 37** **Planning**
- **Page 38 - 40** **Operations**

2. Cross-cutting: environmental performance

Latest Data Period:
September 2022

Commentary or Summary

Fuel use has remained broadly stable during Q2 2022/23.

Petrol: used in strimmers and parking enforcement vehicles.

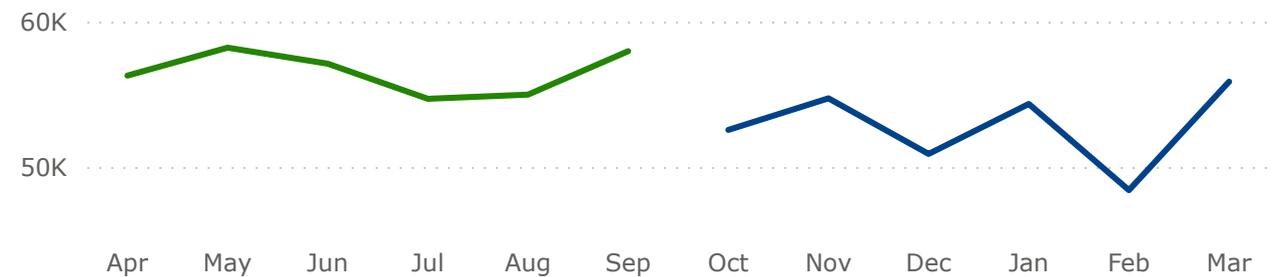
Ad Blue: an additive used in newer vehicles to reduce exhaust tailpipe emissions. The low July figure was due to a system error which has since been rectified.

Diesel: other fleet vehicles for example mowers, vans, lorries, refuse trucks etc. excludes red diesel.

More meaningful comparisons will be able to be made when we have a complete

Amount of diesel used by fleet vehicles (litres)

Financial Year ● 21-22 ● 22-23



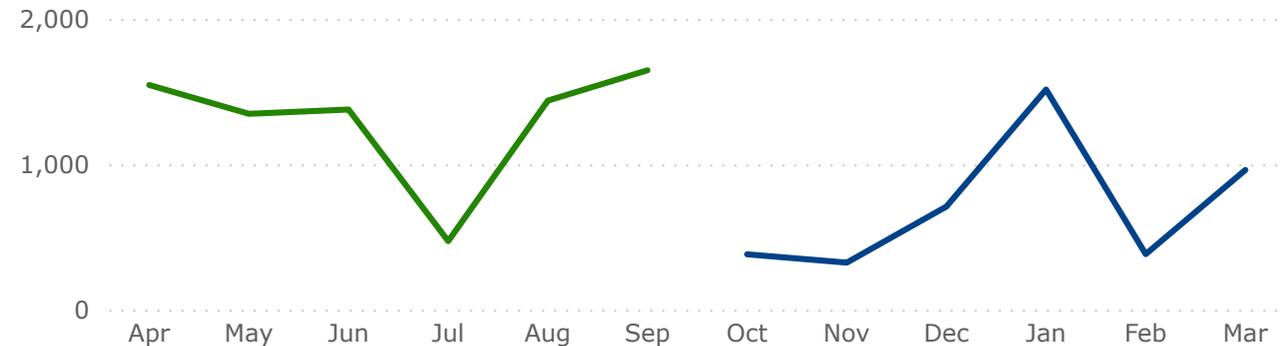
Amount of petrol used by fleet vehicles (litres)

Financial Year ● 21-22 ● 22-23



Amount of Ad blue used by fleet vehicles (litres)

Financial Year ● 21-22 ● 22-23



3. Cross-cutting: environmental performance

Latest Data Period:
September 2022



Commentary or Summary

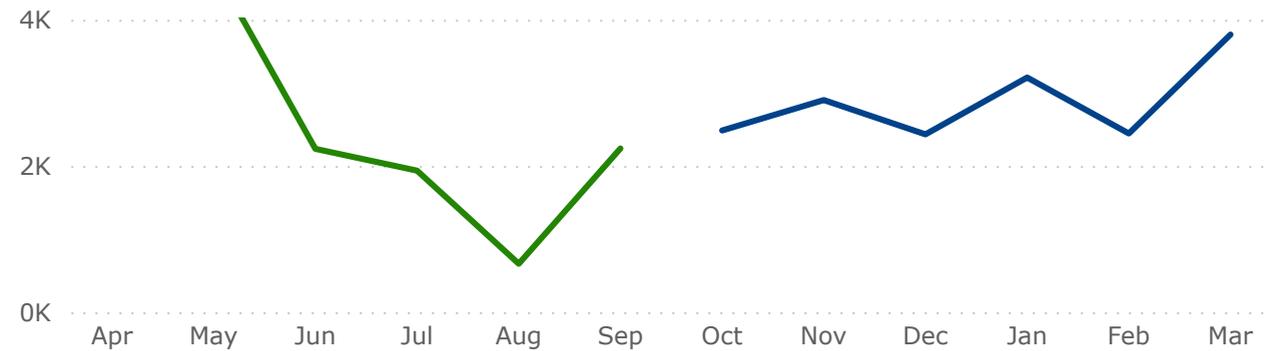
Amount of red diesel used by grounds maintenance vehicles (litres): the prolonged hot and dry weather impacted mowing schedules, and this resulted in reduced usage in August. However, levels are now back up to where we would expect as of September.

Gas and electricity consumption for the five highest consuming sites, where half hourly metering exists: figures for Mildenhall Hub gas are excluded from this data as we are awaiting accurate details from the supplier.

More meaningful comparisons will be possible once we have a full year of these data.

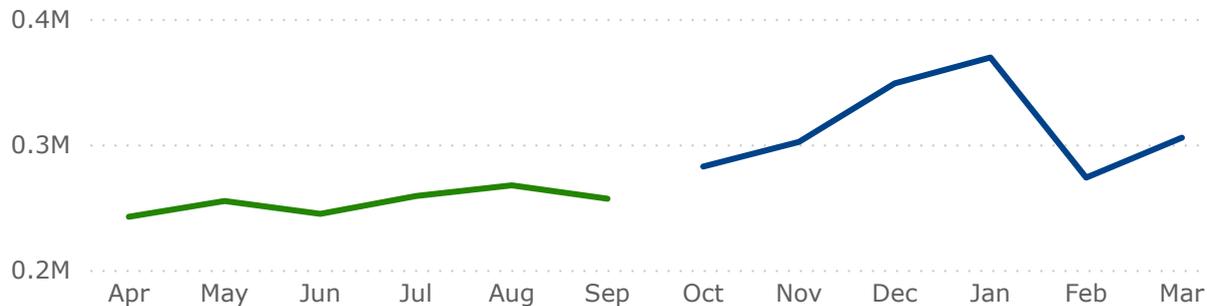
Amount of red diesel used by grounds maintenance vehicles (litres)

Financial Year ● 21-22 ● 22-23



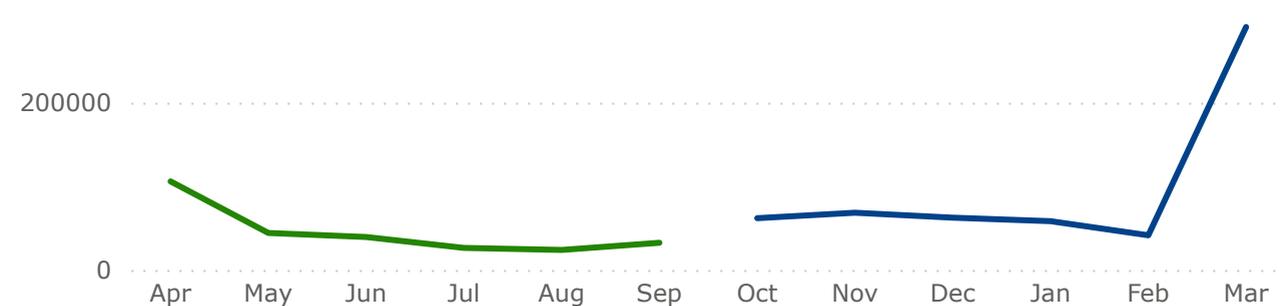
Amount of electricity consumed by five highest consuming council sites, where half hourly metering exists (kWh)

Financial Year ● 21-22 ● 22-23



Amount of gas consumed by five highest consuming council sites, where half hourly metering exists (kWh)

Financial Year ● 21-22 ● 22-23



4. Cross-cutting: wider economic context

Latest Data Period:
September 2022

Commentary or Summary

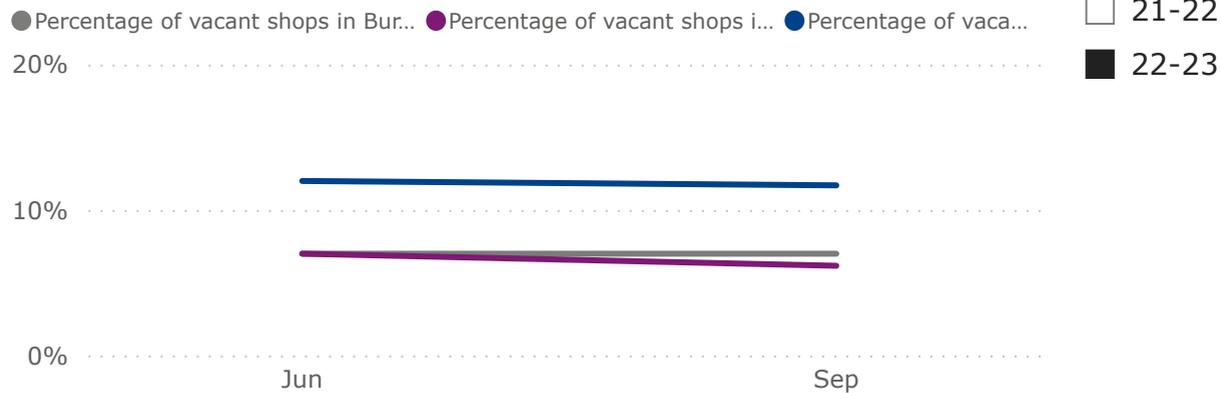
Where only two lines are showing this is because the Clare figures match the West Suffolk figures.

Page 60

Percentage of vacant shops in Brandon



Percentage of vacant shops in Bury St Edmunds



Percentage of vacant shops in Clare



5. Cross-cutting: wider economic context

Latest Data Period:
September 2022

Commentary or Summary

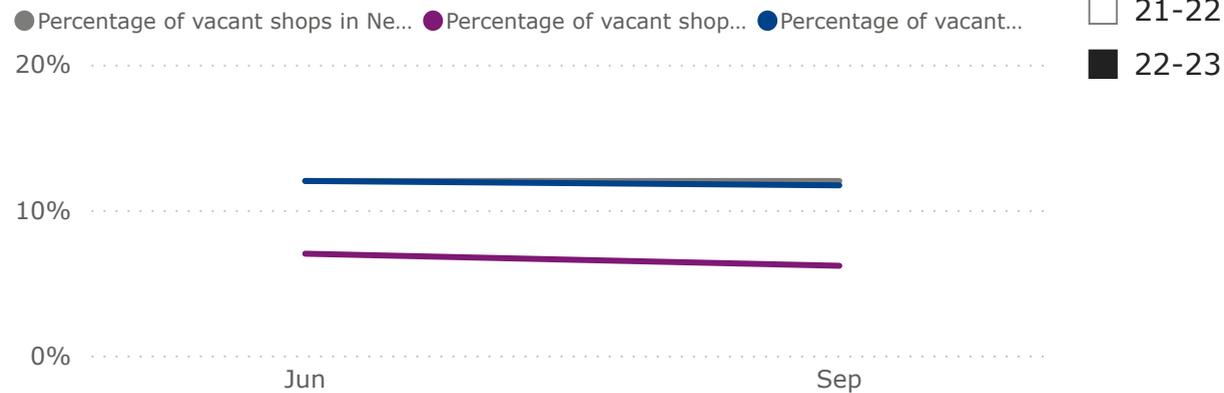
Where only two lines are showing this is because the Newmarket figures match the UK figures.

Page 61

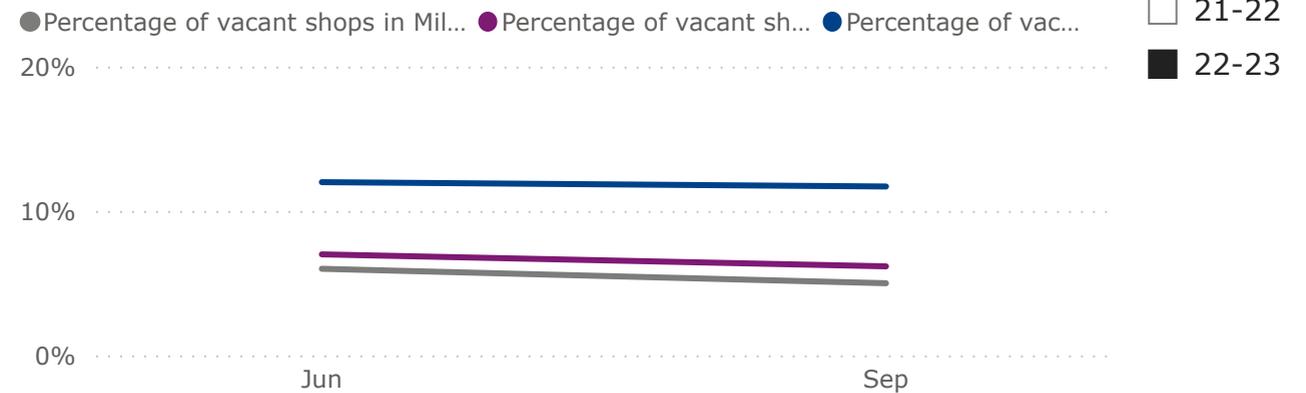
Percentage of vacant shops in Haverhill



Percentage of vacant shops in Newmarket



Percentage of vacant shops in Mildenhall



6. Cross-cutting: wider economic context

Latest Data Period:
September 2022

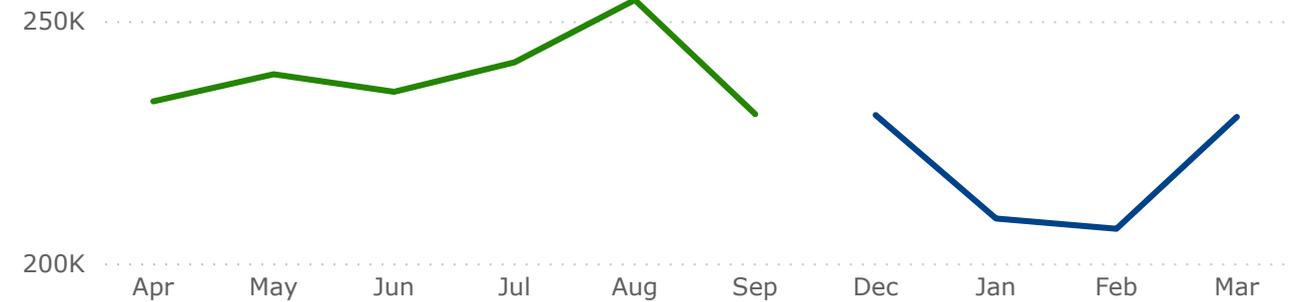
Commentary or Summary

Please note: the footfall counter in Bury St Edmunds captures those walking past it and could therefore capture the same people multiple times, while the footfall counter in Newmarket identifies mobile phones and therefore only counts people once (this will not capture those without a mobile phone).

Page 62

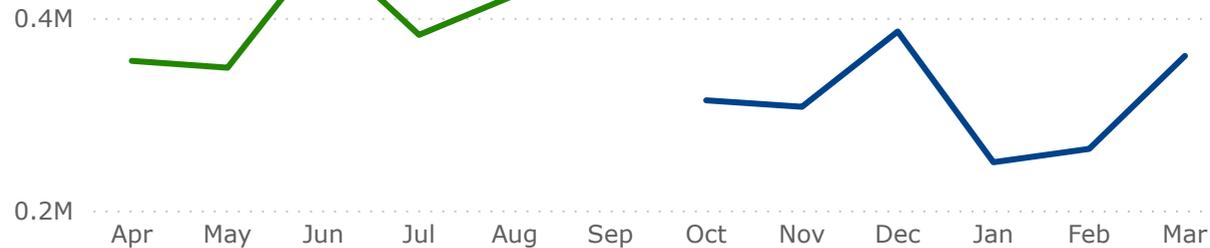
Number of car parking events in West Suffolk Council off-street car parks

Financial Year ● 21-22 ● 22-23



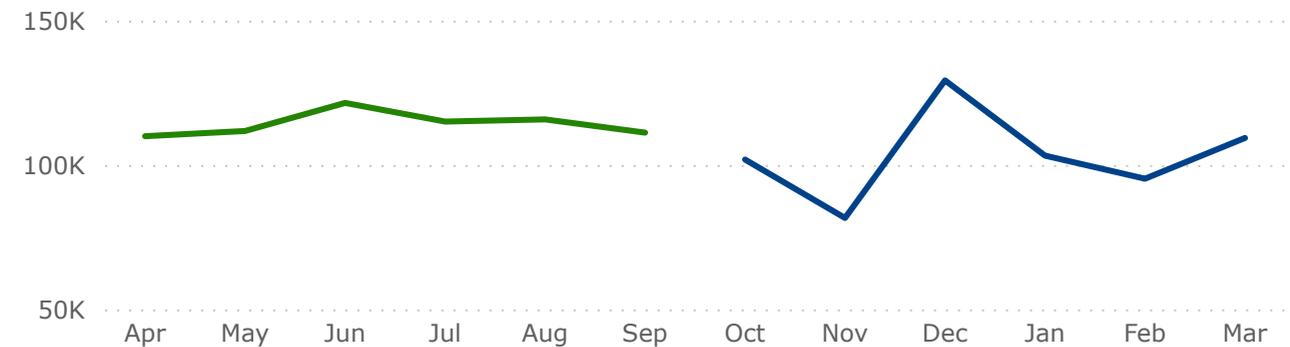
Footfall in Bury St Edmunds town centre

Financial Year ● 21-22 ● 22-23



Footfall in Newmarket town centre

Financial Year ● 21-22 ● 22-23



7. Cross-cutting: wider economic context

Latest Data Period:
September 2022



Commentary or Summary

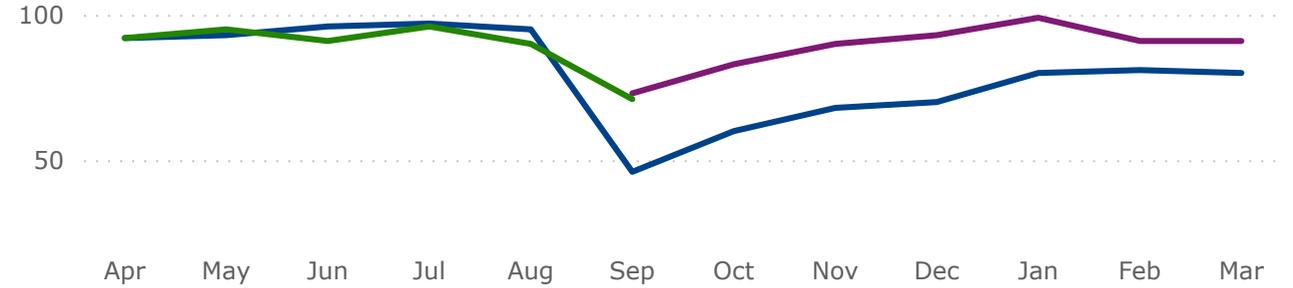
Number of NEETs: is tracking a similar pattern to previous years.

Website: In line with most previous years, visitors and page views dropped in July, picked up in August and have levelled off in September.

Page 63

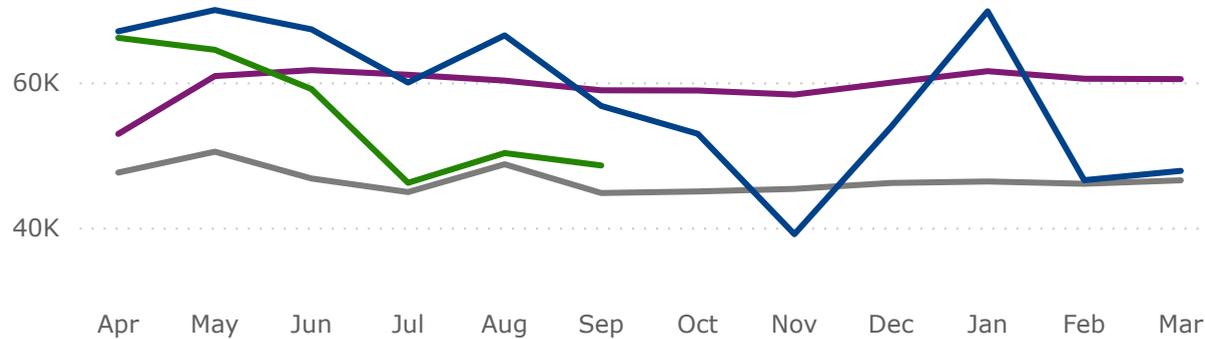
Number of NEETs

Financial Year ● 20-21 ● 21-22 ● 22-23



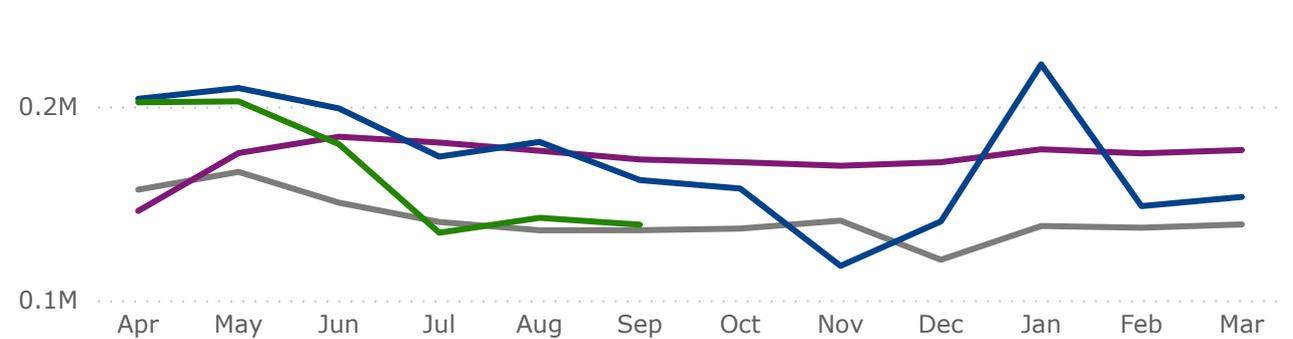
Number of unique users of the West Suffolk Council website

Financial Year ● 19-20 ● 20-21 ● 21-22 ● 22-23



Number of unique page views to the West Suffolk Council website

Financial Year ● 19-20 ● 20-21 ● 21-22 ● 22-23



8. Cross-cutting: wider economic context

Latest Data Period:
September 2022

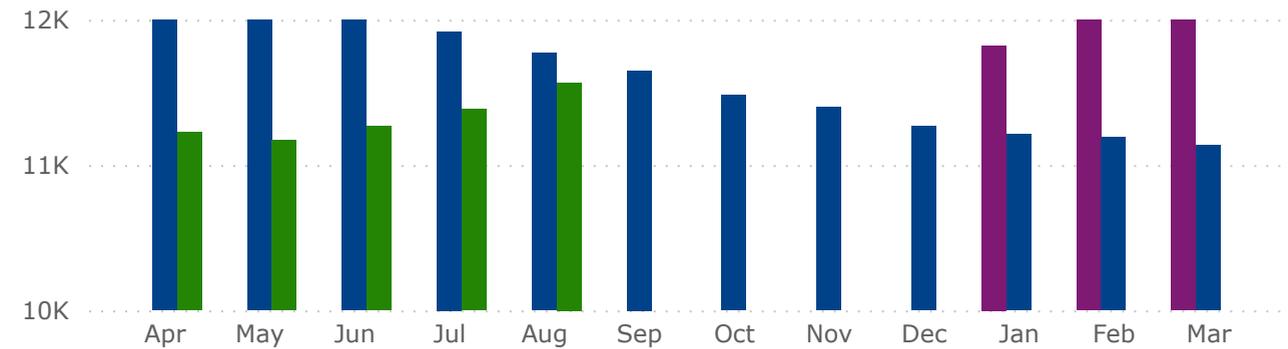
Commentary or Summary

Number of Universal Credit claimants: data operates with a one-month lag. When comparing the data across Suffolk districts, West Suffolk has fewer Universal Credit claimants than Ipswich and East Suffolk but more than Babergh and Mid Suffolk.

Page 64

Number of Universal Credit claimants

Financial Year ● 20-21 ● 21-22 ● 22-23



9. Housing and Strategic Health

Latest Data Period:
September 2022

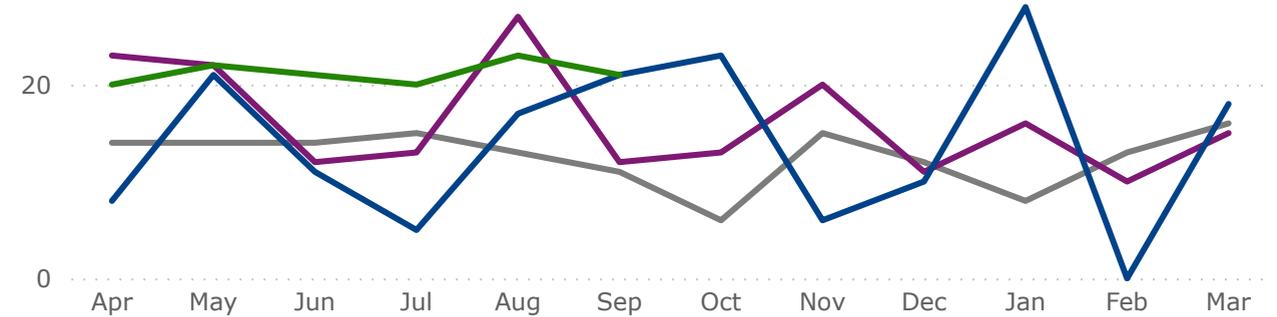
Commentary or Summary

Number of households in temporary accommodation as at last day of the month: Pressure on temporary accommodation remains steady with most units consistently full.

Page 65

Number of households owed the Main Homelessness Duty

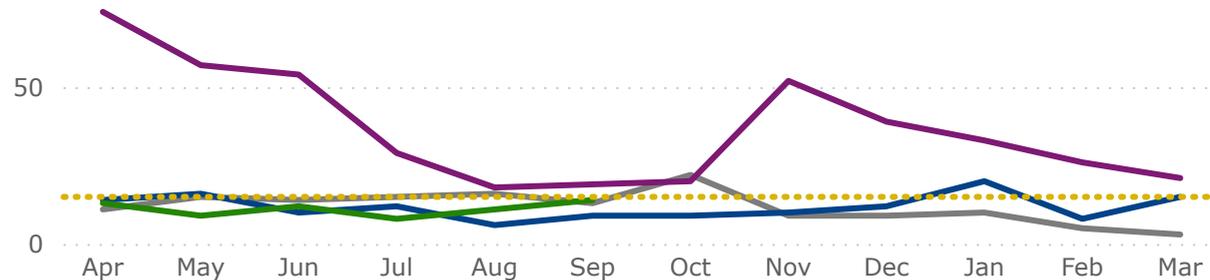
Financial Year ● 19-20 ● 20-21 ● 21-22 ● 22-23



Number of households in Bed and Breakfast accommodation as at last day of the month

Financial Year ● 19-20 ● 20-21 ● 21-22 ● 22-23

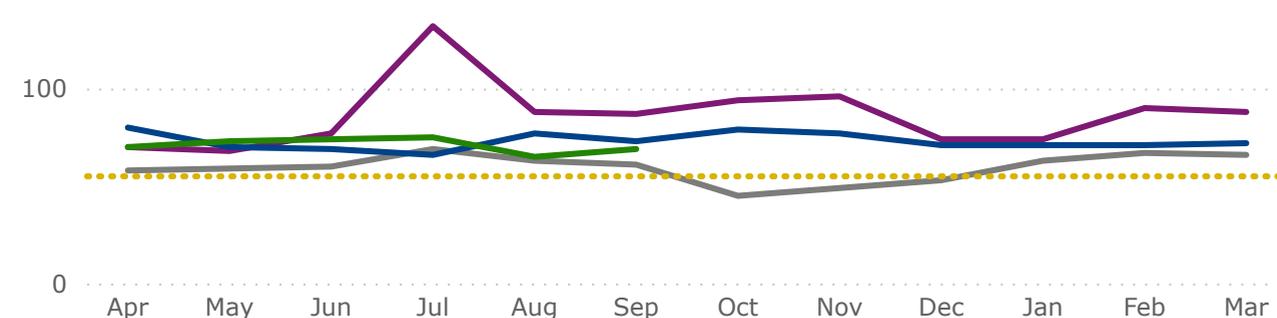
Target - 15



Number of households in temporary accommodation as at last day of the month

Financial Year ● 19-20 ● 20-21 ● 21-22 ● 22-23

Target - 55



10. Housing and Strategic Health

Latest Data Period:
September 2022



Commentary or Summary

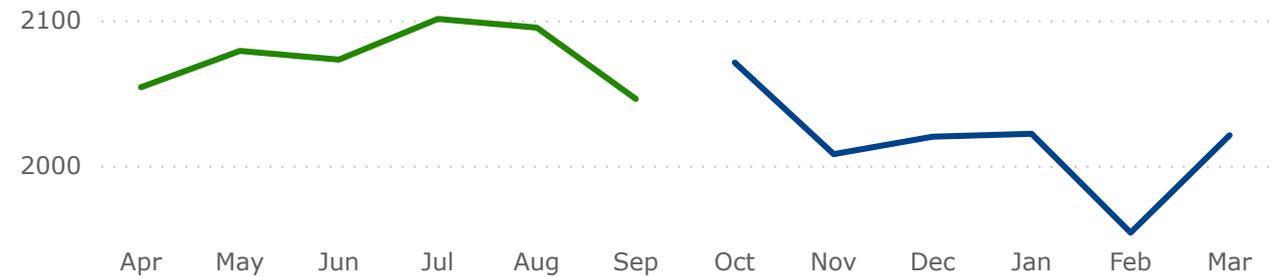
Number of households on the housing register in all bands: This number remains steady with no significant increases.

Number of Personalised Housing Plans created: This has increased slightly as there has been a gradual rise in people seeking advice.

Page 66

Number of households on the housing register in all bands

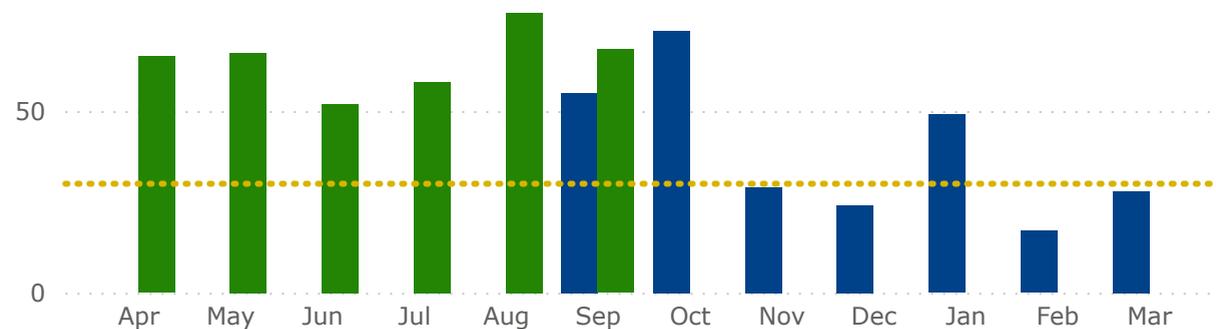
Financial Year ● 21-22 ● 22-23



Number of Personalised Housing Plans created

Financial Year ● 21-22 ● 22-23

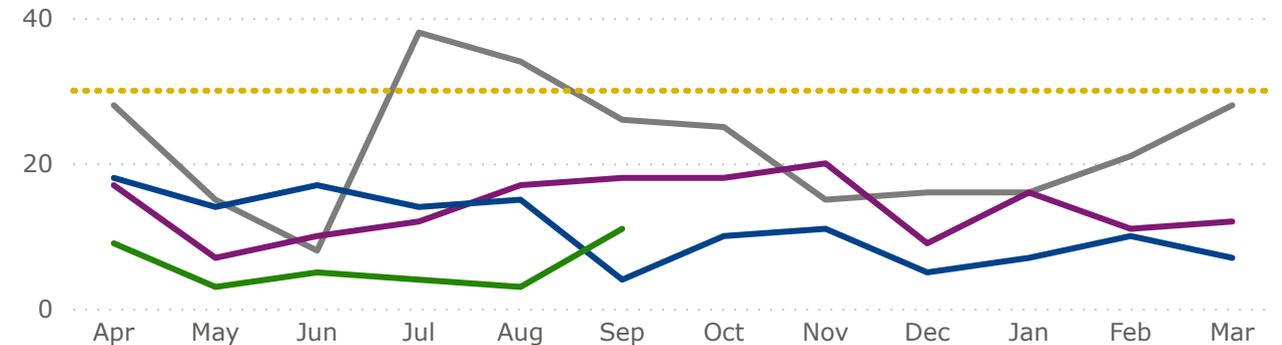
Target - 30



Number of households prevented from becoming homeless

Financial Year ● 19-20 ● 20-21 ● 21-22 ● 22-23

Target - 30



11. Housing and Strategic Health

Latest Data Period:
September 2022

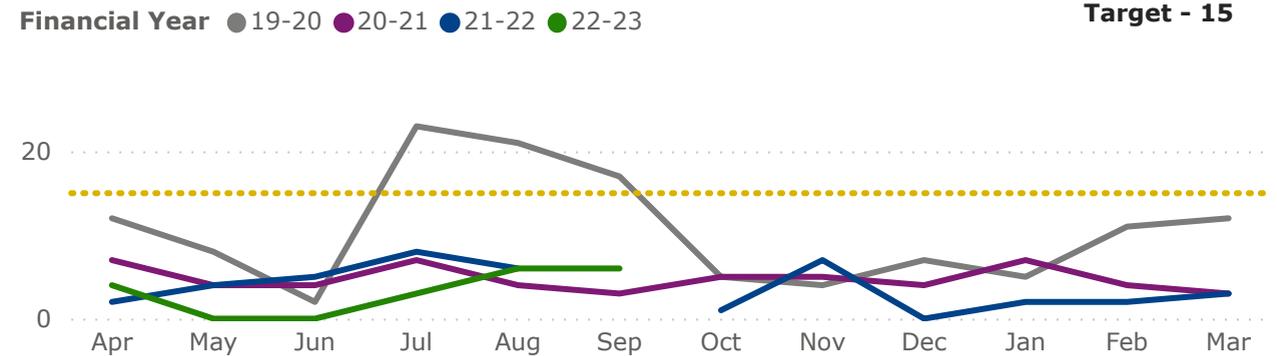
Commentary or Summary

Number of households relieved from homelessness by securing accommodation for six months or more: this number is higher than average due to good performance, including in the private rented sector.

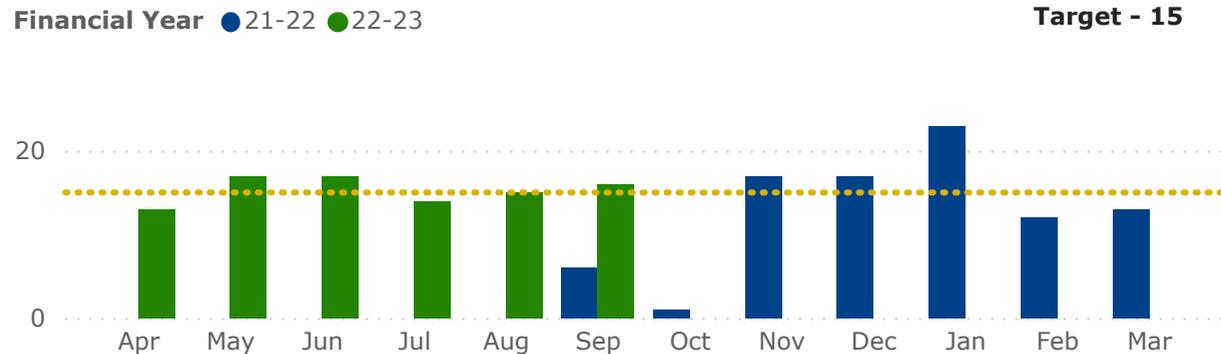
Number of rough sleepers: This figure remains consistent at around 10 monthly. We have been tasked with finding more accommodation with this group.

Page 67

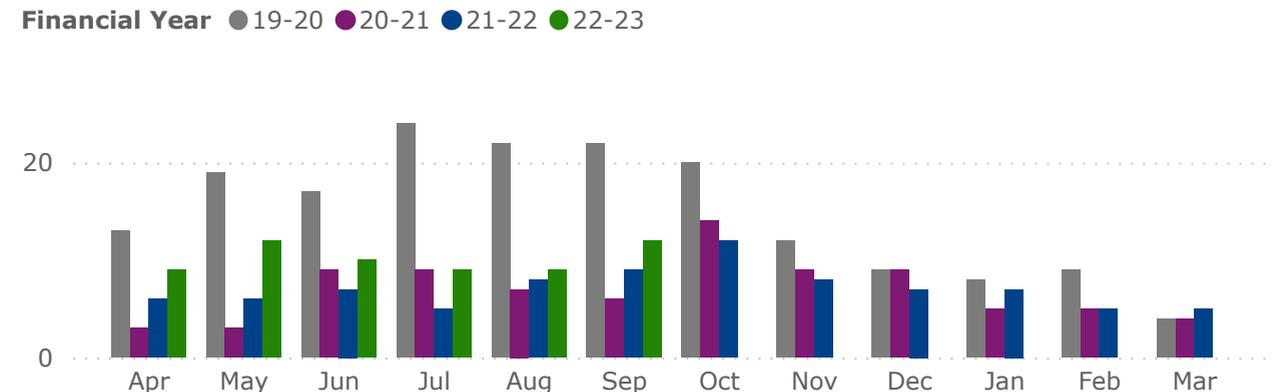
Number of households prevented from becoming homeless by maintaining their current home



Number of households relieved from homelessness by securing accommodation for six months or more



Number of rough sleepers



12. Housing and Strategic Health

Latest Data Period:
September 2022



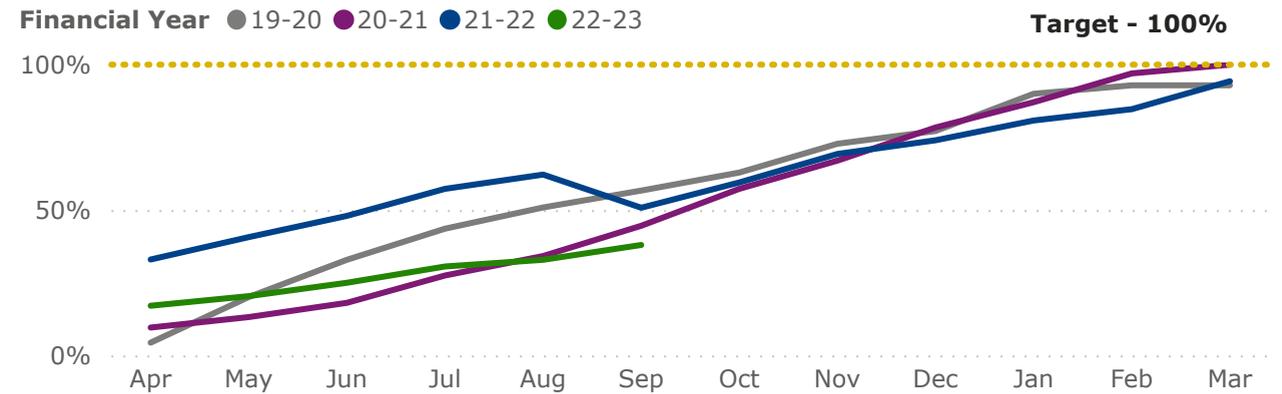
Commentary or Summary

Percentage of Discretionary Housing Payment used (YTD): This is on track, however, it is, with Housing Support Fund, being used for large arrear payments to ensure Discretionary Housing Payment stretches.

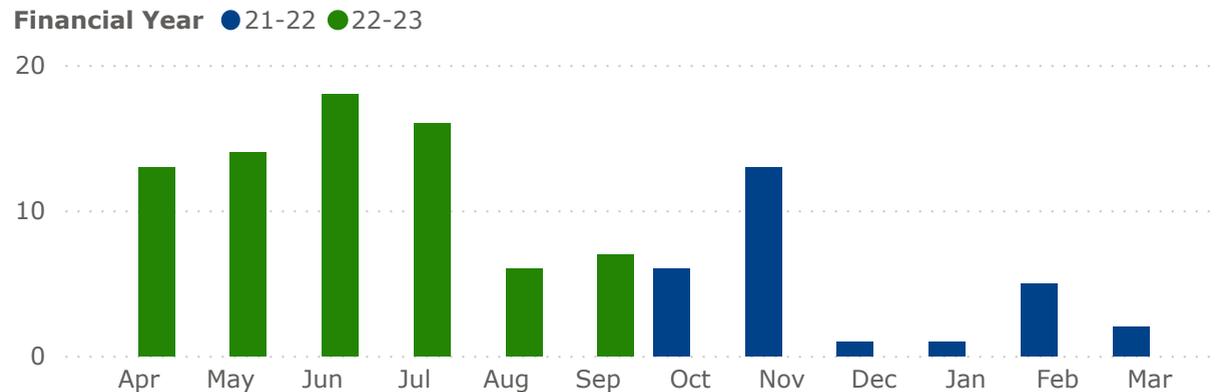
Number of homeless duties discharged into the private rented sector: The team are consistently sourcing privately rented accommodation which will have an impact on resource managing this going forward.

2022-23

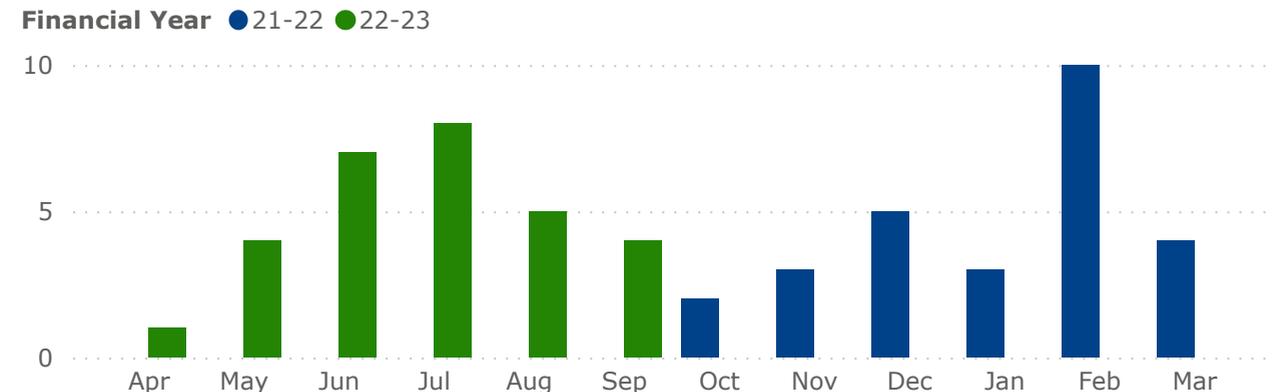
Percentage of Discretionary Housing Payment used (YTD)



Number of homelessness duties discharged into the private rented sector



Number of rent deposit bonds provided



13. Housing and Strategic Health

Latest Data Period:
September 2022



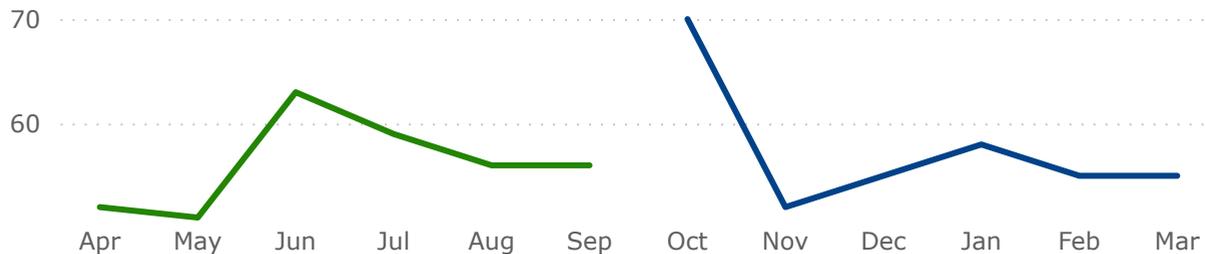
Commentary or Summary

Number of housing units delivered (one month lag): September data will not be available until later in October, however, figures up to August show there has been an increase in the number of housing units delivered in Q2 in comparison to last year.

Page 69

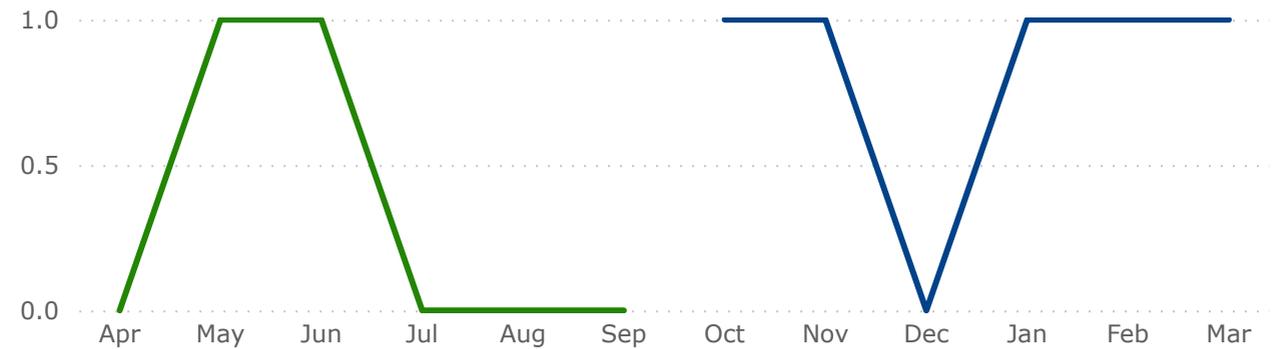
Number of young people (aged between 16 and 25, both singles and in families) identified as experiencing homelessness

Financial Year ● 21-22 ● 22-23



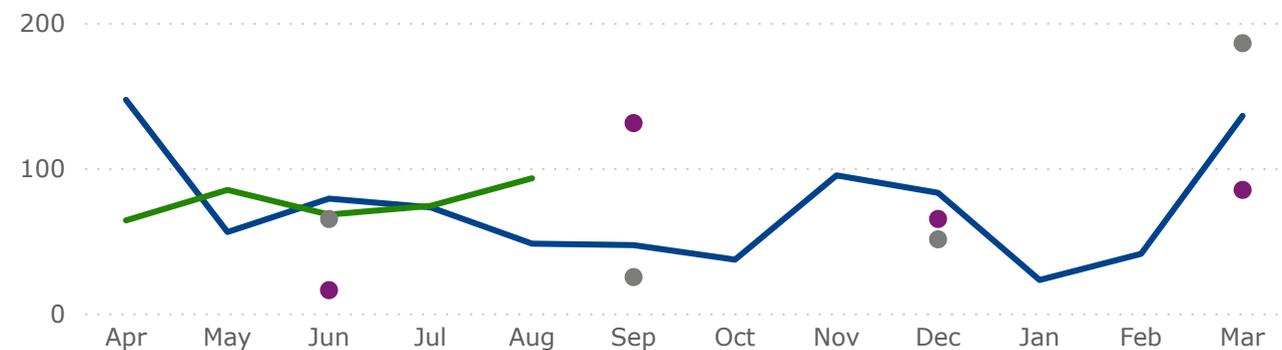
Number of landlord incentives paid

Financial Year ● 21-22 ● 22-23



Number of housing units delivered (one month lag)

Financial Year ● 19-20 ● 20-21 ● 21-22 ● 22-23



14. Housing and Strategic Health

Latest Data Period:
September 2022

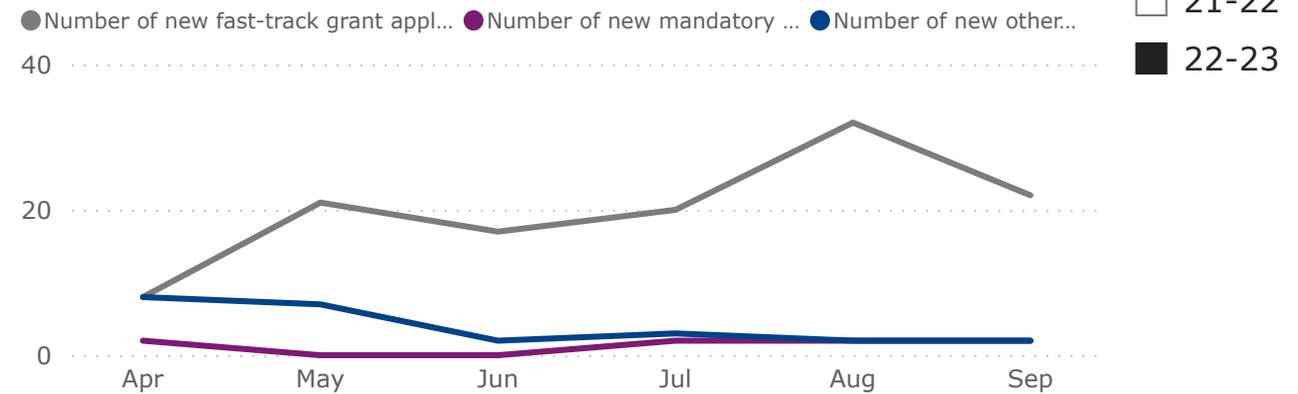
Commentary or Summary

During September we received 26 grant referrals, 8 from ILS, 8 from Adult Care Services, 3 from GP's, 2 from West Suffolk Hospital and 5 from Home First (Adult Care services). We have identified 22 as Fast Track applications, 2 as a Mandatory DFG's, 1 yet to be determined and 1 not eligible for grant funding and dealt with 20 enquiries.

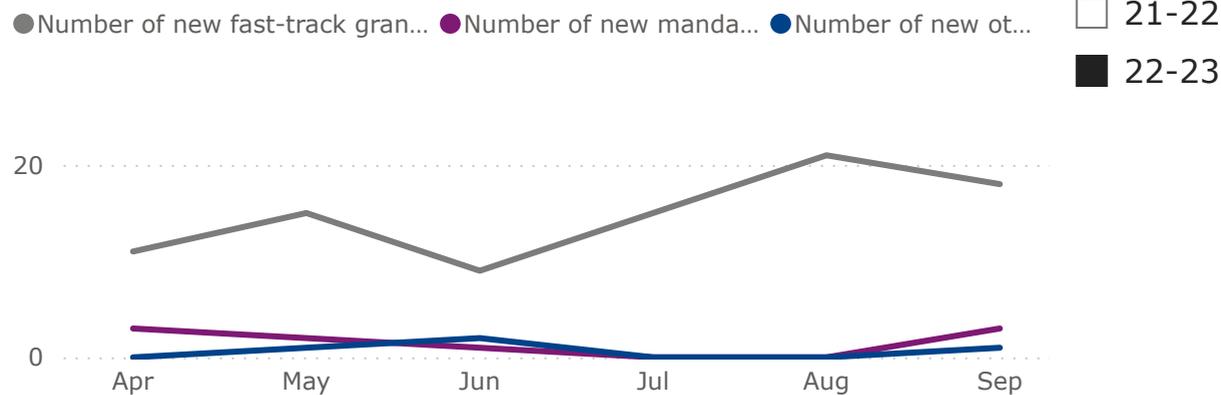
During September 19 grants were approved, all of which were Fast Track applications. The total number of grants approved to date is 102.

During September, the average time taken to process Disabled Facilities Grant cases from receipt to the works completed for fast-track applications was 38 weeks.

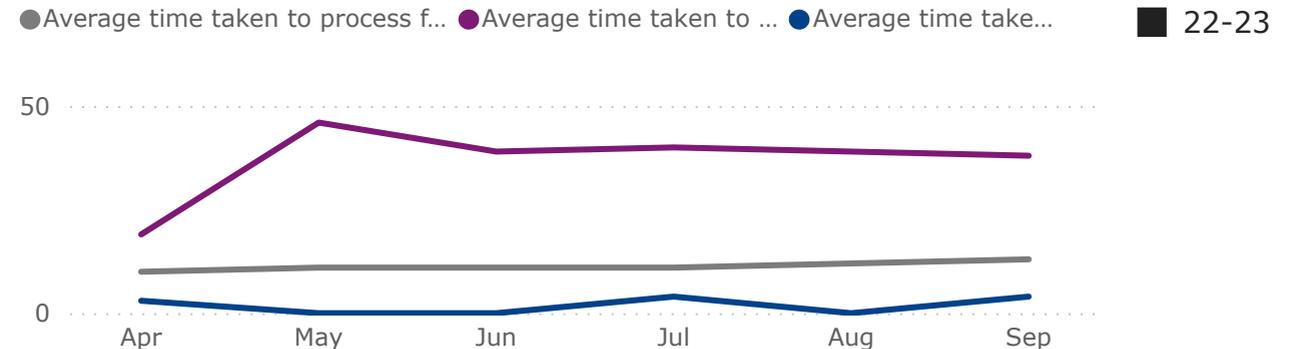
Number of Disabled Facilities Grant applications received



Number of new Disabled Facilities Grant applications approved



Average time taken to process Disabled Facilities Grants from received to works completed (weeks)



15. Housing and Strategic Health

Latest Data Period:

September 2022



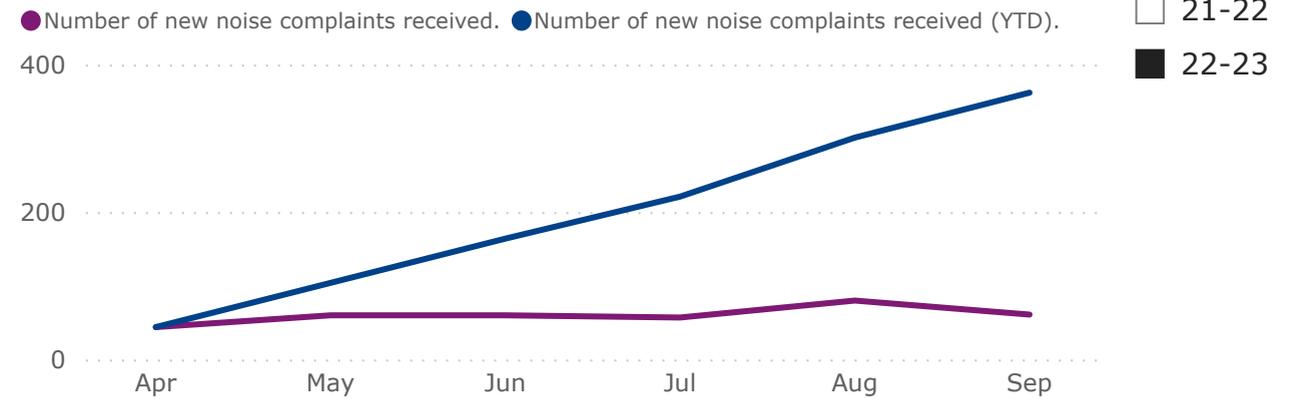
Commentary or Summary

Noise complaints are down from 80 in August to 61 in September, this would be expected because noise complaints typically peak in the summer but tail-off in the autumn / winter as residents start to close their windows and less activities that might cause noise are done outside e.g. from residential or pub gardens etc.

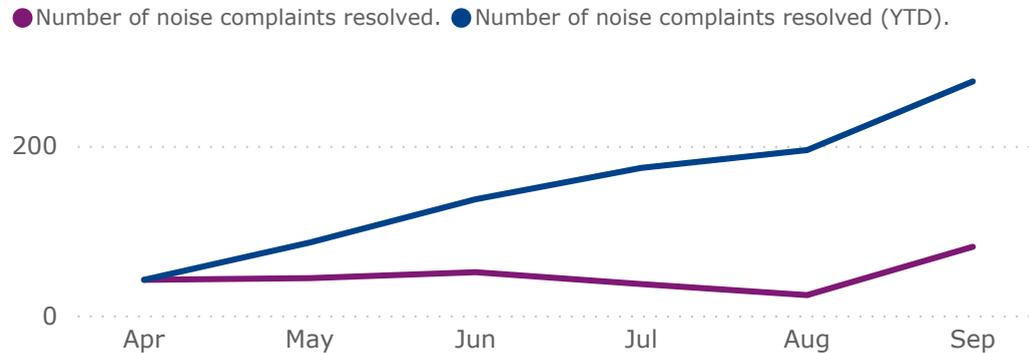
20 Housing complaints were received in September 2022; 22 were resolved, 95% within allocated timescales

Pages 71

Number of new noise complaints received



Number of noise complaints that were resolved within the allocated timescales



Percentage of housing complaints received that were resolved within the allocated timescales



16. Housing and Strategic Health

Latest Data Period:

September 2022



Commentary or Summary

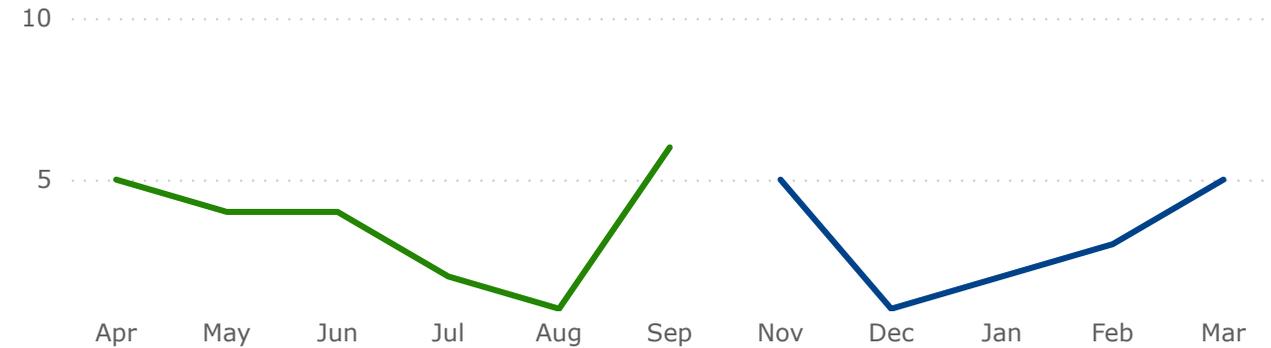
Six Housing Health and Safety Rating System hazards were removed, with none requiring formal enforcement action.

Five HMO renewal applications are currently being processed. This work area remains steady, and we remain on track to issue all HMO licences which have arisen for renewal by the end of this year. We are starting to gather information ready for next year's renewals of 50 HMO licences.

Page 72

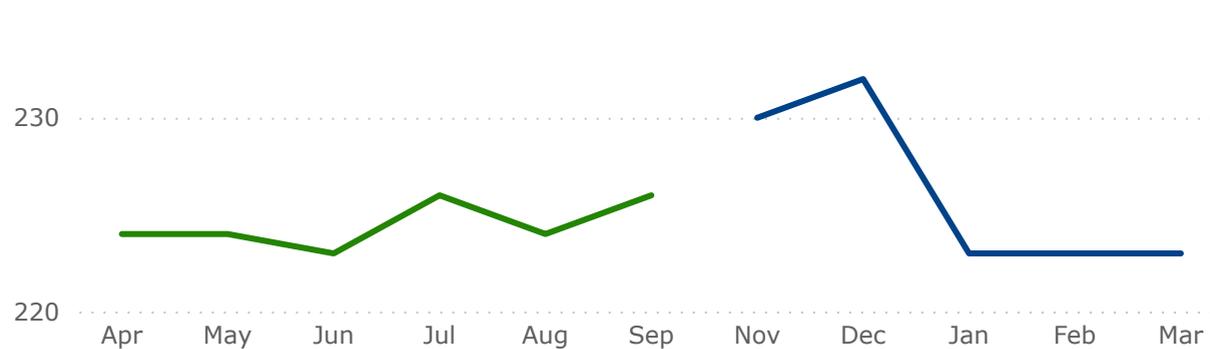
Number of Housing Health and Safety Rating System hazards removed

Financial Year ● 21-22 ● 22-23



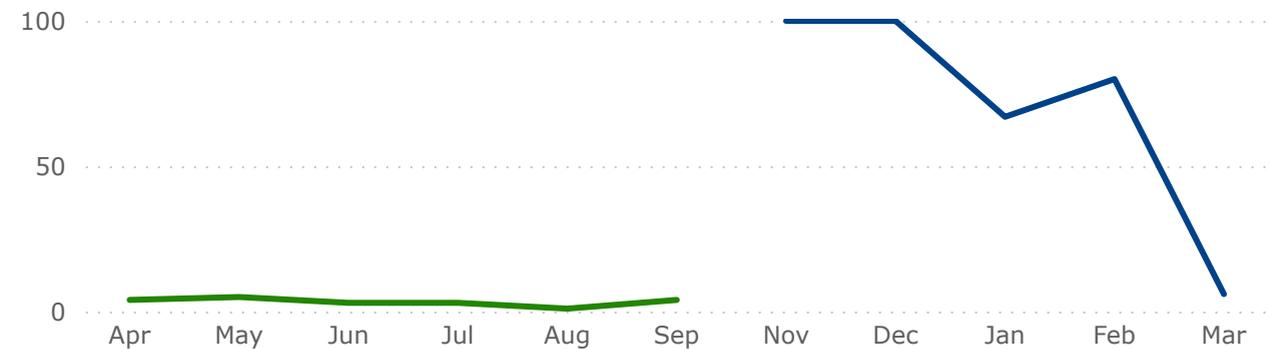
Number of HMOs in West Suffolk

Financial Year ● 21-22 ● 22-23



Number of HMO licence and renewal applications currently being processed

Financial Year ● 21-22 ● 22-23



17. Housing and Strategic Health

Latest Data Period:
September 2022

Commentary or Summary

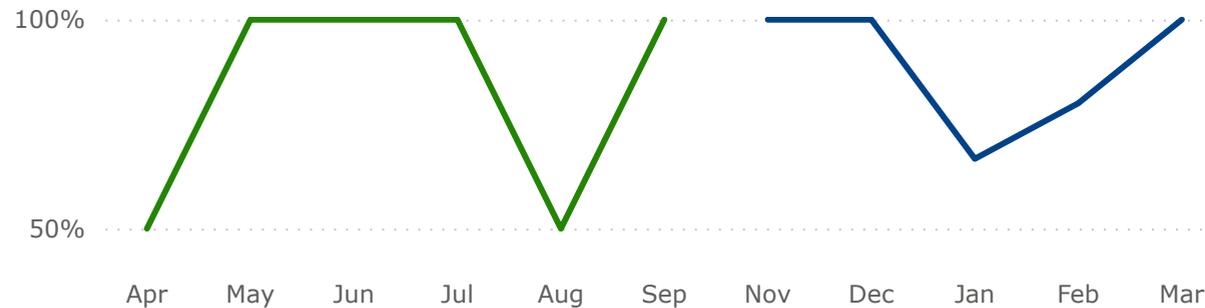
3 HMO complaints were received in September 2022. 2 were resolved, 100% within allocated timescales

127 Public Health cases were received in Q2, 129 have been completed. 34 Public Health cases were resolved, with 31 achieved in target.

Page 73

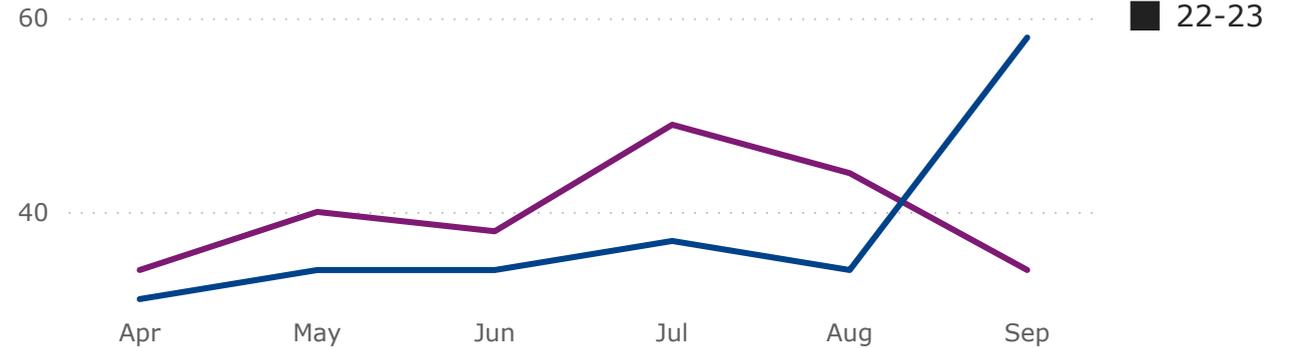
Percentage of HMO complaints received that were resolved within the allocated timescales

Financial Year ● 21-22 ● 22-23



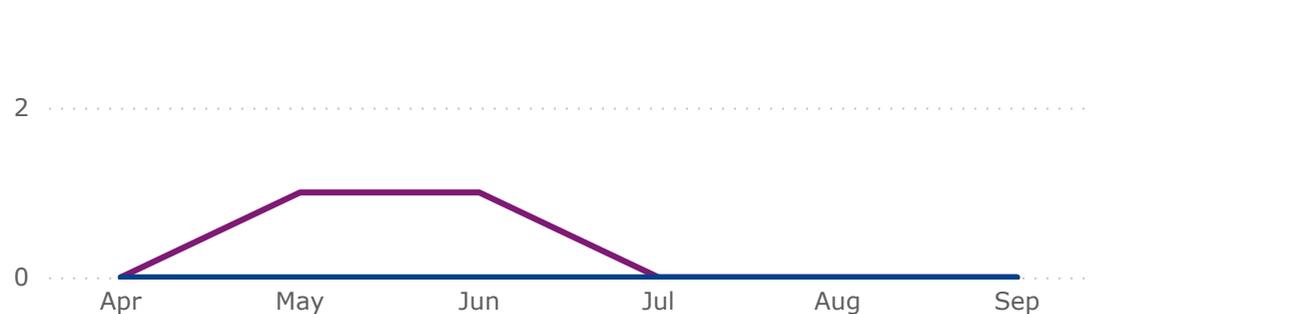
Number of Public Health cases received and resolved

● Number of Public Health cases received. ● Number of Public Health resolved.



Number of pro-active HMO investigations carried out on previously unknown HMOs and brought up to standard

● Number of pro-active HMO investigations carried out on ... ● Number of previously unknown ...



18. Housing and Strategic Health

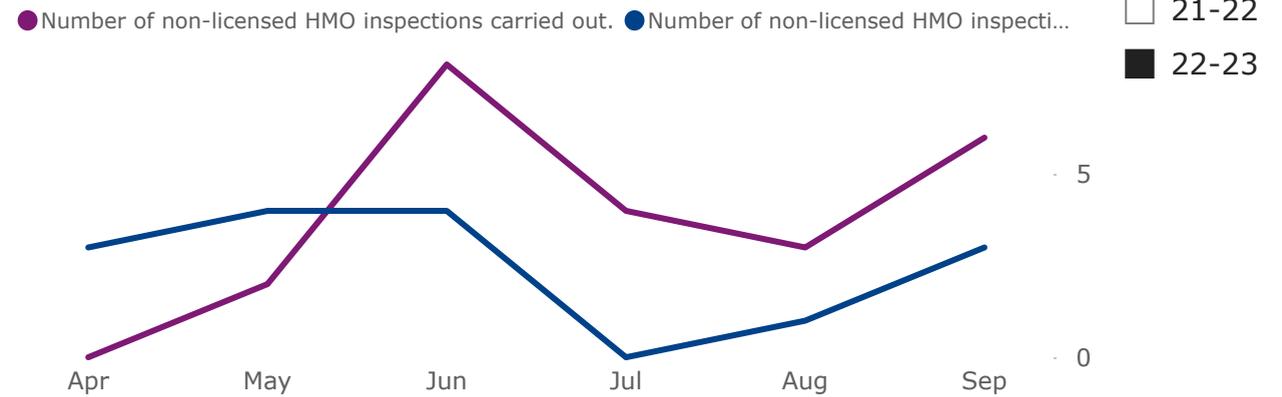
Latest Data Period:
September 2022

Commentary or Summary

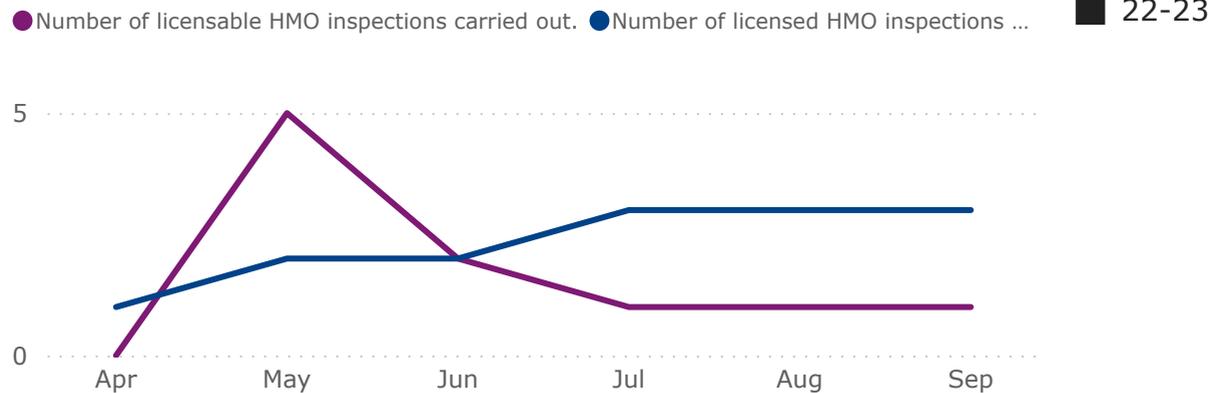
Routine inspections are currently being prioritised based on risk. We continue to focus our enforcement on non-compliant landlords.

Page 74

Number of non-licensed HMO inspections carried out and allocated



Number of licensed HMO inspections carried out and allocated



Percentage of affordable housing units delivered on sites of 10 or more units



19. Resources and Property

Latest Data Period:
September 2022

Commentary or Summary

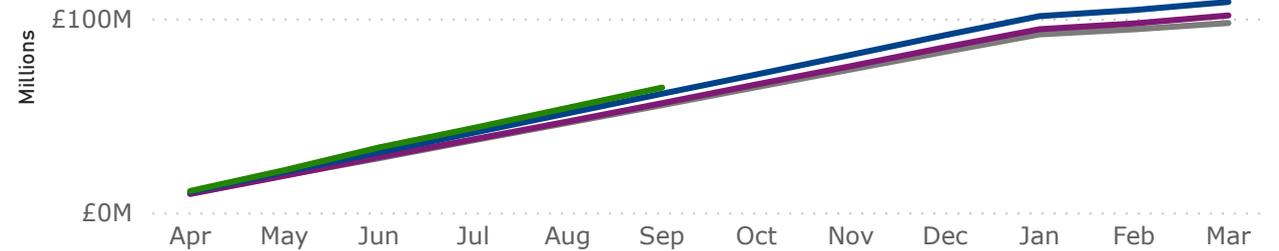
Amount of business rates collected: Collection at the end of September is ahead of target by nearly £4 million. The CARF relief has been fully applied against 2021/22 financial year accounts completing at the end of September with £4 million awarded.

Amount of Council Tax collected: Collection at the end of September is behind target at £64.4 million. We continue to monitor the position and understand the impact of cost of living pressures. We have collected £72,733 in further recovery year to date for 2022/23.

Page 75

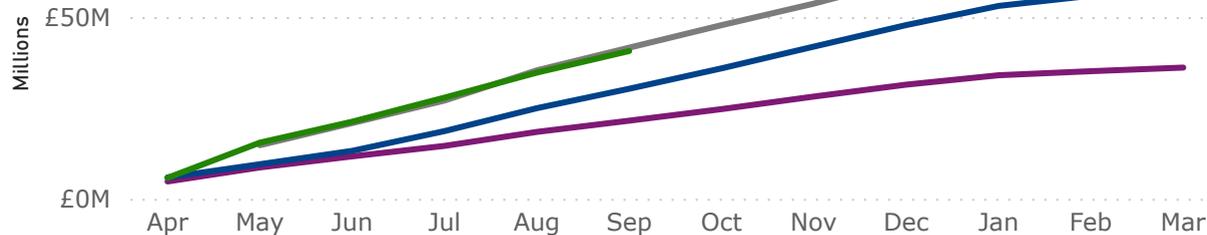
Amount of Council Tax collected (YTD)

Financial Year ● 19-20 ● 20-21 ● 21-22 ● 22-23



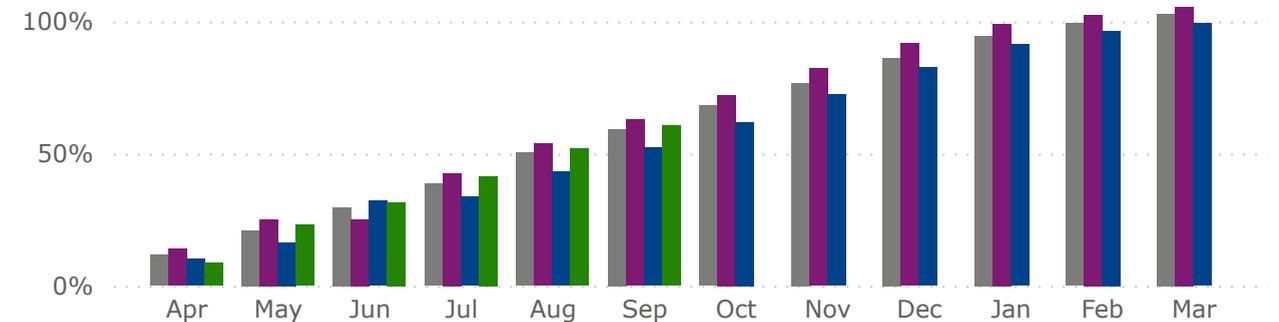
Amount of business rates collected (YTD)

Financial Year ● 19-20 ● 20-21 ● 21-22 ● 22-23



Percentage collection of business rates

Financial Year ● 19-20 ● 20-21 ● 21-22 ● 22-23



20. Resources and Property

Latest Data Period:
September 2022

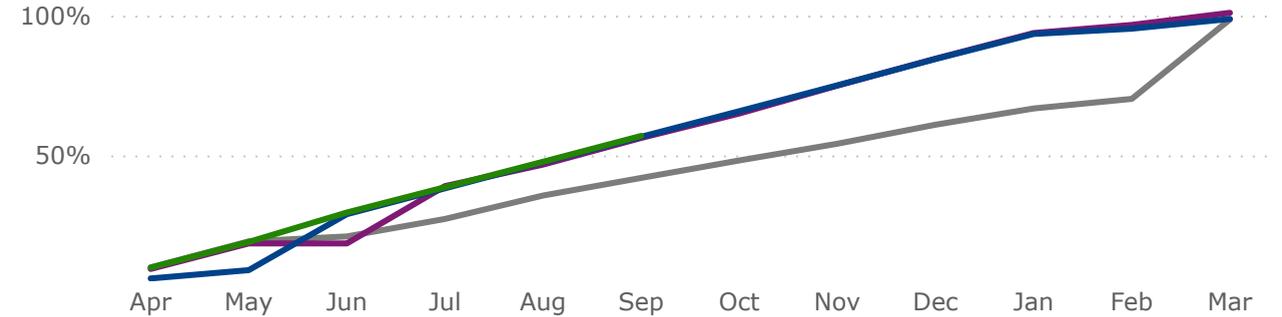
Commentary or Summary

Value of fraud identified by the ARP team: Fraud identified continues to exceed target with £505,223 fraud identified to date.

Page 76

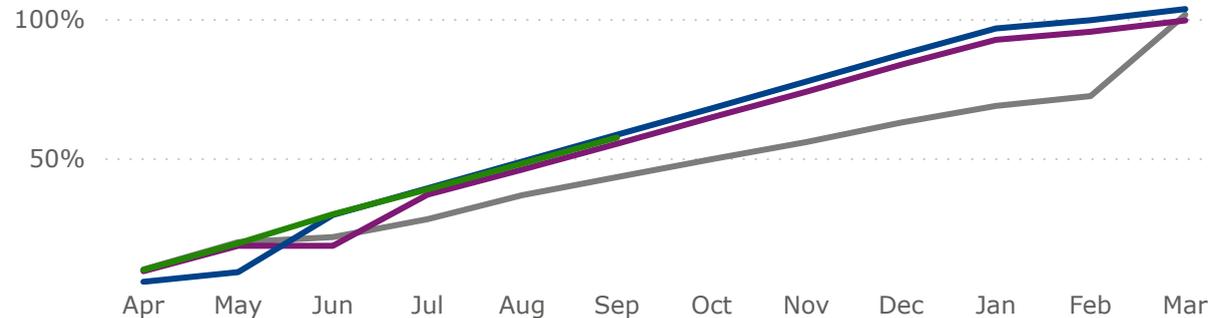
Percentage collection of Council Tax (in-year collection rate)

Financial Year ● 19-20 ● 20-21 ● 21-22 ● 22-23



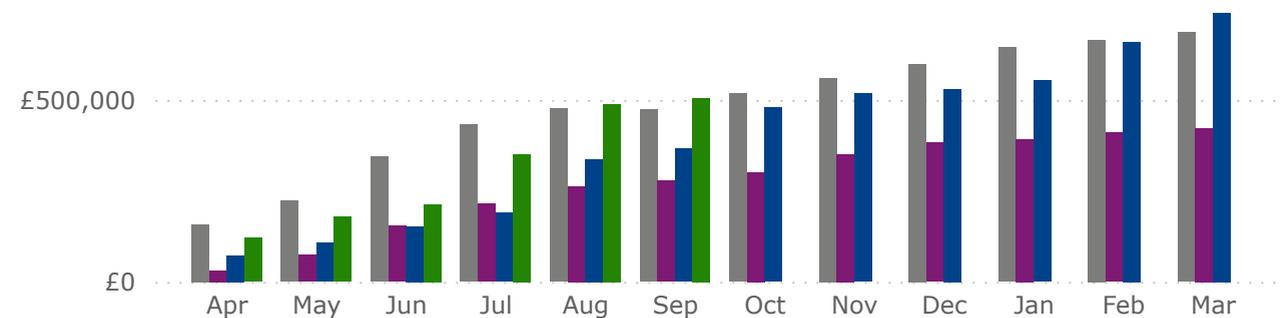
Percentage collection of Council Tax (collection rate)

Financial Year ● 19-20 ● 20-21 ● 21-22 ● 22-23



Value of fraud identified by the ARP team

Financial Year ● 19-20 ● 20-21 ● 21-22 ● 22-23



21. Resources and Property

Latest Data Period:
September 2022

Commentary or Summary

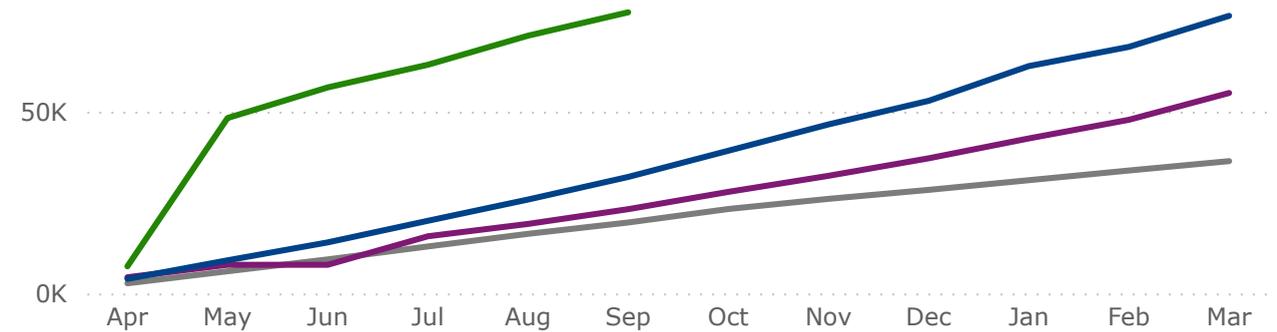
This number of e-forms received relates to both Benefits and Council Tax, with a significant upward trend in the use of electronic forms, including 37,488 energy rebate applications. In addition to this there is also a large amount of electronic data being received from DWP.

The time taken to process claims for the Local Council Tax Reduction Scheme and Housing Benefit remains within the acceptable range of around 7 days for LCTRS claims and 6 days for HB claims.

Page 77

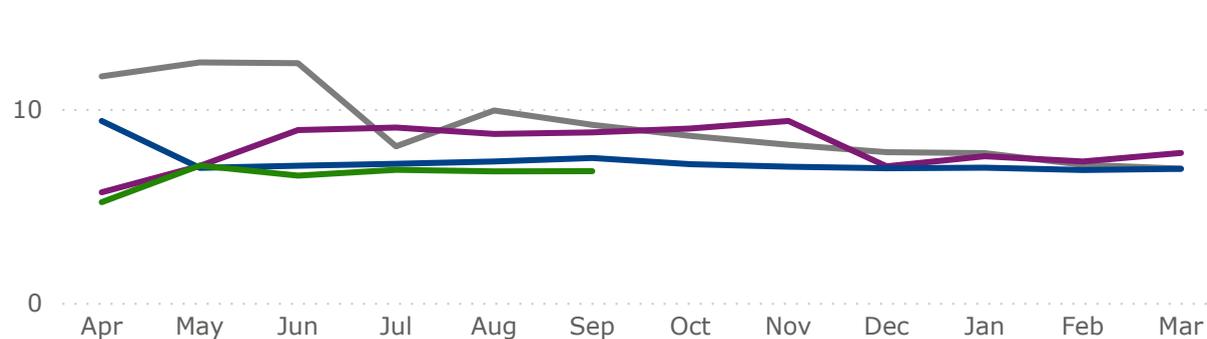
Number of e-forms received (YTD)

Financial Year ● 19-20 ● 20-21 ● 21-22 ● 22-23



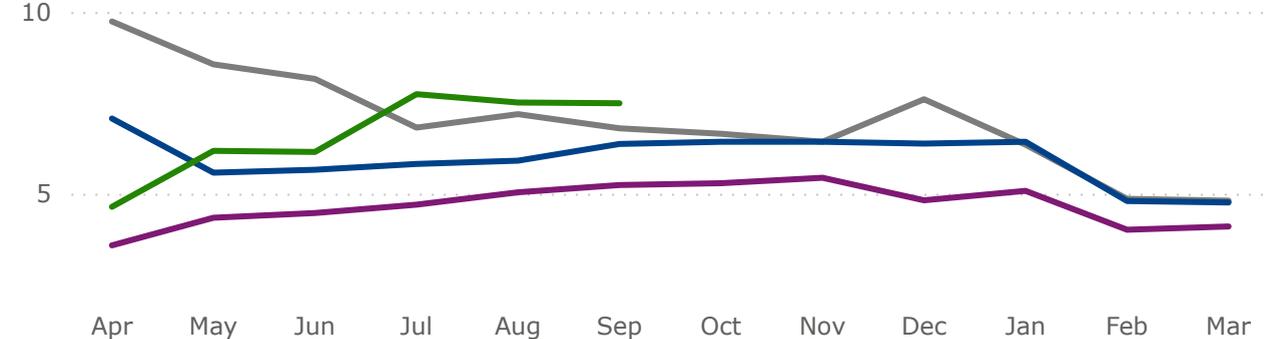
Days taken to process Local Council Tax Reduction Scheme claims

Financial Year ● 19-20 ● 20-21 ● 21-22 ● 22-23



Days taken to process Housing Benefit claims

Financial Year ● 19-20 ● 20-21 ● 21-22 ● 22-23



22. Resources and Property

Latest Data Period:
September 2022

Commentary or Summary

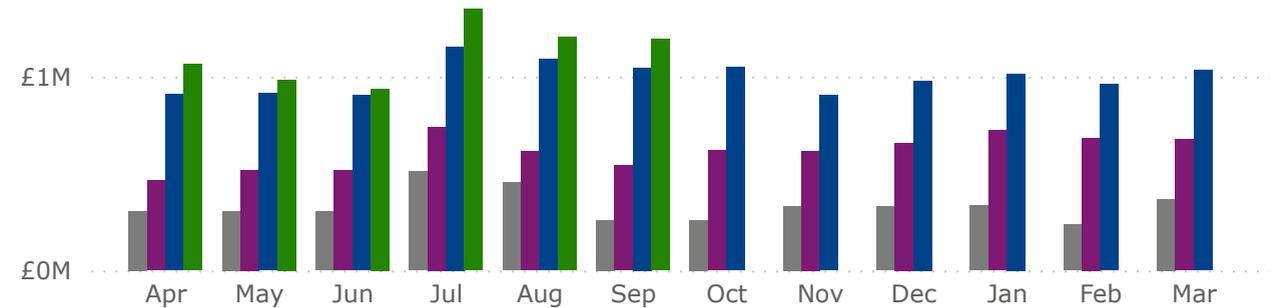
Percentage of undisputed invoices paid within 30 days: Investigation is underway to see if there are particular services or parts of our process that are causing this drop in performance. This will be reported back in Q3.

Amount of debt over 90 days old: Older debt remains high as we continue to work towards resolving the handful of large commercial property debts (that arose during COVID-19 restrictions) that make the majority of this figure. Underlying this there has been settlement of some older local government and NHS debts in September.

Percentage of void properties across entire commercial estate: Void rates

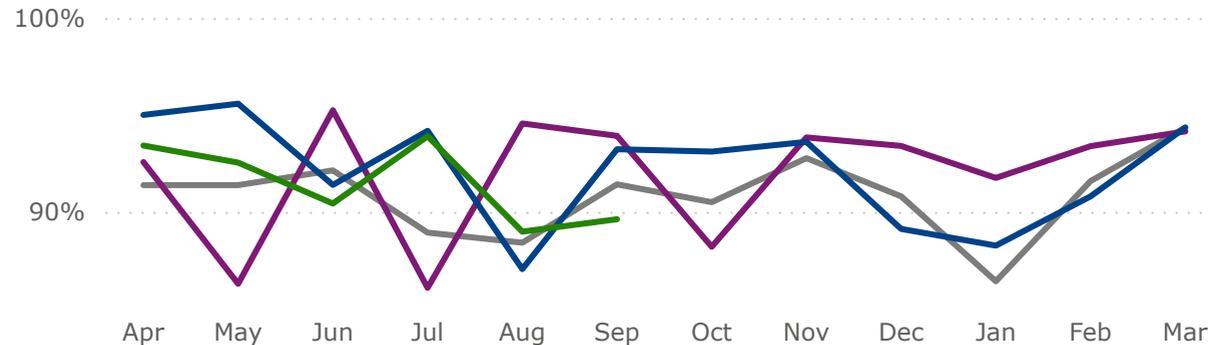
Amount of debt over 90 days old

Financial Year ● 19-20 ● 20-21 ● 21-22 ● 22-23



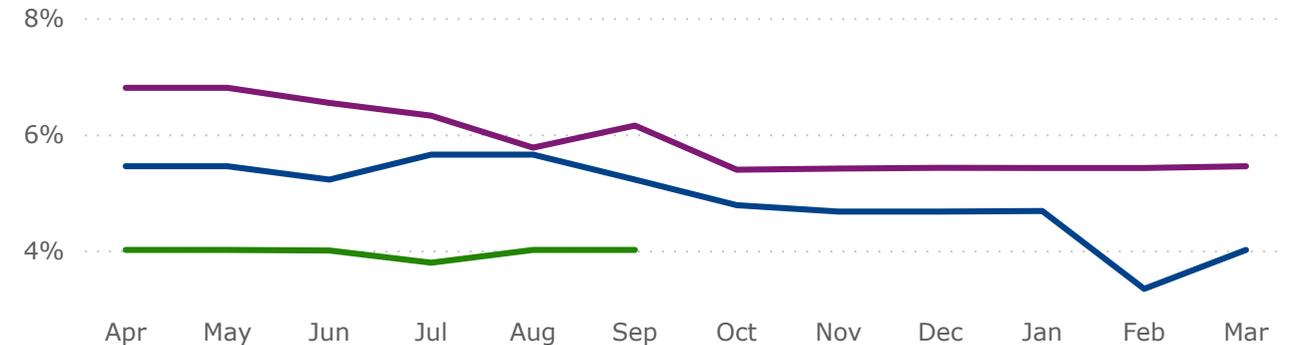
Percentage of undisputed invoices paid within 30 days

Financial Year ● 19-20 ● 20-21 ● 21-22 ● 22-23



Percentage of void properties across entire commercial estate

Financial Year ● 20-21 ● 21-22 ● 22-23



23. Governance

Latest Data Period:
September 2022



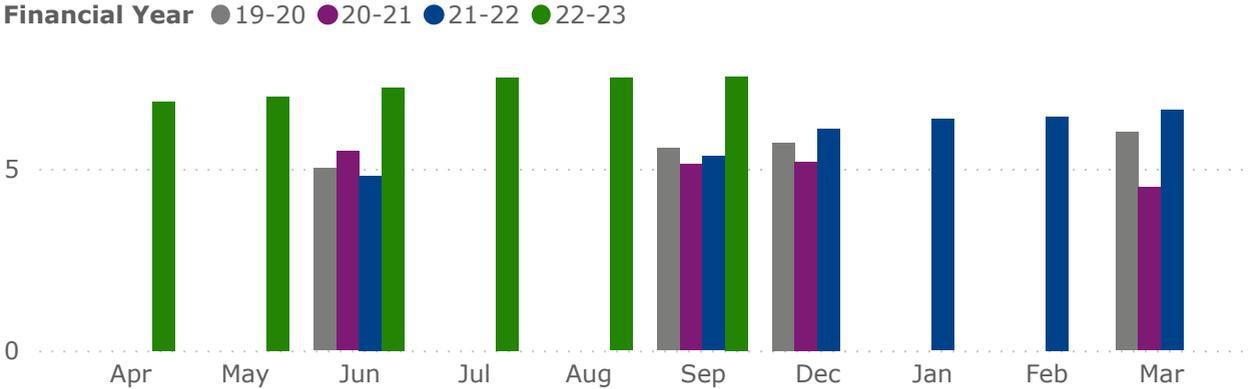
Commentary or Summary

The average number of sick days lost per full-time employee has increased slightly from 7.49 days per FTE in August. This is due to coronavirus related absences rising again and accounting for around 28% of all days lost to sickness absence over the last 12 months.

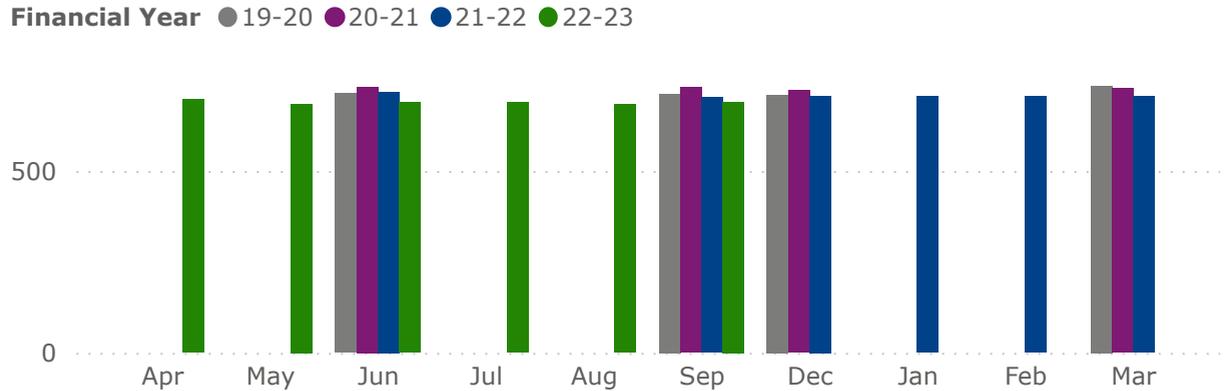
There has been an increase in headcount of six posts since August due to vacant posts being filled.

There have been 32 new starters in Q2 22-23.

Average number of sick days lost per FTE per year



Number of current employees (head count)



Number of new starters in 12 months to date (YTD)



24. Governance

Latest Data Period:

September 2022



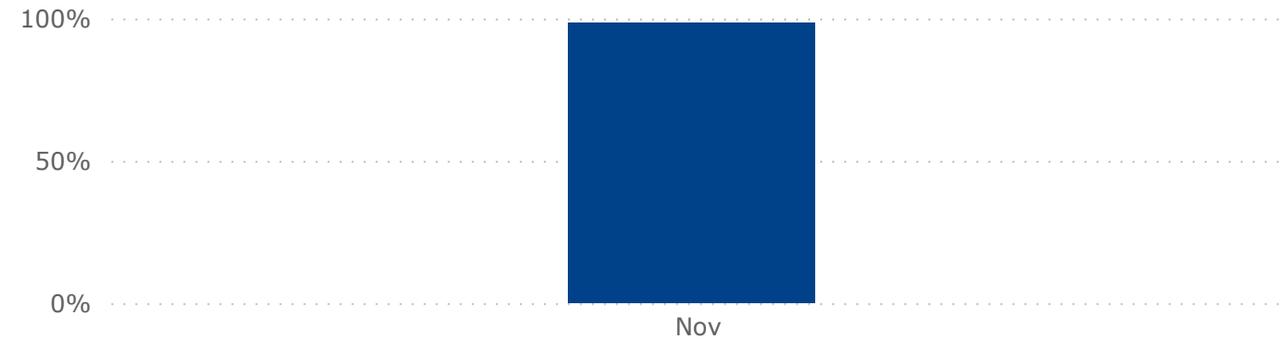
Commentary or Summary

Canvass: A revised electoral register is published on 1 December each year following the annual canvass. In 2020 the canvass approach was reformed nationally and now involves national and local data matching, e-comms via text and email, postal forms, telephone canvassing and door knocking by canvassers. We achieved a canvass completion rate of 98% of properties for both the 2020 and 2021 annual canvass.

2021-22 elections were impacted by the COVID pandemic, as elections and referendums could not be held prior to May 2021.

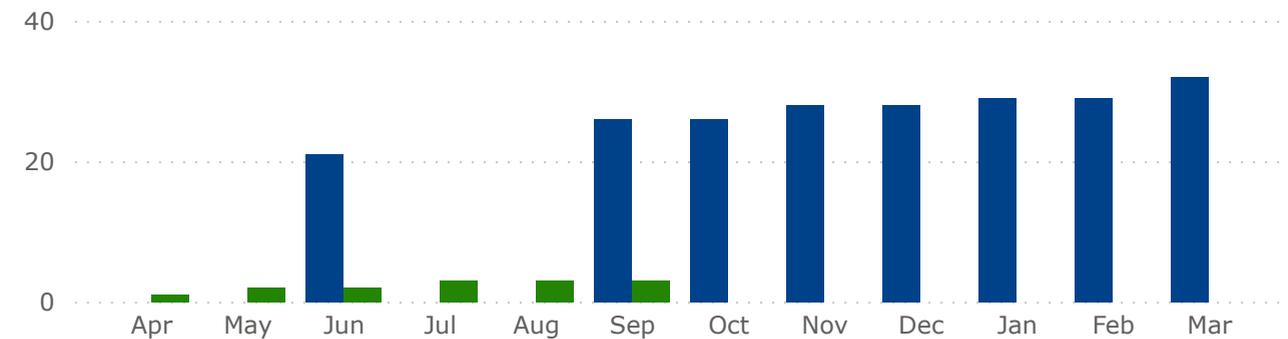
Percentage overall canvass completion

Financial Year ● 21-22



Number of unscheduled elections and referendums held (YTD)

Financial Year ● 21-22 ● 22-23



25. Regulatory and Environment

Latest Data Period:
September 2022

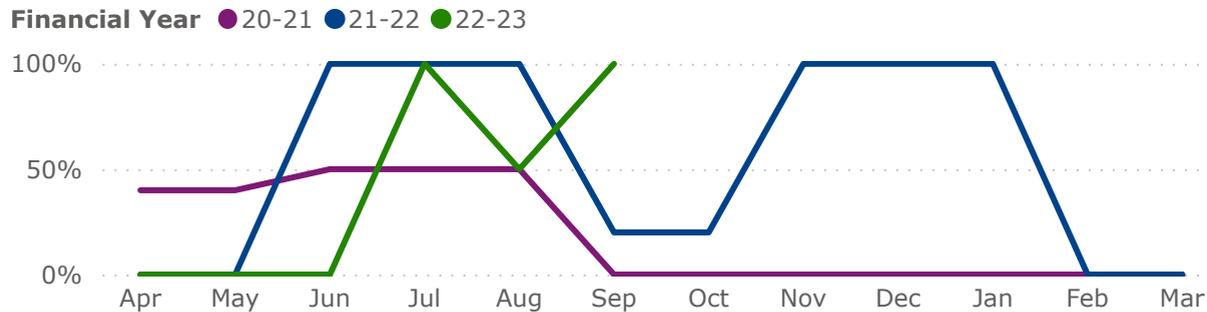


Commentary or Summary

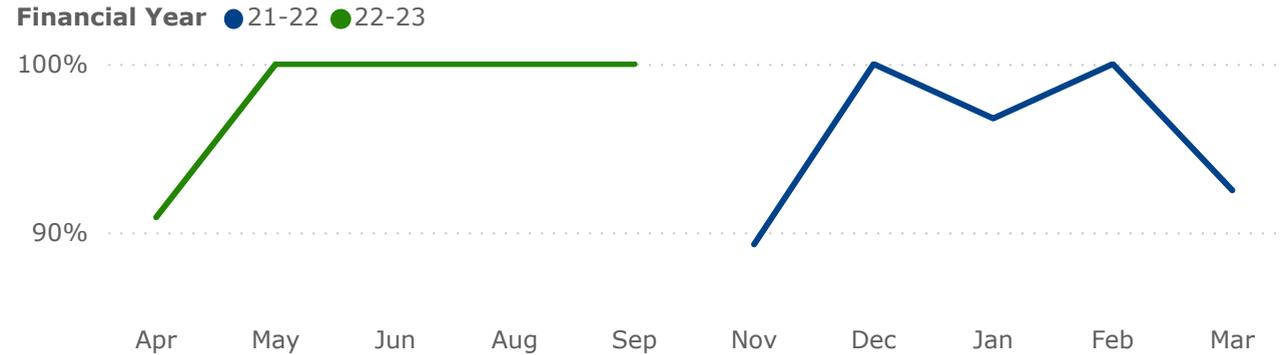
Poor-rated businesses inspected during June 2022 were compliant during September.

Page 81

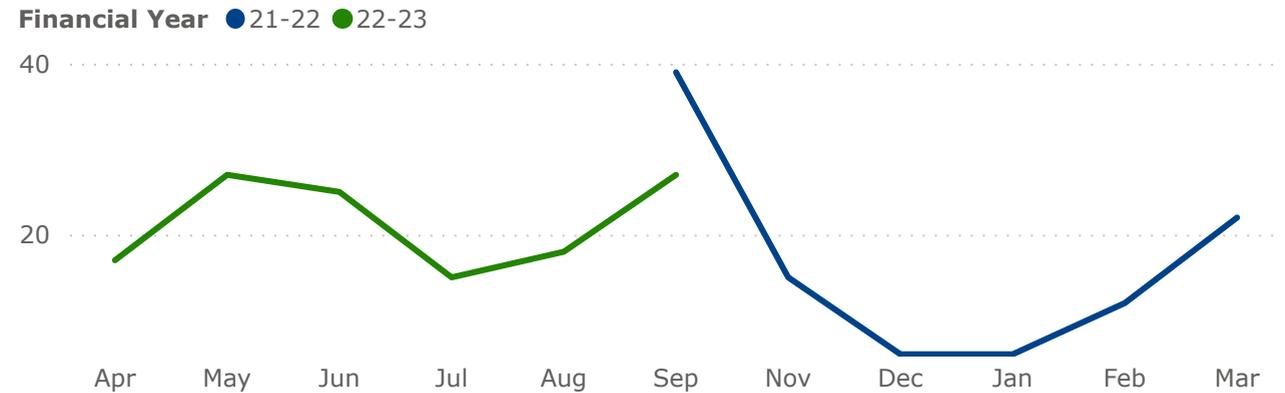
Percentage of poor rated food businesses (given rating between 0 and 2) brought to compliance (equivalent to 3 to 5 rating) with council interventions within three months



Percentage of complaints and incidents regarding West Suffolk food businesses resolved within three months



Number of new food premises applying for a new registration licence



26. Regulatory and Environment

Latest Data Period:

September 2022



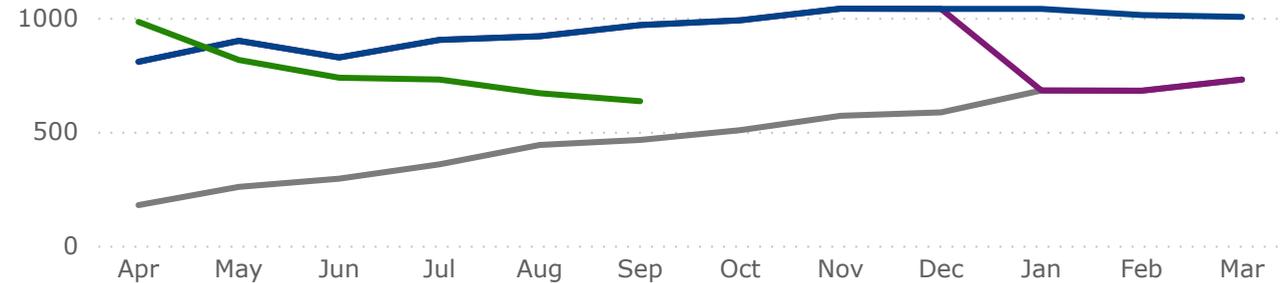
Commentary or Summary

The percentage of broadly compliant food businesses has gone down by 0.1 on the previous month. This figure continues to compare favourably with both Regional (97.7%) and National (96.9%) figures.

630 outstanding inspections at 30 September 2022. Food hygiene inspection activity by the CEH team is being carried out in accordance with the Food Standards Agency's post-COVID-19 Recovery Plan and associated guidance. We have had a new technical officer start so once settled they will tackle the unrated inspections first.

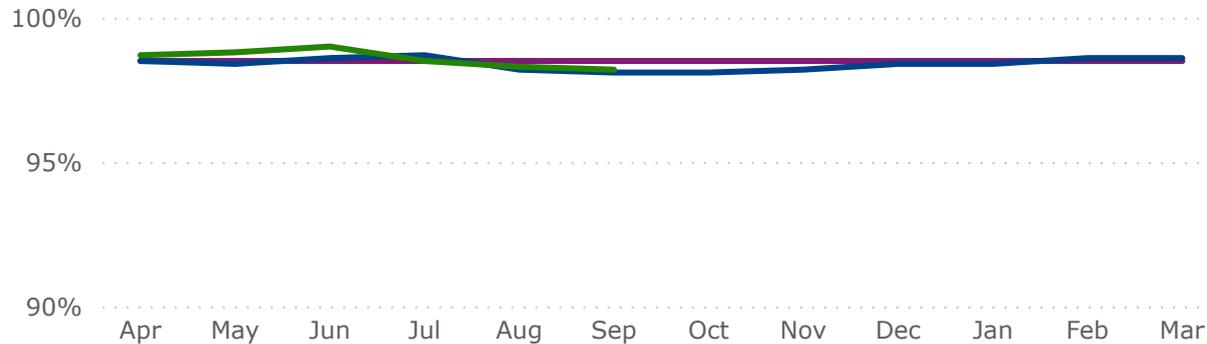
Number of outstanding routine food hygiene inspections due (Food Safety Service Plan)

Financial Year ● 19-20 ● 20-21 ● 21-22 ● 22-23



Percentage of broadly compliant food businesses (given rating between 3 and 5)

Financial Year ● 20-21 ● 21-22 ● 22-23



27. Regulatory and Environment

Latest Data Period:

September 2022



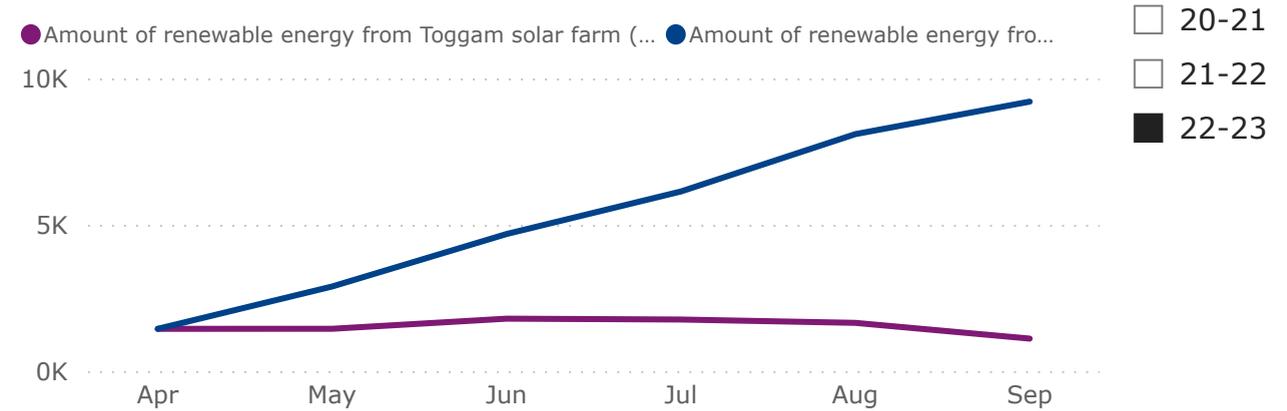
Commentary or Summary

Work is continuing on a 350kW installation in Newmarket; this will be completed in October 2022.

Annual generation at Toggam Solar Farm now stands at 9209MWh against a target of 8500MWh. It is now expected that we will overachieve the financial budget by £114k in 2022/23.

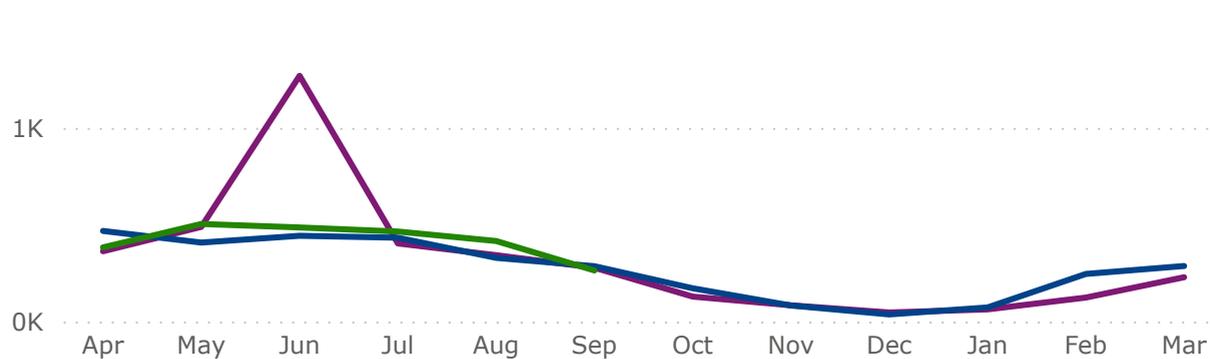
Page 83

Amount of renewable energy from Toggam solar farm (MWh)



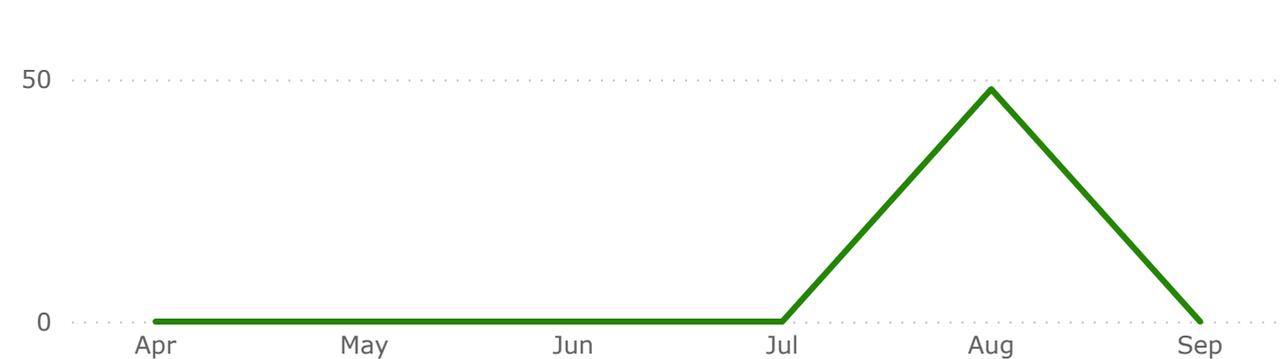
Amount of renewable energy from other West Suffolk investments (MWh)

Financial Year ● 20-21 ● 21-22 ● 22-23



Capacity of solar installations completed by the council (YTD) (kW)

Financial Year ● 22-23



28. Families and Communities

Latest Data Period:

September 2022

Commentary or Summary

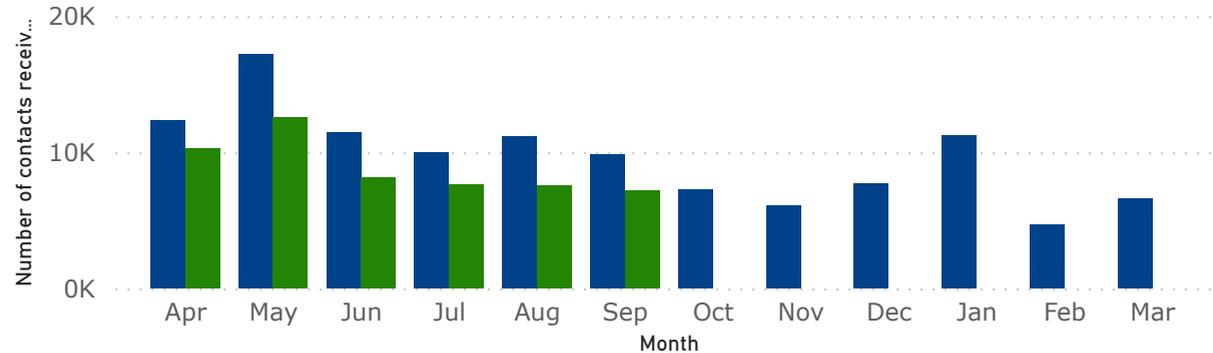
The fall in phone call numbers can be attributed to the change this quarter in reporting Apex calls received; the figures now show the overflow taken by CS not the total number of calls. As expected, Garden Waste calls also decreased compared to the previous quarter when calls peak due to annual resubscription.

Visitor numbers have increased in Q2 compared to Q1.

We received 6722 emails in Q2. 15,647 online forms were completed. Garden Waste, Parking permits and Elections IER data being the most frequently used.

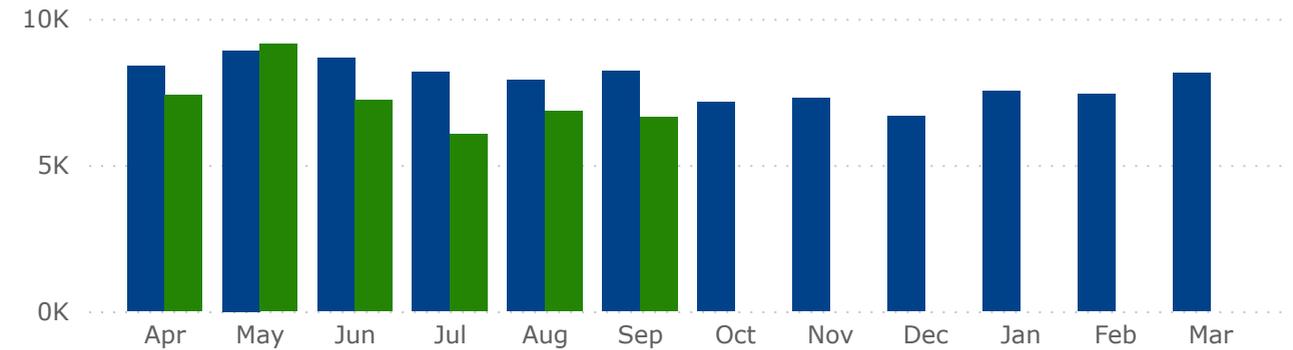
Number of contacts received - online or email

Financial Year ● 21-22 ● 22-23



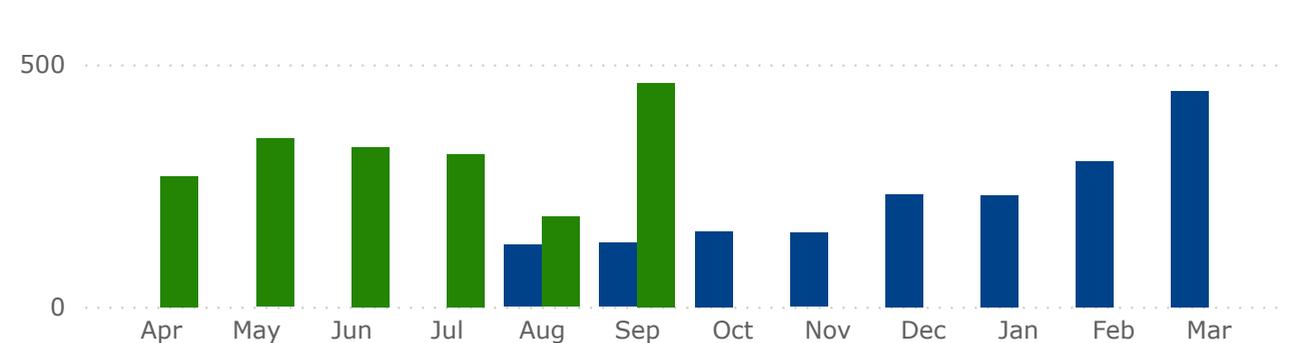
Number of contacts received - phone

Financial Year ● 21-22 ● 22-23



Number of contacts received - face-to-face

Financial Year ● 21-22 ● 22-23



29. Families and Communities

Latest Data Period:
September 2022

Commentary or Summary

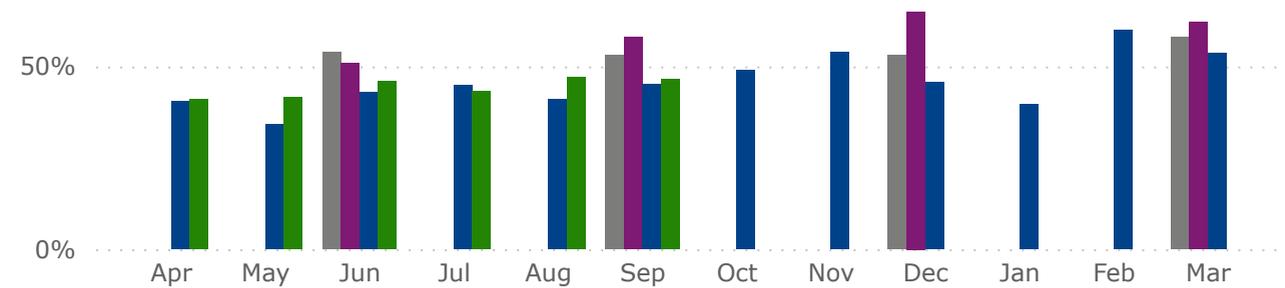
48% of visitors were attending prebooked appointments.

Waste, planning and housing accounted for 64% of all emails received.

Page 85

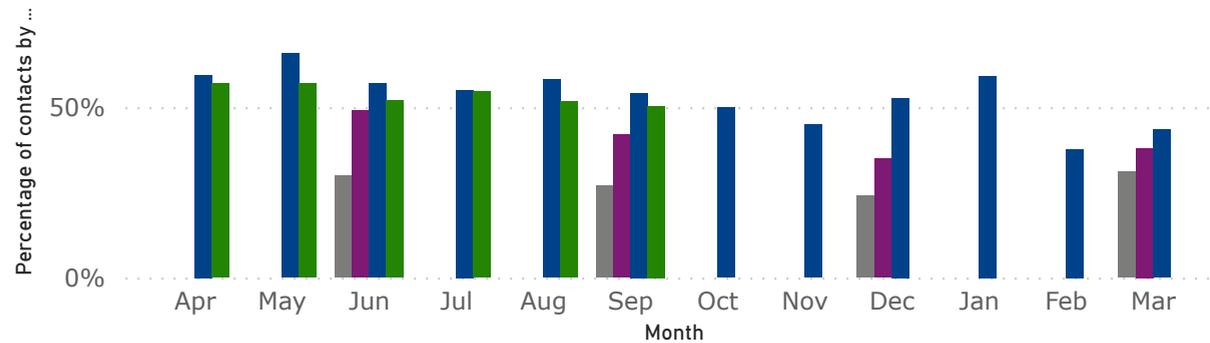
Percentage of contacts received- phone

Financial Year ● 19-20 ● 20-21 ● 21-22 ● 22-23



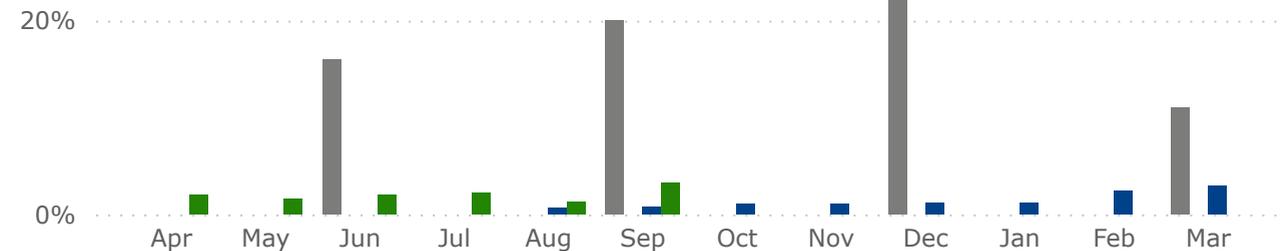
Percentage of contacts received - online or email

Financial Year ● 19-20 ● 20-21 ● 21-22 ● 22-23



Percentage of contacts received - face-to-face

Financial Year ● 19-20 ● 20-21 ● 21-22 ● 22-23



30. Families and Communities

Latest Data Period:
September 2022

Commentary or Summary

Percentage of customers satisfied with service received: 235 responses were received this quarter. The majority received were regarding our Waste services.

Page 86

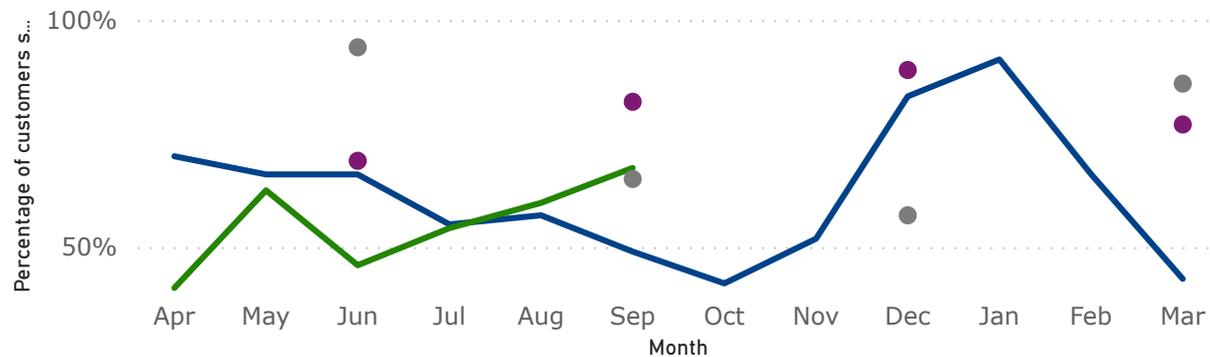
Percentage of phone calls answered

Financial Year ● 19-20 ● 20-21 ● 21-22 ● 22-23



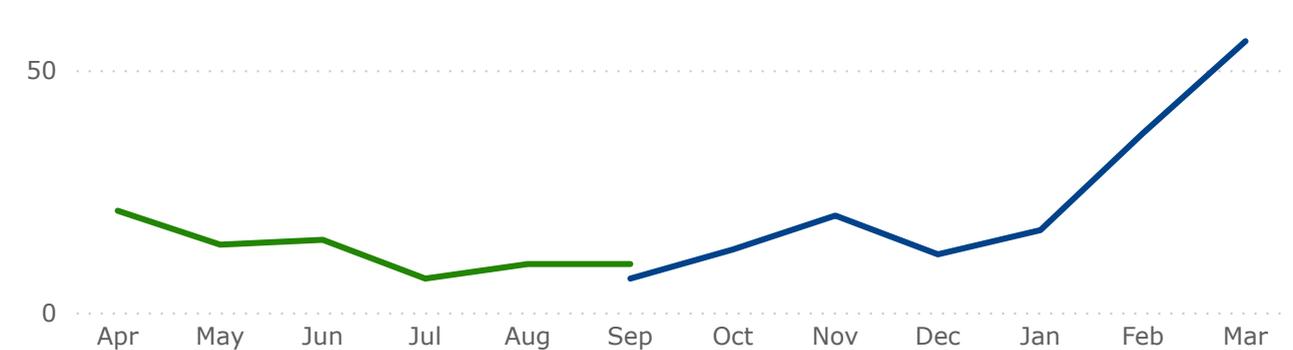
Percentage of customers satisfied with service received

Financial Year ● 19-20 ● 20-21 ● 21-22 ● 22-23



Number of locality budget applications processed by the team

Financial Year ● 21-22 ● 22-23



31. Growth

Latest Data Period:
September 2022

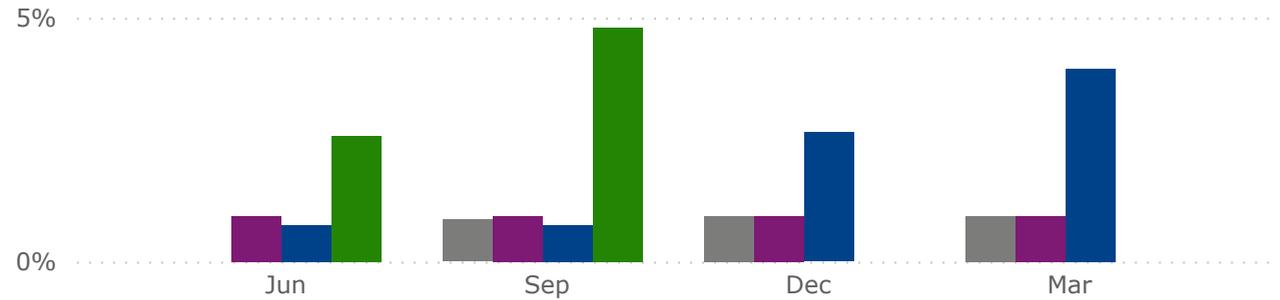


Commentary or Summary

Q2 has seen a similar pattern across each month with August showing the highest number of start-ups at 239.

Percentage of businesses that are new start-ups in West Suffolk

Financial Year ● 19-20 ● 20-21 ● 21-22 ● 22-23



32. Leisure, Culture and Community Hubs

Latest Data Period:
September 2022

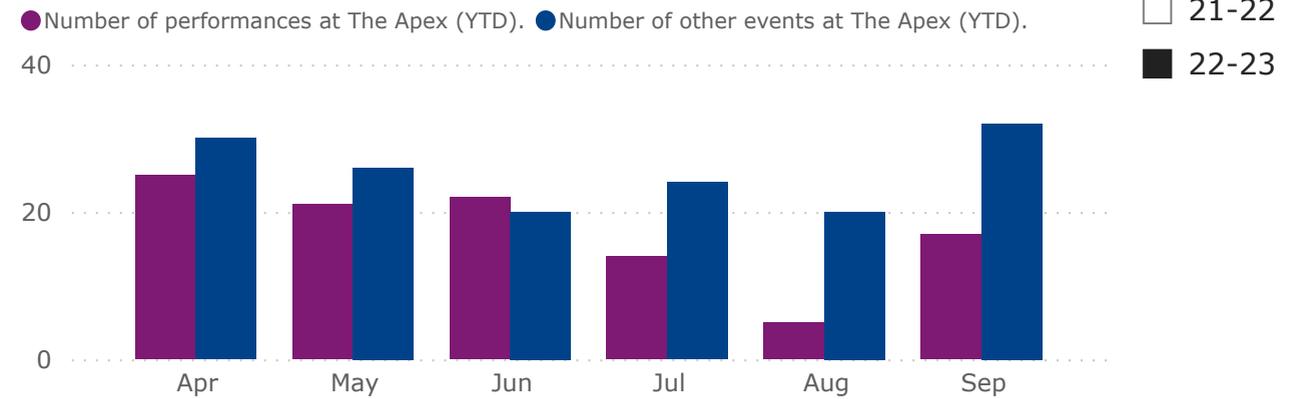
Commentary or Summary

Number of non-membership admissions to Abbeycroft: Data for this KPI has only been available since May 2022. However, the figure provided for May will include numbers from April.

No data has been provided by Abbeycroft for September.

Page 88

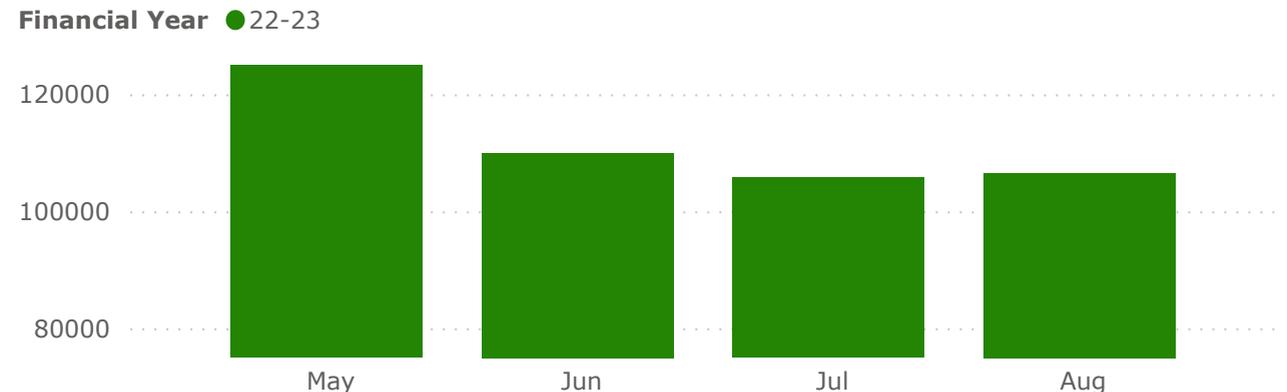
Number of performances and other events at The Apex



Number of Abbeycroft memberships



Number of non-membership admissions to Abbeycroft



33. Leisure, Culture and Community Hubs

Latest Data Period:
September 2022

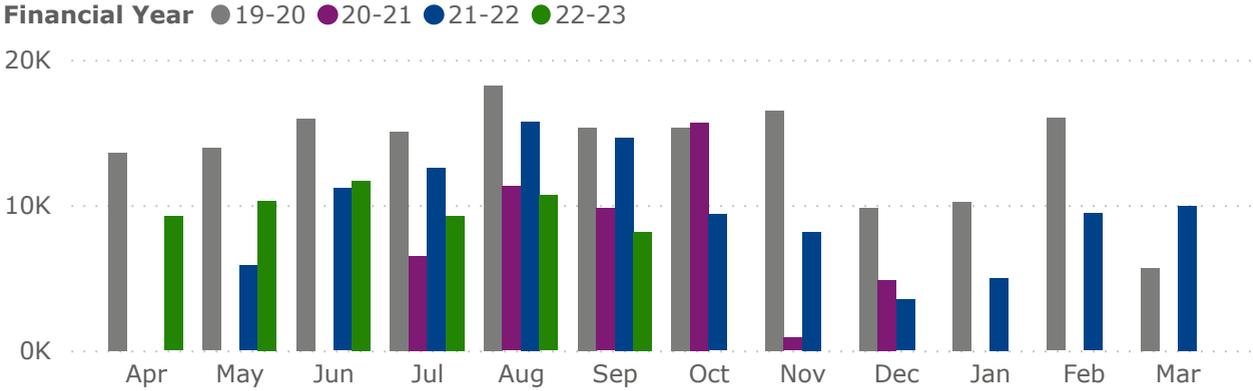


Commentary or Summary

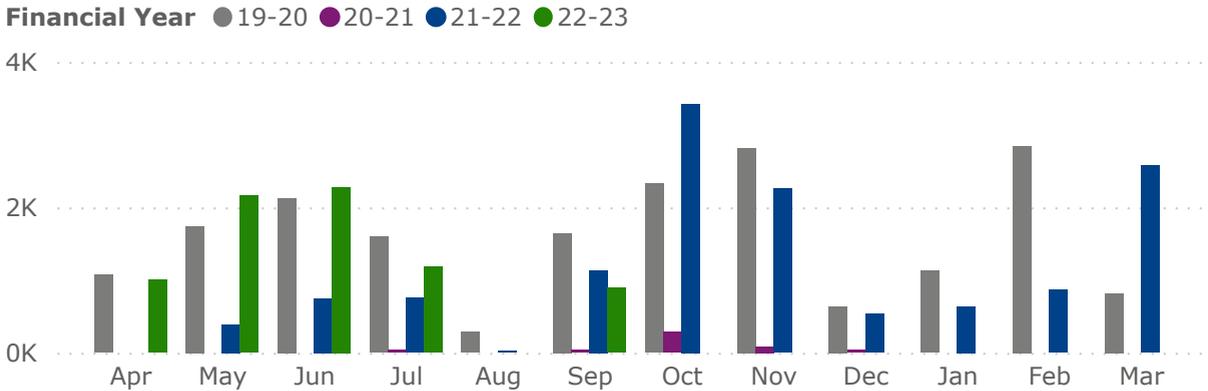
Whilst visitor numbers to West Suffolk heritage sites are slightly lower than this time last year there is a noticeable increase in visitor numbers to West Suffolk parks.

Page 89

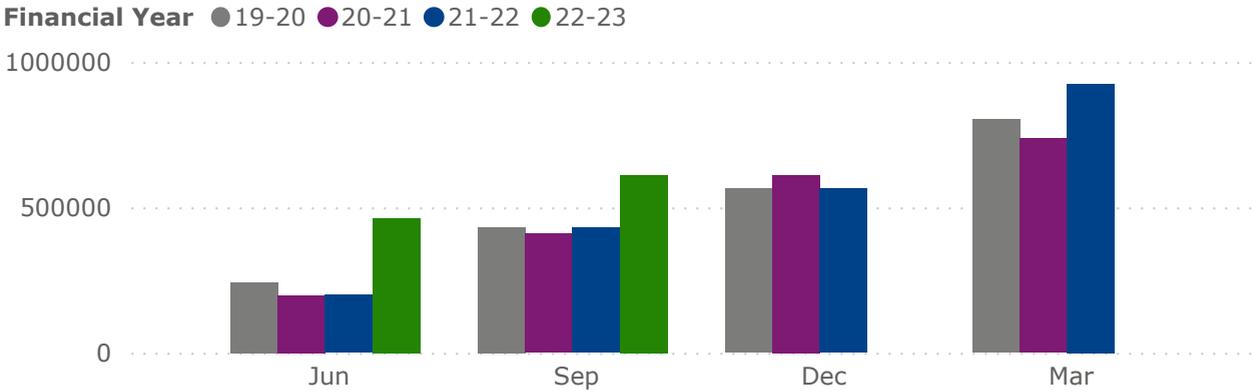
Number of visitors to West Suffolk heritage sites



Number of visits from school pupils to West Suffolk heritage sites



Number of visitors to West Suffolk parks



34. Planning

Latest Data Period:
September 2022



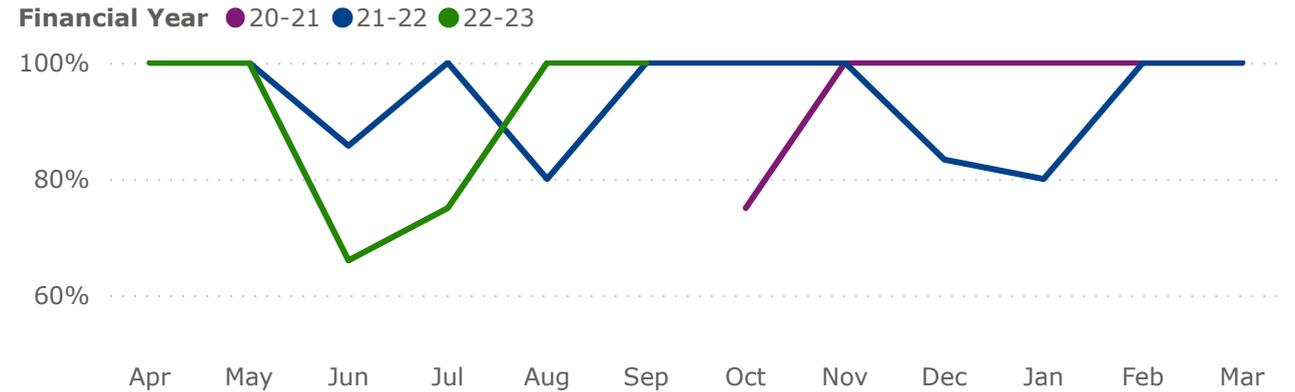
Commentary or Summary

6 major planning applications were determined in September 2022. 2 applications were determined within 13 weeks, 4 required an extension of time.

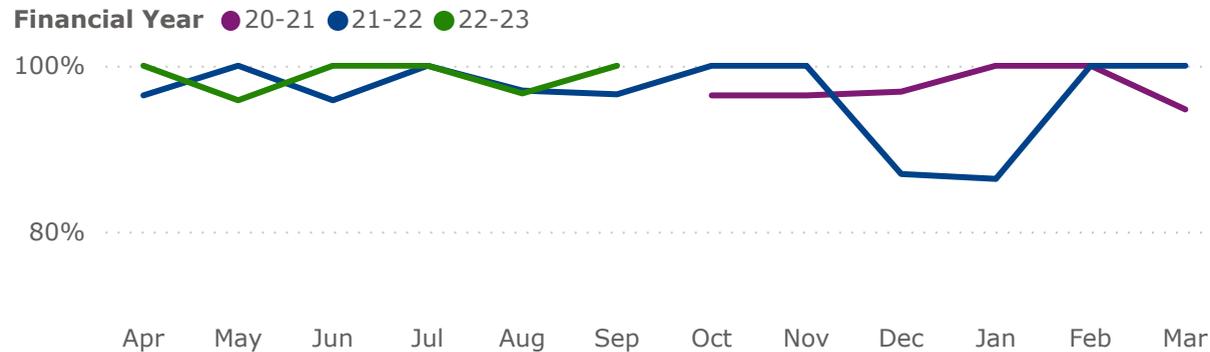
20 minor planning applications were determined in September 2022. 7 applications were determined within 8 weeks, 13 required an extension of time.

74 other planning applications were determined in September 2022. 40 were determined within 8 weeks, 32 required an extension of time. 2 applications were determined outside of target without an extension of time.

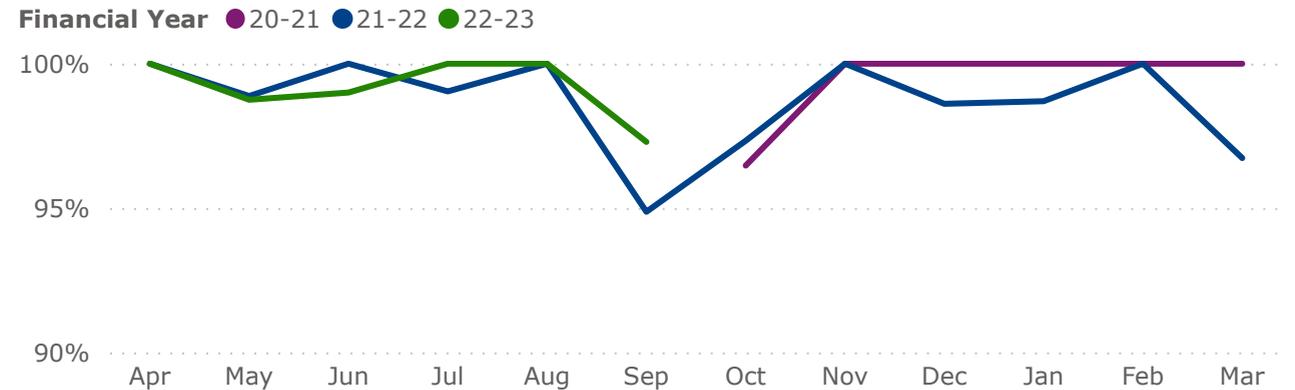
Percentage of major planning applications determined within the agreed timescales



Percentage of minor planning applications determined within the agreed timescales



Percentage of other planning applications determined within the agreed timescales



35. Planning

Latest Data Period:
September 2022

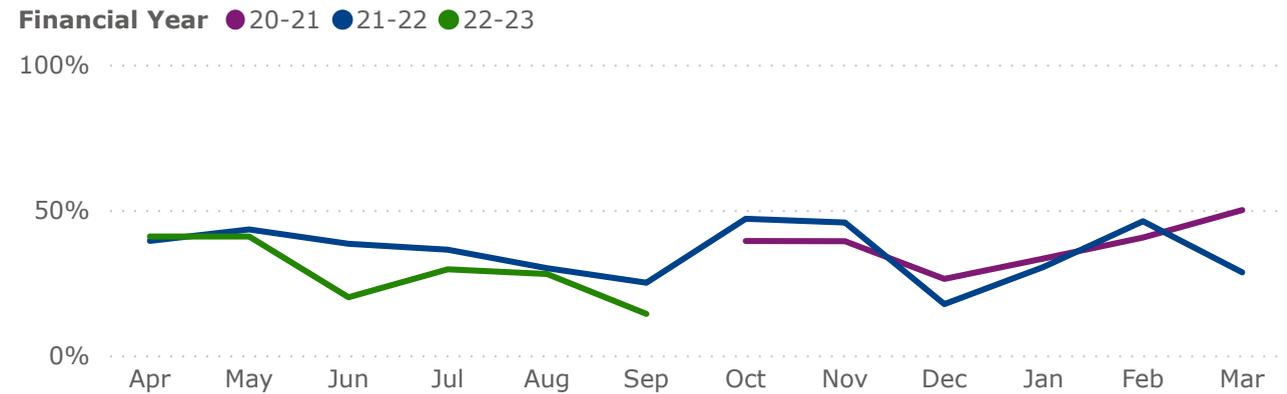
Commentary or Summary

28 major and minor application were received in September 2022, 4 of those had pre-application advice.

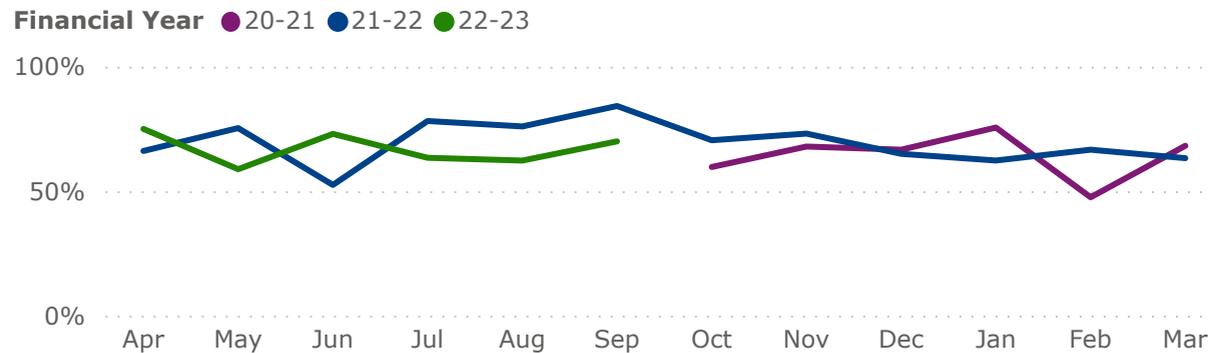
It should be noted that the percentage of pre-applications does not take into account the relative complexity of pre-application requests. Neither does it reflect the fees received (which are linked to complexity).

Page 91

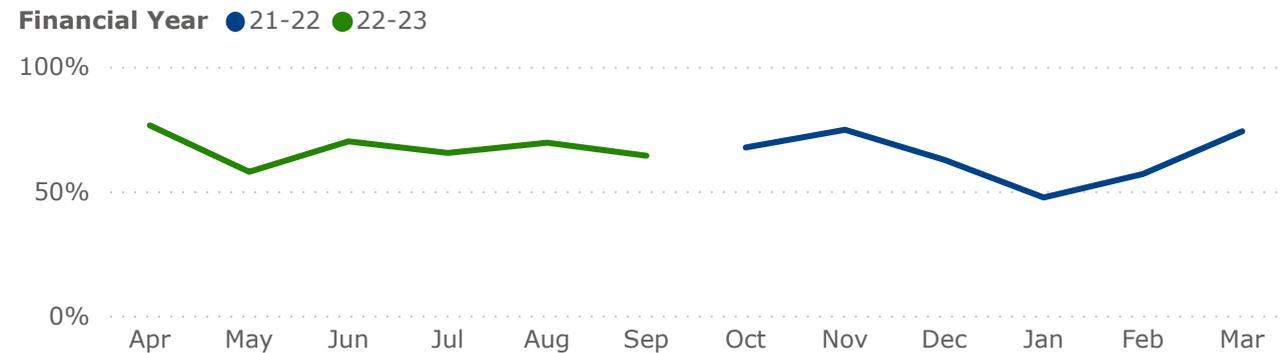
Percentage of major and minor applications with pre-application advice.



Percentage of applications with pre-application advice that are right first time out of all received



Percentage of applications without pre-application advice that are right first time out of all received



36. Planning

Latest Data Period:
September 2022

Commentary or Summary

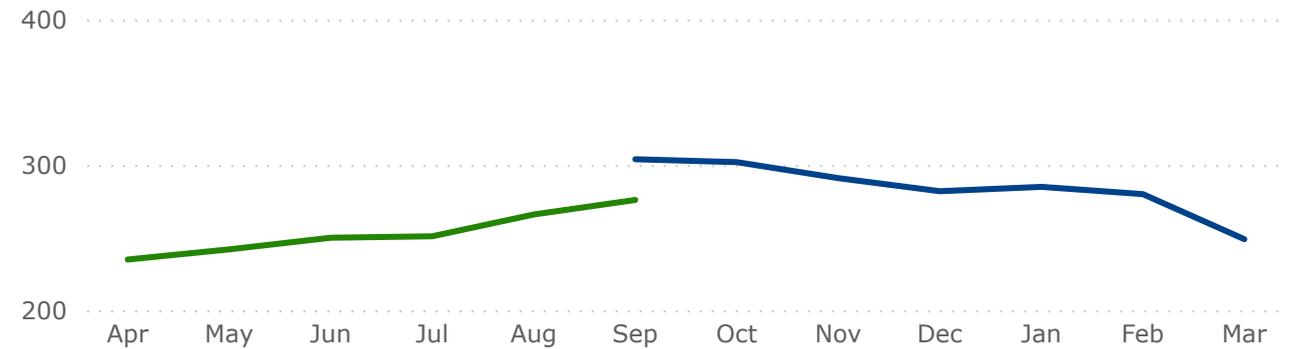
21 new cases were received in September and 12 were resolved. The reasons closed are detailed below:

- Listed building consent granted - 1
- No breach established - 4
- Not expedient to pursue - 2
- Planning application approved - 3
- Remedied following informal action - 1
- Transferred to new case - 1

Page 22

Number of open planning enforcement cases

Financial Year ● 21-22 ● 22-23



37. Planning

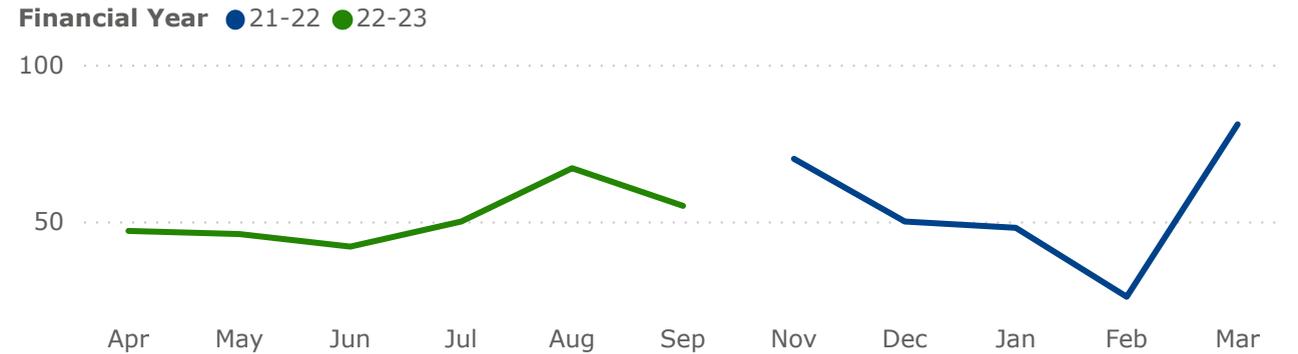
Latest Data Period:
September 2022



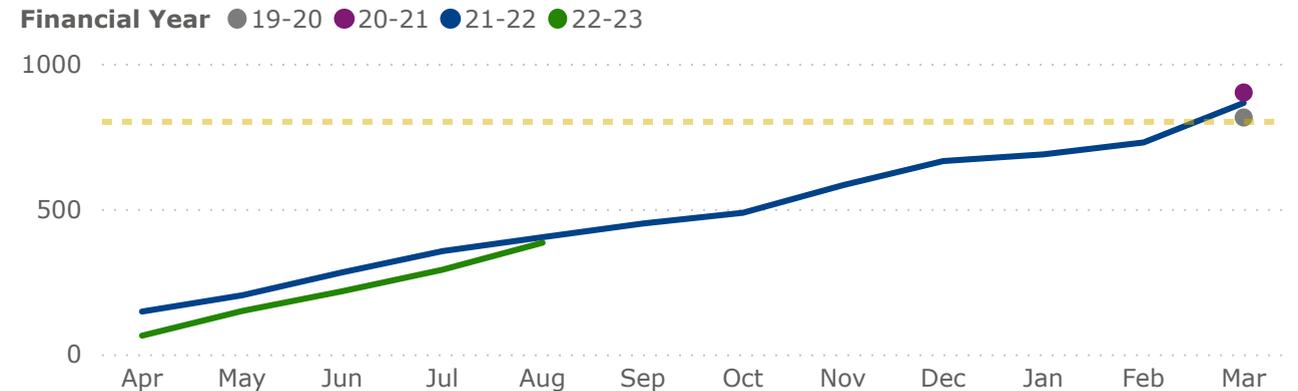
Commentary or Summary

Page 93

Number of applications not monitored by DLUHC which are included on government returns



Number of net additional housing units completed (YTD) (one month lag)



38. Operations

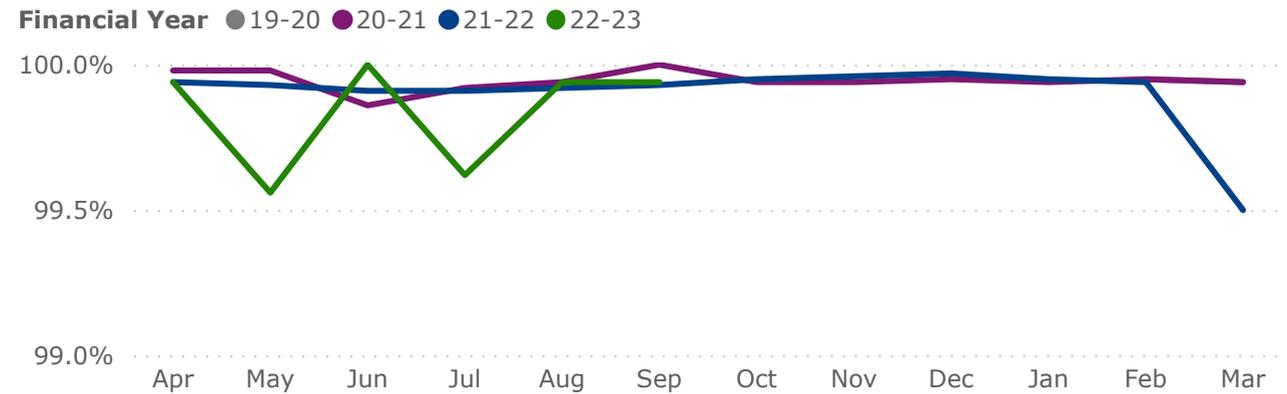
Latest Data Period:
September 2022

Commentary or Summary

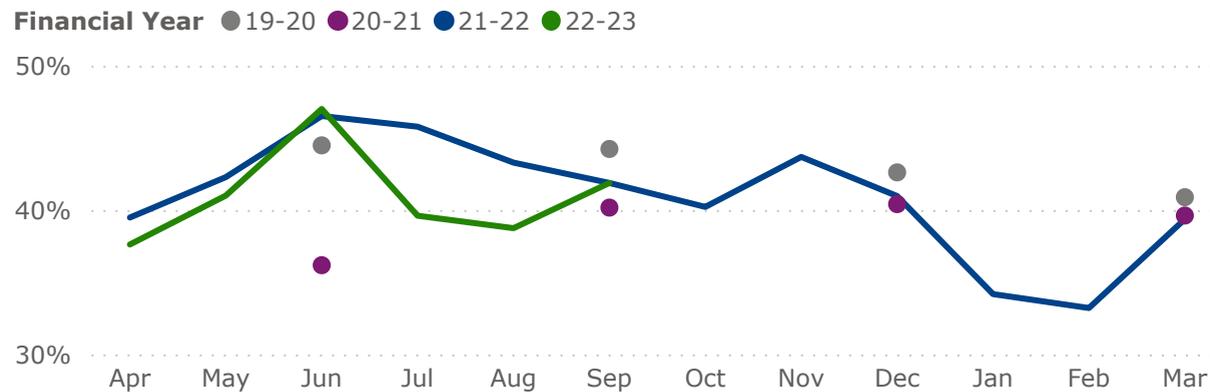
There has been a reduction in the amount of waste generated by households in the last six months compared with previous years. Waste generation is normally linked to economic activity and the reduction is likely to be a response to the rising cost of living. The amount of household waste being recycled and composted has also reduced thus reducing the overall recycling and composting rate.

Page 94

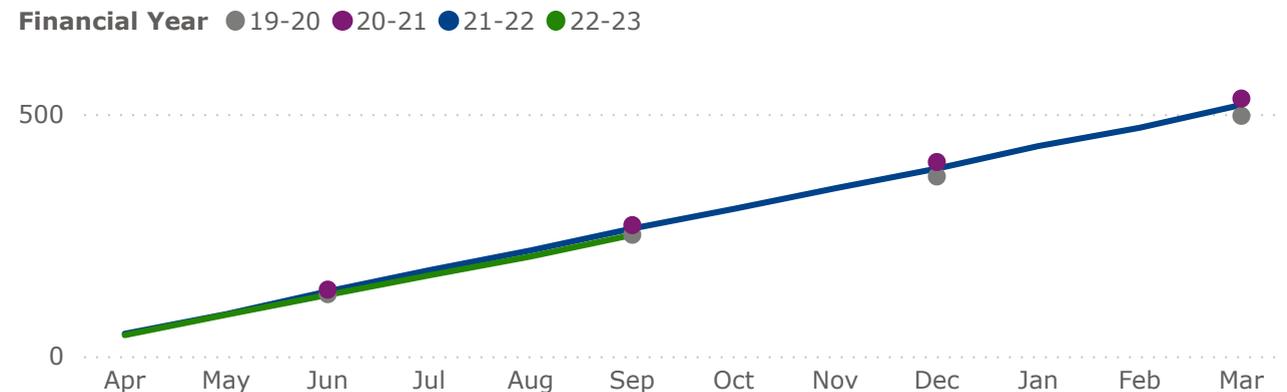
Percentage of household bins successfully collected



Percentage of household waste recycled and/or composted



Average amount of residual waste per household (KG) (YTD)



39. Operations

Latest Data Period:
September 2022

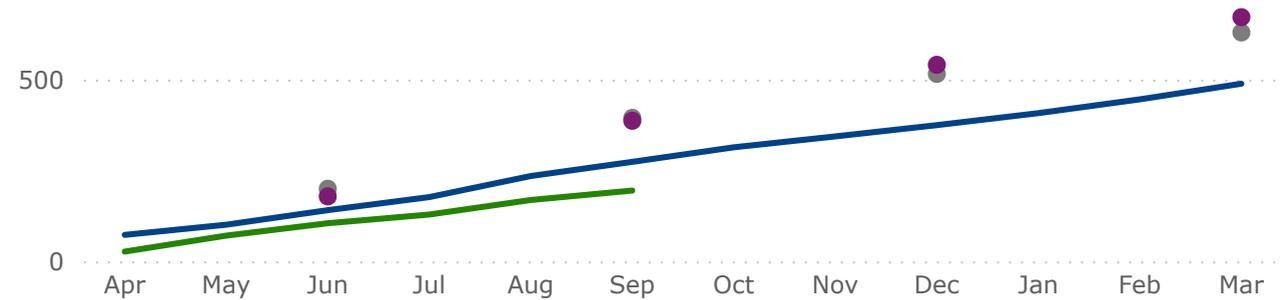
Commentary or Summary

There has been a lower number of incidents recorded for this month than in the same month for the previous year. Incidents are also lower than in August however two FPNs have still been issued for fly tipping offences and a continuing high number of proactive duty of care checks have been carried out by the food safety team.

Page 95

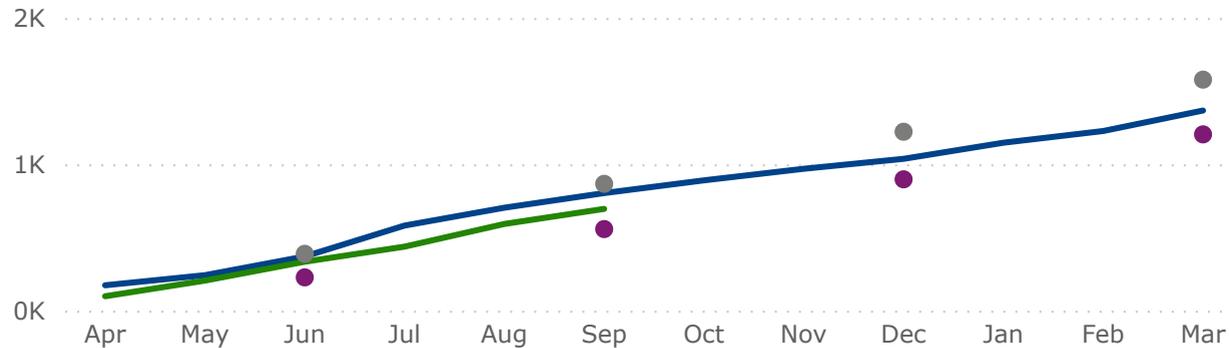
Number of fly tipping incidents recorded (YTD)

Financial Year ● 19-20 ● 20-21 ● 21-22 ● 22-23



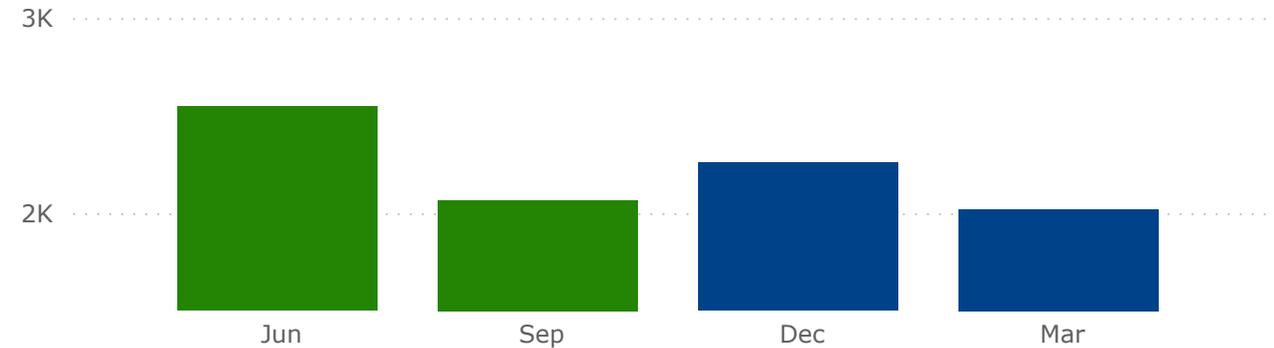
Number of actions taken to combat fly tipping (YTD)

Financial Year ● 19-20 ● 20-21 ● 21-22 ● 22-23



Number of hours contributed to green and heritage spaces by volunteers

Financial Year ● 21-22 ● 22-23



40. Operations

Latest Data Period:
September 2022

Commentary or Summary

Page 96

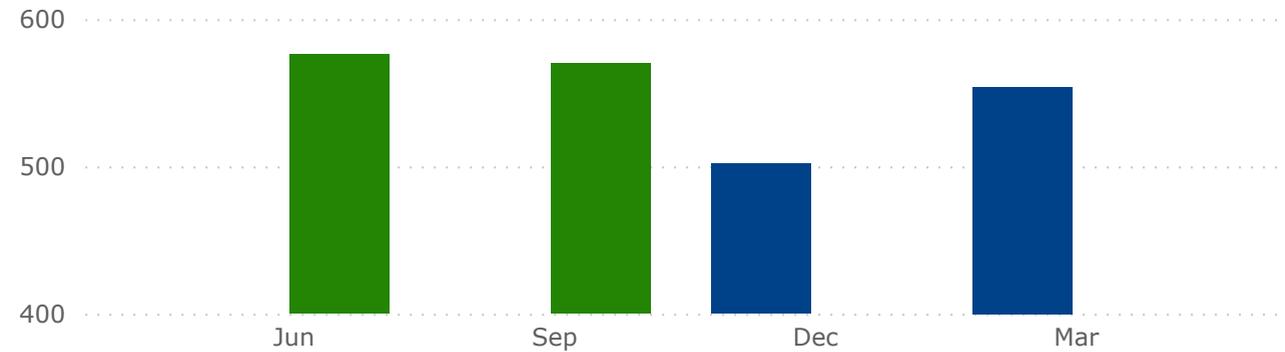
Number of tree-related public enquiries

Financial Year ● 21-22 ● 22-23



Number of registered volunteers

Financial Year ● 21-22 ● 22-23



Appendix B - income and expenditure - year end forecast against budget - September 2022

	Year end forecast £	Annual budget £	Net (positive) or negative forecast variance £	Forecast variance notes - figures in brackets represent underspends or additional income achieved.
Transfer payments: Net (Income) and expenditure on Benefits	(205,170)	(199,870)	(5,300)	Benefits payment spend slightly higher than budgeted, partly offset by reserve funding Overall gross budgets comprises: £28,068,000 rent allowances, temporary accommodation rebates and discretionary benefits, mostly funded by benefits and rent rebate subsidy, discretionary rent allowance subsidy and overpayments recovered.
Total Net Benefits (income) or expenditure:	(205,170)	(199,870)	(5,300)	
Income from Business Rates	1,825,366	1,825,366	0	Net Business Rate income in line with overall budget Forecast year end position includes: (£761,000) section 31 grants higher than budgeted (£369,000) increased share of Suffolk pool income £999,000 increased levy payable to pool. Net overall income reduction increase mitigated by a lower transfer to the Business Rates Equalisation reserve.
Income from Formula Grant (Business Rate Retention Scheme), Council Tax and New Homes Bonus Grant	(17,333,001)	(17,333,008)	7	Formula Grant income in line with budget Year end position includes the following: (£4,524,000) Business Rate Retention scheme income (£1,756,000) New Homes Bonus grant (£312,000) Services grant (£10,741,000) Council Tax income (net of Parish demand).
Income from other grants	(3,352,564)	(3,164,743)	(187,821)	Forecast income higher than budgeted (£182,000) additional income for Test and Trace Administration grant Budget and forecast year end position includes the following: (£328,500) COVID-19 outbreak management funding (£260,000) Household Support Fund grant (£656,000) Homelessness Prevention grant (£475,000) Rough Sleeping Initiative (£207,000) Revenue Support Grant (£181,000) Rural Services Delivery Grant All of the above are fully committed for utilisation against services during the year.

Appendix B - income and expenditure - year end forecast against budget - September 2022

	Year end forecast £	Annual budget £	Net (positive) or negative forecast variance £	Forecast variance notes - figures in brackets represent underspends or additional income achieved.
Total income from external grants, business rates and council tax:	(18,860,199)	(18,672,385)	(187,814)	
Income from external contributions and reimbursements	(3,910,007)	(3,493,707)	(416,300)	Forecast income higher than budgeted: (£353,000) income from Suffolk County Council, including improved net recycling credits as a result of improved commodity prices (£112,000) reimbursement for utilities and other costs from partners £55,000 reduced income in respect of Shared Legal service and Off Street Car Parks (linked to spend and income recovered).
Income from Service Level Agreements (SLAs)	(923,251)	(891,260)	(31,991)	Forecast income slightly higher than budgeted Includes service level agreements for the provision of ICT, payroll, facilities and financial services to outside bodies.
Income from ticket sales, commission and memberships	(1,839,066)	(1,853,024)	13,958	Forecast income slightly lower than budgeted Whilst events income at the Apex is recovering strongly, there are still some income streams that are not yet back up to pre-COVID levels, for example membership fees (£21,000 lower than budgeted), partly offset by increased commission income.
Income from other Leisure sales	(427,675)	(441,139)	13,464	Forecast income slightly lower than budgeted Income continues to recover across all leisure sites.
Income from Planning Fees	(1,677,000)	(1,622,039)	(54,961)	Forecast income slightly higher than budgeted Based on income received to date and knowledge of future developments, planning application income is currently expected to be on budget for this financial year. Income from Planning Performance Agreements and Pre-application fees are expected to exceed budget by around (£55,000)
Income from Building Regulation Fees	(353,000)	(367,050)	14,050	Forecast income lower than budgeted Income continues to recover, forecast year end position 3.8 per cent lower than budgeted.
Income from Refuse collection, disposal fees and sales of scrap materials	(4,581,867)	(4,664,882)	83,015	Forecast income lower than budgeted £65,000 Replacement bins due to slight delay in commencement (implemented in June 2022) £18,000 refuse collection and disposal fees lower than budgeted, primarily on Trade Waste.

Appendix B - income and expenditure - year end forecast against budget - September 2022

	Year end forecast £	Annual budget £	Net (positive) or negative forecast variance £	Forecast variance notes - figures in brackets represent underspends or additional income achieved.
Income from Car Parking	(7,290,000)	(8,404,042)	1,114,042	<p>This forecast position is the current worst case scenario given the current trend for car park income. A best case would still be a shortfall of £200,000.</p> <p>This is due to continued reduced numbers in our car parks; whilst these are gradually recovering from the levels seen during COVID-19 lockdown restrictions it is not yet clear if there are now lower levels of activity in the Bury St Edmunds central car parks due to longer term behavioural change, shorter term impacts from the cost of fuel or lower available disposable income.</p> <p>This will continue to be closely monitored in the coming months; however, it is uncertain how quickly this trend will develop, and how any customer behavioural changes will impact on our income in the short and medium term.</p>
Income from Solar Farm and other energy initiatives	(2,445,760)	(2,328,177)	(117,583)	<p>Forecast income lower than budgeted Based on increased generation from April to September 2022 (9,209 Mwh against a target of 8,500 Mwh), income from the Solar Farm is expected to exceed the budget for this financial year.</p> <p>Income from feed-in tariffs is currently expected to be in line with the budgeted amount.</p>
Income from Licensing	(398,323)	(401,647)	3,324	<p>Forecast income lower than budgeted Income levels are now showing signs of recovery.</p>
Income from Markets	(260,700)	(359,140)	98,440	<p>Income lower than budgeted: Market income continues to be lower than budgeted and is under review.</p>
Income from other sales	(1,977,175)	(2,195,701)	218,526	<p>Forecast income lower than budgeted £125,000 General Landscaping £76,000 Vehicle workshop £58,000 Tree Maintenance £16,000 Green Travel Plan £11,000 Health and Safety £23,000 Land Charges</p> <p>Income higher than budget: (£90,000) Additional Car Parking administration income (RinGo).</p>

Appendix B - income and expenditure - year end forecast against budget - September 2022

	Year end forecast £	Annual budget £	Net (positive) or negative forecast variance £	Forecast variance notes - figures in brackets represent underspends or additional income achieved.
Income from Rentals	(6,796,158)	(6,619,435)	(176,723)	Forecast income higher than budgeted (£282,000) Industrial Units rents due to tenant secured in Olding Road Forecast income lower than budgeted: £124,000 Town Centres and Shops, mainly relating to revised assumptions around timings of 17/18 Cornhill rentals.
Income from investment interest and dividends received	(1,358,358)	(695,275)	(663,083)	Forecast income higher than budgeted (£655,000) Investment interest, based on higher balances than originally anticipated and improved rates due to increases in the base rate. This variance includes a forecast reduction in loan interest from Barley Homes, based on the projected pipeline of developments for the year and the subsequent need for loan drawdown. This is currently offset with a corresponding forecast increase in the Barley Homes dividend. This will be managed within the wider context of the capital project financing reserve.
Total income from Sales, contributions and reimbursements:	(34,238,340)	(34,336,518)	98,179	
Total income (excluding Benefits):	(53,098,539)	(53,008,903)	(89,636)	
Expenditure - total cost of employment	30,665,880	31,106,669	(440,789)	Forecast employment costs lower than budgeted 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 2.5 per cent to allow for vacancies and recruitment timings during the year. The year end underspend is mainly due to the management of vacant posts.
Percentage of total spend	56.6%	58.5%	-44.5%	

Appendix B - income and expenditure - year end forecast against budget - September 2022

	Year end forecast £	Annual budget £	Net (positive) or negative forecast variance £	Forecast variance notes - figures in brackets represent underspends or additional income achieved.
Expenditure - premises costs	6,031,474	5,347,992	683,482	Forecast costs higher than budgeted £383,000 Electricity, gas and water costs higher than budgeted, due to increased energy costs worldwide and the council's energy contract renewal part way through the year. £364,000 increased building and plant repair and maintenance costs. It should be noted that a proportion of these costs are recharged to the council's partners. £79,000 increased facilities costs £41,000 Other premises costs (Council Tax, service charges and so on). (£186,000) reduced Business rates costs as a result of revaluations.
Percentage of total spend	11.1%	10.1%	69.0%	
Expenditure - transport and related costs	1,989,994	1,696,623	293,371	Forecast spend higher than budgeted £276,000 vehicle fuel as a result of inflationary increases £26,000 vehicle hire.
Percentage of total spend	3.7%	3.2%	29.6%	
Expenditure - supplies and services costs	8,894,231	8,310,019	584,212	Forecast spend higher than budgeted £29,000 increased bank charges as a result of transaction volumes £151,000 legal and court fees, including £98,000 in respect of planning appeals and £46,000 from Anglia Revenues Partnership (costs from other partners to be reimbursed) £55,000 fees and charges £37,000 computer charges, reflecting a 10 per cent increase in costs of cyber security and licences £63,000 tools, equipment and materials as a result of inflationary increases £43,000 Homelessness accommodation costs Plus a number of smaller variances across all services.
Percentage of total spend	16.4%	15.6%	59.0%	
Expenditure - third Party Payments, for example provision of services by other organisations that could be performed in-house.	2,949,230	2,836,405	112,825	Forecast spend higher than budgeted £77,000 Off-Street Car Parks cash collection fees (RinGo and Six Card payment costs). See also increased income from convenience fees under other sales £35,000 increased recycling glass disposal costs as a result of contractual changes. Plus a number of smaller variances across all services.
Percentage of total spend	5.4%	5.3%	11.4%	

Appendix B - income and expenditure - year end forecast against budget - September 2022

	Year end forecast £	Annual budget £	Net (positive) or negative forecast variance £	Forecast variance notes - figures in brackets represent underspends or additional income achieved.
Expenditure - capital costs, for example interest on borrowing, Minimum Revenue Provision (MRP).	2,268,350	2,268,350	0	Forecast spend in line with the budget 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	4.2%	4.3%	0.0%	
Net expenditure - contributions to or (from) reserves (excluding employee-related and premises contributions which are included under their respective expenditure headings)	1,400,422	1,642,715	(242,293)	Net overall forecast contributions to reserves lower than budgeted (£48,000) Temporary accommodation as a result of improved budget position Increased forecast contributions from reserves: (£8,000) Housing Options Solutions Service to fund additional service costs (£26,000) funding for equipment repair excesses (£31,000) increased property repair and maintenance funding (£126,000) Temporary Accommodation to cover increased R&M and utilities costs.
Percentage of total spend	2.6%	3.1%	-24.5%	
Total expenditure (excluding Benefits):	54,199,581	53,208,773	990,808	
Net (surplus) or deficit:	895,872	0	895,872	

Appendix B - income and expenditure - year end forecast against budget - September 2022

	Year end forecast £	Annual budget £	Net (positive) or negative forecast variance £	Forecast variance notes - figures in brackets represent underspends or additional income achieved.
Budgeted COVID-19 Pressures	0	474,688	(474,688)	Included in the original approved budget for 2022 to 2023. Provision to be used to offset the continued impact on our income streams as a result of recovering from the COVID-19 pandemic.
Year end variance	895,872	474,688	421,184	
Proposed funding:				
Part utilisation of General Fund	(895,872)	(474,688)	(421,184)	This additional forecast utilisation is based on the worst case scenario for car park income recovery. A best case recovery would not require any further utilisation of the General Fund.
Final year end variance after funding:	0	0	0	

This page is intentionally left blank

Capital Programme forecast year end position - September 2022

Appendix C



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 2022 to 2026
	£	£	£	£	£	£		£
Resources and Property								
Western Way development	5,600,000	0	0	1,000,000	(4,600,000)	4,600,000	Report to Council (COU/WS/21/007) in June 2021 approved continuation of this scheme, with a number of approval gateways built in. First stage tender completed with preferred contractor on board. Gateway 2 due to finish in Autumn 2022. Update report due to Cabinet/Council December 2022.	91,275,000
Abbecroft Leisure loan	500,000	250,000	0	500,000	0	0	Initial loan drawdown of £250,000 was made in July 2022. The remainder will be drawn down as and when required by Abbecroft Leisure.	500,000
Smartpay Set Up Costs	2,588	0	0	2,588	0	0	Upgrade to cash receipting system. Will be fully spent this year.	2,588
Mildenhall Hub	498,336	(1,088,003)	0	498,336	0	0	Practical Completion has occurred, with the building open and operational. Final invoices and recharges to partners are still to take place. We are still working to the original delegation of cost neutral scheme.	498,336
Asset Management Plan - Property								
Property Asset Management Plan.	174,328	(1,829)	0	174,328	0	0	Part of planned works programme.	3,904,828
Net Zero Plan - Asset Management Investment	340,000	5,316	0	340,000	0	0	Investment in the council's properties in respect of energy saving and generation initiatives. Year 1 of the 4 year project.	2,840,000
Parkway Multi-storey Car Park, Bury St Edmunds - structural works	1,200,000	0	0	1,200,000	0	0	Part of planned works programme.	1,200,000
1 Highbury Road, Brandon - external upgrade & fit out	672	672	0	672	0	0	Part of planned works programme.	672
8,10,12 & 14 Hollands Road, Haverhill - External envelope upgrade and energy efficient lighting upgrades	6,174	(3,471)	0	6,174	0	0	Part of planned works programme.	6,174
West Stow Visitors Centre - roof renewal	100,000	918	0	100,000	0	0	Part of planned works programme.	100,000
Athenaeum - south store building roof renewal	250,000	2,040	0	0	(250,000)	250,000	Part of planned works programme.	250,000

Capital Programme forecast year end position - September 2022

Appendix C



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 2022 to 2026
	£	£	£	£	£	£		£
Haverhill Leisure Centre - replace rooflights and cladding	105,116	6,785	0	105,116	0	0	Part of planned works programme.	105,116
Units 2&3 Highbury Road Brandon	300,000	153,915	0	300,000	0	0	Part of planned works programme.	300,000
20 Putney Close, Brandon - Roof upgrade and internal alterations	78,000	1,380	0	78,000	0	0	Part of planned works programme.	78,000
Provincial House, Haverhill, urgent repair works	480,000	0	0	480,000	0	0	Agreed works to be funded from the lease surrender premium.	480,000
West Stow Country Park - sewage treatment plant	50,000	0	0	50,000	0	0	Part of planned works programme.	50,000
West Front/St Mary's Churchyard, Bury St Edmunds - Samson's Tower roofing works	100,000	0	0	100,000	0	0	Part of planned works programme.	100,000
The Guineas Public Toilets, Newmarket	200,000	0	0	0	(200,000)	200,000	Part of planned works programme.	200,000
Abbey Gardens Toilets, Bury St Edmunds	160,000	0	0	0	(160,000)	160,000	Part of planned works programme.	160,000
Recreation Ground Toilets, Haverhill	30,000	0	0	0	(30,000)	30,000	Part of planned works programme.	30,000
Bunting Road, Bury St Edmunds - Energy Performance Certificate (EPC) Rating Changes	100,000	0	0	100,000	0	0	Part of planned works programme.	100,000
Families and Communities								
Housing Solutions	145,749	0	0	145,749	0	0	In 2021 to 2022 this project funded two bespoke adapted bungalows in Brandon which are now complete. Currently finding contractors for additional scheme.	145,749
Customer Access project	71,658	0	0	71,658	0	0	Software now procured. Implementation and staff training has started.	71,658
Human Resources, Governance and Regulatory Services								

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 2022 to 2026
	£	£	£	£	£	£		£
Private Sector Disabled Facilities Grants (DFGs)	1,605,447	501,595	0	1,605,447	0	0	Revised budget for the year includes £705,000 brought forward from 2021 to 2022. Recent fast track developments in the service should ensure that works are approved and completed more quickly in the future, and coupled with increasing contractors costs we are forecasting to utilise the full spend on this project during the current financial year.	4,305,447
Community Energy Plan and Net Zero Plan	2,527,595	359,781	0	2,527,595	0	0	The revised budget comprises £1.25 million Net Zero investment, £0.5 million Community Energy Plan plus the unspent budget from the previous financial year. The council continues to invest in this project in line with the expected pipeline.	7,277,595
Public Sector Decarbonisation	134,216	(45,289)	0	0	(134,216)	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. All installations are now completed, and the expected revenue savings and income are beginning to be generated.	134,216
Operations								
Car parking improvements	560,000	0	0	188,000	(372,000)	372,000	Improvements being funded from the Car Park Reserve. Expected capital improvements for the year. Comprised of: Vehicle Management System (VMS) signage £140,000; Newmarket £80,000; Ram Meadow £100,000; Moreton Hall £60,000; Electric Vehicle Charging Points (across the district) £80,000; Car Park in Clare (subject to business case) £100,000	660,000
Vehicle and plant purchases	2,281,419	530,373	0	1,800,000	(481,419)	481,419	In line with the vehicle replacement programme.	4,068,419
Net Zero Plan - Electric Vehicle fleet investment	325,000	0	0	23,000	(302,000)	302,000	Currently one E-Transit on order for delivery during 22/23.	1,160,000

Capital Programme forecast year end position - September 2022

Appendix C



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 2022 to 2026
	£	£	£	£	£	£		
Community Sports Facility - Moreton Hall, Bury St Edmunds	1,552,500	0	0	1,552,500	0	0	The project partners are finalising the legal details. The project relates to the Skyliner project completed in 2016 to 2017	1,552,500
Asset Management Plan - Leisure								
Leisure Asset Management Plan	15,000	0	0	15,000	0	0	Projects will be allocated when identified during the year. Review of Leisure projects to ensure reserve is not over utilised	935,000
Haverhill Splash Park	5,532	0	0	5,532	0	0	Project completed in 2021 to 2022. Retention sum was expected to be paid over in September/October 2022. Following up with contractor.	5,532
Babwell Meadows Landscaping	28,074	0	0	0	(28,074)	28,074	Project under review. Expecting this to commence in next financial year.	28,074
Hardwick Heath, Football pitch relocation and play area renewal	80,880	7,296	0	80,880	0	0	Project under way. Completion expected in December 2022.	80,880
Mildenhall Hub - Creation of a Pump Track	49,740	0	0	0	(49,740)	49,740	Work expected to commence next financial year. Following two rounds of tender with no response.	49,740
St John's Close Recreation Ground - Play Area Renewal	12,932	5,702	0	12,932	0	0	Works expected to be completed this financial year.	12,932
At John's Close Recreation Ground - Skate Park	115,000	35,696	0	115,000	0	0	Works more expensive than anticipated. Budget increase to be draw down from leisure asset management plan budget. Only further spend expected is retention.	115,000
Abbey Gardens Yard - Removal of Asbestos and other H&S Issues	90,545	73,811	0	90,545	0	0	Works ongoing with a further invoice from contractor expected this financial year.	90,545
St Johns Close Recreation Ground, Mildenhall - renewal of MUGA	60,000	0	0	60,000	0	0	Works expected to be completed this financial year.	60,000
New Cheveley Road, Newmarket - renewal of play area	60,000	0	0	60,000	0	0	Tender has been awarded. Expecting completion before January 2023.	60,000
Warren Close, Brandon - renewal of play area	47,191	0	0	48,468	1,277	(1,277)	Order has been raised for works, completion expected this financial year.	47,191
Railway Walk, Haverhill - surface improvements	48,099	33,175	48,099	48,099	0	0	Funded from Barley Homes S106 monies. Project nearing completion. Internal recharges required for grounds maintenance and tree work. External invoice for bollards also expected.	48,099

Capital Programme forecast year end position - September 2022

Appendix C



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 2022 to 2026
	£	£	£	£	£	£		£
The Apex, Bury St Edmunds - equipment	12,674	12,674	0	12,674	0	0	Project relates to replacement projector. Funded from the Office Equipment Reserve.	12,674
Planning and Growth								
Traveller Sites	62,844	27,048	0	62,844	0	0	Kelly's Meadow Traveller site is now complete and was funded by a grant from central government. The remainder of this grant is now being used towards work on a site on Rougham Hill.	62,844
Barley Homes.	10,972,340	700,000	0	700,000	(10,272,340)	10,272,340	Stonemill Park site has reached practical completion. All open market sales have taken place, with the affordable houses due to be transferred soon. Work continues to progress on future pipeline sites.	10,972,340
High Street, Haverhill - improvements	693,000	0	0	693,000	0	0	External grant funded. Fund to be reviewed.	693,000
Investing in our Growth Agenda	16,319,027	0	0	0	(16,319,027)	16,319,027	Utilisation of this fund is considered via business cases on a case by case basis in line with the Investing in Our Growth Agenda Strategy	16,319,027
17 to 18 Cornhill, Bury St Edmunds - renovation	1,740,755	1,149,711	0	1,740,755	0	0	Works commenced in September 2020. Completion expected early Winter 2022.	1,740,755
Haverhill Research Park - loan facility	586,818	0	0	0	(586,818)	586,818	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 £2,913,182, from a total loan facility of £3.500,000.	586,818
Suffolk Business Park - Incubation Units	8,652,453	0	0	500,000	(8,152,453)	8,152,453	Report to Cabinet and Council (CAB/WS/21/052) - Project expected to commence in 2022 to 2023.	12,100,000
Totals:	59,131,702	2,719,296	48,099	17,194,892	(41,936,810)	41,802,594		165,576,749

This page is intentionally left blank

Earmarked reserves forecast year end Position - September 2022

Appendix D



Reserve description	2022 to 2023 Opening balance £	2022 to 2023 Net budgeted movement to or (from) reserve £	2022 to 2023 Budgeted closing balance £	2022 to 2023 Net forecast movement to or (from) reserve £	2022 to 2023 Forecast closing reserve balance £	2022 to 2023 Year end forecast variance (over) / under utilised £	Variance notes (variances in brackets denote greater reserve usage than budgeted)
Strategic reserves.							
Strategic Priorities and Medium Term Financial Strategy (MTFS) reserve.	3,279,952	670,338	3,950,290	696,808	3,976,760	26,470	<p>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.</p> <p>The year end balance is higher than budgeted as a result of:</p> <ul style="list-style-type: none"> - £34,000 reduced utilisation for Economic Development grant payments, slightly offset with £8,000 West Stow Country Park Car Park Resurfacing funded from monies set aside in previous years.
COVID-19 reserve	306,721	(300,000)	6,721	(306,721)	0	(6,721)	<p>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.</p>

Earmarked reserves forecast year end Position - September 2022

Appendix D



Reserve description	2022 to 2023 Opening balance £	2022 to 2023 Net budgeted movement to or (from) reserve £	2022 to 2023 Budgeted closing balance £	2022 to 2023 Net forecast movement to or (from) reserve £	2022 to 2023 Forecast closing reserve balance £	2022 to 2023 Year end forecast variance (over) / under utilised £	Variance notes (variances in brackets denote greater reserve usage than budgeted)
Investing in our Growth Agenda reserve.	794,432	(106,648)	687,784	(97,581)	696,851	9,067	<p>This reserve was set up in order to support the delivery of the council's growth agenda.</p> <p>The higher year end balance is as a result of staff vacancies which are budgeted to be funded from this reserve.</p>
Business Rates Retention Pilot: place-based reserve.	2,146,604	(640,627)	1,505,977	(1,370,188)	776,416	(729,561)	<p>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 largely committed across the medium term financial strategy.</p> <p>The forecast year end balance is lower than budgeted due to some additional feasibility spend on the Western Way Development (£739,000). Work is still progressing on this project and will be reported to the December council meeting. The current working assumption is that this reserve will be utilised to cover any cost exposure to date where capitalisation of this project is not possible. This additional spend is partly offset by £9,000 lower utilisation for the Lifelink project due to staff vacancies.</p>

Earmarked reserves forecast year end Position - September 2022

Appendix D



Reserve description	2022 to 2023 Opening balance £	2022 to 2023 Net budgeted movement to or (from) reserve £	2022 to 2023 Budgeted closing balance £	2022 to 2023 Net forecast movement to or (from) reserve £	2022 to 2023 Forecast closing reserve balance £	2022 to 2023 Year end forecast variance (over) / under utilised £	Variance notes (variances in brackets denote greater reserve usage than budgeted)
Financial planning reserves.							
Invest to save reserve.	4,402,327	(289,746)	4,112,581	406,602	4,808,929	696,348	The year end balance is higher than budgeted due to: Annual reduction in Employers Pensions contributions to Suffolk County Council £612,000 contributed to the reserve. £134,000 Lower reserve utilisation against the Public Sector Decarbonisation capital project which is now forecast to underspend (see also appendix C), slightly offset with: £49,000 net higher utilisation of budgeted funding across various services due to structure changes and vacancies.
Business Rates Retention equalisation reserve.	15,832,530	(6,926,543)	8,905,987	(6,795,130)	9,037,400	131,413	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. The year end balance is due to a higher contribution to this reserve than budgeted. This is as a result of £761,000 increase in S31 grants, £370,000 increased share of the pooling benefit, offset to an extent by a £998,000 increased levy payable to the Suffolk Pool.

Earmarked reserves forecast year end Position - September 2022

Appendix D



Reserve description	2022 to 2023 Opening balance £	2022 to 2023 Net budgeted movement to or (from) reserve £	2022 to 2023 Budgeted closing balance £	2022 to 2023 Net forecast movement to or (from) reserve £	2022 to 2023 Forecast closing reserve balance £	2022 to 2023 Year end forecast variance (over) / under utilised £	Variance notes (variances in brackets denote greater reserve usage than budgeted)
Housing Benefits equalisation reserve.	558,141	(282,892)	275,249	(237,849)	320,292	45,043	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.	4,902,184	0	4,902,184	1,198,862	6,101,046	1,198,862	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 increased 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.
Self insured reserve.	393,815	0	393,815	(21,396)	372,419	(21,396)	Monies set aside to provide funds in order to finance any high insurance excesses that may arise.
Election reserve.	215,856	59,418	275,274	59,418	275,274	0	Monies set aside each year in order to fund the local elections when required.
Planning reserve.	351,330	(36,020)	315,310	(67,970)	283,360	(31,950)	Monies set aside in order to fund the Local Plan and other planning-related expenditure. Additional utilisation in year in order to fund ecological and arboricultural services.

Earmarked reserves forecast year end Position - September 2022

Appendix D



Reserve description	2022 to 2023 Opening balance £	2022 to 2023 Net budgeted movement to or (from) reserve £	2022 to 2023 Budgeted closing balance £	2022 to 2023 Net forecast movement to or (from) reserve £	2022 to 2023 Forecast closing reserve balance £	2022 to 2023 Year end forecast variance (over) / under utilised £	Variance notes (variances in brackets denote greater reserve usage than budgeted)
Service delivery reserves.							
Computer and telephone equipment reserve.	175,479	(26,202)	149,277	(11,277)	164,202	14,925	Monies set aside for major ICT hardware refreshes and software purchases and upgrades.
Office equipment reserve.	311,867	35,326	347,193	6,464	318,331	(28,862)	Monies set aside to purchase significant replacement items of office equipment.
Anglia Revenues Partnership reserve.	742,121	5,935	748,056	11,337	753,458	5,402	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.	1,450,991	(1,078,069)	372,922	(286,110)	1,164,881	791,959	This reserve is utilised to fund the council's vehicle replacement programme. Currently forecasted to higher than budgeted, due to timing differences in the acquisition of vehicles (see also appendix C).
Waste management reserve.	243,429	(45,385)	198,044	(46,285)	197,144	(900)	This reserve includes monies set aside for purchases related to the Waste and Street Scene service, including wheeled bins and associated equipment.

Earmarked reserves forecast year end Position - September 2022

Appendix D

Reserve description	2022 to 2023 Opening balance £	2022 to 2023 Net budgeted movement to or (from) reserve £	2022 to 2023 Budgeted closing balance £	2022 to 2023 Net forecast movement to or (from) reserve £	2022 to 2023 Forecast closing reserve balance £	2022 to 2023 Year end forecast variance (over) / under utilised £	Variance notes (variances in brackets denote greater reserve usage than budgeted)
Building repairs reserve - property.	3,514,289	452,003	3,966,292	1,038,527	4,552,816	586,524	Higher closing balance than budgeted, mainly as a result of reduced forecast capital spend from project timings (see also Appendix C).
Industrial unit service charge reserve.	107,897	0	107,897	6,000	113,897	6,000	This reserve holds monies received in respect of service charges which are intended to be utilised on specific industrial estate works.
Car Park development reserve	1,021,481	(244,096)	777,385	104,555	1,126,036	348,651	This reserve holds monies set aside from parking income which are intended to be utilised on car park improvements and developments. The year end balance is higher than budgeted due to lower forecast spend on the capital programme (see also appendix C).
Industrial rent reserve.	1,030,000	(590,000)	440,000	(706,939)	323,061	(116,939)	Monies set aside to meet lost lease income on the former Co-op building at Jubilee Walk, Haverhill, plus Provincial House, Haverhill works. Lower year end balance than budgeted due to increased utilisation for Provincial House holding costs while the property undergoes improvement works.

Earmarked reserves forecast year end Position - September 2022

Appendix D



Reserve description	2022 to 2023 Opening balance £	2022 to 2023 Net budgeted movement to or (from) reserve £	2022 to 2023 Budgeted closing balance £	2022 to 2023 Net forecast movement to or (from) reserve £	2022 to 2023 Forecast closing reserve balance £	2022 to 2023 Year end forecast variance (over) / under utilised £	Variance notes (variances in brackets denote greater reserve usage than budgeted)
Building repairs reserve - leisure.	396,364	(259,362)	137,002	(182,825)	213,539	76,537	This reserve is utilised in order to fund the Leisure Capital programme. Currently expecting a higher year end balance than budgeted due to forecasted project timings as further outlined in appendix C.
Abbey Gardens donation reserve.	38,766	0	38,766	0	38,766	0	Monies held for the improvement of the Abbey Gardens, Bury St Edmunds.
Newmarket Stallion statue reserve.	20,809	0	20,809	0	20,809	0	Monies held for the maintenance and repair of the Newmarket Stallion statue.
Housing Options reserve.	1,553,331	197,537	1,750,868	468,793	2,022,124	271,256	This reserve holds the funding received from the Flexible Homelessness Support Grant and is utilised to fund the Housing Options team and associated expenditure. Year end forecast balance higher than budgeted due to some additional grant contributions, plus lower utilisation within the service than anticipated due to vacancies and reduced spend.
Section 106 reserves.							
Commuted maintenance reserve.	1,351,608	(82,930)	1,268,678	(24,371)	1,327,237	58,559	Monies received from developers in order to maintain additional play areas and public open space adopted.

Earmarked reserves forecast year end Position - September 2022

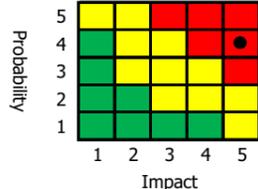
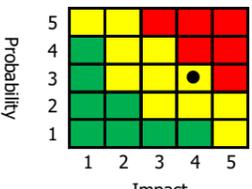
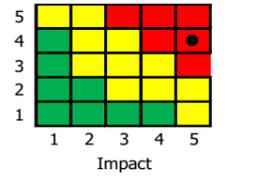
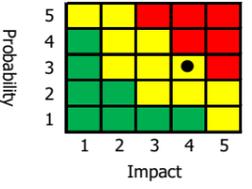
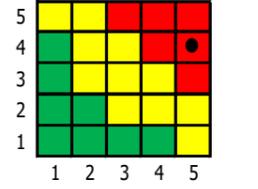
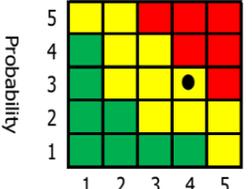
Appendix D



Reserve description	2022 to 2023 Opening balance £	2022 to 2023 Net budgeted movement to or (from) reserve £	2022 to 2023 Budgeted closing balance £	2022 to 2023 Net forecast movement to or (from) reserve £	2022 to 2023 Forecast closing reserve balance £	2022 to 2023 Year end forecast variance (over) / under utilised £	Variance notes (variances in brackets denote greater reserve usage than budgeted)
Public Service Village reserve.	79,699	0	79,699	0	79,699	0	Section 106 monies to be utilised to fund the council's Green Travel scheme and associated initiatives.
Section 106 monitoring officer reserve.	40,437	(7,844)	32,593	(7,844)	32,593	0	This reserve is utilised in order to fund the Section 106 Monitoring Officer post.
Section 106 revenue reserve.	80,287	0	80,287	0	80,287	0	Monies held in respect of revenue Section 106 contributions received.
Other reserves.							
Gershom Parkington reserve.	586,346	1,660	588,006	1,660	588,006	0	Monies received from the Gershom Parkington Trust in order to maintain and develop the council's horological collection.
Reserves totals:	45,929,093	(9,494,147)	36,434,946	(6,163,460)	39,765,633	3,330,687	

West Suffolk Strategic Risk Register 2021/22 - July 2022

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	Review with RCG response and Business Continuity plans.	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	
							A	Proactive monitoring and management of sickness, through effective management interventions with the support of HR and various support networks and champions as relevant.	LT	Apr-20	Ongoing	
WS1	10-Jul-14	Financial	Director & Portfolio Holders-Resources and Property	Financial management SPECIFIC COVID-19 RISK AND ACTIONS INCLUDED IN WS00	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.	Director - Resources & Property	N/A	N/A	
							C	2) Business rate retention income and localising of Council tax being monitored monthly by Finance and ARP	Director - Resources & Property	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.	Director - Resources & Property	N/A	N/A	
							C	9) Longer term financial planning across MTFS. To include implications of Fair Funding review and COVID-19 response.	Director - Resources & Property	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.	Director - Resources & Property	Jul-17	Ongoing	
WS2	10-Jul-14	Financial	Director & Portfolio Holders-Resources and Property	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	Director - Resources and Property	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) Utilise Suffolk wide Business Rates monitoring and forecasting tool to assist with forecasting and financial planning across the MTFS.	Director - Resources and Property	Jul-17	On-going	

West Suffolk Strategic Risk Register 2021/22 - July 2022

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	Chief Executive	Maintain and promote our public image, maintain effective communications SPECIFIC COVID-19 RISK AND ACTIONS INCLUDED IN WS00	Lack of public trust and confidence in the council leads to a poor reputation. The council needs to champion its 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. This could also potentially impact on our ability to recruit staff in competitive market.		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	Director & Portfolio Holders - Families & Communities	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.	Director - Families & Communities	N/A	N/A	
							A	2) Working in the wider Suffolk system to enhance the customer experience.	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	Director & Portfolio Holders - Human Resources, Legal & Democratic Services	Staff retention and recruitment. Staff trust, goodwill (morale), health and well-being.	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) Workforce strategy revised in June 2022, focussing on developing our employer brand, promoting a flexible and agile workforce, supporting health and well-being, integrating diversity and inclusion and developing talent management linked to performance management. New leadership development programme being introduced from Sept 2022. Continue to develop succession routes - apprentices and career pathways.	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	On-going	
							A	3) Annual workforce monitoring data presented to the West Suffolk Joint Staff Consultative Panel and Joint Negotiation Meeting for feedback, review and collective consideration of any actions required.	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.	Director - HR, Governance and Regulatory	N/A	On-going	
							C	5) Workforce Planning Meetings to assess need and closely monitor rising turnover and the recruitment challenge (e.g. HGV drivers) and consider any mitigating action that may be required to support services, such as redeployment. HR team exploring ways to review, streamline and speed up the recruitment process, including the introduction of a new approach to on-boarding.	Director - HR, Governance and Regulatory	Nov-20	On-going	
							A	6) Wellbeing group established and initiatives regularly launched and communicated to all staff.	Director - HR, Governance and Regulatory	Nov-20	On-going	

West Suffolk Strategic Risk Register 2021/22 - July 2022

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
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 Directors & Portfolio Holders	Project management SPECIFIC COVID-19 RISK AND ACTIONS INCLUDED IN WS00	Key strategic outcomes not being delivered due to projects failing to be completed on time. Budgets are overspent due to delays. Peaks and troughs in resource demands for support services are not managed, resulting in unmanageable workloads for e.g. IT team, exacerbating the delays.		A	1) Maintain and develop an efficient programme and project management framework understanding timetabling and interdependencies between projects and programmes (led by Service Manager Corporate Policy).	Service Manager Corporate Policy	May-17	On-going	
							A	2) Maintain oversight of corporate project matrix at Leadership Team, to manage demands on services and resource appropriately.	Service Manager Corporate Policy	May-17	On-going	
							A	3) Training and support to staff involved in corporate projects including key project management skills.	L&D team/Service Manager Corporate Policy	May-17	On-going	
							C	4) Project support and resources to be included in future Project Initiation Documents and project business cases, including support services such as: ICT, Finance, Legal and Property	LT and All Service Managers	May-17	On-going	
							C	5) Early identification of Corporate capacity / priorities as part of business plan / project initiation. Review of programmes to assist with prioritisation.	LT	May-17	On-going	
							C	6) Carry out Project Close Out Reports, Benefit Realisation reviews and Project Health Checks as appropriate.	LT and All Service Managers	May-17	On-going	
WS8	10-Jul-14	Technological	Director & Portfolio Holders- Families & Communities	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/ LT	N/A	N/A	
							C	4) Monthly testing of the Council PSN compliance including the checking and monitoring of new and existing staff profiles. No tolerance approach adopted.	Infrastructure Support Manager	N/A	N/A	
							A	5) Development of a West Suffolk Information Strategy and links to the wider public sector integration agenda (Transformation Challenge Award).	Service Manager (ICT)	N/A	Complete	

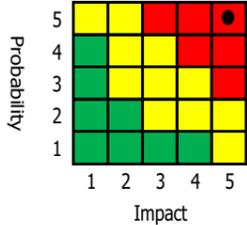
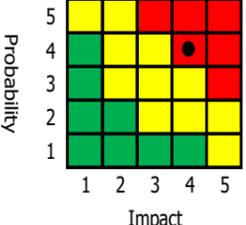
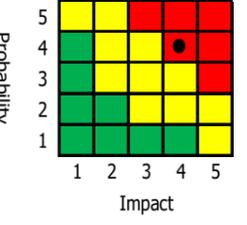
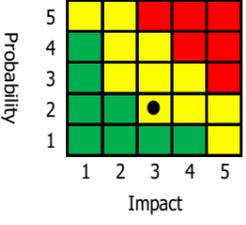
West Suffolk Strategic Risk Register 2021/22 - July 2022

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
WS9	10-Jul-14	Political										
	(a)		Director & Portfolio Holders- Families & Communities	Deliver; Families & Communities agenda SPECIFIC COVID-19 RISK AND ACTIONS INCLUDED IN WS00	<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>A 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>C 2) Families and Communities Officers continue to work closely with Councillors on a variety of projects and initiatives.</p> <p>A 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&C officers continue to remind Cllrs to allocate funding before financial year end.</p> <p>A 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>A 5) Extensive ongoing partnership work, including County Lines, homelessness, refugees 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)		Director & Portfolio Holders - Growth	Deliver; Growth Agenda inc coping with growth and increase in demand SPECIFIC COVID-19 RISK AND ACTIONS INCLUDED IN WS00	<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>C 1) Developing engagement with the Local Enterprise Partnership and supporting development of the combined authority business board. Monitoring the local economy.</p> <p>C 2) Deliver Growth Delivery Plan.</p> <p>C 3) Deliver on the Investing for Growth Strategy. Report progress through Balanced Scorecards.</p> <p>C 4) Small budget to support businesses with grants. Business rate income being closely monitored from April 2013 by ARP. Developing Inward Investment strategy. Increase Business engagement</p> <p>C 5) Support to WSC, SCC, UCS and other agencies involved with skills development. Monitoring attainment levels.</p> <p>C 6) Continue to develop close working relationships with Whitehall, Norfolk partners, LEPS to influence the design of any devolution agreements and business rates retention schemes.</p> <p>A 7) Development and delivery of Local Plans</p> <p>A 8) Working with the LEP and Growth Programme Board to deliver COVID-19 recovery plans developed by the SPSL recovery workstream.</p> <p>A 9) Ongoing administration of government's COVID business support grants and discretionary scheme.</p> <p>A 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>A 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 businesses.</p>	Director - Planning and Growth	N/A	N/A		

West Suffolk Strategic Risk Register 2021/22 - July 2022

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
	(c)		Director & Portfolio Holders - Growth, Families & Communities and Planning.	Deliver; Housing Agenda SPECIFIC COVID-19 RISK AND ACTIONS INCLUDED IN WS00	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.	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 in April 2021.	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.	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.	Director - Planning and Growth	N/A	N/A	
WS10	10-Jul-14	Economic Financial Competitive	Chief Executive / Directors & Portfolio Holders	Adapt to new public sector models, explore opportunities with partners SPECIFIC COVID-19 RISK AND ACTIONS INCLUDED IN WS00	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 (i.e. the Environment Bill, Resource & Waste Strategy), funding models and opportunities through DLUHC, RSN, LGA, EELGA etc.	LT	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, county deal working and changes to healthcare governance and 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	

West Suffolk Strategic Risk Register 2021/22 - July 2022

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
WS11	10-Jul-14	Partnership	Director & Portfolio Holders - Growth	Loss of a key employer or industry. SPECIFIC COVID-19 RISK AND ACTIONS INCLUDED IN WS00	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.	Director - Planning and Growth	Jun-14	On-going	
							C	2) Ensuring there is sufficient employment land / premises for expansion.	Director - Planning and 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.	Director - Planning and Growth	N/A	N/A	
							A	4) Help businesses access third party funding.	Director - Planning and Growth	Jun-14	On-going	
							A	5) Further development of the growth delivery plan.	Director - Planning and 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.	Director - Planning and Growth			
							A	7) Provision of dedicated resource in order to allocate and distribute all government business support grants	Director - Resource and Property,	Mar-20	On-going	
WS12	10-Jul-14	Partnership Financial	Directors & Portfolio Holders	Partner / Public Sector failure SPECIFIC COVID-19 RISK AND ACTIONS INCLUDED IN WS00	Partners or partnerships failing or under strain; 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 Directors	N/A	N/A	
							C	2) Regular monitoring of arrangements / outcomes.	All 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 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 SPECIFIC COVID-19 RISK AND ACTIONS INCLUDED IN WS00	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 Directors/All staff	Aug-14	On-going	
							C	2) Combined West Suffolk Business Continuity Plan is in place for major identified threats, regularly reviewed and practised.	LT	N/A	N/A	
							C	3) Appointed officers within each service to be responsible for the continuity plans.	All Appointed Officers	N/A	N/A	
								Please also see WS16 & 23- Breach of data protection and information security				
							A	5) Adoption of lessons learned from Carillion and Capita issues. Procurement and contract management policies updated.	LT	Apr-18	Ongoing	

West Suffolk Strategic Risk Register 2021/22 - July 2022

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
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 - Families & Communities	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), Information	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 - Families & Communities	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 - Families & Communities	N/A	On-going	
WS15	10-Jul-14	Customer Financial Professional	Chief Exec, Director & Portfolio Holders - Resources & Property	Service Performance SPECIFIC COVID-19 RISK AND ACTIONS INCLUDED IN WS00	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.	Director - Resources & Property / 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 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, POPGROU) to build population change into future Strategic Planning, Service Planning and Policy Development.	Director - Families and Communities/ Planning /Growth/Operations	N/A	N/A	
							A	2) Monitor, research and analysis around demographics through DLUHC, 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	

West Suffolk Strategic Risk Register 2021/22 - July 2022

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
WS17	10-Jul-14	Physical	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 SPECIFIC COVID-19 RISK AND ACTIONS INCLUDED IN WS00	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.	Director - HR, Governance and Regulatory	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) Work with Suffolk County Council as they conduct checks for Homes for Ukraine.	Director - Families & Communities	May-22	On-going	
WS19	06-Oct-17	Economic, Financial, Political, Legal	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.	Service Manager ICT HR Business Partner, Service Manager IA	Oct-17	On-going	

West Suffolk Strategic Risk Register 2021/22 - July 2022

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
WS20	04-Jan-19	Economic, Financial, Political, Legal	Directors & Portfolio Holders	Economic impact of rising costs on local business	Failure to manage the impact of rising inflation, increasing energy costs and Brexit leading to loss of staff, supplier failure or West Suffolk business failure		A	1) Take active role in Suffolk 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	
							A	5) Continue to maximise the use of renewables in all Council buildings.	Director- Resources & Property	N/A	Ongoing	
WS21	03-Apr-19	Economic, Financial, Political, Legal	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) Implement and track the Climate Change Action Plan including the Net Zero 2030 plan and the Council's Carbon Budget.	Environment and Climate Change Task group	May-20	On going	
							A	3) Implement and track the Council's £9m Decarbonisation Fund.	Director	Jun-22	On going	
							A	4) Continue to maximise the opportunities from external funding to address climate change challenges.	Director	Jun-22	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 & Portfolio Holders	Financial Impact on individuals due to rising cost of living, inflation etc. SPECIFIC COVID-19 RISK AND ACTIONS INCLUDED IN WS00	Failure to address the challenges posed by increased demand on services as a result of increased personal debt in the region.		A	1) Monitor and report on outstanding debt position 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 team.	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	

This page is intentionally left blank

By virtue of paragraph(s) 1, 2 of Part 1 of Schedule 12A
of the Local Government Act 1972.

Document is Restricted

This page is intentionally left blank