

# Performance and Audit Scrutiny Committee



<b>Title</b>	<b>Agenda</b>											
<b>Date</b>	<b>Thursday 23 November 2023</b>											
<b>Time</b>	<b>5.00 pm</b>											
<b>Venue</b>	<b>Conference Chamber</b> <b>West Suffolk House</b> Western Way Bury St Edmunds, Suffolk, IP33 3YU											
<b>Full Members</b>	<p style="text-align: center;"><b>Chair</b> Peter Armitage <b>Vice Chair</b> Frank Stennett</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 33%;"><b>Conservative Group (5)</b></td> <td style="width: 33%;">John Augustine Mike Chester Nick Clarke</td> <td style="width: 33%;">Ian Houlder Karen Richardson</td> </tr> <tr> <td><b>Independents (4)</b></td> <td>Richard Alecock Andy Neal</td> <td>Frank Stennett Phil Wittam</td> </tr> <tr> <td><b>Progressive Alliance Grouping (3)</b></td> <td>Peter Armitage Janne Jarvis</td> <td>Sue Perry</td> </tr> </table>			<b>Conservative Group (5)</b>	John Augustine Mike Chester Nick Clarke	Ian Houlder Karen Richardson	<b>Independents (4)</b>	Richard Alecock Andy Neal	Frank Stennett Phil Wittam	<b>Progressive Alliance Grouping (3)</b>	Peter Armitage Janne Jarvis	Sue Perry
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<b>Progressive Alliance Grouping (2)</b>	Pat Hanlon	Liz Smith										
<b>By invitation</b>	Diane Hind	<b>Portfolio Holder for Resources</b>										
<b>Interests – declaration and restriction on participation</b>	Members are reminded of their responsibility to declare any disclosable pecuniary interest, other registerable or non-registerable interest which they have in any item of business on the agenda, <b>no later than when that item is reached</b> and, when appropriate, to leave the meeting prior to discussion and voting on the item.											
<b>Quorum</b>	Six Members											
<b>Committee administrator</b>	<b>Christine Brain</b> Democratic Services Officer (Scrutiny) <b>Telephone</b> 01638 719729 <b>Email</b> <a href="mailto:democratic.services@westsuffolk.gov.uk">democratic.services@westsuffolk.gov.uk</a>											

<b>Venue</b>	<p><b>Conference Chamber</b>  <b>West Suffolk House,</b>          Western Way,          Bury St Edmunds, Suffolk, IP33 3YU</p>
<b>Contact information</b>	<p>Telephone: 01638 719729          Email: <a href="mailto:democratic.services@westsuffolk.gov.uk">democratic.services@westsuffolk.gov.uk</a>          Website: <a href="http://www.westsuffolk.gov.uk">www.westsuffolk.gov.uk</a></p>
<b>Access to agenda and reports before the meeting</b>	<p>The agenda and reports will be available to view at least five clear days before the meeting on our website.</p>
<b>Attendance at meetings</b>	<p>This meeting is being held in person in order to comply with the Local Government Act 1972.</p> <p>Measures have been applied to ensure the health and safety for all persons present at meetings.</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 <a href="http://www.westsuffolk.gov.uk/contact-us-cfm">http://www.westsuffolk.gov.uk/contact-us-cfm</a></p>
<b>Public participation</b>	<p>Members of the public who live or work in the district are welcome to speak and may ask one question or make a statement of not more than three minutes duration relating to items to be discussed in Part 1 of the agenda only.</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>There is an overall time limit of 15 minutes for public speaking, which may be extended at the Chair's discretion.</p>
<b>Accessibility</b>	<p>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.</p>

<b>Recording of meetings</b>	<p>The Council may record this meeting and permits members of the public and media to record or broadcast it as well (when the media and public are not lawfully excluded).</p> <p>Any member of the public who attends a meeting and objects to being filmed should advise the Committee Administrator who will instruct that they are not included in the filming.</p>
<b>Personal Information</b>	<p>Any personal information processed by West Suffolk Council arising from a request to speak at a public meeting under the Localism Act 2011, will be protected in accordance with the Data Protection Act 2018. For more information on how we do this and your rights in regards to your personal information and how to access it, visit our website: <a href="https://www.westsuffolk.gov.uk/Council/Data_and_information/howweuseinformation.cfm">https://www.westsuffolk.gov.uk/Council/Data_and_information/howweuseinformation.cfm</a> or call Customer Services: 01284 763233 and ask to speak to the Information Governance Officer.</p>

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# Agenda

## Procedural matters

**1. Substitutes**

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

**2. Apologies for absence**

**3. Minutes**

**1 - 6**

To confirm the minutes of the meeting held on 28 September 2023 (copy attached.)

**4. Declarations of interest**

Members are reminded of their responsibility to declare any disclosable pecuniary interest, other registerable or non-registerable 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.

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.

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

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

**7 - 18**

Report number: **PAS/WS/23/023**

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|------------|--|------------------|
| <b>7.</b>  | <b>2023 to 2024 Performance Report (Quarter 2)</b><br>Report number: <b>PAS/WS/23/024</b>  | <b>19 - 110</b>  |
| <b>8.</b>  | <b>Internal Audit Mid-Year Progress Report 2023 to 2024</b><br>Report number: <b>PAS/WS/23/025</b>   | <b>111 - 122</b> |
| <b>9.</b>  | <b>Treasury Management Report (September 2023)</b><br>Report number: <b>FRS/WS/23/005</b> was considered by the Financial Resilience Sub-Committee on 13 November 2023.  | <b>123 - 140</b> |
| <b>10.</b> | <b>Work programme update</b><br>Report number: <b>PAS/WS/23/026</b>  | <b>141 - 144</b> |
| <b>11.</b> | <b>Exclusion of the Press and Public</b><br><br>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 the 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 circumstances of the case, the public interest in maintaining the exemption outweighs the public interest in disclosing the information. |                  |

## **Part 2 – exempt**

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| <b>12.</b> | <b>2023 to 2024 Performance Report Quarter 2 - EXEMPT Appendix F</b><br><b>Exempt Appendix F</b> to Report number: <b>PAS/WS/23/024</b><br><br>(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). | <b>145 - 146</b> |
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# Performance and Audit Scrutiny Committee



**Minutes** of a meeting of the **Performance and Audit Scrutiny Committee** held on **Thursday 28 September 2023** at **5.00 pm** in the **Conference Chamber, West Suffolk House, Western Way, Bury St Edmunds IP33 3YU**

Present        **Councillors**

**Chair** Peter Armitage  
**Vice Chair** Frank Stennett

Richard Alecock	Ian Houlder
Nick Clarke	Andy Neal
Mike Chester	Phil Wittam

**Substitutes attending for a full member**

Pat Hanlon	Marily Sayer
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**In attendance**

Donna Higgins, Cabinet Member for Families and Communities  
Diane Hind, Cabinet Member for Resources  
Gerald Kelly, Cabinet Member for Governance and Regulatory

204. **Substitutes**

The following substitution was declared:

Councillor Pat Hanlon substituting for Councillor Janne Jarvis.  
Councillor Marilyn Sayer substituting for Councillor Sue Perry.

205. **Apologies for absence**

Apologies for absence were received from Councillors Janne Jarvis, Sue Perry and Karen Richardson.

206. **Minutes**

The minutes of the meeting held on 27 July 2023 were confirmed as a correct record and signed by the Chair.

207. **Declarations of interest**

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

208. **Public participation**

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

209. **Ernst and Young - Auditors Annual Report 2021 to 2022**

The Cabinet Member for Resources presented report number PAS/WS/23/017, which was the final version of the external audit report from Ernst and Young on the council's 2021 to 2022 final accounts. In July 2023 the Committee received a draft version which showed an unqualified audit opinion. Since then, these papers had been finalised and the letter of management representation had been signed off by the Chief Finance Officer in consultation with the Chair of Performance and Audit Scrutiny. This concluded the audit work for the 2021 to 2022 accounts and provided an unqualified opinion that the final accounts gave a true and fair view of the financial position of West Suffolk Council.

David Riglar, Partner at Ernst and Young (EY) wished to draw the Committee's attention to page 14, Appendix B which related to the audit fees. He explained that the scale fee of £55,050 was set a number of years ago by the Public Sector Audit Appointments (PSAA) and does not change. On top of this fee, EY was proposing an additional fee of £51,735 for additional hours undertaken by EY due to increased professional and regulatory requirements and changes in scope of work. However, the proposed additional fee had not yet been discussed with the council and still remained subject to determination by the PSAA.

The Committee scrutinised the report and asked questions to which responses were provided. In particular discussions were held on how the PSAA tendering process worked; what the audit process would look like if the council opted out of the PSAA; and the valuation of assets and the use of external valuers.

In response to a question raised on audit fees and what the council was doing to test the additional proposed fees as West Suffolk Council was deemed to be a low-risk authority, David Riglar explained that EY had to abide by a number of factors, for example EY had to provide a detailed account on all the additional fees proposed for the PSAA. He explained that the additional proposed fees for 2021 to 2022 were still to be agreed with the council and would also be subject to review by the PSAA.

At the conclusion of the discussion the Chair of the Committee asked if David Riglar could provide a written summary on how the fee system worked and what safeguards / checks were in place, which David Riglar agreed to provide.

There being no decision required, the Committee **noted** EY's Auditor's Annual Report for 2021 to 2022 attached as Appendix A to report number PAS/WS/23/017.

210. **Annual Governance Statement 2022 to 2023**

The Cabinet Member for Resources presented report number PAS/WS/23/018, which was the annual report prepared by the Officer Group that provided



assurances that West Suffolk Council had met the requirements of the Accounts and Audit Regulations 2015 and was an accompanying report to the next item on the agenda, the Draft Statement of Accounts.

Attached at Appendix A to the report was the West Suffolk Council Annual Governance Statement 2022 to 2023. A key function of the council's Performance and Audit Scrutiny Committee was to review and approve the draft annual governance statement prior to being signed by the council's Leader and Chief Executive. The draft annual governance statement was being presented this evening for comments, and the approval and signing would be sought at a later date and timed to take into account the timetable for the external audit of the 2022 to 2023 Statement of Accounts.

The Cabinet Member informed the Committee that there were no significant governance issues to report.

The Committee scrutinised the report in detail and asked questions to which comprehensive responses were provided.

In response to a question raised under "proposed activity, 2023 to 2024", seeking an explanation on what a Corporate Peer Challenge Review was. The Committee was informed that the last Peer Review was carried out in 2012. These were carried out by other local authority Chief Executive's, Section 151 Officers and Members. A formal report is issued following the review along with an action plan on how a council could further improve.

In response to a question raised in relation to other council's governance failings, the Cabinet Member informed members that Cabinet were reviewing with officers the key areas of focus and potential learning for local authorities.

In response to a question raised on working in partnership with other authorities to work towards finalising a potential Council Deal, the Cabinet Member agreed to seek a written response on the current position.

The Committee discussed bench marking, which officers agreed to include comparisons where necessary and available.

The Committee suggested including two additional items under "proposed activity for 2023 to 2024, being:

- Keeping a close watch on decarbonisation; and
- An analysis on cancelling the Western Way Development.

In response to the above the Monitoring Officer advised that the two suggestions would be raised with the relevant officers to seek clarification on whether and how they could be included in the draft Annual Governance Statement.

There being no decision required, the Committee **noted** the report, subject to the seeking clarification on the above two proposed suggestions.

## 211. **Draft Statement of Accounts 2022 to 2023**

The Cabinet Member for Resources presented report number PAS/WS/23/019, which was the draft set of accounts for the financial year ending 31 March 2023.

Regulations required that accounts should be submitted to the council's external auditors, Ernst and Young by the 31 May each year with a view that a final set of accounts could be scrutinised following the audit.

However, given that the current timetable for external audit was that it would not be auditing the accounts until November 2023 at the earliest, these were being brought to the Committee as a draft set of unaudited accounts in order for the Committee to have sight of them in a timely manner.

The headlines from the draft accounts for 2022 to 2023 was that as well as a budgeted use of the General Fund of £0.475m to offset ongoing Covid income recovery there was a further budget deficit of £0.57m being driven by inflationary pressures on fuel; utilities and supplies and services. There was also a £1.3m pressure from the local government pay award. However, following these impacts, the General Fund still finished the year at the targeted level of £5m.

The narrative report set out on pages 55 to 63 provided a full summary of all major items contained within the draft accounts. Following the decision made on the Western Way Development, a narrative would be included in the draft accounts.

The Director (Resources and Property) then drew the Committee's attention to the Balance Sheet, set out on page 73, and made specific reference to the long-term assets; current assets; and long-term liabilities.

The Committee scrutinised the draft accounts in detail and asked a number of questions to which comprehensive responses were provided. In particular discussions were held on the meaning of baseline funding; the council's five-year asset management plan in relation to leisure facilities and managing financial risks and understanding those risks.

In response to a question raised on whether the £5m was reflective of the council's reserve levels, the Committee was informed that the council's minimum policy level was £5m which related to the general fund. Alongside this amount, was also the earmarked reserves.

It was suggested that under the section "Overview of the financial year 2022 to 2023" that comparatives and projections for the following year should be included. In response the Committee were informed that the accounts were predominately backwards looking and followed a set format but officers would consider more comparative information in the narrative.

In response to a question raised regarding the Bury St Edmunds leisure centre, the Committee was advised that provision was in the budget and that would drive what the council would spend. The council had an investment plan to not borrow for longer than the life expectancy of any building.

At the conclusion of the discussion, it was suggested that the statement of accounts should include paragraph numbers to make it easier to read and navigate the statement of accounts.

There being no decision required the Committee **noted** the Draft Statement of Accounts for 2022 to 2023, subject to the inclusion of paragraph numbers within the final set of accounts.

**212. Complaints and Local Government and Social Care Ombudsman: Annual Report 2002-2023**

The Cabinet Member for Governance and Regulatory presented report number PAS/WS/23/020, which provided an overview of the type of complaints received and the action taken to remedy those complaints.

It was an annual requirement to report on the Local Government and Social Care Ombudsman's (LGSCO) annual report and the council had extended the report to advise on the corporate complaints considered by the council.

Generally, only when a complaint had progressed through the council's internal complaints procedure would the LGSCO investigate a complaint. Complaints were investigated even if they had already been upheld by the council.

During 2022 to 2023, 14 complaints were made to the LGSCO in the preceding 12 months only one was upheld. This complaint related to a parking appeal. The LGSCO found some fault with the council but no significant injustice to the complainant.

The Committee considered the report and did not raise any issues, only to commend the report.

There being no decision required, the Committee **noted** the annual report from the LGSCO for 2022 to 2023.

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

The Cabinet Member for Governance and Regulatory presented report number PAS/WS/23/021, which was an annual requirement to review the council's Regulations of Investigatory Powers Act 2000 (RIPA) guidance and report on any authorisations granted.

RIPA provided a statutory mechanism for authorising certain types of covert surveillance. The overwhelming majority of surveillance undertaken by the council would be done overtly, meaning there would be nothing secretive or hidden about the way it was conducted. In many cases officers would be going about council business openly, for example a routine inspection by an Environmental Health Officer, or would have notified the subject of the investigation that they were likely to be under surveillance, for example where a noise maker was warned that noise would be recorded if continued.

However, the councils RIPA guidance made sure that when the council did use covert surveillance, for example persons subject to surveillance were unaware that it was or may be taking place to help prevent or detect crime or disorder the council did so in compliance with RIPA.

Local authority use of directed surveillance under RIPA was limited to the investigation of crimes which attract a six-month custodial sentence. The council would only carry out covert surveillance where such action was justified and proportionate and had a small pool of senior officers who were trained to authorise applications which must then be granted by a Magistrate. The council could also access communications data if justified and authorised accordingly.

Over the last year no authorisations had been applied for and the only amendment to the policy had been to strengthen the guidance in relation to the use of social media.

The Committee considered the report and did not raise any specific issues.

There being no decision required the Committee **noted** the annual report and review of the RIPA Guidance.

#### 214. **Work programme update**

The Committee received report number: PAS/WS/23/022, which updated members on the current status of its rolling work programme of items for scrutiny during 2020-2021 (Appendix 1).

In response to a question raised on how the Committee could add items to its forward working programme in addition to statutory items, the Democratic Services Officer referred members to the Councils Constitution, Part 4, Procedure Rules, where it sets out under paragraph 7.1 how members could give notice that they wished an item relevant to the functions of the Committee to be included on its agenda. The Director (Resources and Property) further suggested that at its training session in February 2024 on "effective finance and budget scrutiny" the Committee could discuss with the training provider what more the Committee should be scrutinising.

There being no decision required, the Committee **noted** the update.

The meeting concluded at 6.35 pm

**Signed by:**

**Chair**

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# Delivering a Sustainable Medium-Term Budget

<b>Report number:</b>	<b>PAS/WS/23/023</b>	
<b>Report to and date(s):</b>	<b>Performance and Audit Scrutiny Committee</b>	23 November 2023
	<b>Cabinet</b>	5 December 2023
<b>Cabinet member:</b>	Councillor Diane Hind Portfolio Holder Resources and Property Email: <a href="mailto:diane.hind@westsuffolk.gov.uk">diane.hind@westsuffolk.gov.uk</a>	
<b>Lead officer:</b>	Rachael Mann Director Resources and Property Section 151 Officer Tel: 01638 719245 Email: <a href="mailto:rachael.mann@westsuffolk.gov.uk">rachael.mann@westsuffolk.gov.uk</a>	

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

**Wards impacted:** All wards

**Recommendation:** It is recommended that members:

- 1. Consider and agree the approach and timescales for the 2024 to 2025 budget setting process and medium-term plans to 2028.**

## 1. Context to the 2024 to 2025 budget process

- 1.1 This report outlines the approach and timetable to develop the council's budget for 2024 to 2025 as well as its medium-term financial strategy. It looks at the principles as well as the challenges faced in achieving this. The adoption of the 2024 to 2028 Strategic Direction for West Suffolk Council will be key for the development of the 2025 to 2026 budget and medium-term plans as the budget underpins the delivery of the council's priorities.
- 1.2 As well as local considerations, there are national and global pressures beyond our control that continue to challenge our budget. These include the:
- Continuing high inflationary pressures,
  - Increasing demand on our services,
  - Our role in supporting our communities through the continuing cost-of-living crisis,
  - The recognised need to deliver more housing growth in West Suffolk and the resultant pressures on our services to meet future 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 throughout the next financial year and into our medium-term plans. For some councils these challenges have resulted in the issuing of s114 notices meaning the council cannot spend any more money on anything other than its statutory services.
- 1.4 The 2024 to 2025 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, including:
    - the Fairer Funding Review, and
    - Business Rates Retention (BRR) Scheme Review,
  - commercial investment policy and
  - potential major reforms with the Resources and Waste Strategy (RAWS), Health, the Planning Reform White Paper as well as the Social Care reforms which although not directly linked to our services could nevertheless have an impact both on service demand and funding from Government possibly being weighted more toward county and unitary authorities and less so to districts.
- 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, including 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 have also increased for West Suffolk Council.

1.6 The economic situation continues to be hugely challenging, with rising costs and increased demand for services, particularly 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 2023 Council meeting, the Budget and Council Tax Setting: 2023 to 2024 and Medium-Term Financial Strategy 2023 to 2027 report number ([COU/WS/23/003](#)) set out the indicative financial plan to 2027. This indicative plan set a balanced budget for 2023 to 2024 and 2024 to 2025 but included the following initiative budget gaps (which will be reviewed as part of this 2024 to 2025 budget process) in the subsequent years:

	<b>2024 to 2025</b>	<b>2025 to 2026</b>	<b>2026 to 2027</b>
Budget Gap	£0.00m	£2.67m	£3.69m

1.8 The 2023 to 2024 Budget and Medium-Term Financial Strategy 2023 to 2027, referenced above was developed in the last quarter of 2022 and, whilst inflation rates were high at this point and were reflected in the assumptions made, the actual cost increases we have since seen have been in excess of what we anticipated. This is the case for some of our utilities, contractual and consumables cost as well as pay inflation. Details on the pressures we are experiencing in 2023 to 2024 were reported for quarter 1 in the July 2023 committee meeting-report (Report number [PAS/WS/23/014](#) and this agenda for quarter 2 (PAS/WS/23/024).

1.9 Further reports including updates on assumptions, proposals to support the 2024 to 2028 Strategic Direction and Priorities, and anticipated savings and initiatives required to deliver a sustainable and balanced budget for 2024 to 2025, will be presented to this committee at its January 2024 meeting.

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

2.1 This report sets out a number of key budget assumptions proposed in the development of the 2024 to 2025 budget and medium-term plans and the rationale behind those assumptions. Appendix A also sets out key assumptions that underpin the current 2024 to 2028 medium term budget development process. These assumptions are constantly under review, in response to further data and intelligence.

### **New Administration Strategic Direction and Priorities**

- 2.2 Following the May 2023 local elections, progress is underway to develop and adopt the 2024 to 2028 West Suffolk strategic direction and priorities. The 2024 to 2025 budget and medium-term plans will underpin the delivery of these priorities for West Suffolk.
- 2.3 Any financial impact and opportunities of these priorities will be included in the January 2024 'Delivering a Sustainable Budget' report to the Performance and Audit Scrutiny Committee.

### **Government funding – Spending Review 2023**

- 2.5 The UK Government Autumn Statement and Medium-Term Fiscal Plan is set to be delivered on 22 November 2023. Until the content of this statement is delivered, we do not have any further insight into the plans for the methodology, level or distribution of local government funding beyond the broad principles established in the 2022 Provisional Finance settlement until April 2025. The detail settlement information for individual authorities will then not be expected until just before the Christmas break (December 2023).
- 2.6 There is also no confirmation on local government funding reforms relating to the Fairer Funding Review and the Business Rates Retention (BRR) scheme beyond these principles in place until April 2025. The current position is that any funding reforms or changes in funding distribution will not be implemented until 2025 to 2026 at the very earliest and assuming it is a priority for Government at that time. This delay to the Fair Funding Review and the Business Rates Retention Scheme review (including the business rates baseline reset) means the assumptions in our medium-term plans from April 2025 are uncertain. The general feeling amongst local government and its advisors is that its unlikely to be before April 2026 before these reforms are implemented, therefore the proposed assumption to be included in the medium-term plans are that the current funding levels (with the exception of New Homes Bonus) will remain until April 2026.
- 2.7 Beyond April 2026 and as a result of this uncertainty about the detail of future Government funding, we will include the following assumptions in our medium-term financial plans:
- Revenue Support Grant (RSG) of £0.451m is included in 2024 to 2025. This assumes an inflationary increase in line with the Consumer Price Index of 7.4 per cent. No further RSG allocations have been included in the MTFs from April 2026 onwards as it was always Government's intention to remove this grant.
  - New Homes Bonus (NHB) of £0.815m will remain for 2024 to 2025 but will cease thereafter. It was always Government's intention to remove this grant and this element remains the most uncertain to continue beyond next year (which in itself is still a risk). The New Homes Bonus allocation will continue to be contributed to the Strategic Priorities and MTFs reserve.
  - The Funding Guarantee Grant that was introduced last November, put in place to ensure that every authority had an increase in Core Spending Power (CSP) of



three per cent before council tax increases, will continue in 2024 to 2026 but will cease thereafter.

- The budget estimates assume a continuation of the 10 per cent reductions in the centrally held, un-ringfenced grants budget for 2023 to 2024, in line with previous Government funding reductions. This includes grants such as Housing Benefit Administration.
- The Fairer Funding Review and some form of Business Rate Retention (BRR) scheme resetting will take place beyond April 2026. A 50 per cent reduction in BRR scheme growth (accumulated since the scheme was implemented in 2013) is assumed from April 2026. An analysis of this loss will be included in the February budget reports along with further reduction scenarios above and below 50 per cent.
- That Suffolk authorities will remain in a business rates pool, if available, for 2024 to 2026, retaining additional BRR income for Suffolk.

- 2.8 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 22 November 2023 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**

- 2.9 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 the current year 2023 to 2024. The accepted offer is of a pay rise of £1,925 per annum for all staff on points 2 to 43 and 3.88 per cent for points 44 and above.
- 2.10 The above pay agreement will form the baseline for the establishment budget from April 2024 with a 4 per cent pay inflation assumption for 2024 to 2025. The pay assumptions beyond April 2025 (assumed at 2 per cent) are currently under review. Economic reports and assumptions expected in the Autumn Statement on 17 November will help finalise these assumptions for our medium-term budgets.
- 2.11 The tri-annual pension report received in 2023 stated that the West Suffolk pension fund is 102 per cent funded which provided the opportunity to reduce pension contribution rates to 26 per cent for 2023 to 2024. The current assumption is that this contribution rate will continue across the MTFS.

## **3. Our 2024 to 2028 Budget plans - Proposed approach**

- 3.1 Below sets out the key work pillars for the 2024 to 2028 Budget plans following our well-established Medium Term Financial Strategy (MTFS) themes. The 2024 to 2028 MTFS will be formally adopted alongside the strategic direction and priorities work.

### 3.2 **Aligning resources and transforming our service delivery and customer access**

- We will review and prioritise the work of all of our services to align to the 2024 to 2028 strategic direction and priorities. This includes collating a detailed understanding of all council activity as well as an analysis of the volume and type of demand and performance levels.
- We will continue to identify opportunities for process change and improvement, as well as ensuring that resources are allocated appropriately.
- We will continue to implement our agreed target operating model for customer services which ensures customers can access our services as efficiently as possible. Our digital strategy not only supports efficiencies and improvements but also allows us to make changes to service delivery in line with customer demands.
- We will also look at further opportunities to develop new delivery models and partnerships.
- Our performance management information also gives us the opportunity to review our services using data, for example, by identifying trends in customer behaviour or adjusting levels of service to maximise value for money.

### 3.3 **Behaving more commercially**

- We will review all income streams from commercial and service level agreements, to ensure that we are continuing to work within the parameters and principles of our approved fees and charges policy and that, given increases in our cost base, the user pay and cost recovery principles are still being properly reflected in our 2024 rates rather than being subsidised through the tax base.
- In some commercial areas, we will explore if there is opportunity to increase our income such as trade waste services or in some cases we may wish to reduce our commercial exposure and focus on core service delivery.
- We will look to at our asset portfolio for new opportunities to deliver the council's priorities while at the same time generating income. Alongside this we will continue to review rent and leases for our non-operational assets to ensure they are more in line with the market.
- We will review our major service contracts, reviewing their specification, the way they are procured and their management to see if there is the opportunity to reduce costs and/or improve the value for money offered from these.
- We will reflect the impact of the Net Zero investment fund delivery on both our net zero ambition and net financial return towards the delivery of council services. Future allocations and opportunities to support the councils medium term plans will be considered during the budget process.
- The business plans and dividend assumptions relating to our subsidiary companies Verse and Barley Homes, will be reviewed with a view to increasing where possible their contributions across the medium term.

### 3.4 **Future of local delivery and funding models**

Under the principles of subsidiarity highlighted in the original business case for a single council, we will continue to empower town and parish councils and local communities to take responsibility for community assets. We will also explore the local delivery of services such as by trusts and other charitable vehicles.

### 3.5 **Local Government Finance**

- West Suffolk will lobby and make representations to central Government for multi-year fairer funding settlements, including the future of new homes bonus and any major reforms such as Business Rates as well as the ongoing impact of overseas forces exemptions on council tax receipts.
- The council receives a number of one-off grants including for the delivery of front-line services such as for tackling homelessness. These one-year grants create uncertainty for the council and the services themselves, so we will continue to lobby Government to consolidate these grants into a medium-term funding settlement for local government.
- The council will continue to be a member of the Suffolk Business rates pooling scheme while that opportunity and Suffolk wide benefit continue to exist.
- We will continue to work with Suffolk colleagues on the Levelling up agenda and the transition of the Local Enterprise Partnership (LEP) arrangements to the Suffolk system.

### 3.6 **Managing our Workforce**

- As we understand the emerging strategic directions and priorities we will ensure that structures remain fit for purpose and adapt to changing demands and new ways of working. This will include looking at those areas within the council that are seeing increased demands from current and planned housing growth such as our waste and operational teams.
- We will look at opportunities and ways we could act in a more joined up way with our resources to improve resilience – internally and across public sector partnerships.
- To support the key aims of the workforce and financial strategies, we will continue to develop a strong understanding of our establishment and monitor how this evolves.
- Part of our culture is to be agile and flexible and we will look at ways resources can be used in different ways building on our one team ethos and using redeployment where possible to support short term requirements for replacement or increased capacity.

3.7 The council is required to set a balanced budget for the forthcoming year. At this stage of the budget process, a good financial standing, our history and the opportunities and approach set out above, mean that delivery of a balanced budget for 2024 to 2025 is considered achievable (based on what we know at this stage of the process and subject to the detailed funding settlement remaining positive for West Suffolk). That said, given the future medium-term uncertainties regarding

local government funding, particularly for district councils, new proposals are likely to be put forward at the January 2024 meeting of the Performance and Audit Scrutiny Committee and the February Budget and Council Tax report. These will enable the council to set out its plans across the next four 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.

- 3.8 These projections assume no change to the current Council Tax level assumption. This assumption is a matter for council in February 2024.
- 3.9 The capital Programme is currently being revised and updated with known changes. This will be presented to the Performance and Audit Committee for review in January 2024.
- 3.10 The following high-level timetable is proposed for delivery and agreement of a budget and medium-term plan for West Suffolk Council for 2024-2025.

<b>Action</b>	<b>Timescales</b>
Autumn Statement	22 November 2023
Performance and Audit Scrutiny Committee – delivering a sustainable budget update report	23 November 2023
Cabinet – delivering a sustainable budget update/referral from the Performance and Audit Scrutiny Committee report	5 December 2023
Cabinet/Council – adoption of the 2024 to 2028 West Suffolk Strategic Direction and Prioritises and the 2024 to 2028 West Suffolk MTFS	5 and 19 December 2023
Provisional Local Government Finance Settlement	w/c 19 December 2023
Review 2024 to 2025 Budget and medium-term plans alongside the 2024 to 2028 Strategic Direction and Priorities	December -January 2024
Performance and Audit Scrutiny Committee – delivering a sustainable budget update report	25 January 2024
Member Development Session(s) and briefing(s) – MTFS	January-February 2024
Cabinet – 2022-2023 Budget and Council Tax setting report	6 February 2024
Council - 2022-2023 Budget and Council Tax setting report	20 February 2024

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

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

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

- 5.1 The budget report in February 2024 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. Appendices**

- 7.1 Appendix A – Key Budget Assumptions

## **8. Background papers referenced in this report**

- 7.1 2023 to 2024 Performance Report (Quarter 1) ([PAS\WS\23\014](#))  
2023 to 2024 Performance Report (Quarter 2) (PAS/WS/23/024)

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## Inflation assumptions in the MTFS

Details	2024 to 2025	2025 to 2026	2026 to 2027	2027 to 2028	Source
Pay inflation	4%	2%	2%	2%	Based on latest pay award and OBR forecasts for inflation
Employer pension contribution	26%	26%	26%	26%	2023 to 2026 Triennial Review of pension fund by the fund actuaries (Hymans)
Pension take-up	97%	97%	97%	97%	Based on salary estimates
Vacancy savings	2.5%	2.5%	2.5%	2.5%	Based on salary estimates and historical performance
General inflation	0%	0%	0%	0%	
Drainage board precepts	3%	3%	3%	3%	
ICT inflation	3%	3%	3%	3%	Unless contractual rate available
Business rates	6.7%	2%	2%	2%	Linked to finance settlement. The business rates multiplier is increased annually by the September CPI
Fees and charges	Varies	2%	2%	2%	These will be considered on a service by service basis following the Councils agreed fees and charges policy and user pay principles
Utilities	5%	5%	5%	5%	Based on contract allowances and market expectations
Electricity	7.5%	7.5%	7.5%	7.5%	Based on contract allowances and market expectations
Transport - fuel	5%	5%	5%	5%	

**Appendix A**

Insurance premium increases	15%	10%	10%	10%	Working assumption to be tested in 2024
Interest receivable	4%	3%	2.5%	2.5%	Following advice from our treasury advisors
Interest payable	4.85%	4.85%	4.85%	4.85%	Following advice from our treasury advisors

Budget assumptions continue to be reviewed and updated as more accurate information becomes available.



# 2023 to 2024 Performance report Quarter 2

<b>Report number:</b>	<b>PAS/WS/23/024</b>	
<b>Report to and date(s):</b>	<b>Performance and Audit Scrutiny Committee</b>	23 November 2023
<b>Cabinet member:</b>	Councillor Diane Hind Cabinet Member for Resources Email: <a href="mailto:diane.hind@westsuffolk.gov.uk">diane.hind@westsuffolk.gov.uk</a>	
<b>Lead officer:</b>	Rachael Mann Director (Resources and Property) Tel: 01638 719245 Email: <a href="mailto:rachael.mann@westsuffolk.gov.uk">rachael.mann@westsuffolk.gov.uk</a>	

**Decisions Plan:** This item is 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. Notes the forecast 2023 to 2024 revenue and capital positions as detailed in the report and appendices, and forwards any relevant issues or comments to Cabinet for consideration.**

## 1. Context to this report

- 1.1 The council's performance management framework seeks to give councillors, officers, partners, stakeholders and residents greater understanding of progress towards achieving the council's strategic priorities set out in the [West Suffolk Council Strategic Framework 2020 to 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 service improvement and seize opportunities as well as enable choices to be made about the use of resources.
- 1.2 This paper is part of that process. Financial performance information (monitoring against the approved budget with appropriate comment on any change) 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 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.

The performance management framework naturally develops and evolves over time to reflect the challenges and aims the council is facing and metrics can be changed or added to reflect this.

- 1.4 This report includes a forecast year-end 2023 to 2024 financial position for West Suffolk Council, based on the information available in the first half of the financial year. The budget against which the forecast variances are measured against was set in February 2023. Where appropriate, this budget monitoring process seeks to draw out the significant variances arising during the year, in particular the ongoing challenges around income recovery and the impacts of inflation. However, this is a forecast and with the international issues faced by the public and private sector that are affecting budgets these numbers are likely to change through the year. The report for the previous quarter can be found here: [2023 to 2024 Performance Report Q1](#)

1.5 When producing the forecasts for the first half of the year, officers have given consideration to those areas that were challenging in the previous year's outturn position, and in particular those that resulted in changes to the 2023 to 2024 budget. These, and any new areas of significant variance that may arise during the course of the year, will be closely reviewed and where appropriate taken into account when setting the 2024 to 2025 budget. The current year's budget that the forecasts will be monitored against can be found here:

[Medium Term Financial Plan](#)

1.6 As set out later in this report the **forecast year-end outturn as at quarter two shows a small overall deficit position of £37,000**. This deficit includes the release of the planned top-up to the general fund of £0.8 million. Officers will continue to review the position as the year progresses in order to maintain the general fund at the £5.0 million level.

1.7 Without this use of the general fund allowance in year, the **deficit would be £0.8 million (which is just over 2% of total income excluding housing benefits)**. This is made up of a number of variances to budget, including the national and international financial challenges which both the public and private sector are facing - further detailed in Appendix B. This is a forecast position taking into account the first half year actual performance and intel and information available at this point in the year.

1.8 This forecast is part of our prudent financial management and will continue to be reviewed during the course of the year and is therefore liable to change. Steps are already being taken to look to mitigate, where possible, forecast cost variances to budgets to ensure the budget continues to be delivered on target by the end of the financial year. This is normal procedure for councils which include reserves (as set out later in the report) to deal with fluctuations such as this.

### **Income recovery**

1.9 Council Tax only covers around a 20 per cent of the cost of delivery services by West Suffolk Council. As such, Government requires councils to raise income to deliver services. Over 70 per cent of West Suffolk Council's budget is funded locally – council tax and local fees and charges. Income generation for public services across the UK have been severely impacted over the last few years from the pandemic including local and national lockdowns, the recovery thereafter and in addition, the cost-of-living crisis, which the Ukraine War has exacerbated, as well as increased inflation is not only impacting our communities and businesses but also adversely putting pressure on the council's budgets too.

1.10 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. The data collected during the year 2022 to 2023 helped inform a revised income budget level for a number of council income streams in the 2023 to 2024 budget. The indication in the half year forecast are that these income streams are showing an improvement on budget expectations, further details are available in **Appendix B**.

- 1.11 Performance of the council's income streams will form part of in-year monitoring and will help inform our ongoing annual 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 United Kingdom.

**Impact of inflation and wider economic conditions**

- 1.12 In addition to the ongoing effects of income recovery, other global economic pressures continue to have a major impact on the council's finances. Significant increases in energy 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 2023 to 2024 and across the medium term. A number of these had already been taken into account for the 2023 to 2024 budget and are being monitored closely.
- 1.11 These wider economic pressures can be seen in the first half year's forecast year-end position for 2023 to 2024, particularly in the overspends on utilities and supplies and services. These pressures are now not expected to improve in the short term and will be continually reviewed as part of the 2023 to 2024 budget monitoring as the year progresses and reported to this committee.
- 1.12 Global economic pressures have, however, had some positive impacts on the budget. Rising interest rates have resulted in increased investment income, and the fall in fuel prices has led to forecast savings against the assumed unit rate used when setting the current year budget. See also **Appendix B**.
- 1.13 In addition, higher utility costs mean renewable measures that the council has invested in, such as Toggam Solar Farm, solar panels on buildings and battery charges brings in valuable income streams for the council for the delivery of services. In addition, schemes such as solar for business, that the council runs has not only brought in an income for the authority but has helped businesses keep bills down and impact on the environment when they are also facing higher utility costs.
- 1.14 The council's approved budget, which was set in February 2023, included a 4 per cent assumption in respect of the local government pay award. The pay award has now been agreed, and impacts the

budget by around £0.6 million per annum. The council will initially seek to manage this impact within the overall employment costs through in-year vacancy management and then within the overall budget position.

## 2. Quarter 2 Performance

2.1 This report shows the quarter two performance and forecast year-end financial position for West Suffolk Council for 2023 to 2024.

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 the council, analysed across the various categories of income and expenditure.

### **Appendices C to D: Other 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 2023 to 2024. 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 this quarter's 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.

#### 3.4 Specific performance updates

3.4.1 Several updates on specific performance management items are covered in this report. These are:

- **New cost of living data**
- **Strategic housing performance** – number of affordable dwelling units built on sites of 10 or more.
- **Water consumption**
- **Fuel usage** – amount of petrol, diesel and red diesel used by fleet vehicles and equipment.
- **Waste** – Oflog monitoring
- **Town centres** – footfall monitoring

#### 3.5 New cost of living data

3.5.1 A suite of new cost of living KPIs were shared with PASC as part of the quarter 1 performance report. These have now been embedded into the main performance dashboards as follows, and can be used to monitor the impact of the increased cost of living on residents' behaviours around payment of Council Tax and applications for benefits:

- Council Tax collection against target
- Number of reminders and summonses issued for Council Tax
- Number of new claims for Local Council Tax Reduction Scheme (LCTRS)
- Number of new claims for housing payments for temporary accommodation
- Number of new claims for Discretionary Housing Payment or Exceptional Hardship Fund
- Number of telephone calls made by the Recovery Team

3.6 Officers continue to work with Anglia Revenues Partnership to monitor key revenues and benefits indicators to compare the current situation with

previous years and to fully understand how the Government's tax rebates and discounts have impacted the data.

### 3.7 **Strategic Housing performance – Number of affordable dwelling units built on sites of ten or more**

3.7.1 At the meeting of Performance and Audit Scrutiny Committee on 1 June 2023, a member of the committee asked officers to provide a quarterly figure on the number of affordable dwellings units built on sites of 10 or more on the Performance dashboards moving forward, alongside the existing percentage of affordable housing dwellings delivered on sites of 10 or more units. These changes have now been made on the dashboards. The number of affordable dwellings delivered in Quarter 2 of 2023 to 2024 is 70. This figure is a total of the affordable, intermediate, and social rent, plus the shared ownership sale.

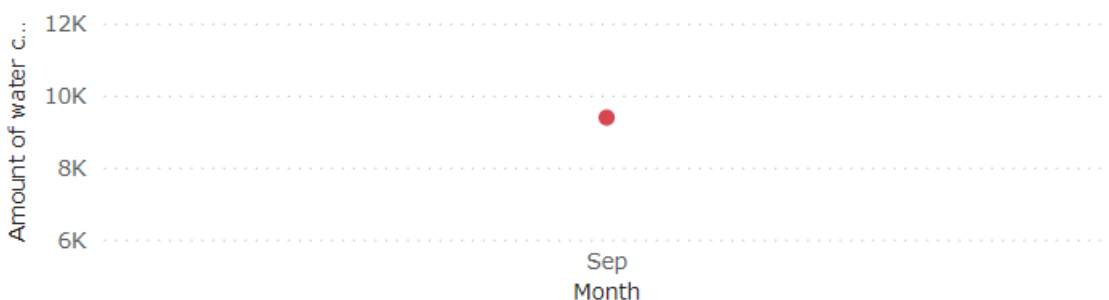
### 3.8 **New water consumption KPI – Amount of water consumed by five highest consuming sites where automatic reading exists**

3.8.1 In response to an emerging recommendation from the Environmental Working Group, a new KPI has been added to the dashboards on the amount of water consumed at the top five highest consuming West Suffolk Council sites where automatic meter reading exists. Water consumption will be reported on from September 2023, alongside existing environmental KPIs.

3.8.2

Amount of water consumed by the five highest consuming sites where automatic meter reading exists (cubic metres)

Financial Year ● 23-24



3.8.3 Water is also used at other sites, for example, the West Suffolk Operational Hub, leisure centres and the Abbey Gardens. The Council has recently signed a new water supply contract which, along with generating financial savings, will bring the opportunity to increase automatic meter reading (AMR) roll out. Once AMR are installed on all suitable supplies (taking account of cost vs benefit), high quality granular data directly from the meter will be available through an online portal. The portal will allow for greater flexibility for consumption monitoring and targeting, plus

consumption data will be shared directly with the supply company to allow for accurate billing.

### 3.9 Fuel usage – Amount of petrol, diesel and red diesel used by fleet vehicles and equipment

3.9.1 At PASC in July 2023, a member of the committee raised a question around petrol usage during Quarter 1 2023 to 2024 due to increased consumption in comparison to 2022 to 2023.

3.9.2 The figures behind the graphs are shown below. It is important to note that because of the different types of vehicles within the fleet using different types of fuel, percentage changes represent very different amounts of fuel in litres.

KPI	Q1-Q2 22-23 figure	Q1-Q2 23-24 figure	Difference (litres)	Percentage change
Amount of diesel used by fleet vehicles and equipment (litres).	339,223.11	341,790.89	+2,567.78	<b>0.76 per cent increase</b>
Amount of petrol used by fleet vehicles and equipment (litres).	4,305.88	4,857.89	+552.01	<b>12.8 per cent increase</b>
Amount of red diesel used by grounds maintenance vehicles and equipment (litres).	16,086.98	14,246.17	-1,840.81	<b>11.4 per cent decrease</b>

3.9.3 Comparing the amount of petrol used by fleet vehicles and equipment (litres) in quarters 1 and 2 of 2022 to 2023 and 2023 to 2024, there is a **12.8 per cent** increase in petrol usage (+552.01 litres). Analysis of the figures shows that this increase is due to the change in weather conditions in Summer 2022 (Quarters 1 and 2), and the substantial impact on mowing and schedules due to extreme heat and drought, which led to a significantly reduced grass growth, and then a reduced cutting schedule.

As a result of the above, the figures for 2023 do show a rise, but it is important to consider this rise in the context of the unusual weather conditions in 2022.

### 3.10 Waste Oflog key performance indicators

3.10.1 The Office for Local Government (Oflog)’s new data explorer includes Department for Food and Rural Affairs (Defra) data on individual councils’



performance in the area of waste, benchmarked nationally. The results for West Suffolk are shown below:

**Data table for selected areas**

Indicator (click for source data)	Financial year	West Suffolk	Median of West Suffolk's CIPFA Nearest Neighbours	England median
<a href="#">Household waste recycling rate</a>	2021-22	36.5%	47.1%	41.9%
<a href="#">Residual household waste</a>	2021-22	552.9 kg per household	467.4 kg per household	501.1 kg per household
<a href="#">Recycling contamination rate</a>	2021-22	9.4%	4.2%	5.5%

3.10.2 In order to ensure that West Suffolk is monitoring its waste performance in a similar way to Oflog, updated charts on the dashboards now benchmark the percentage of household waste recycled and/or composted against England quarterly figures from Defra for the years 2020 to 2021 and 2021 to 2022 (latest available data) (see slide 40 of the KPI dashboard). The data are also benchmarked against Suffolk quarterly figures with more recent figures. Please note both England and Suffolk percentages are averages within their respective quarters, whereas West Suffolk has monthly reporting.

3.10.3 The average amount of residual waste per person (in kilograms) in West Suffolk is also benchmarked against England and Suffolk quarterly figures (see page 40 of the KPI dashboard). This KPI uses ONS population data for all locations to generate a per person figure as England level household data are only available annually.

### 3.11 **What factors affect waste and recycling performance?**

3.11.1 The factors that affect the amount of waste and recycling rates are complex. Performance can be influenced by council decisions, for example, whether they choose to collect food waste, collect all types of plastic, collect general waste on a weekly or fortnightly basis and invest in waste prevention. However, differences between councils may not simply be due to performance, but also to circumstances outside authorities' control. Factors influencing recycling performance include, for example housing types, with flats and high density housing often having lower rates and houses producing more garden waste.

3.11.2 As a result, it is often not appropriate to reach conclusions on the performance simply based on a comparison of its data with others of the same type; it is also important to understand the characteristics of the area and its population as well.

**3.12 Percentage of material delivered to the recycling facility which is 'prohibited' (contamination rate)**

- 3.12.1 The introduction of a contamination rate KPI can help West Suffolk measure and track the extent of contamination collected in the blue bins, in a similar way to Oflog's monitoring. This KPI can be further investigated to distinguish between different types of contaminants, enabling a more targeted approach to contamination reduction.
- 3.12.2 For noting, contamination is currently monitored by the Suffolk Waste Partnership (SWP) and reported at the quarterly SWP Member meetings. This has and is used to develop SWP targeted campaigns aimed at increasing material input quality.
- 3.12.3 From enquiries and a Recycling and Waste Strategy (RAWS) update from the West Suffolk Environment and Sustainability Working Party 9 August 2023, it was noted that due to changes in blue bin recycling materials (removal of textiles, plastic bags, and film), there is a Suffolk-wide focus on material quality to avoid contamination and higher processing costs.
- 3.12.3 The contamination rate in Suffolk is found by taking a random waste sample totalling 60kg (from every 125 tonne of waste delivered from each Waste Collection Authority location), sorting and splitting the percentages of prohibited materials into different containers for weighing. The amount of prohibited waste in the sample (by weight), then becomes the contamination percentage figure.



- 3.12.4 It should be noted that different authorities use different methodologies to assess contamination rate, which can lead to differences in the figures. Further work will be done to investigate the implications of this and the effectiveness of West Suffolk's methodology.

### 3.13 **Town centres – footfall monitoring**

3.13.1 At the meeting of Performance and Audit Scrutiny Committee in July 2023, a question was raised about footfall monitoring in West Suffolk's towns. Data are currently only reported for Bury St Edmunds and Newmarket, as the data are collected by the BIDs and passed to West Suffolk. Members requested that consideration be given to expanding monitoring to West Suffolk's other towns.

3.13.2 The Portfolio Holder for Growth considered the issue, including the purpose of footfall monitoring and the costs and benefits associated with it, in comparison to the other options for monitoring town centre health.

3.13.3 This consideration included:

- The **current methods** for footfall monitoring in Bury St Edmunds (currently a camera, being replaced by a HuQ system) and Newmarket (a Wi-Fi and Geosense system)
- The **benefits** of footfall monitoring. Alongside car parking data, and commercial unit vacancy rates, footfall monitoring data can support Members and officers in assessing the health of West Suffolk's town centres.
- The **limitations** of footfall monitoring. Whichever footfall monitoring method is used, it gives limited insight. None of the methods can differentiate between types of people, and because Wi-Fi use relies on mobile phone data, it excludes children, and anyone not carrying a mobile phone device. Further, just because someone is walking through town, it does not mean they are spending money. Within the towns, people may have to walk through town to access school, the doctor, or other services.
- The costs and benefits of **different footfall monitoring options** for each of the remaining towns. The costs (per town per year) range from £3,000 for a camera system to £5,000 plus VAT for a system using mobile phone data
- The **alternative approaches** for monitoring town centre health, including data on car parking and shop vacancy rates (already collected), insight from market trader and other forums and more detailed benchmarking reports – for example, People and Places reports

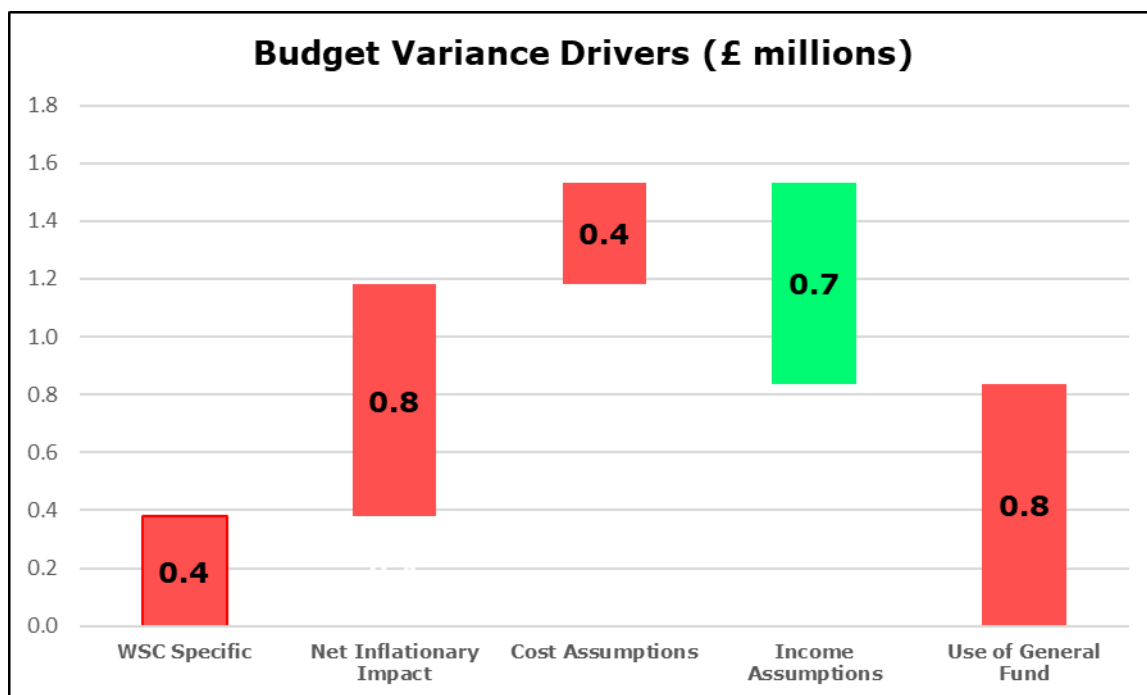
#### 3.13.4 **Conclusion**

Following consideration of the options, the portfolio holder has concluded that he is not minded to invest in any additional infrastructure around footfall monitoring nor to enter into any data supply contract (i.e. Huq) as the costs do not outweigh the benefits. However, consideration should be given in the future to other options for town centre benchmarking. Existing work should also continue to understand the health of our town centres through ongoing liaison with businesses, Business Improvement Districts

(BIDs), property market specialists and other partners, as well as the use of proxy data.

## 4. Financial forecast summary

- 4.1 **The forecast year-end outturn position as at quarter two shows an overall forecast deficit of £37,000.** This position includes the release of the planned top-up to the general fund of £0.8 million. This forecast is made up of a number of variances to budget, further detailed in Appendix B. As stated earlier this is a forecast on the second quarter and could be liable to change.
- 4.2 On 1 April 2023 the council's General Fund (its contingency reserve which represents around 25 per cent of the net budget) balance stood at £5 million. This is money put aside by the council as part of its prudent financial planning to help manage unforeseen or unprecedented issues that impact on the authority. This is at the agreed £5 million policy level, and as such will need to be closely monitored in the council's 2023 to 2024 forecast, and its budget plans going forward.
- 4.3 To mitigate any further unexpected use of the General Fund, officers continue to work on income recovery plans, 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 reflecting the income recovery trends and inflationary pressures into the budget for the year has meant that variances forecast at this stage can be split into income growth, inflationary pressures and specific, localised assumption changes.
- 4.5 The trends that are coming through in quarter two that are forecast to have an impact on the full year position include the recently agreed annual pay award, higher business rates income, improving forecast for car parking income and trade waste, increased costs of delivering the local plan, higher external audit fees, above assumption inflation of utility cost rises in our operational estate and the slow-down in the property market impacting land charge, building control and s106 income. The relative impacts leading to the most adverse end of the range of forecast results are shown in the graph below – red representing pressures and green representing positive impacts.



4.6 The quarter two position also assumes a positive variance on interest receipts from investments of the council’s cash balances - deposited mainly with the secure debt management office facility. Alongside this additional interest receipts income, the council is still utilising these internal cash balances to support its capital programme rather than externally borrowing. Further external borrowing is not expected during the year and in line with previous reports the additional interest receipts alongside the saving on interest payable are both being contributed into the capital financing reserve – therefore not showing as a variance within forecast position. This reserve is an equalisation reserve and is expected to be used during the later parts of the medium-term budgets (before the market is due to soften) as we anticipate higher rate borrowing costs to that included in the base budget.

4.7 Whilst the small forecast deficit position of £37,000 at this point in time, is based on data and intelligence available after quarter two’s performance, management are looking at options to ensure the overall budget shows a balanced position. Members will be kept updated on progress through regular reporting to the committee.

**Capital programme**

4.8 The council is forecasting to spend **£20.7 million** of its total available capital budget of £46.6 million for 2023 to 2024 (budget reduced following the cancellation of the Western Way Development), as a result of project timings, mainly the timing of investment of the ‘Investing in our Growth’ fund projects such as the Innovation units at Suffolk Business Park, and the use of the Barley Homes loan facility. 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**.

## **Earmarked reserves**

- 4.9 The council's forecast balance on earmarked revenue reserves (reserves that have been held for specific purposes) at the end of the financial year is **£41.1 million**, against a budgeted closing balance of **£37.2 million**. The majority of this variance relates to timing of expenditure into the next financial year, related to capital programme phasing as detailed below. This 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 (£1.4 million), additional contributions in respect of investment interest (£1.8 million) arising from improved interest rates and cash held, and grant funding received from the Local Authority Housing Fund (LAHF) into the housing options reserve (£1.1m) plus a number of smaller variances. These increased balances are expected to be utilised across the medium-term budgets, especially with interest rates remaining higher in the short term and external borrowing estimated to take place in the next 12 to 24 months whilst rates are still higher than expected in the longer term.
- 4.10 Earmarked reserves are just that – they are earmarked for specific purposes, including for investment in the renewals of our waste fleet vehicles 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 reserve balances as they are forecasted to stand at the end of 2023 to 2024. 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.  
[COU.WS.23.003 Attachment D Appendix 3 - Earmarked Revenue Reserves.pdf \(westsuffolk.gov.uk\)](#)

## **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. The use of the council's general fund balance can be considered to manage the residual in-year net financial pressures being experienced, after in-year savings and initiatives such as vacancy management have taken place. However, the 2023 to 2024 budget was prepared on the basis of no further calls from the general fund balance, alongside its return to the agreed £5 million policy level so any utilisation in year will result in a pressure on the 2024 to 2025 budget as provision will need to be made to replenish the general fund back up to the agreed policy level.

## **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 previous 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 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.
- 7.3 The aim of this process is to provide assurance that all strategic risk has been identified and that there are mitigating actions and controls in place to reduce these risks to an acceptable level.
- 7.4 At its most recent assessment on 9 October 2023, 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.
- 7.5 Part of this assessment included the consideration of the controls and actions in place to address the individual risks. Where target risk levels are lower than the current risk assessment, further action is either being taken or planned in order to treat the risk and meet the target.
- 7.6 Some individual controls or actions have been updated and those that were not ongoing and had been completed by March 2023 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 referenced in this report

- 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

If you experience any problems with accessing this document or any of the appendices, please email [performance@westsuffolk.gov.uk](mailto:performance@westsuffolk.gov.uk).

## 10. Background documents associated with this report

- 10.1 [Q1 Performance Report - 2022 to 2023](#)  
[Q2 Performance Report - 2022 to 2023](#)  
[Q3 Performance Report - 2022 to 2023](#)  
[Q4 Performance Report - 2022 to 2023](#)  
[Q1 Performance Report - 2023 to 2024](#)

[Council Agenda including 2023 to 2024 Budget and Council Tax Setting Report](#)

[Council Agenda including 2022 to 2023 Budget and Council Tax Setting Report](#)



# 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. 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.

If you have any problems accessing this document, please email [performance@westsuffolk.gov.uk](mailto:performance@westsuffolk.gov.uk)

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- **Page 20 - 24**                **Resources and Property**
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## 2. Cross-cutting: environmental performance



Latest Data Period:

September 2023

### Commentary or Summary

Additional commentary on the following KPIs is provided in the Q2 Performance PASC report.

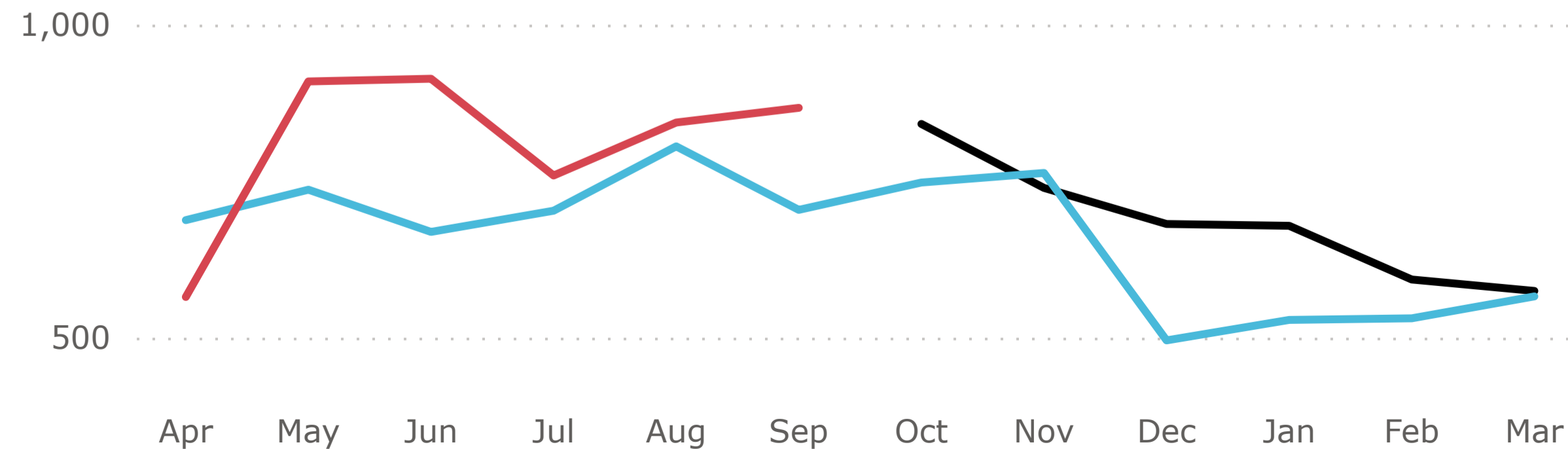
**Petrol:** used in strimmers and parking enforcement vehicles.

**AdBlue:** an additive used in newer vehicles to reduce exhaust tailpipe emissions (the low July 2022 figure was due to a system error).

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

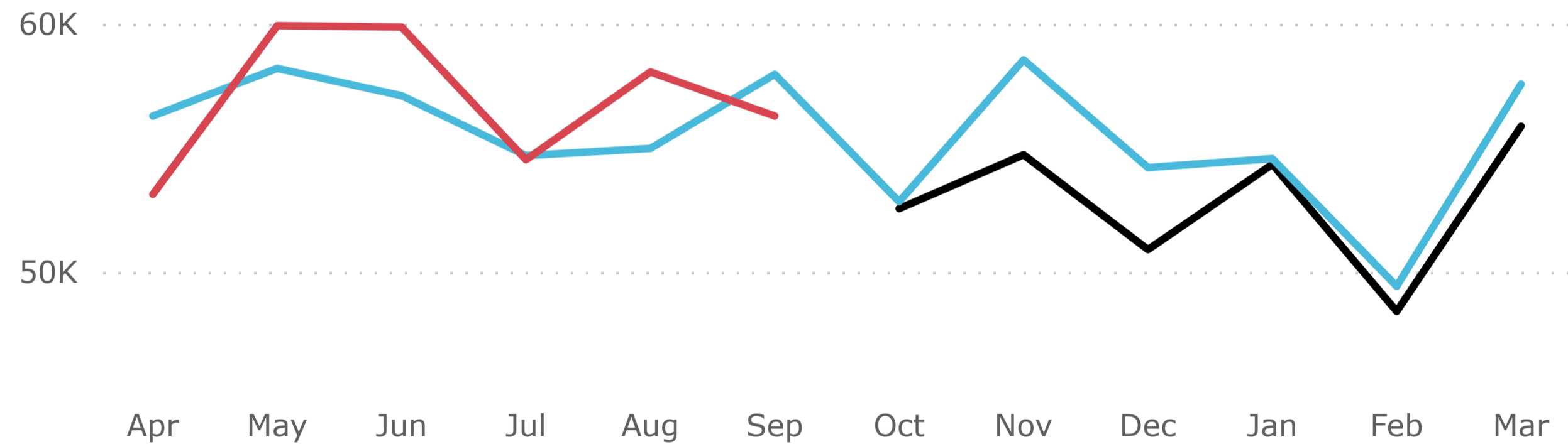
### Amount of petrol used by fleet vehicles and equipment (litres)

Financial Year ● 21-22 ● 22-23 ● 23-24



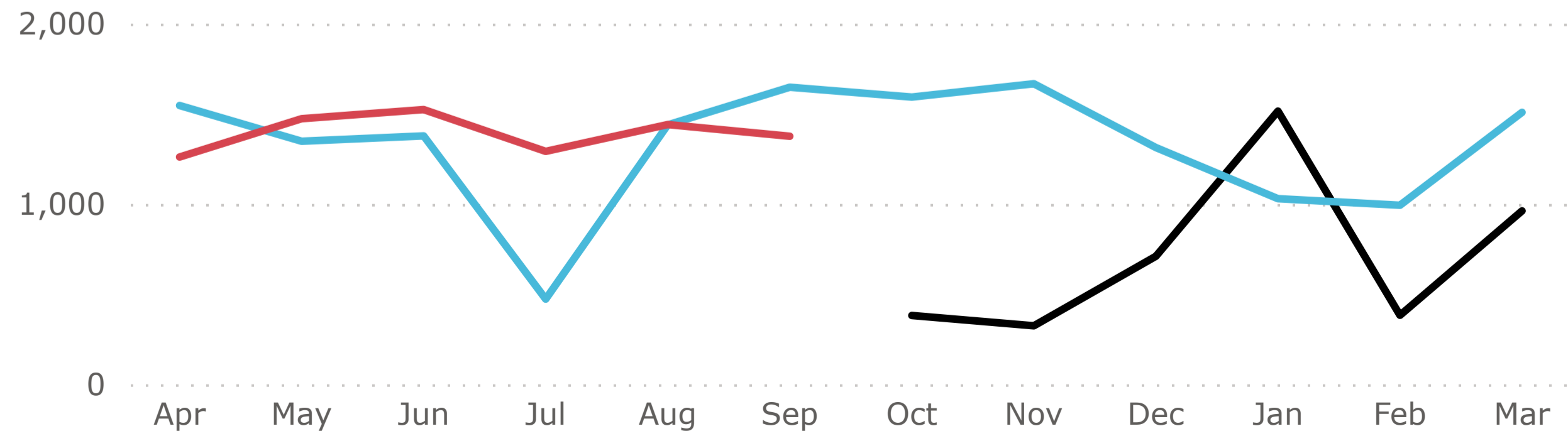
### Amount of diesel used by fleet vehicles and equipment (litres)

Financial Year ● 21-22 ● 22-23 ● 23-24



### Amount of Ad blue used by fleet vehicles (litres)

Financial Year ● 21-22 ● 22-23 ● 23-24



# 3. Cross-cutting: environmental performance



Latest Data Period:

September 2023



## Commentary or Summary

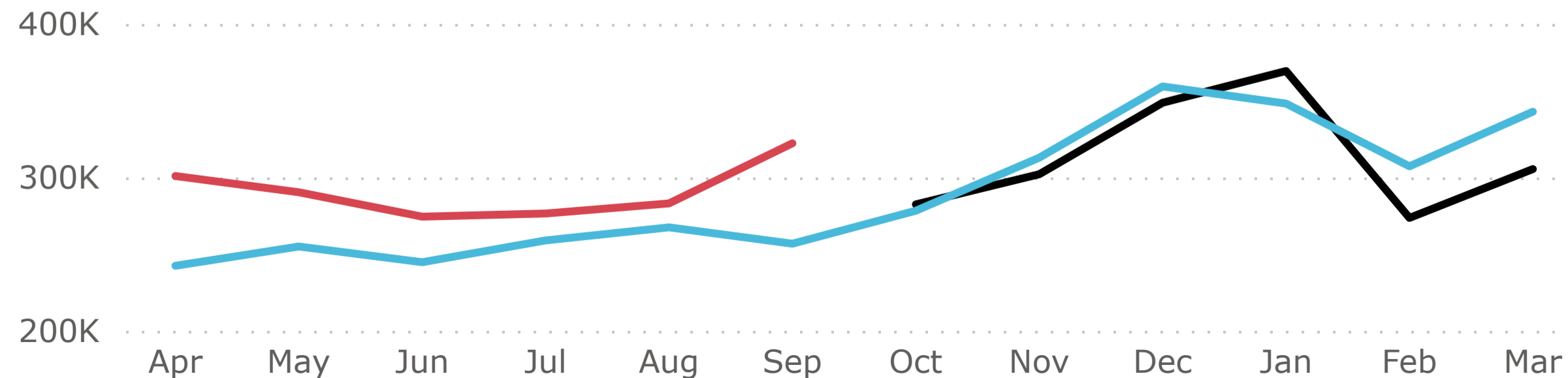
**Amount of red diesel used by grounds maintenance vehicles (litres):** It is important to note that red diesel usage has changed because of the rules around the eligibility to use it. In December 2021, we were allowed to use red diesel in all our agricultural and depot vehicles (JCB's), however, now our use is very limited. Only some mowers and highway roadside verge/hedge clearing equipment is permitted to use red diesel now.

**Amount of electricity consumed:** This figure now includes Mildenhall Hub.

**Amount of gas consumed across five highest consuming sites:** This data excludes Mildenhall hub where we are still waiting for the data to flow.

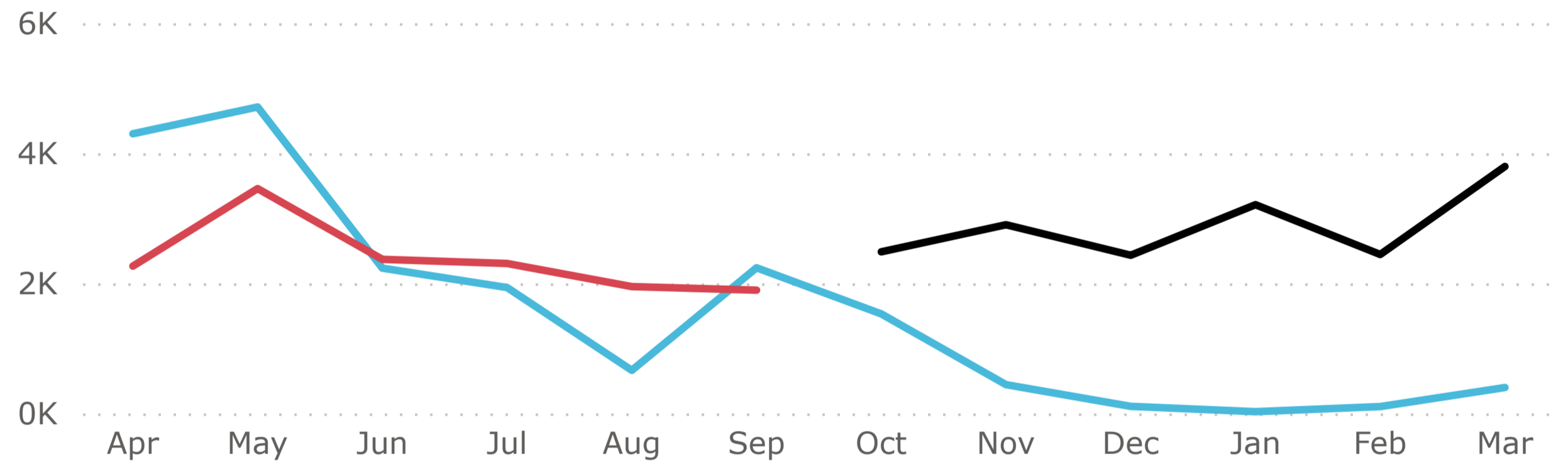
Amount of electricity consumed by the five highest consuming council sites, where half hourly metering exists (kWh)

Financial Year ● 21-22 ● 22-23 ● 23-24



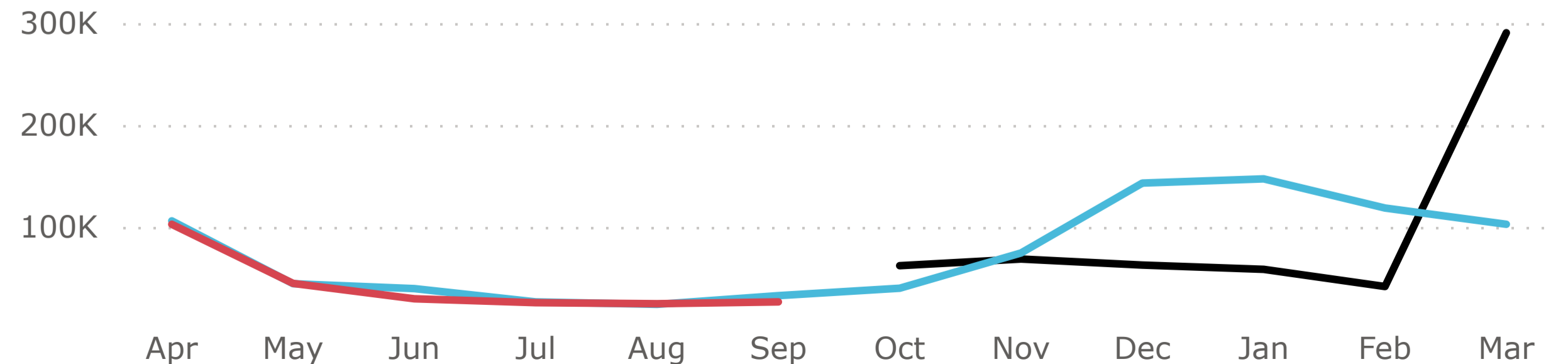
Amount of red diesel used by grounds maintenance vehicles (litres)

Financial Year ● 21-22 ● 22-23 ● 23-24



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

Financial Year ● 21-22 ● 22-23 ● 23-24



# 4. Cross-cutting: environmental performance



Latest Data Period:

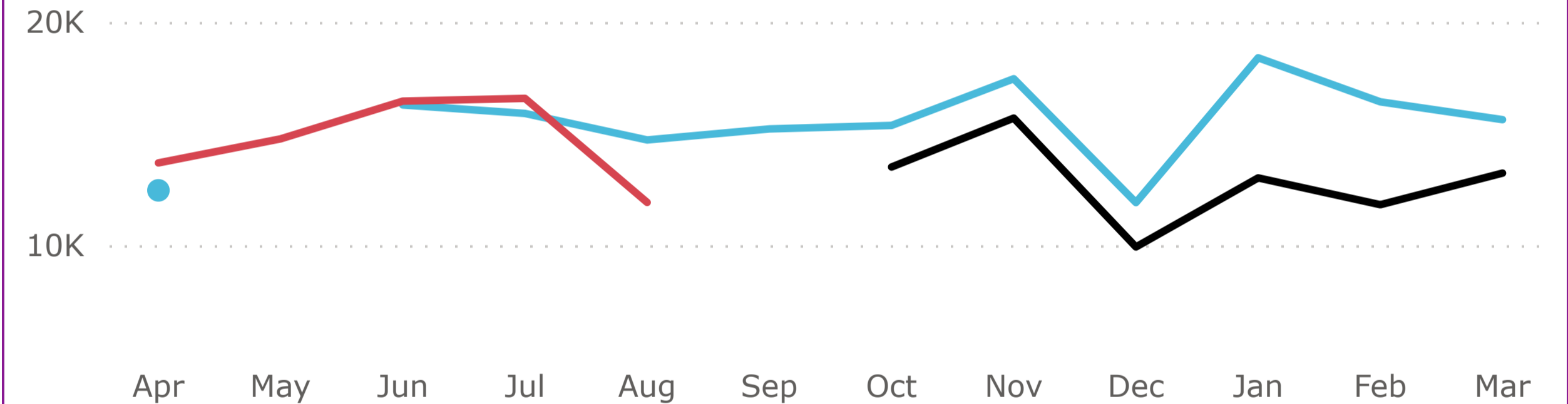
September 2023

## Commentary or Summary

In response to emerging recommendations from the Environmental Working Group, we have added these new KPIs this month.

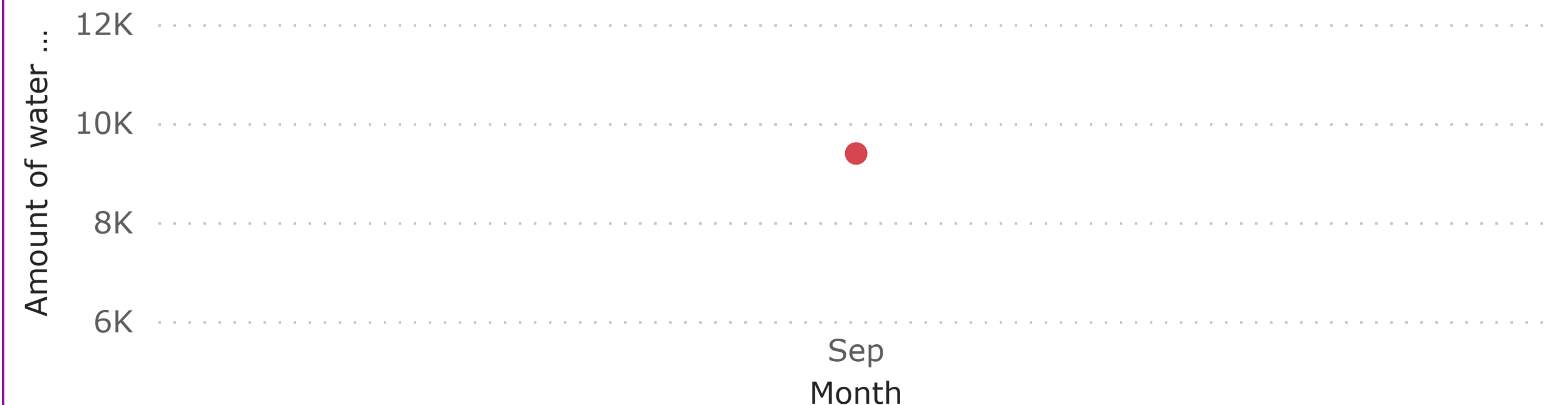
### Total business mileage by staff and councillors in own vehicles (miles) (one month lag)

Financial Year ● 21-22 ● 22-23 ● 23-24



### Amount of water consumed by the five highest consuming sites where automatic meter reading exists (cubic metres)

Financial Year ● 23-24



# 5. Cross-cutting: wider economic context



Latest Data Period:  
September 2023

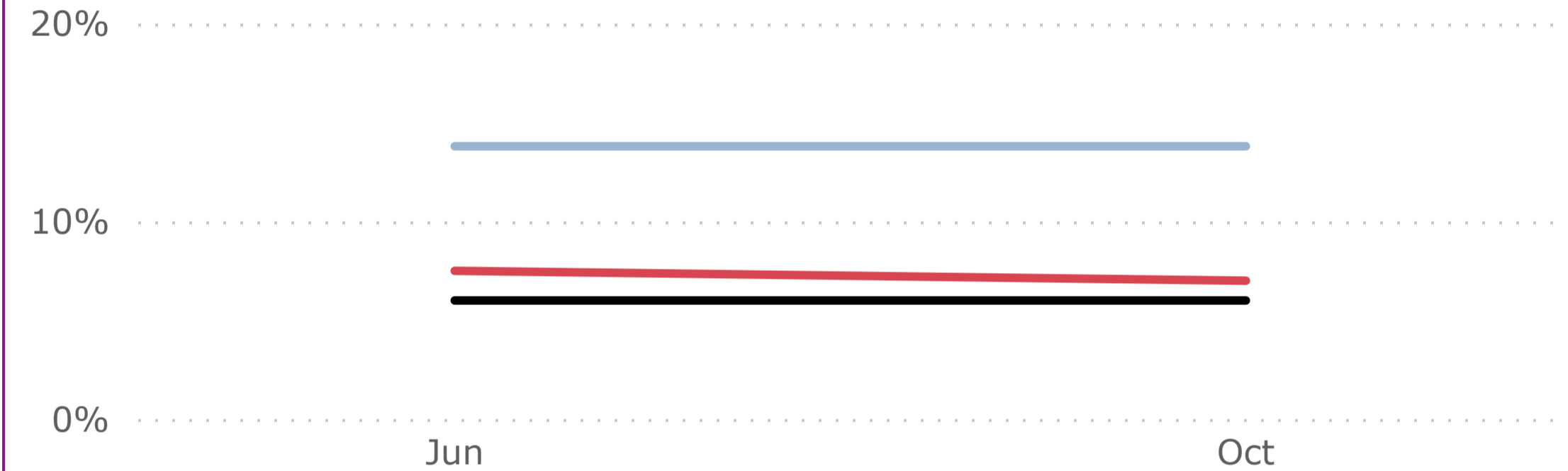
## Commentary or Summary

**Please note** this information relates to the vacant units within the town centres of these settlements only and does not relate to shopping parades or others smaller retail provision.

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## Percentage of vacant shops in Brandon

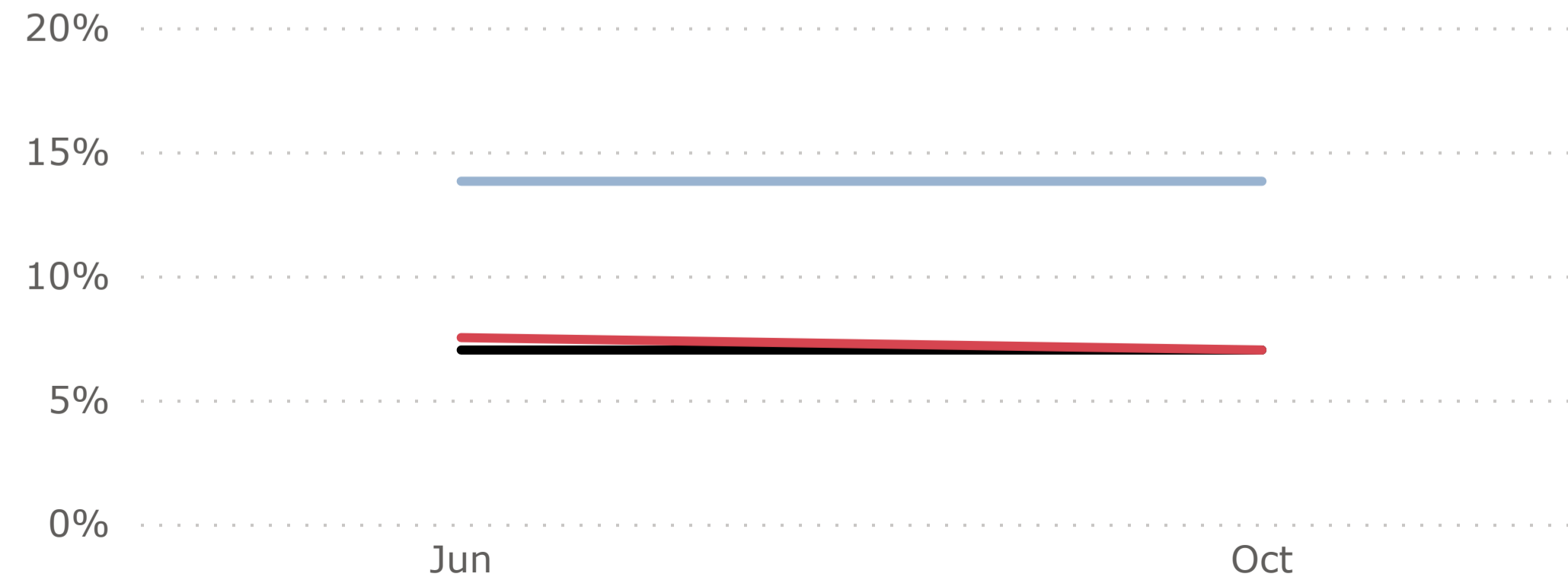
● Brandon ● West Suffolk ● UK



- 21-22
- 22-23
- 23-24

## Percentage of vacant shops in Bury St Edmunds

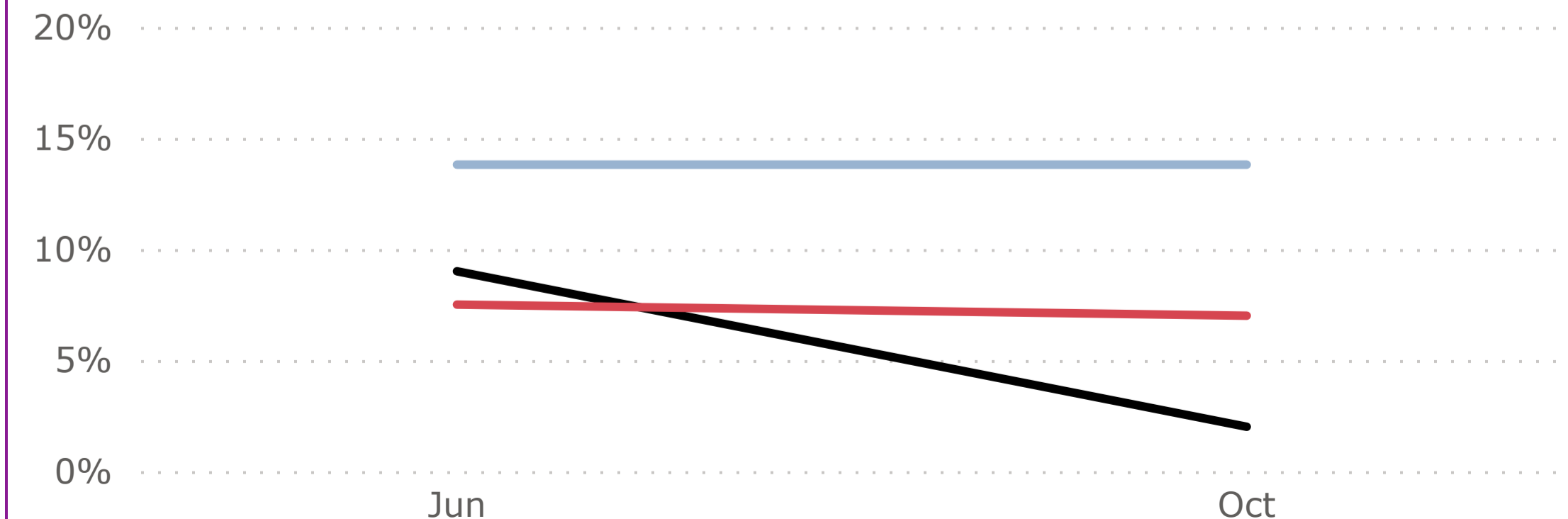
● Bury St Edmunds ● West Suffolk ● UK



- 21-22
- 22-23
- 23-24

## Percentage of vacant shops in Clare

● Clare ● West Suffolk ● UK



- 21-22
- 22-23
- 23-24

# 6. Cross-cutting: wider economic context



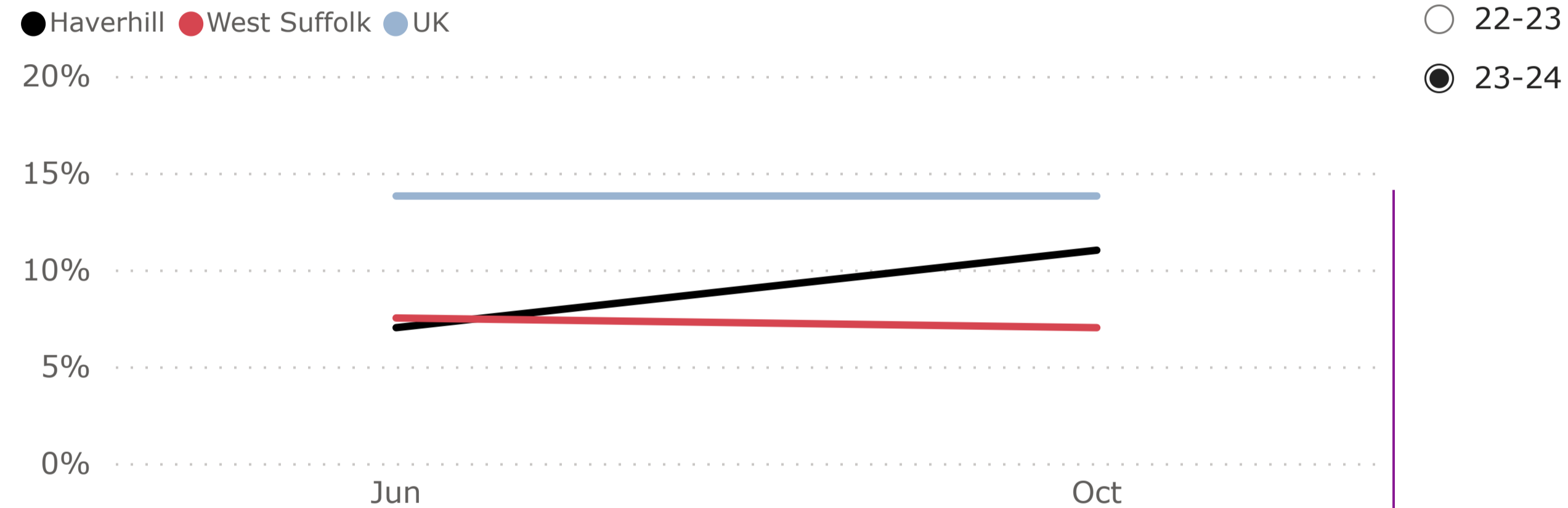
Latest Data Period:  
September 2023

## Commentary or Summary

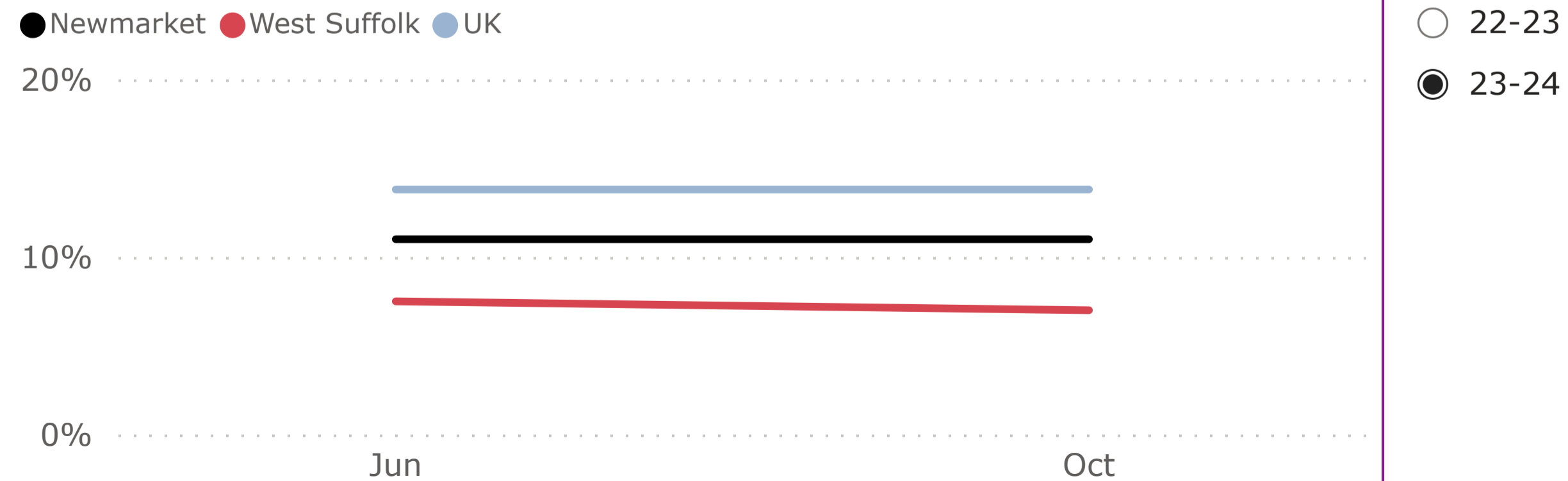
**Please note** this information relates to the vacant units within the town centres of these settlements only and does not relate to shopping parades or others smaller retail provision.

Page 40

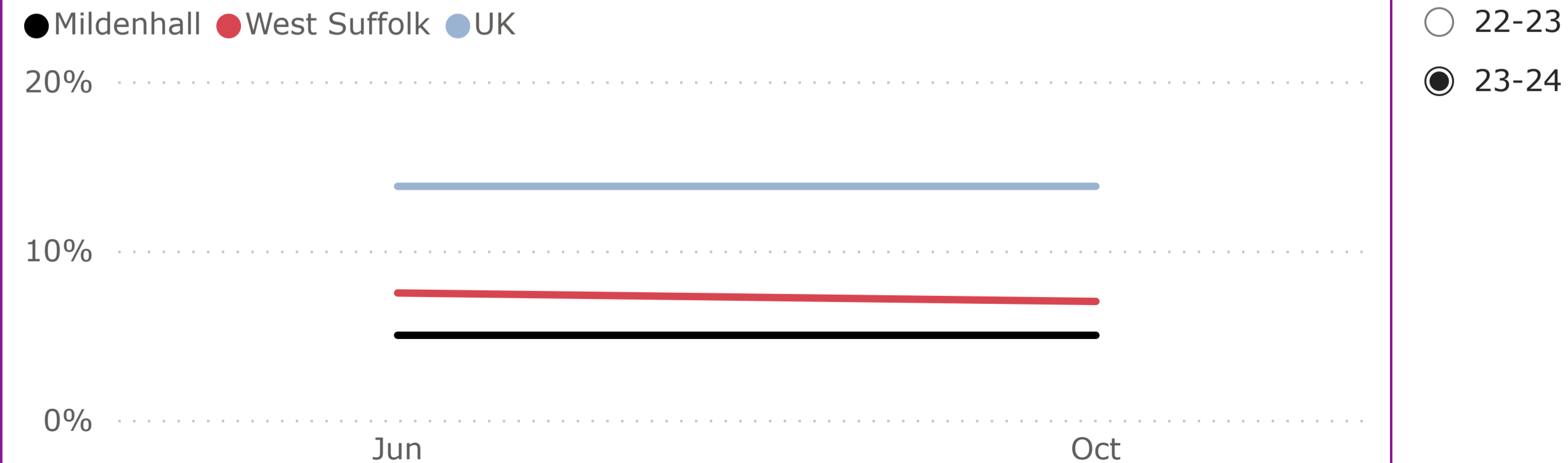
## Percentage of vacant shops in Haverhill



## Percentage of vacant shops in Newmarket



## Percentage of vacant shops in Mildenhall



# 7. Cross-cutting: wider economic context



Latest Data Period:

September 2023

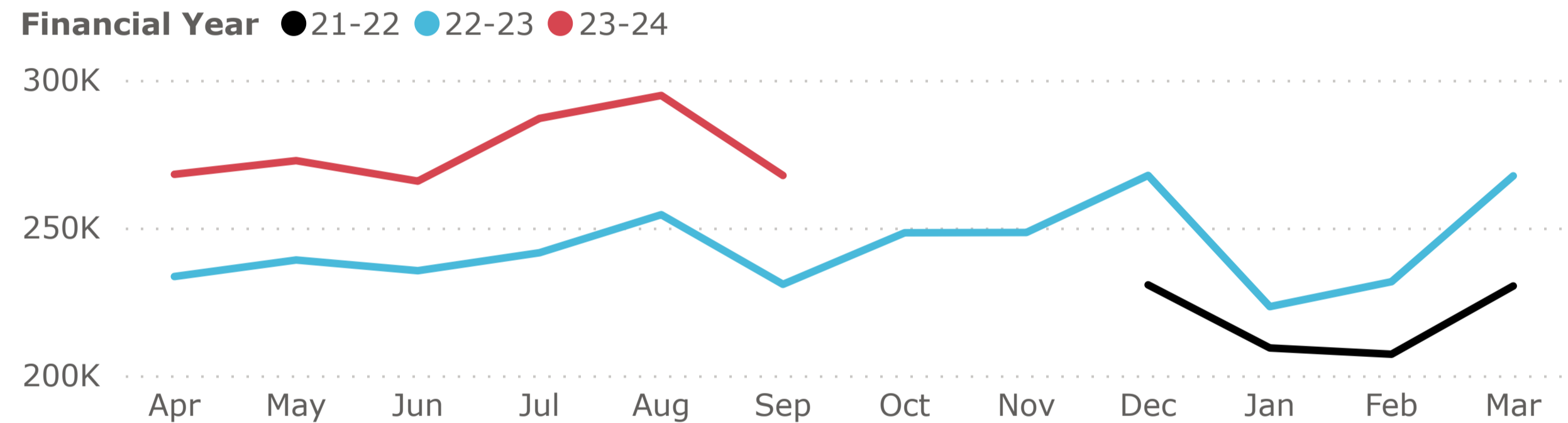


## Commentary or Summary

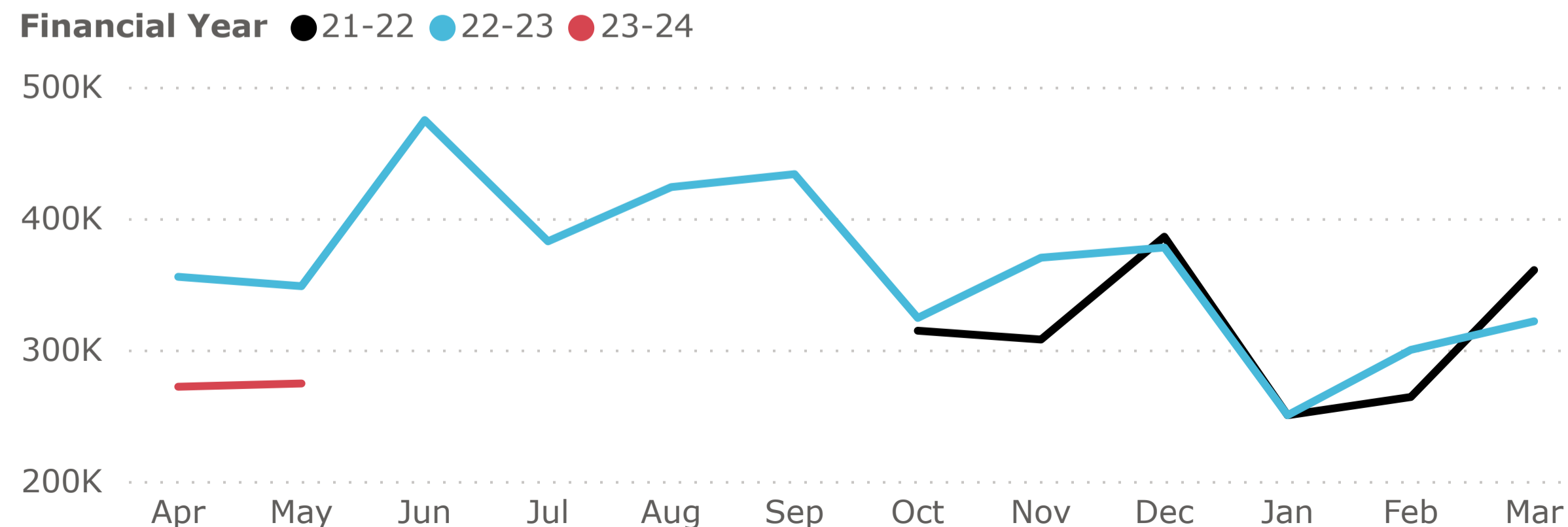
**Footfall in BSE town centre:** We do not have data since June 2023 due to an issue with the counter and landlord request for its removal. However, OurBuryStEdmunds BID has found another premises. Figures to come in due course.

**NB:** The footfall counter in Bury St Edmunds (Abbeygate Street) 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 (however, this will not capture those without a mobile phone).

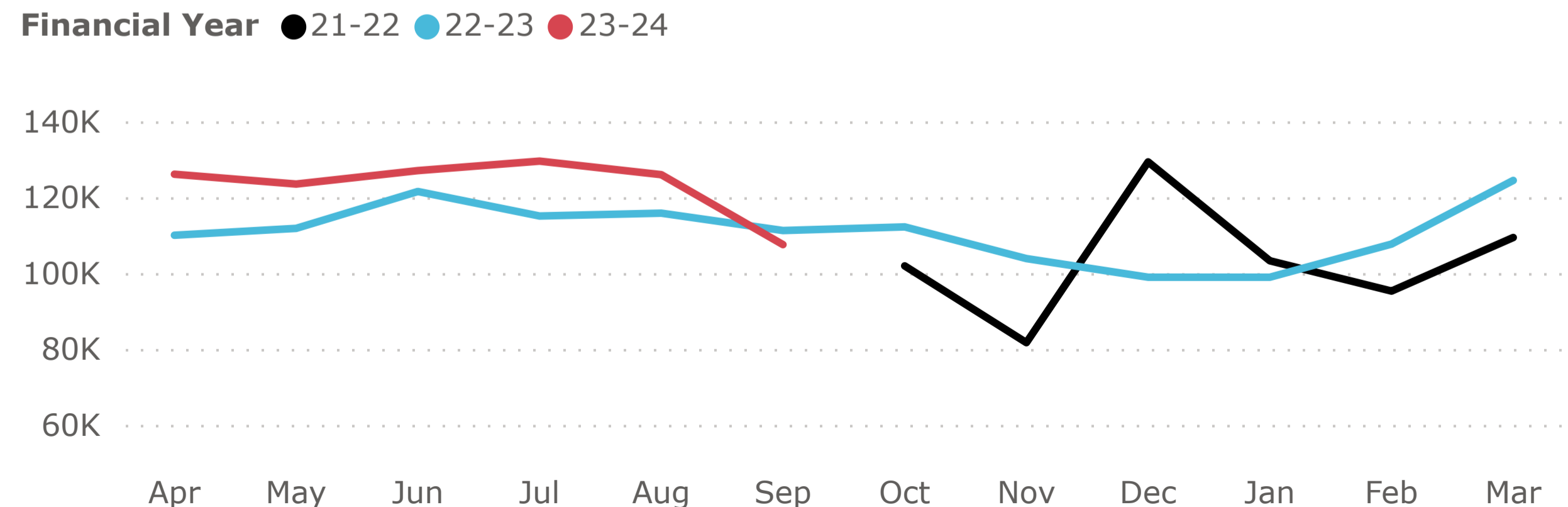
Number of car parking events in West Suffolk Council off-street car parks



Footfall in Bury St Edmunds town centre



Footfall in Newmarket town centre



# 8. Cross-cutting: wider economic context



Latest Data Period:

September 2023



## Commentary or Summary

**Number of NEETs:** These figures are provided annually each September. September has the lowest figure in the whole academic year as we do not know about all the Year 11 or 12's who have just moved into a new academic year (Year 12 or 13) until November/December 2023.

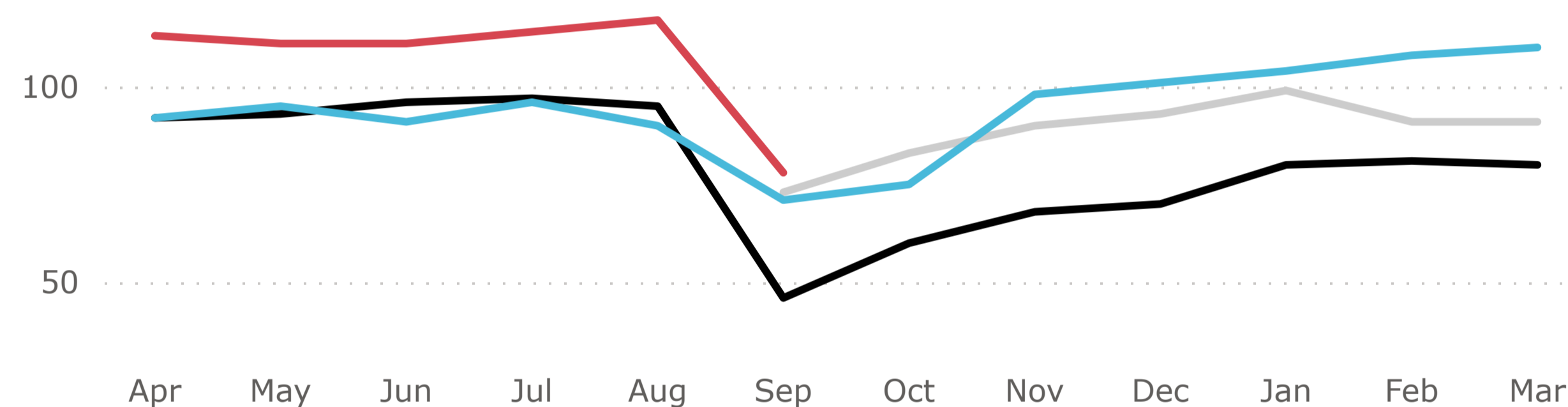
From January 2023 to August 2023, the NEET figure has gradually increased for both year groups when compared to previous years. Suffolk County Council have found that there is a significant minority of young people entering the compulsory education system who are not attending and often not in a mainstream setting regarding post 16 education. Between Year 12 and 13, there is an increasing number of young people opting to find employment, becoming NEET for long periods in the process. Also, there is an increasing number of young people in work without training, often in less secure and more temporary employment.

We monitor young people throughout the year hence why original figures change every month as does the number of young people in the cohort - as young people come in and out of the county. As part of this monitoring, all Year 11's must be tracked into a new destination which is done through the Year 11 Activity Survey (a snapshot of what provision young people are attending on 1 November of the following academic year).

**Number of Universal Credit claimants:** This figure is the highest since reporting.

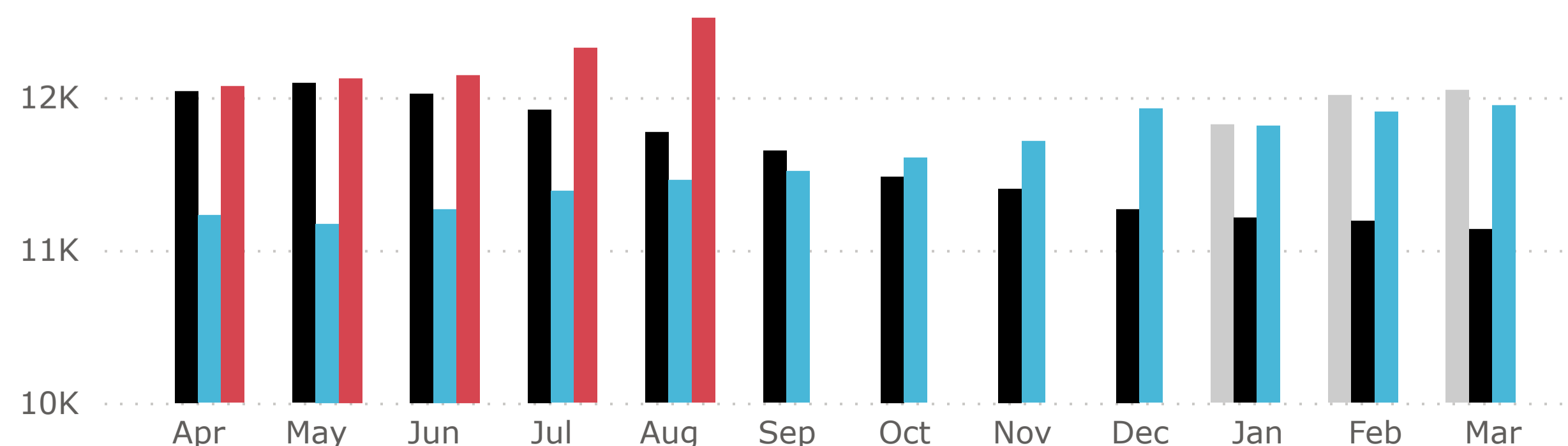
## Number of NEETs (Not in Education, Employment or Training)

Financial Year ● 20-21 ● 21-22 ● 22-23 ● 23-24



## Number of Universal Credit claimants (one month lag)

Financial Year ● 20-21 ● 21-22 ● 22-23 ● 23-24





# 9. Customer contact: website



Latest Data Period:

October 2023



## Commentary or Summary

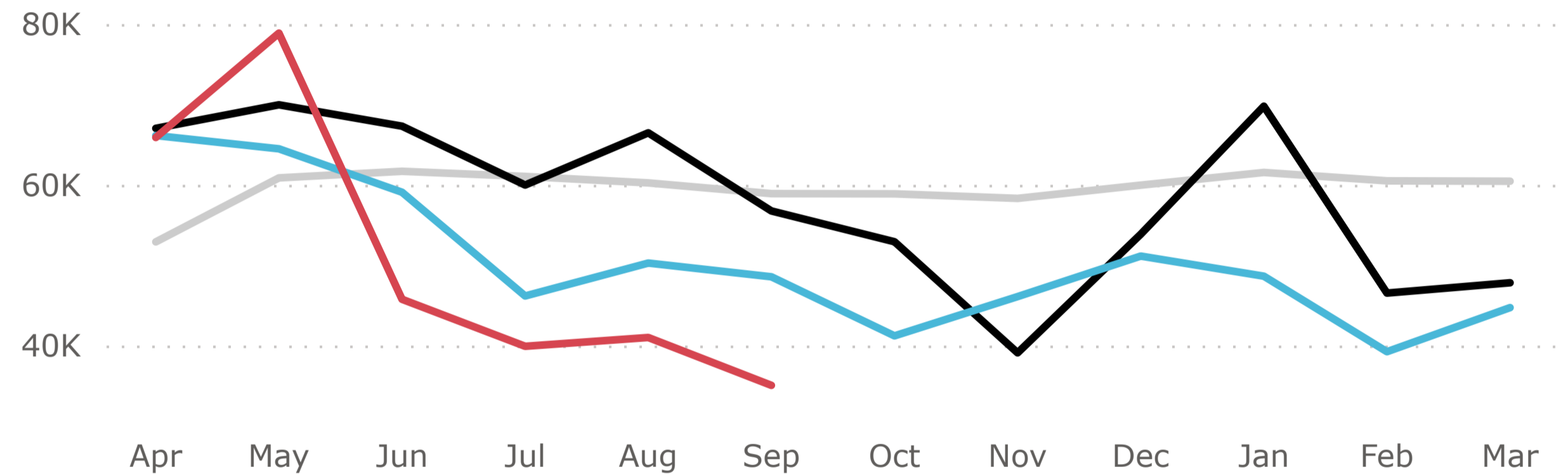
**Number of unique users of the West Suffolk Council website:** Visitors and page views have dropped from August 2023 in line with previous years and the drop is slightly steeper than last year. The reasons for this are not clear, but will be kept under review. We are aware that more people may be choosing not to accept cookies when they visit the site.

**Total number of page views to West Suffolk Council website:** Google Analytics changed from Universal Analytics to GA4 on 1 July 2023. The way figures are measured has changed, therefore, it is no longer possible to count unique page views. For data consistency, total views measured by GA4 are included only for this KPI dating from July 2022. Please note page view figures are slightly lower for GA4 than those recorded under the previous version of Google Universal Analytics, due to the methodology used.

**NB:** These figures do not include electronic forms (for example garden waste). Where a customer clicks on a link to an externally hosted form direct from an email or social media, it will not be included in these figures.

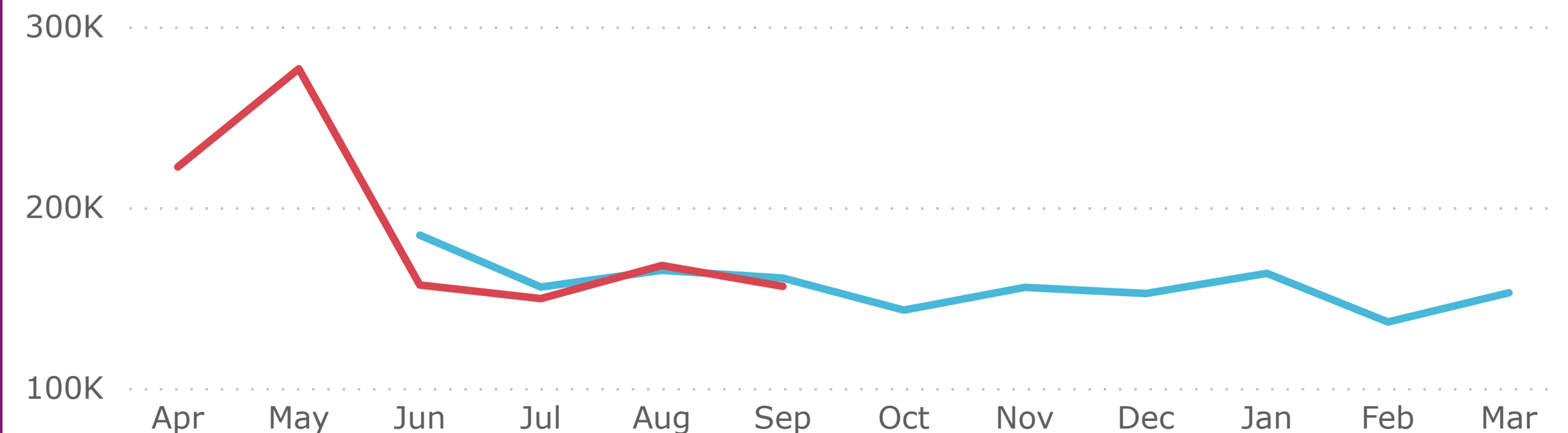
Number of unique users of the West Suffolk Council website

Financial Year ● 20-21 ● 21-22 ● 22-23 ● 23-24



Total number of page views to West Suffolk Council website

Financial Year ● 22-23 ● 23-24



# 10. Housing and Strategic Health

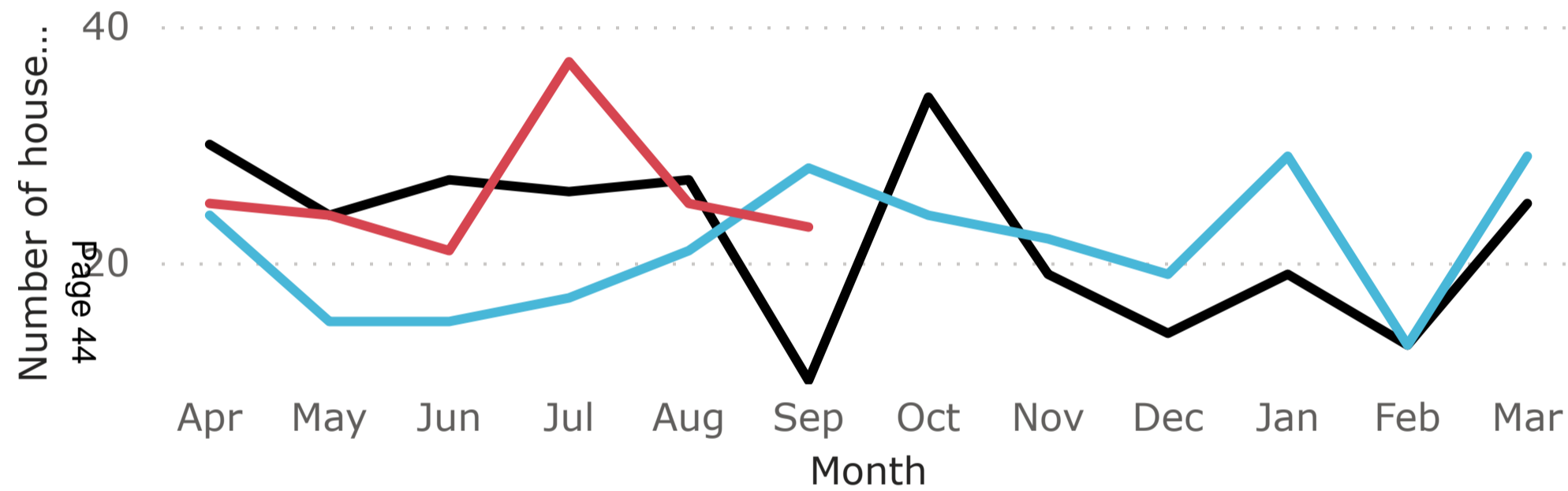


**Latest Data Period:**

September 2023

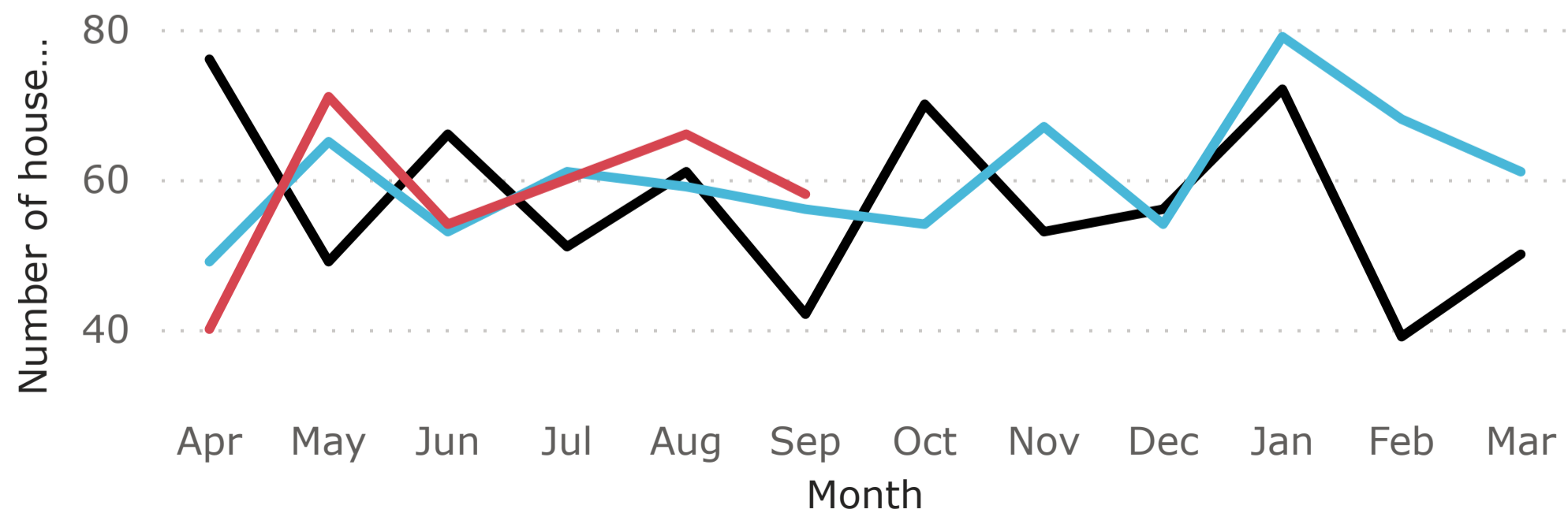
Number of households where the Prevention Duty ended - West Suffolk only

Financial Year ● 21-22 ● 22-23 ● 23-24



Number of households where the Relief Duty ended - West Suffolk only

Financial Year ● 21-22 ● 22-23 ● 23-24



## Commentary or Summary

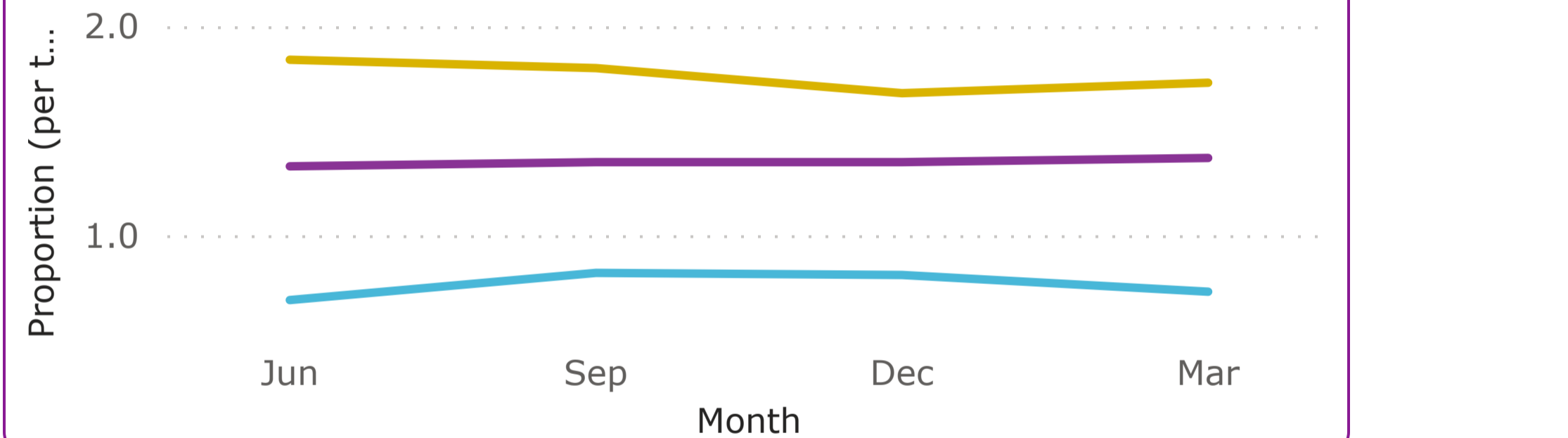
### Prevention Duty:

A local authority must take reasonable steps to help the applicant secure accommodation that does not cease to be available for their occupation.

**Relief Duty:** A local authority must take reasonable steps to help the applicant secure accommodation that becomes available for at least six months.

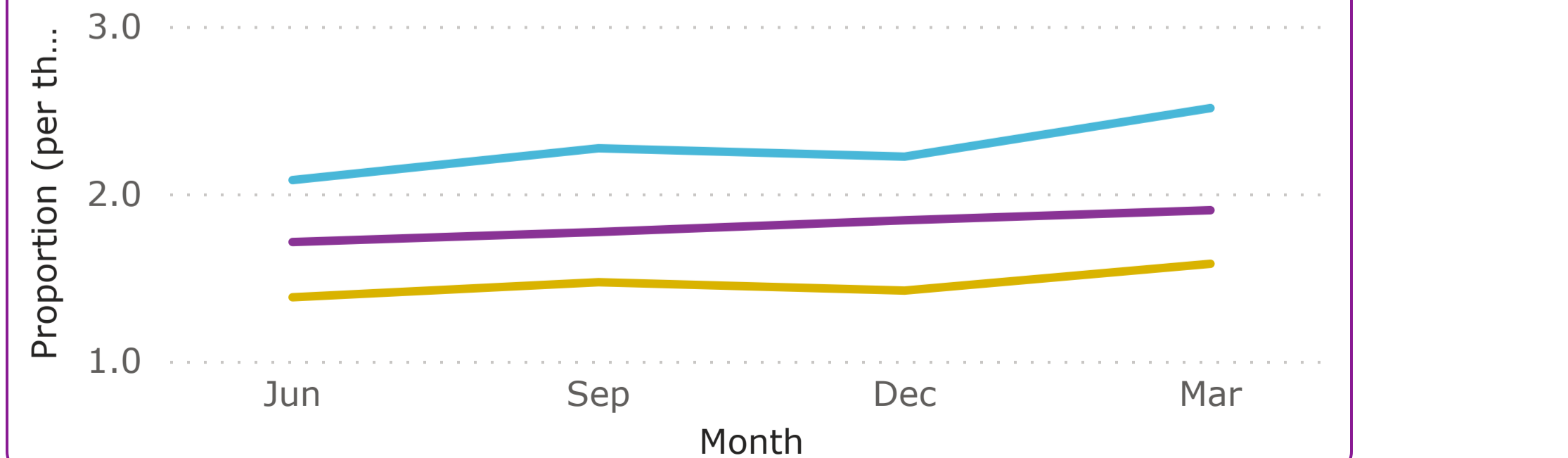
Proportion of households (per thousand) where Prevention Duty ended - comparisons

Location ● England 22-23 ● Suffolk 22-23 ● West Suffolk 22-23



Proportion of households (per thousand) where the Relief Duty ended - comparisons

Location ● England 22-23 ● Suffolk 22-23 ● West Suffolk 22-23



- 21-22
- 22-23
- 23-24

- 21-22
- 22-23
- 23-24

# 11. Housing and Strategic Health

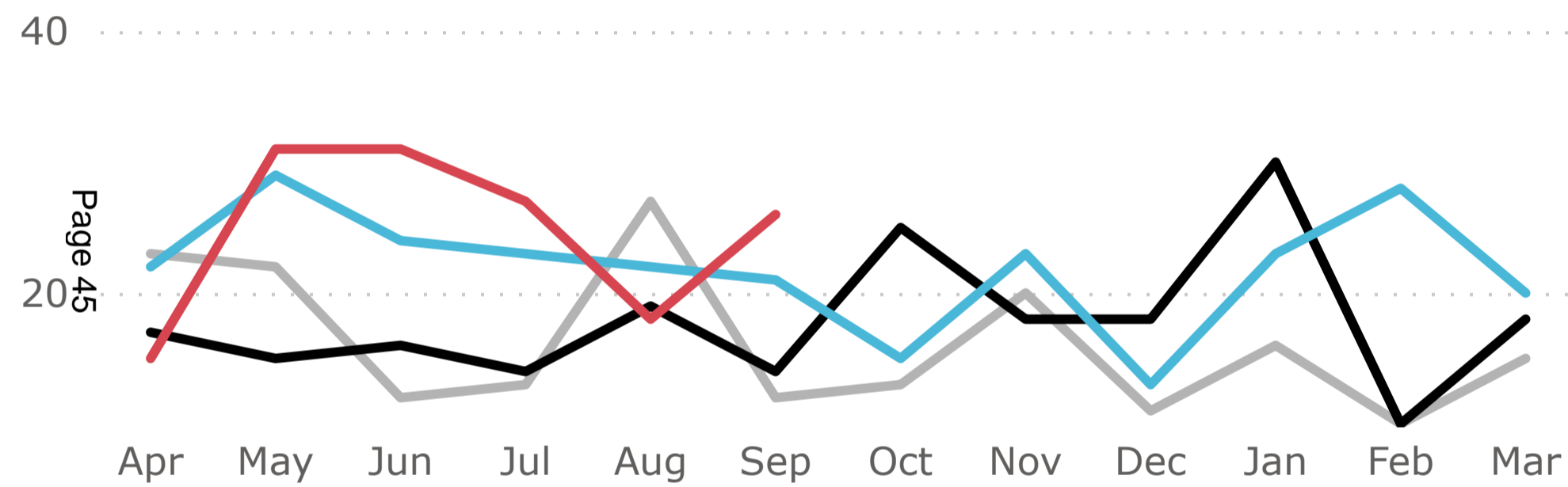


Latest Data Period:

March 2023

Number of households where the Main Homelessness Duty is owed (acceptances) - West Suffolk only

Financial Year ● 20-21 ● 21-22 ● 22-23 ● 23-24

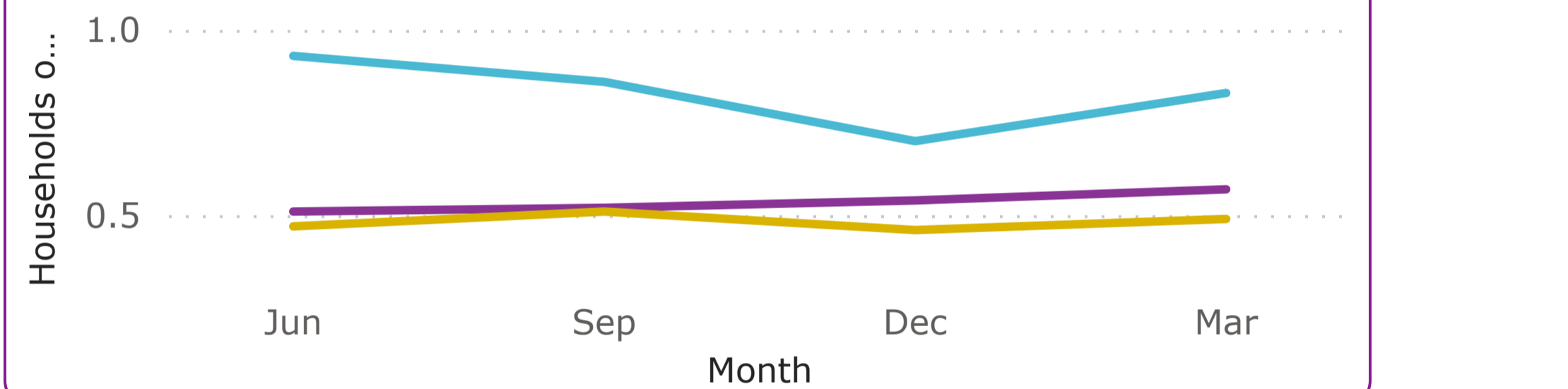


### Commentary or Summary

**Main Homelessness Duty:** It is owed by a local authority to someone who is homeless, eligible, has a priority need and is not intentionally homeless.

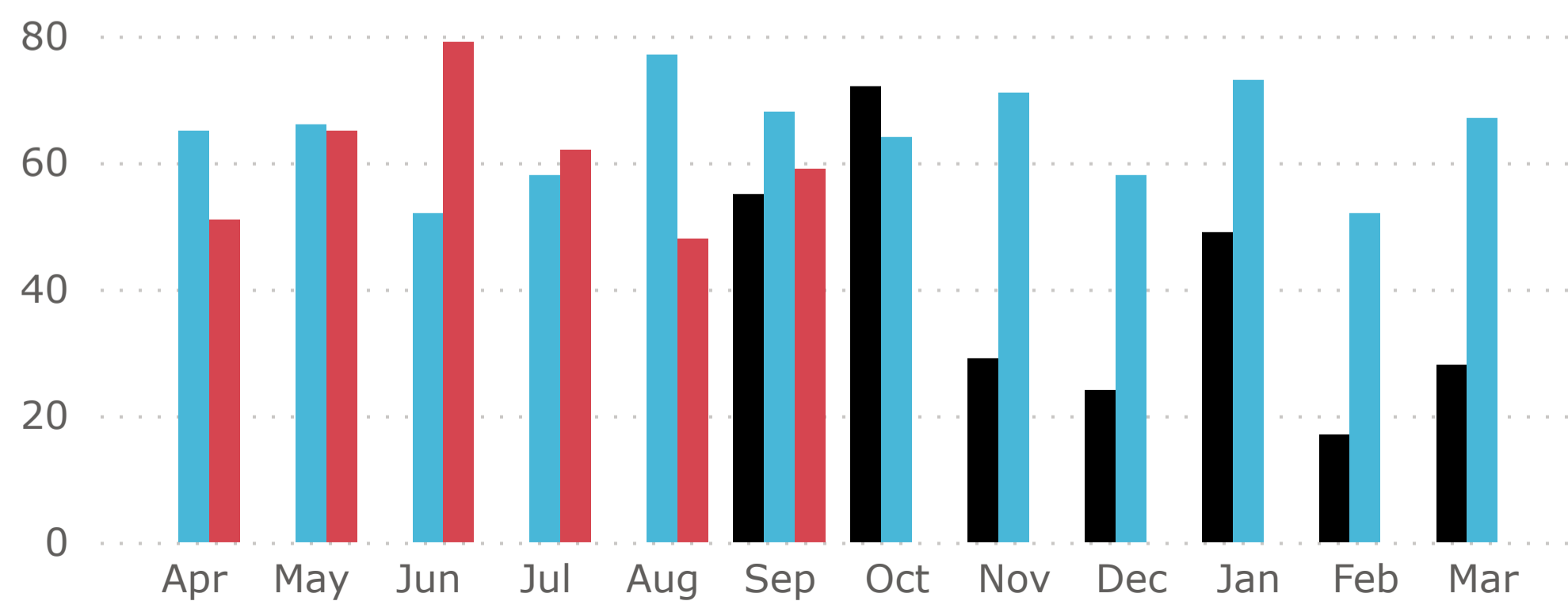
Proportion of households (per thousand) where the Main Homelessness Duty is owed (acceptances) - comparisons

Location ● England 22-23 ● Suffolk 22-23 ● West Suffolk 22-23



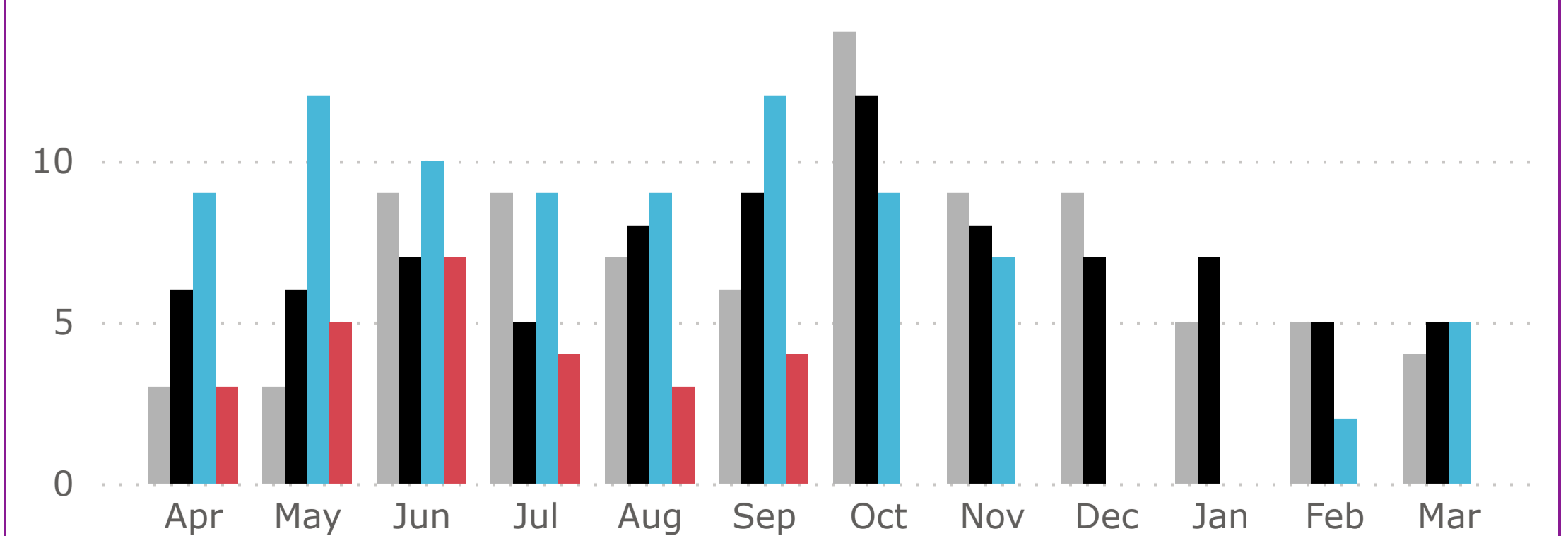
Number of Personalised Housing Plans created

Financial Year ● 21-22 ● 22-23 ● 23-24



Number of rough sleepers as at last day of the month

Financial Year ● 20-21 ● 21-22 ● 22-23 ● 23-24



# 12. Housing and Strategic Health



**Latest Data Period:**

September 2023

## Commentary or Summary

### Home-link applications:

Bars on the visual on the right is new applications that have been submitted by the customers and lines are the applications made live by staff once all the documents have come in from the customer on Home-Link. If the customer does not provide the documents within 28 days, their application is removed.

**Number of Home Link applications submitted:** Q2 has seen a rise in applications submitted primarily on affordability grounds, with more people struggling to afford existing accommodation.

**Number of Home-Link applications made live:** The rise in applications made live in September 2023 at 252, was due to a push to get more processed.

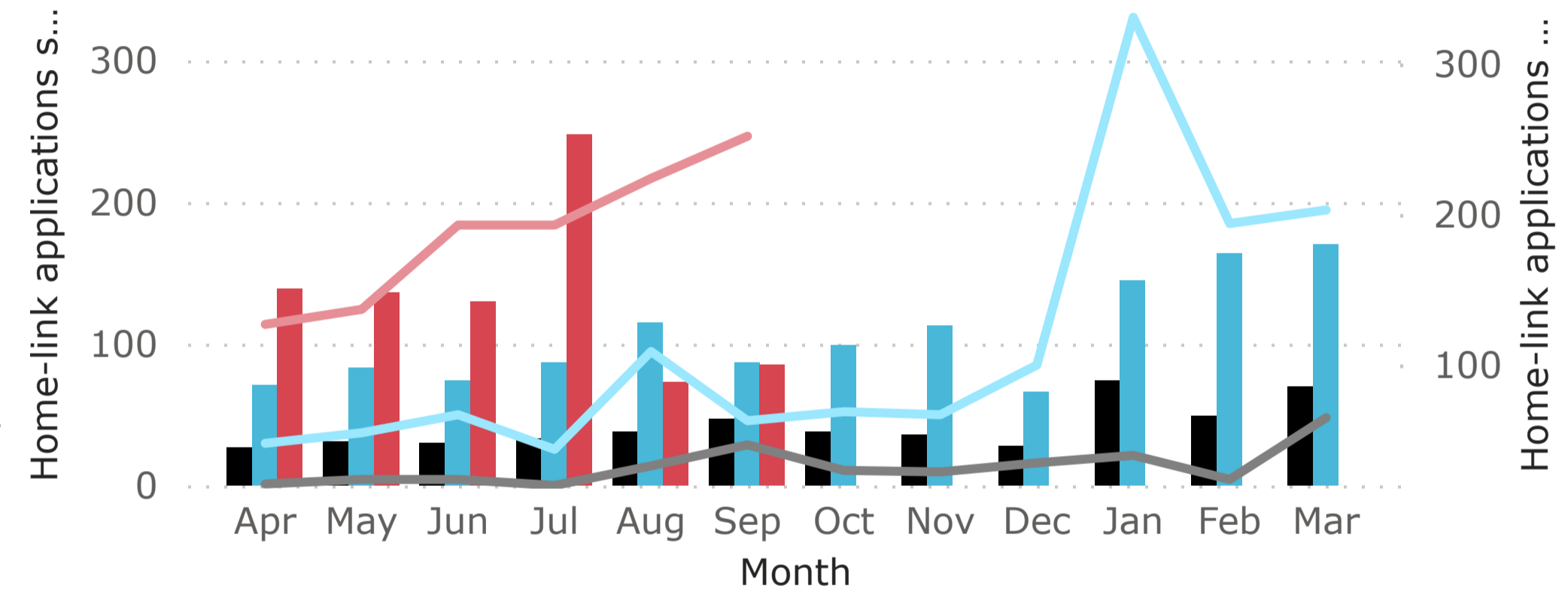
**Number of households housed into social housing:** This is any application registered with West Suffolk on Home-Link that has been housed into a Social Housing property. This includes homeless households, supported accommodation move on, general household moves (for example for medical reasons, those lacking bedrooms, under occupation etc...).

**NB:** There is no direct relationship between number of Home Link applications submitted and number of households housed into social

Number of Home-link applications submitted and Home-link applications made live

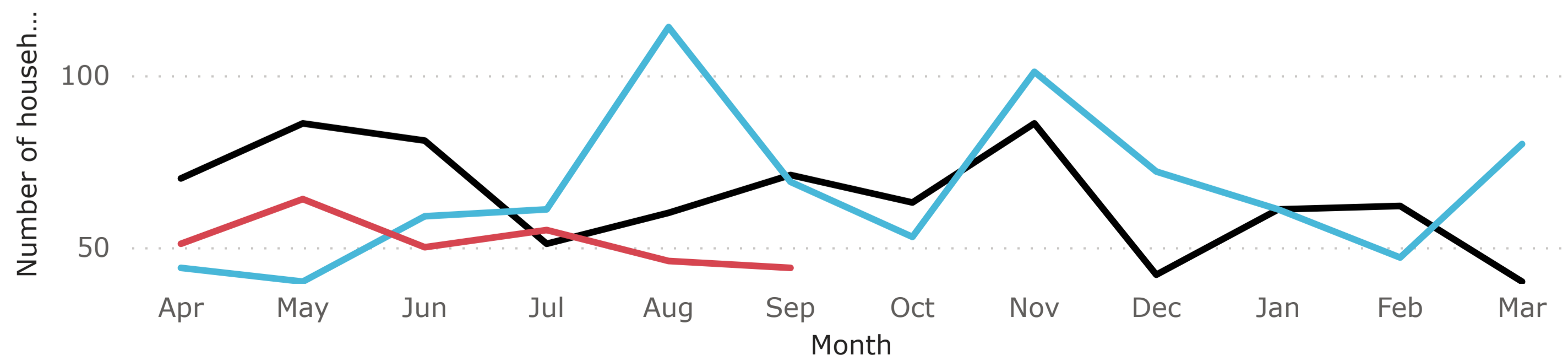
### Applications submitted

- 21-22
- 22-23
- 23-24
- Applications made live 21-22
- Applications made live 22-23
- Applications made live 23-24



Number of households housed into social housing

### Financial Year



# 13. Housing and Strategic Health



**Latest Data Period:**

September 2023

## Commentary or Summary

**Number of placements into temporary and emergency accommodation, including Bed and Breakfasts:** These are new placements into B&Bs or temporary accommodation throughout the month, this will include movements between B&Bs and temporary accommodation.

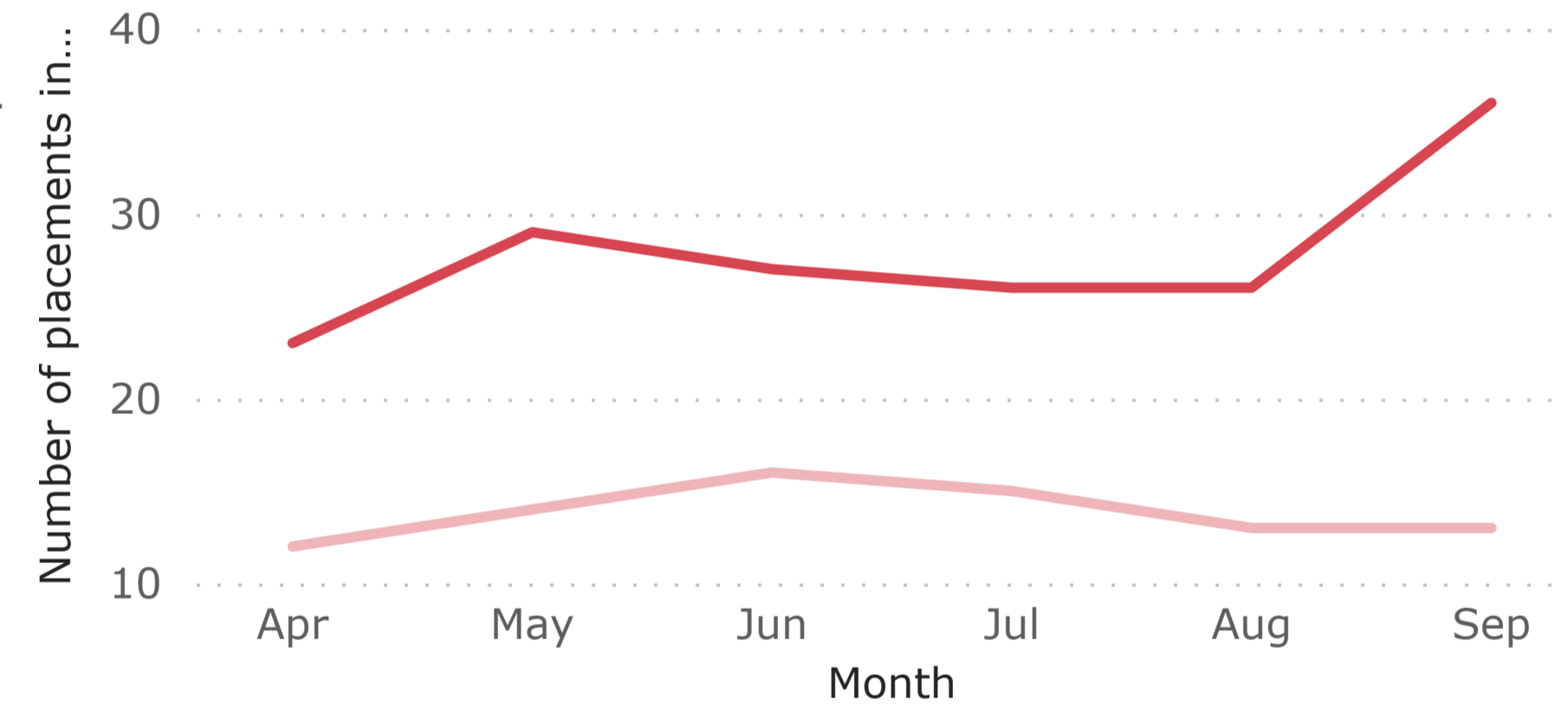
**Number of homelessness duties discharged into PRS:** We have successfully provided financial assistance to support more applicants into private rented accommodation during September 2023.

Page 7

Number of placements into temporary and emergency accommodation, including Bed and Breakfasts

Placements by type

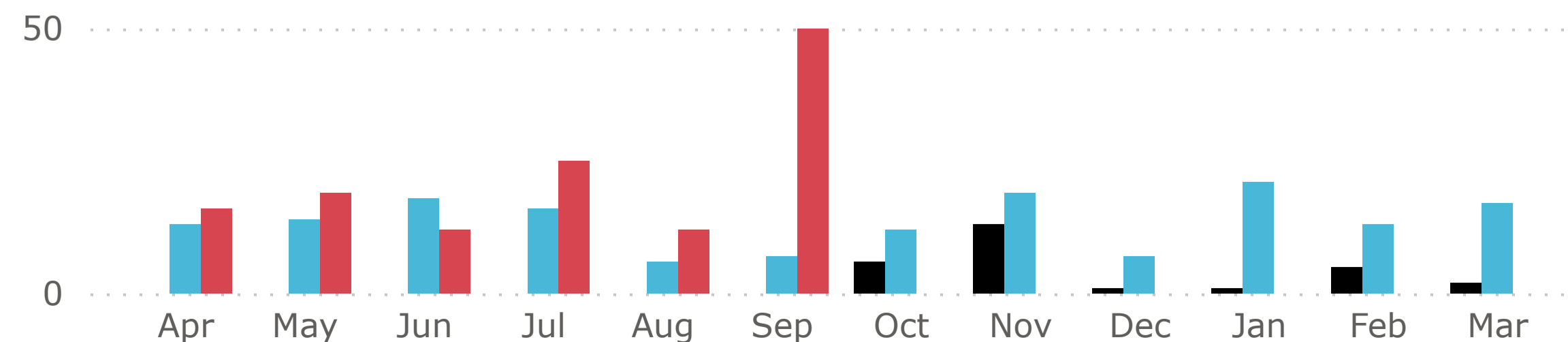
- Emergency accom, incl B&...
- Temporary accom 23-24



- 21-22
- 22-23
- 23-24

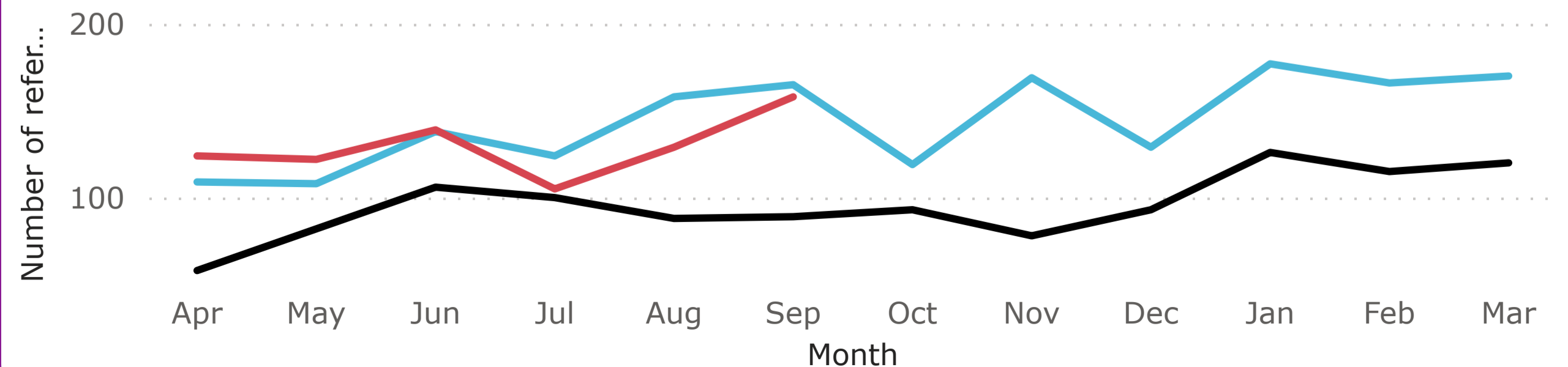
Number of homelessness duties discharged into the private rented sector

Financial Year ● 21-22 ● 22-23 ● 23-24



Number of referrals made to the Early Intervention team from third parties

Financial Year ● 21-22 ● 22-23 ● 23-24



# 14. Housing and Strategic Health



**Latest Data Period:**  
September 2023



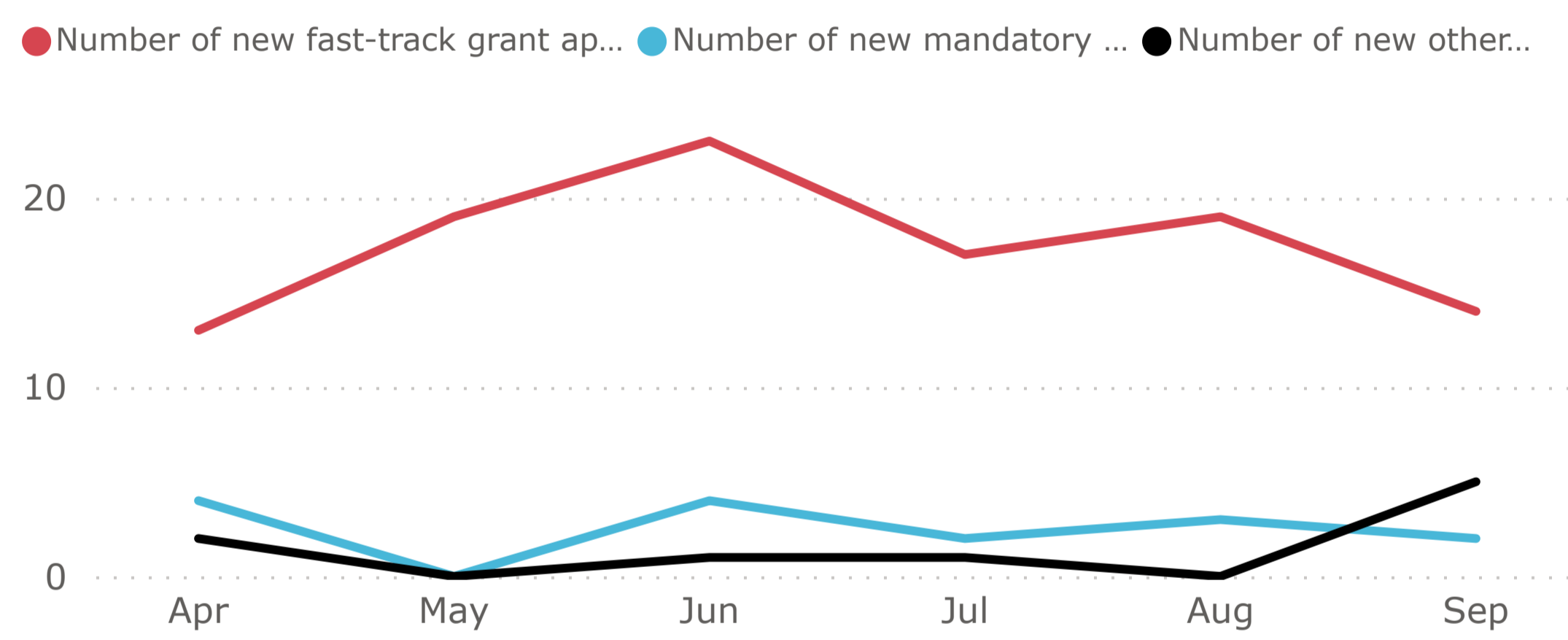
## Commentary or Summary

Our annual budget has been increased by a further £126,923, following additional allocation from The Department for Levelling Up, Housing & Communities which should be received from SCC by the end of October 2023.

During September 2023, we received 18 referrals for adaptations 7 from ILS, 9 from Home First/Adult Care Services, 1 from Community OT's and 1 from a GP Surgery. We also dealt with 31 enquiries of which 3 were offered Home Assistance Grants and 2 were referred to Suffolk County Council for full OT Assessments.

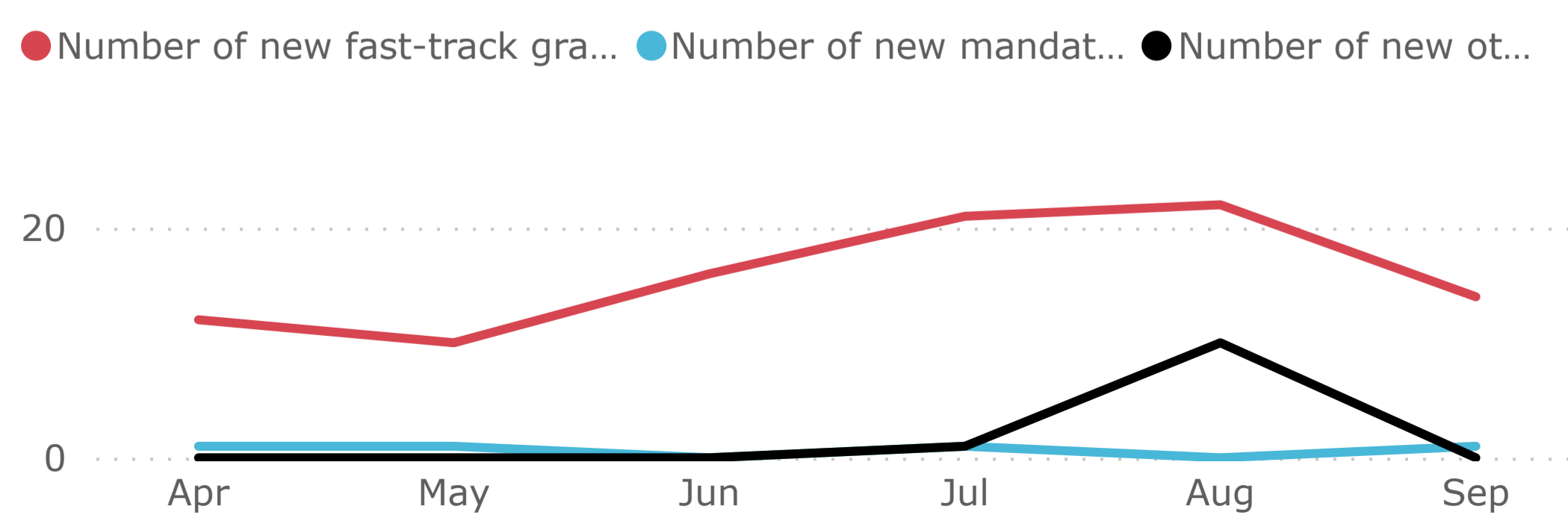
A total of 14 Fast Track grants were approved, 1 mandatory Disabled Facilities grant applicant was approved, and a further 28 grants were completed and paid during this period. 26 Discretionary Fast Track grants with a median average time...

## Number of Disabled Facilities Grant applications received



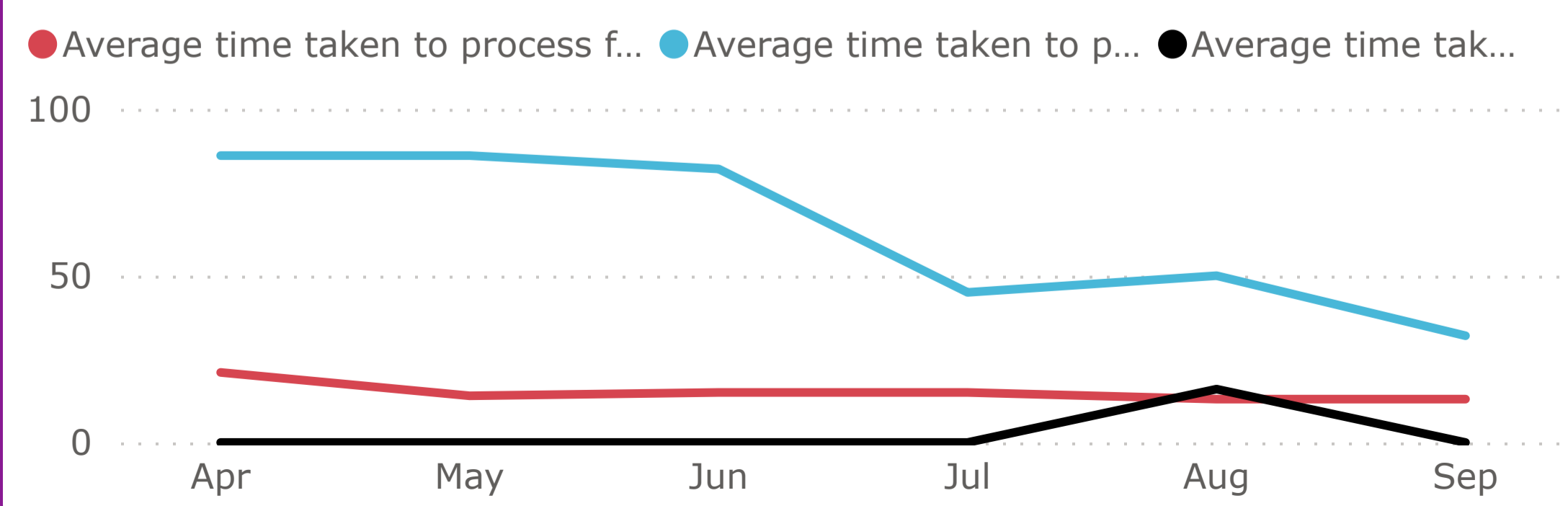
- 21-22
- 22-23
- 23-24

## Number of new Disabled Facilities Grant applications approved



- 21-22
- 22-23
- 23-24

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



- 21-22
- 22-23
- 23-24

# 15. Housing and Strategic Health



Latest Data Period:

September 2023

## Commentary or Summary

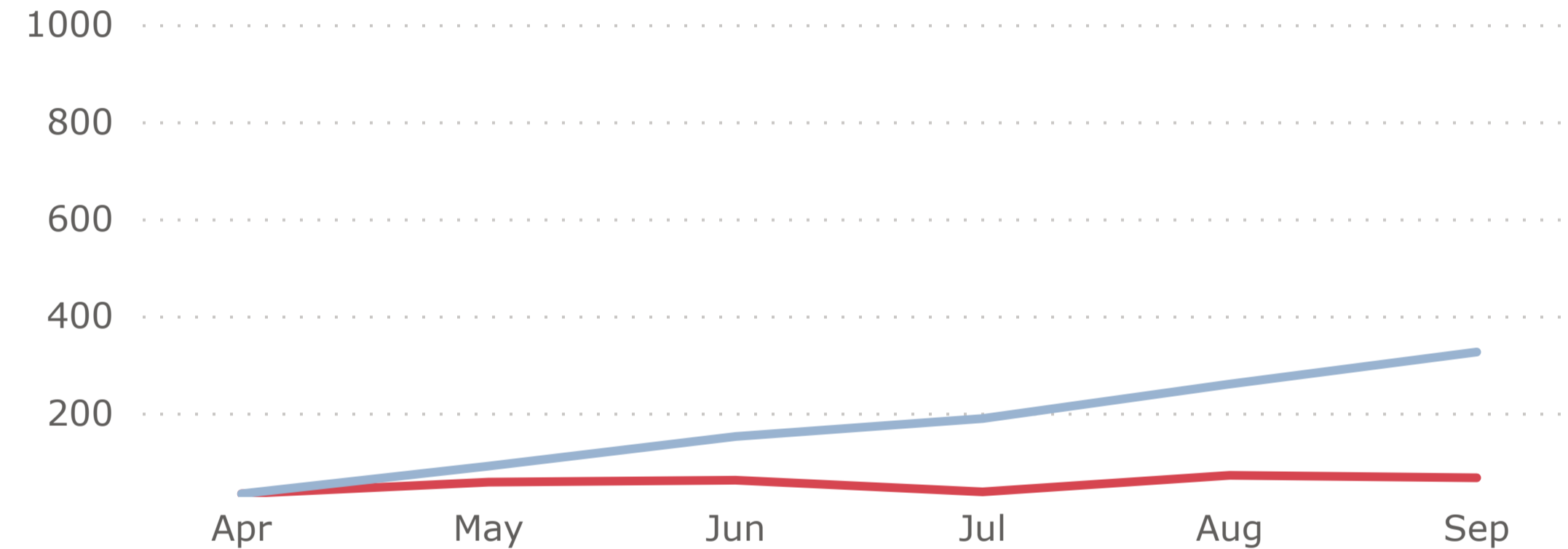
**Number of new noise complaints received: 66 received, 16 completed and 50 outstanding in September 2023.** These figures are broadly in line with last month, but the number of new noise complaints received is predicted to start falling from next month as the weather gets colder and the nights draw in (as previously noted noise complaints peak in the summer months when more people are outdoors for longer and have their windows open at night).

**Number of noise complaints resolved: 53 resolved, 50 (94%) in target, 3 (6%) out of target in September 2023.** The 3 complaints that were resolved outside of target time in August were a mix of complaints (one of each for people noise, loud music and dog barking) so there's no identifiable pattern to these, as such they are essentially isolated failures most likely due to protracted investigations.

Page 49

## Number of new noise complaints received

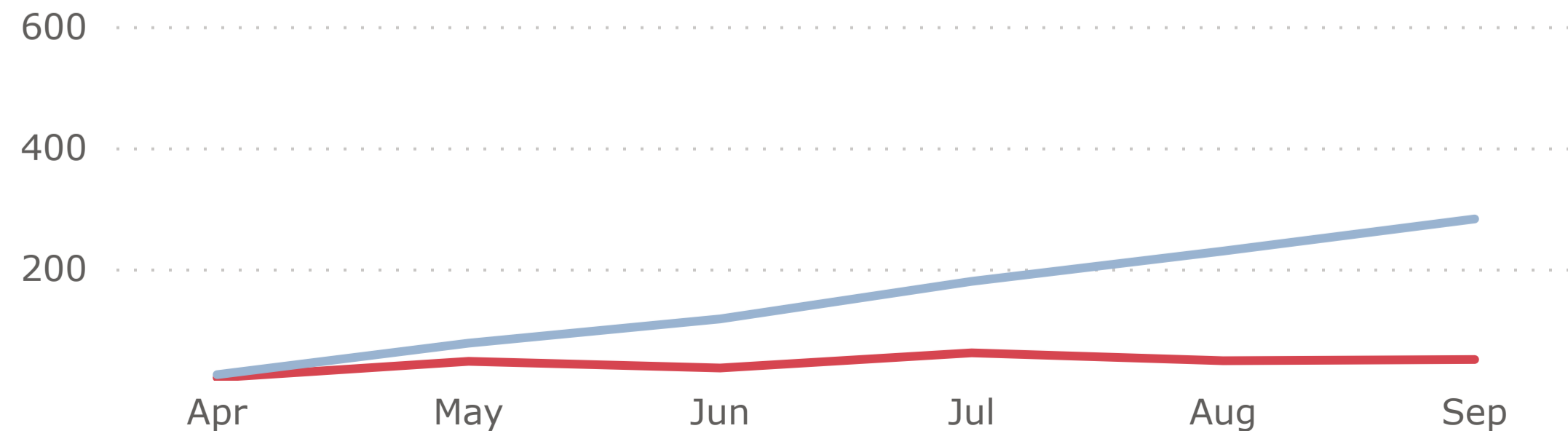
● Number of new noise complaints received. ● Number of new noise complaints received (YTD).



- 21-22
- 22-23
- 23-24

## Number of noise complaints resolved within allocated timeframe

● Number of noise complaints resolved. ● Number of noise complaints resolved (YTD).



- 21-22
- 22-23
- 23-24

# 16. Housing and Strategic Health



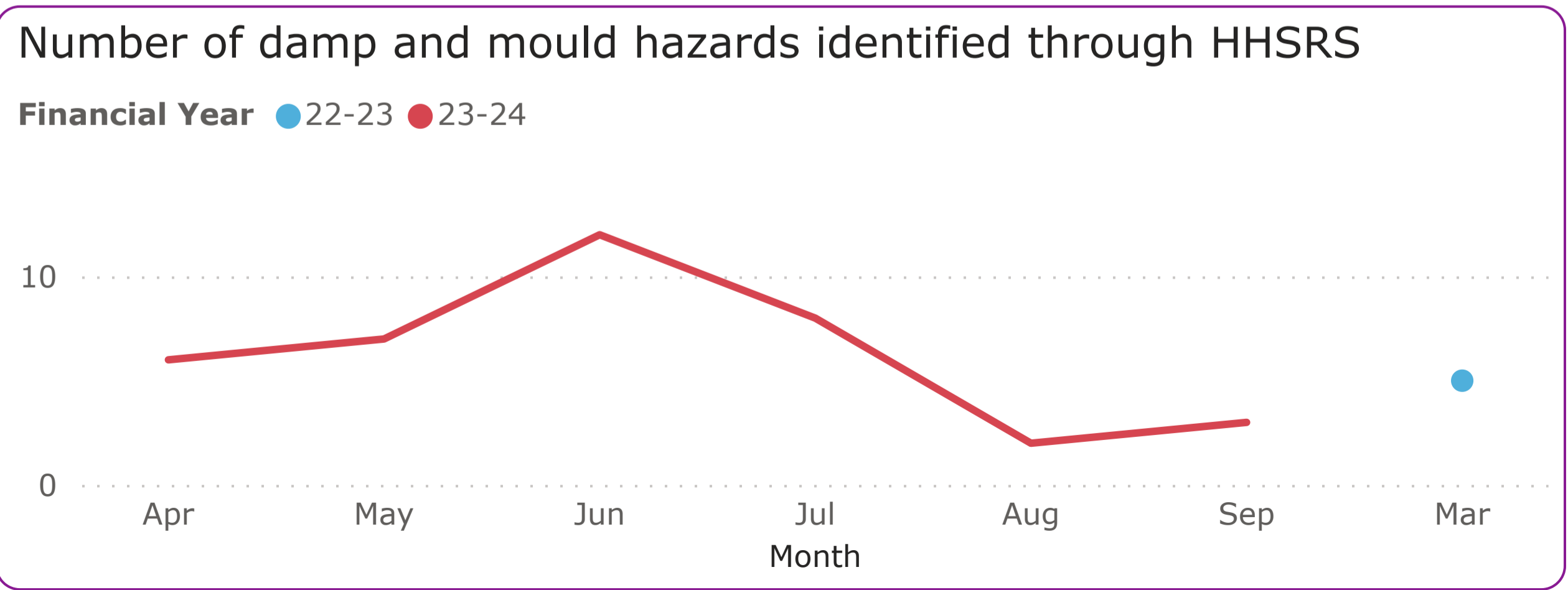
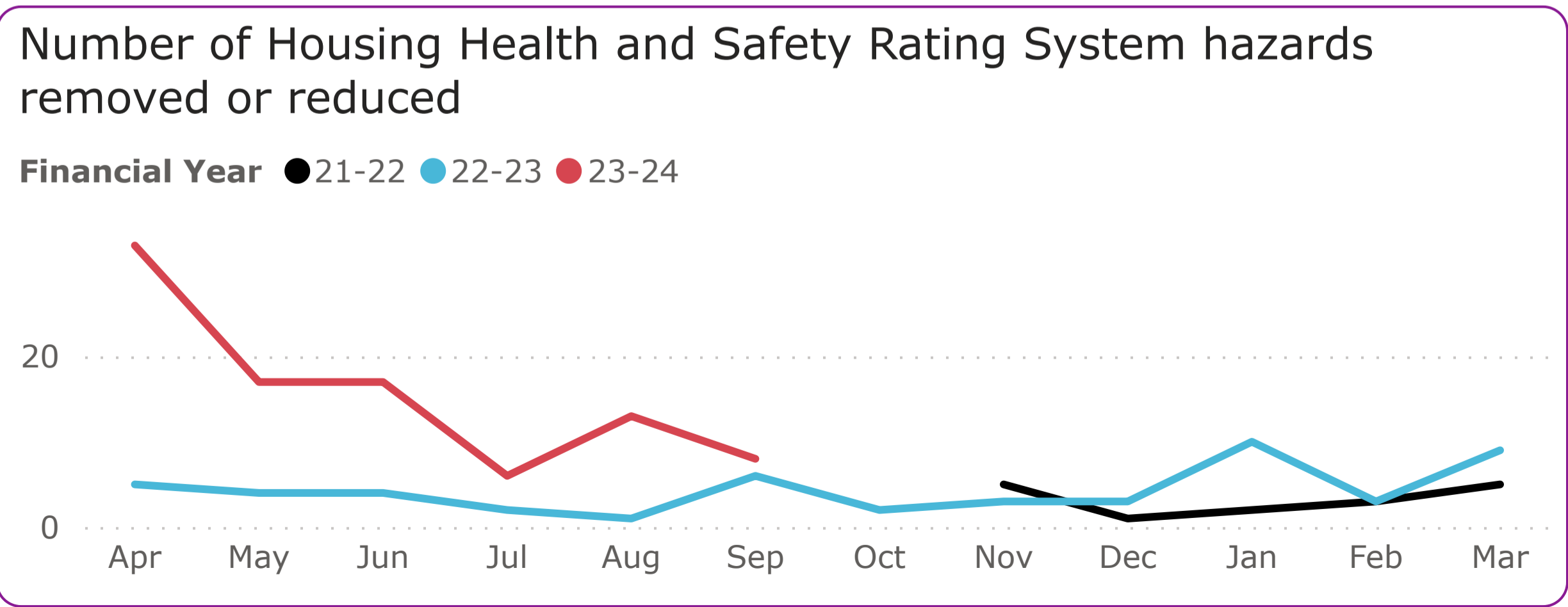
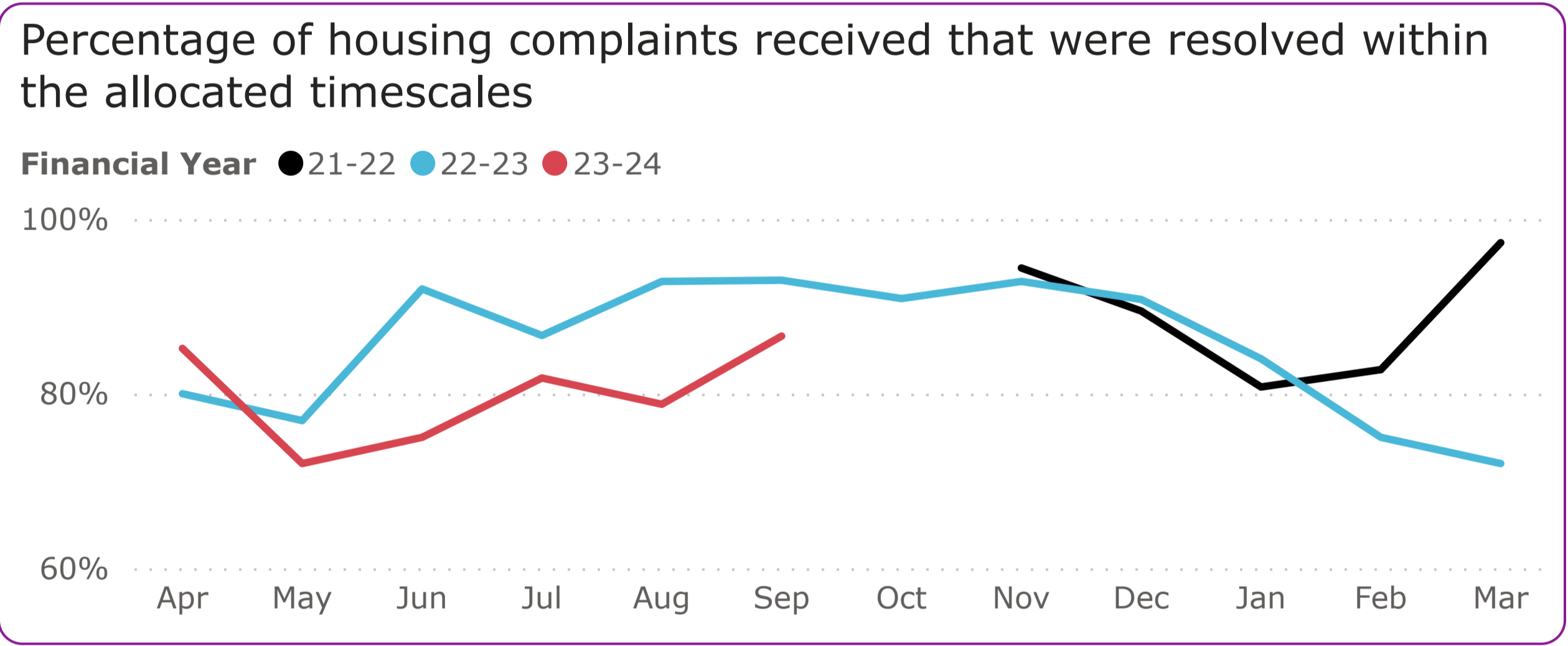
**Latest Data Period:**  
September 2023

**Commentary or Summary**

**Number of Housing Health and Safety Rating System hazards are removed or reduced\*:** 6 inspections carried out and 12 hazards were identified:

From these inspections, the following hazards were identified:

- 1x** Category 1 – Excess Cold
- 2x** Category 2 - Excess Cold
- 1x** Category 1 - Falls on a level
- 1x** Category 2 - Personal Hygiene
- 1x** Category 2 - Damp Mould
- 3x** Category 2 – Fire





# 17. Housing and Strategic Health



Latest Data Period:

September 2023

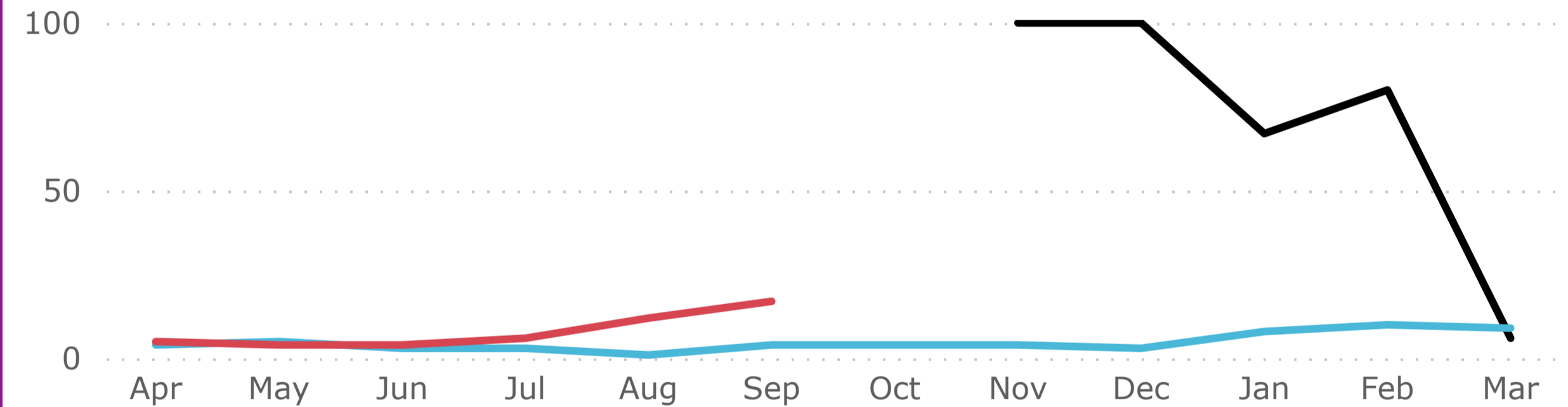
## Commentary or Summary

**Number of HMO licence and renewal applications currently being processed:** We continue to receive new HMO licence applications and the 2023 renewals are being processed as a matter of priority. This area of work remains a high priority.

Page 51

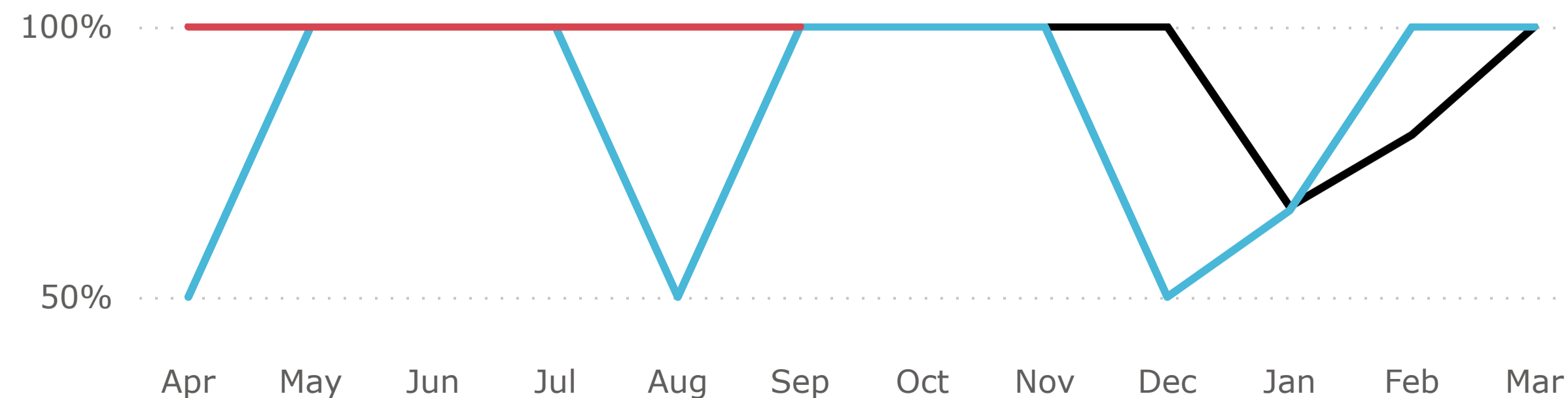
Number of HMO licence and renewal applications currently being processed

Financial Year ● 21-22 ● 22-23 ● 23-24



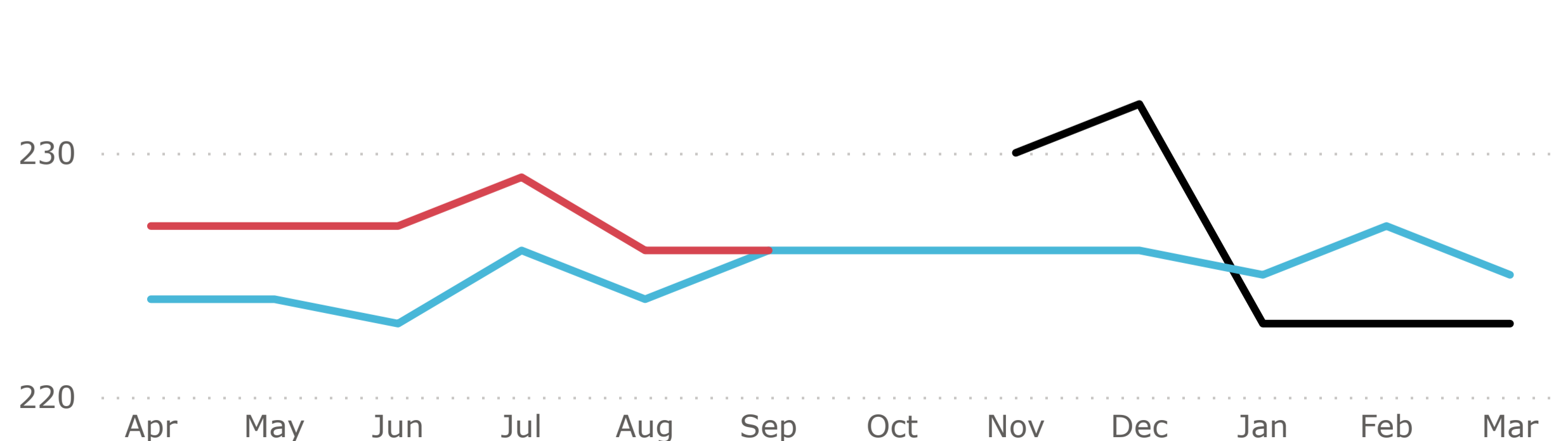
Percentage of HMO complaints received that were resolved within the allocated timescales

Financial Year ● 21-22 ● 22-23 ● 23-24



Number of HMOs in West Suffolk

Financial Year ● 21-22 ● 22-23 ● 23-24



# 18. Housing and Strategic Health



Latest Data Period:

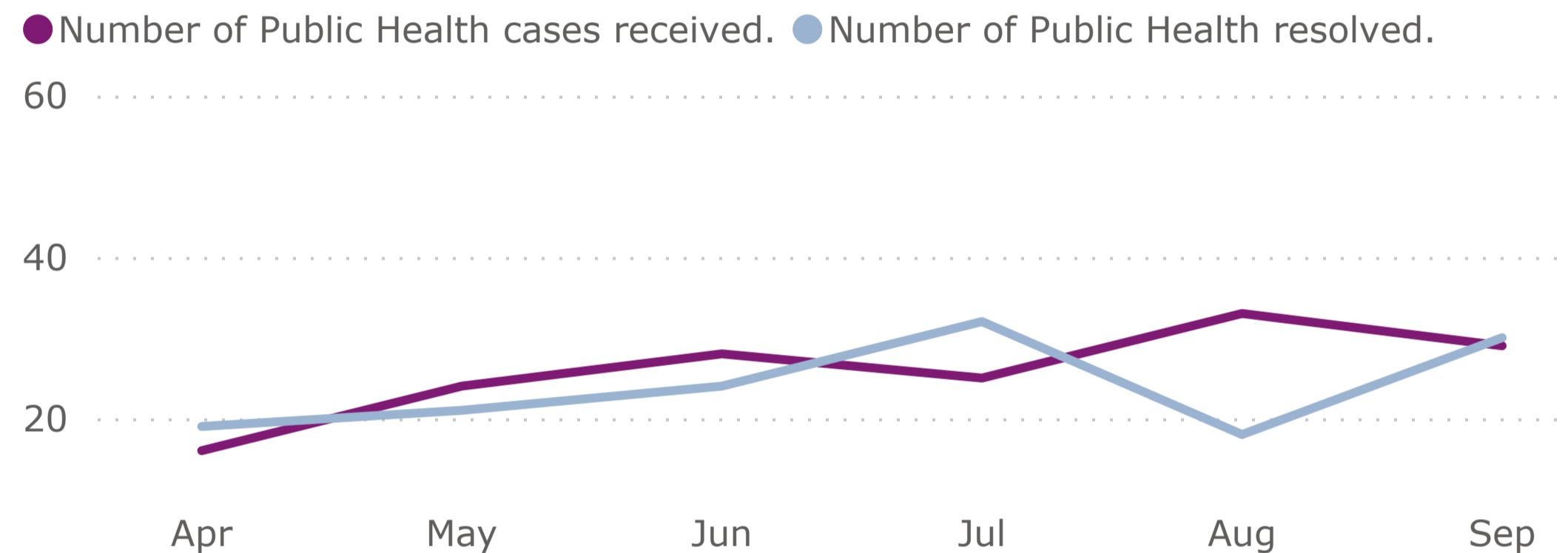
September 2023

## Commentary or Summary

**Number of proactive HMO (Houses of Multiple Occupancy) investigations carried out on previously unknown HMOs and then brought up to standard:** A report of a suspected HMO was investigated in Haverhill, after investigation it was confirmed that there was no reliable evidence that the property was being used as an HMO. All advice was given on compliance.

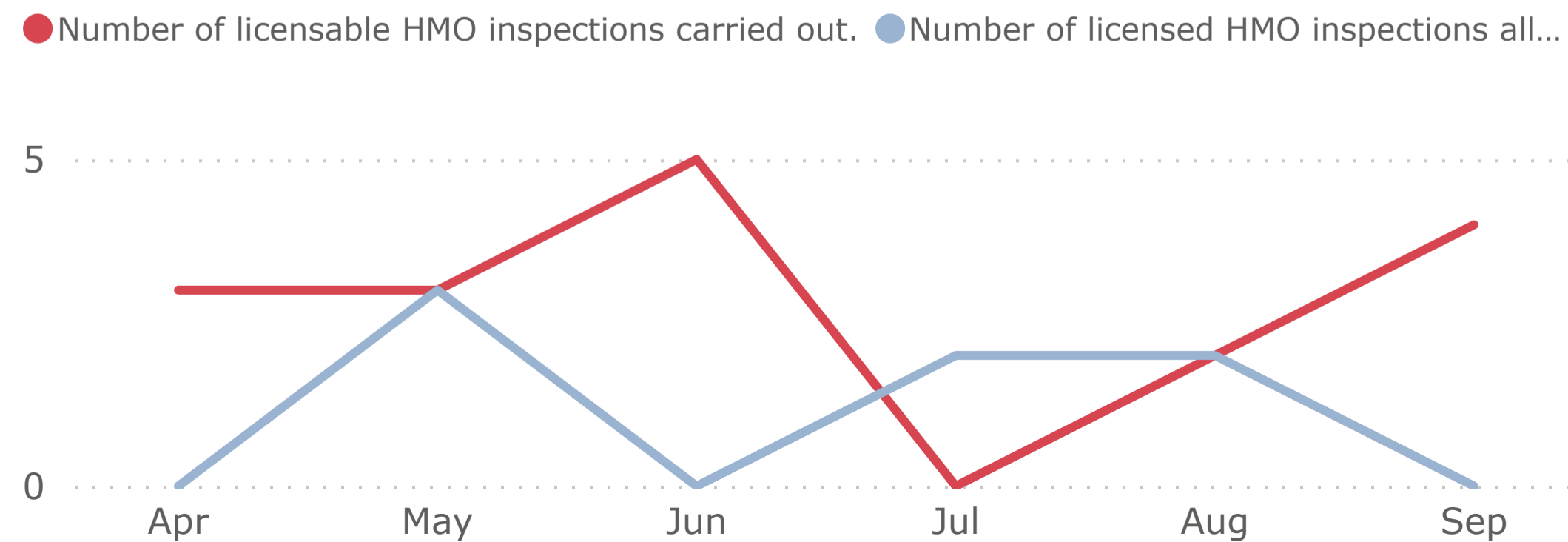
The team took part in a multi-agency day of actions with Suffolk Police targeting suspected HMOs linked to Modern Day Slavery concerns. This involved visiting three properties, based on the evidence gathered on the day, no further action was required.

Number of Public Health cases received and resolved within allocated timeframe



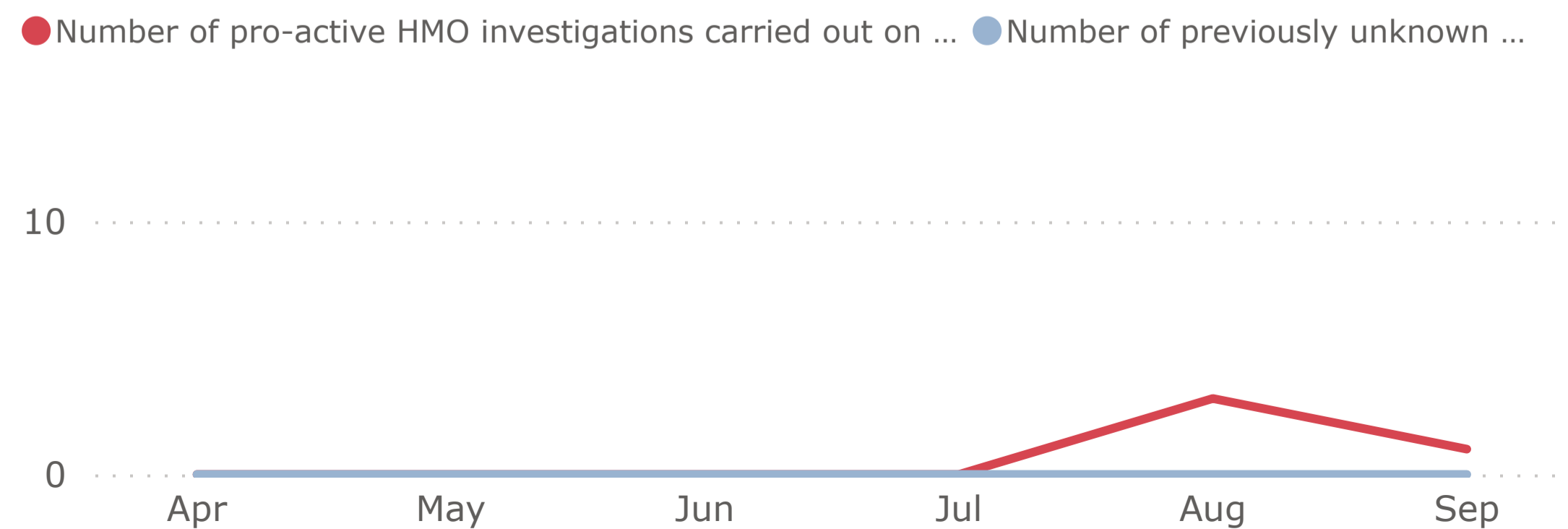
- 21-22
- 22-23
- 23-24

Number of licensed HMO inspections allocated and carried out



- 21-22
- 22-23
- 23-24

Number of proactive HMO investigations carried out on previously unknown HMOs and then brought up to standard



- 21-22
- 22-23
- 23-24

# 19. Housing and Strategic Health



Latest Data Period:

September 2023

## Commentary or Summary:

Further information can be found in the Q2 Performance PASC report.

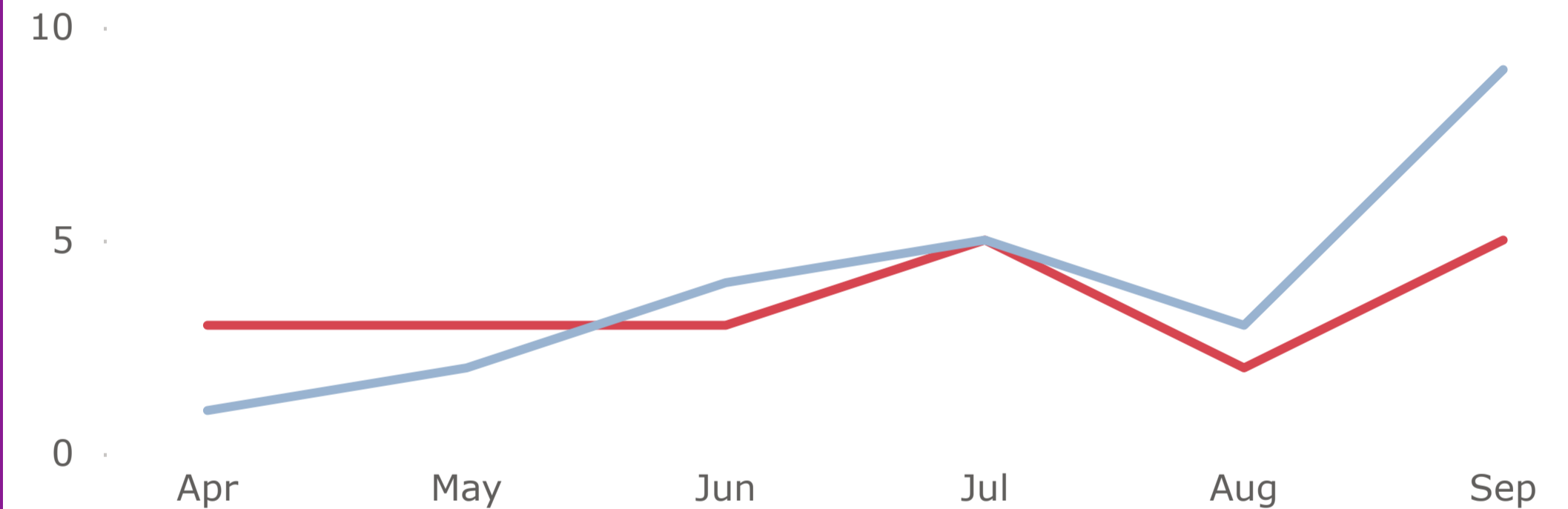
The number of affordable dwelling units built on sites of 10 or more in Q2 2023- 24 was **70**. This figure is a total of the affordable, intermediate, and social rent, plus the shared ownership sale.

**Number of non licensed HMO (Houses of Multiple Occupancy) inspections allocated:** These figures vary from month to month depending on how many properties arise per month through our risk rated inspection programme.

Pages 35

## Number of non-licensed HMO inspections allocated and carried out

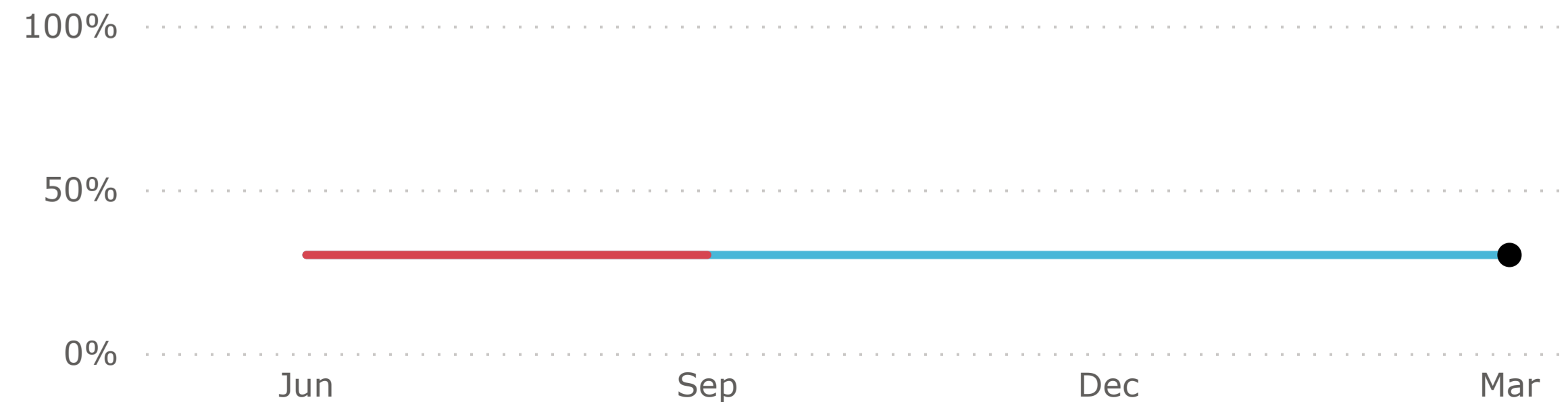
● Non-licensed HMO inspections carried out. ● Non-licensed HMO inspections allocated.



- 21-22
- 22-23
- 23-24

## Percentage of affordable dwellings units delivered on sites of 10 or more units

Financial Year ● 21-22 ● 22-23 ● 23-24



# 20. Resources and Property



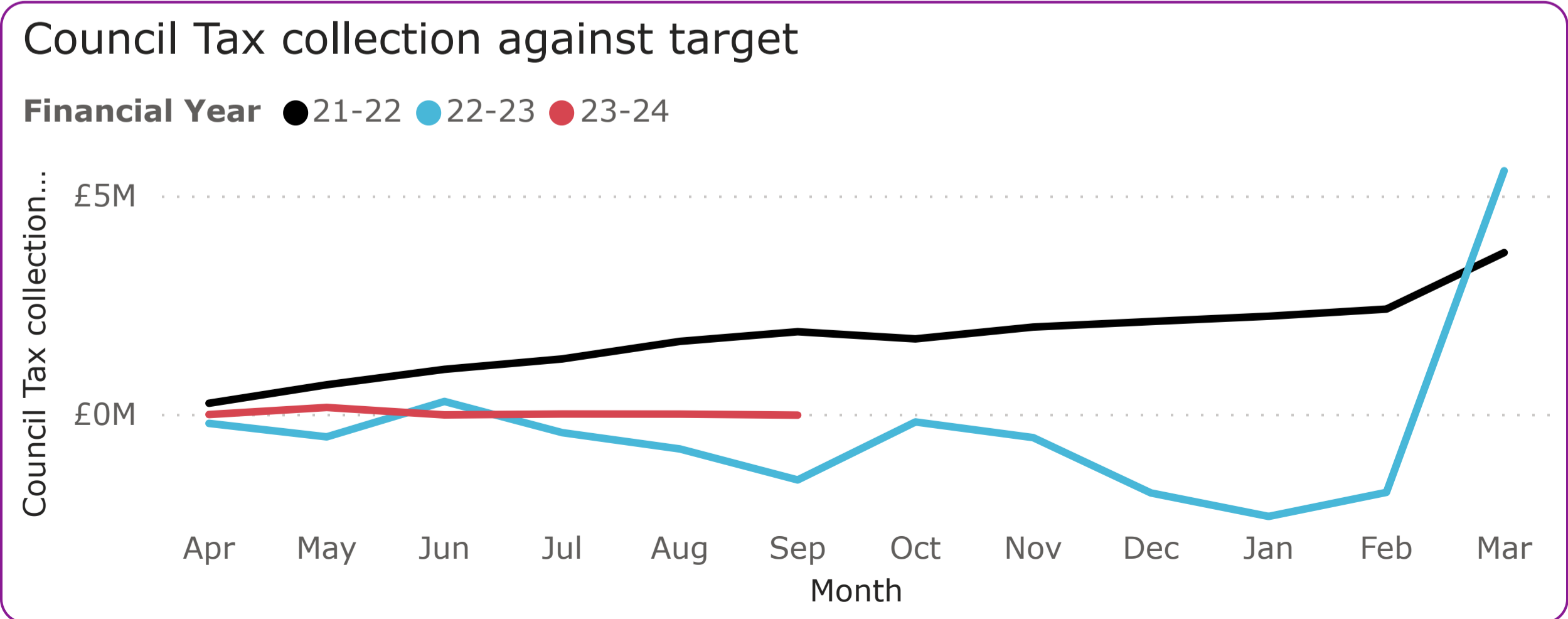
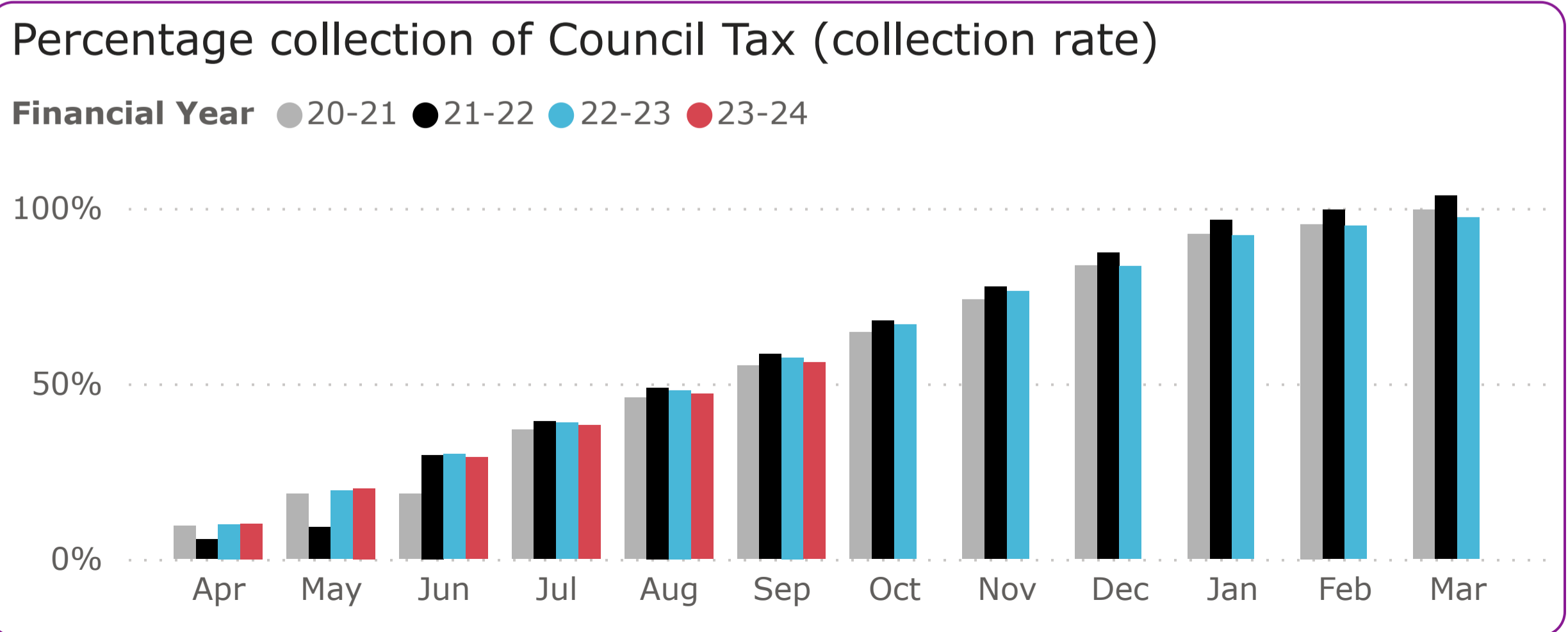
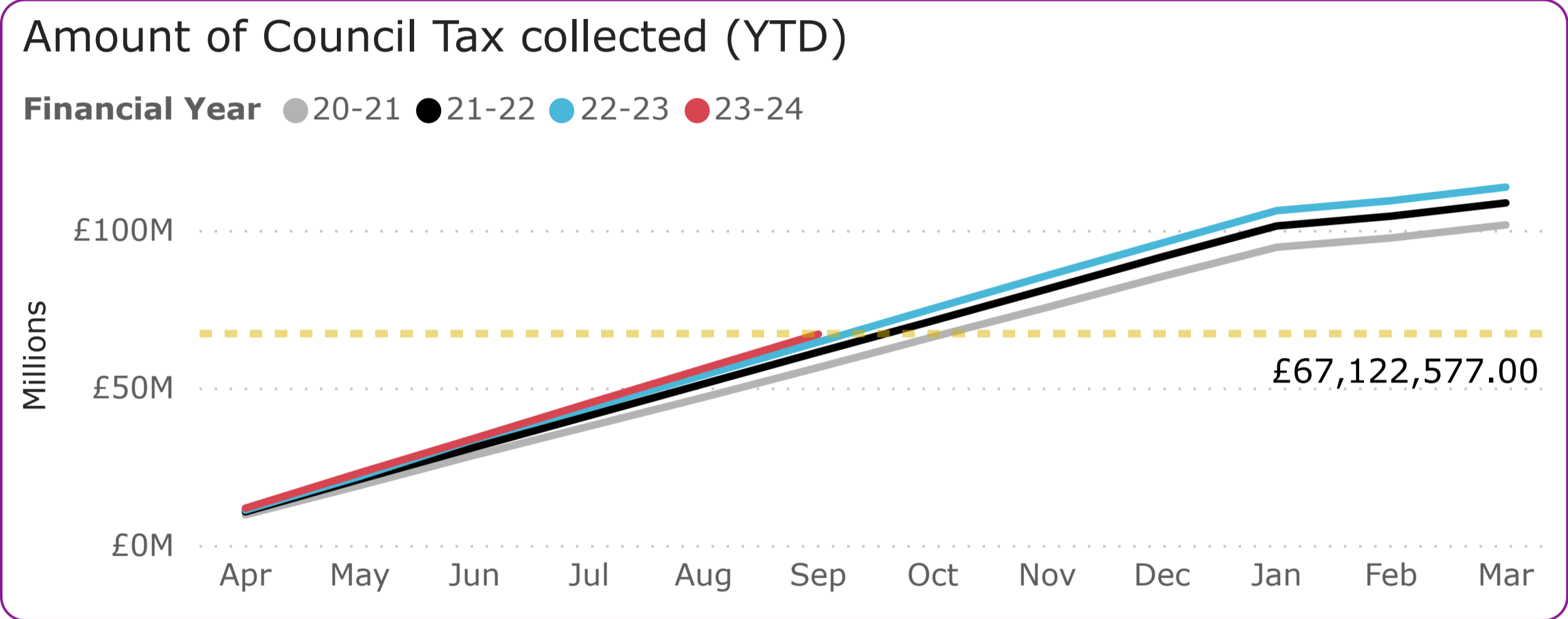
**Latest Data Period:**  
September 2023



**Commentary or Summary**

Benchmarking on Council Tax and business rate collection can be found in the Q2 Performance PASC report.

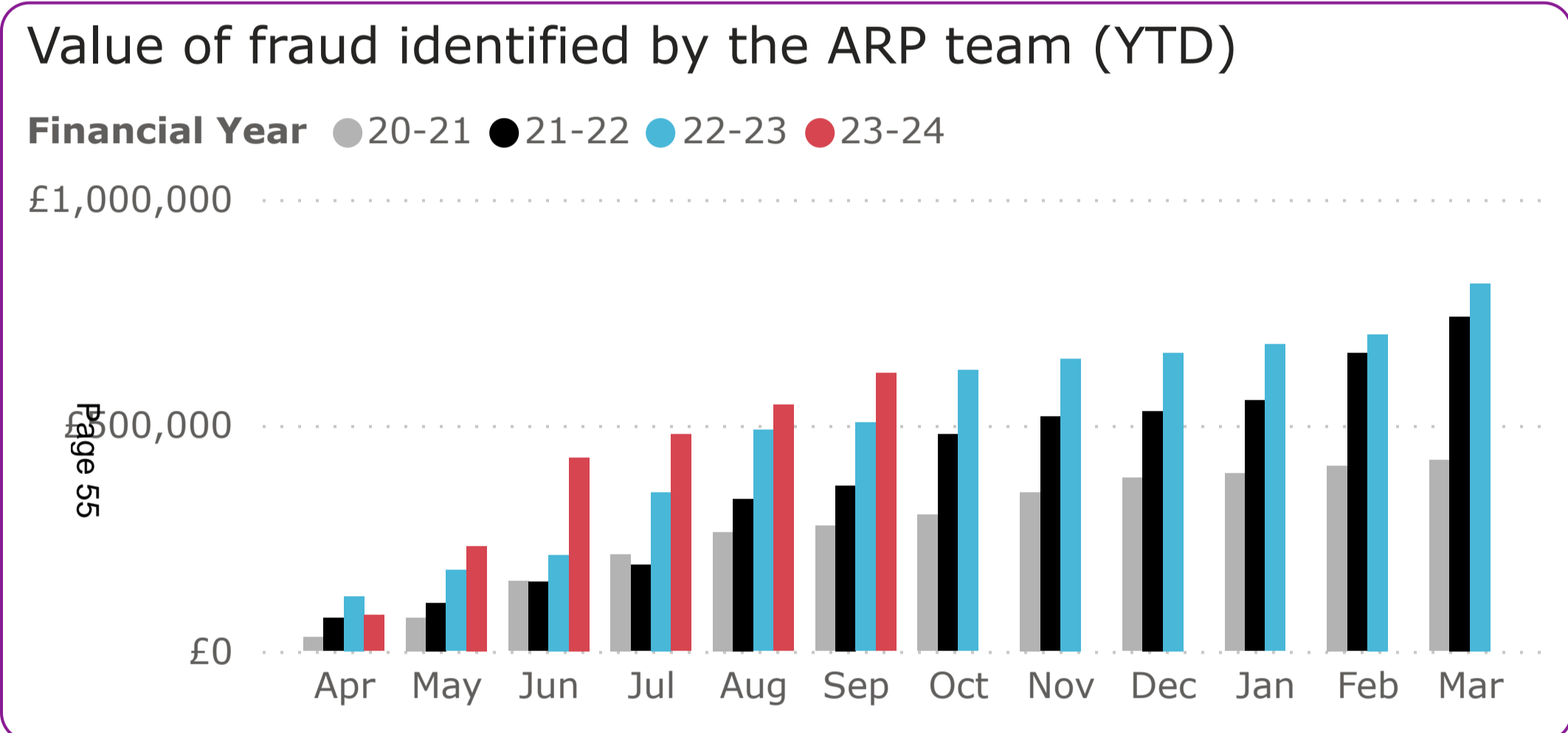
Page 54



# 21. Resources and Property



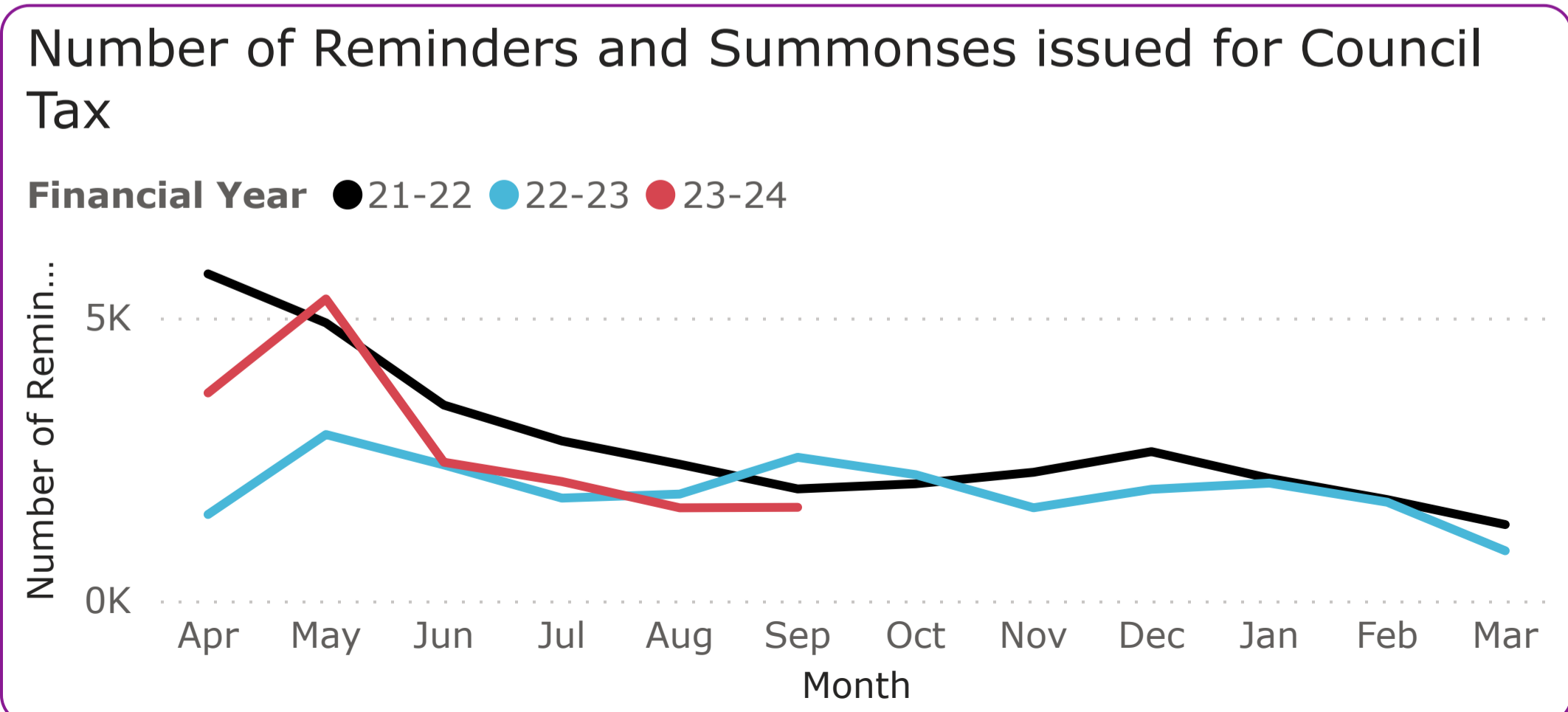
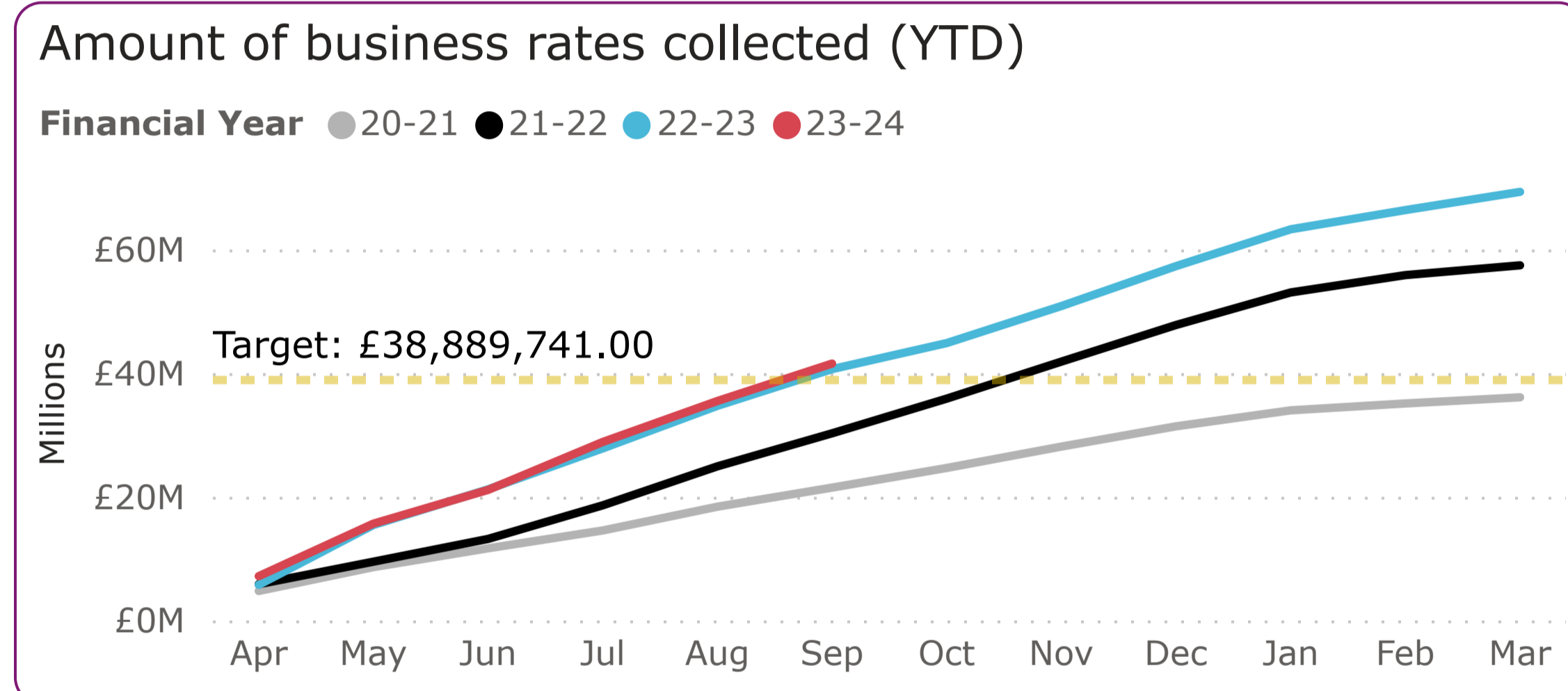
**Latest Data Period:**  
September 2023



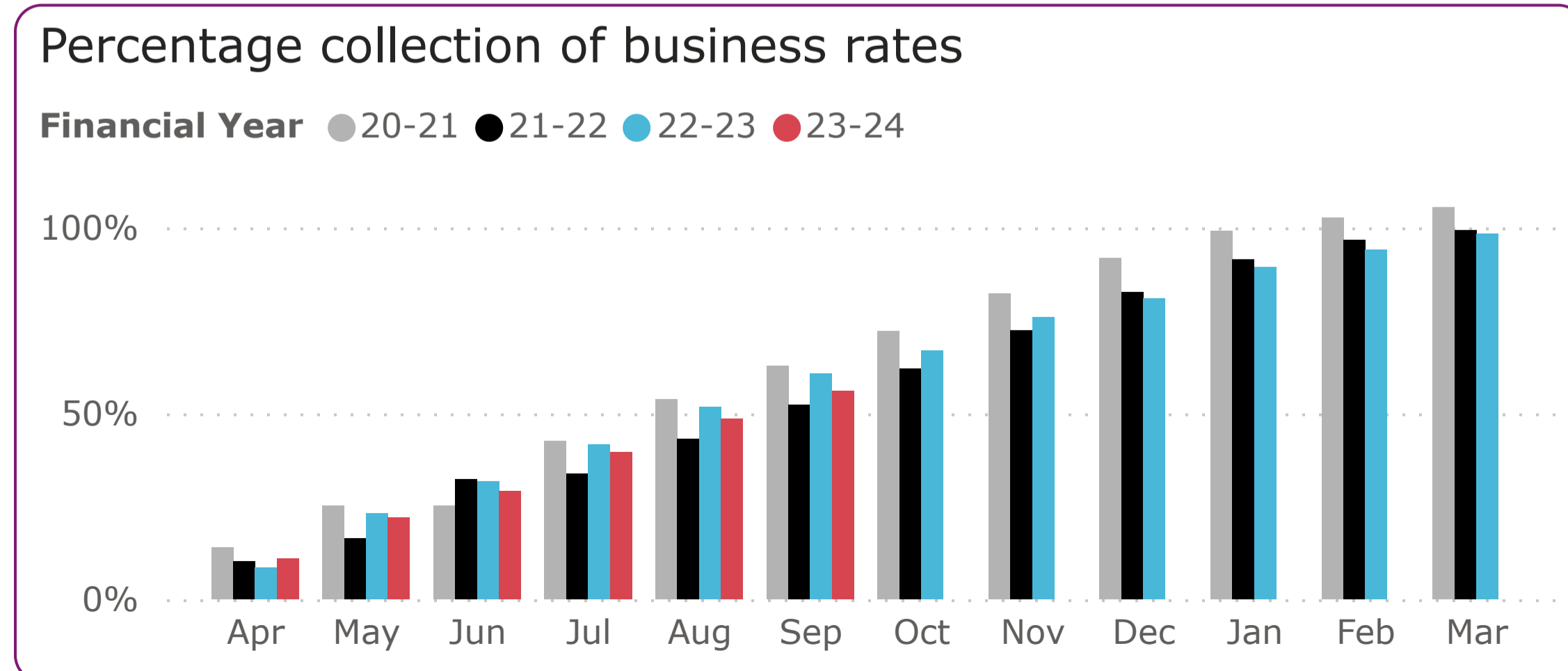
### Commentary or Summary

**Fraud identified by ARP team:**  
£614,542 fraud identified to date. ARP are tasked with identifying and preventing fraud in the following areas:

- Local Council Tax Support
- Single Person Discount
- Council Tax
- Business rates



Benchmarking on Council Tax and business rate collection can be found in the Q2 Performance PASC report.



# 22. Resources and Property



**Latest Data Period:**  
September 2023

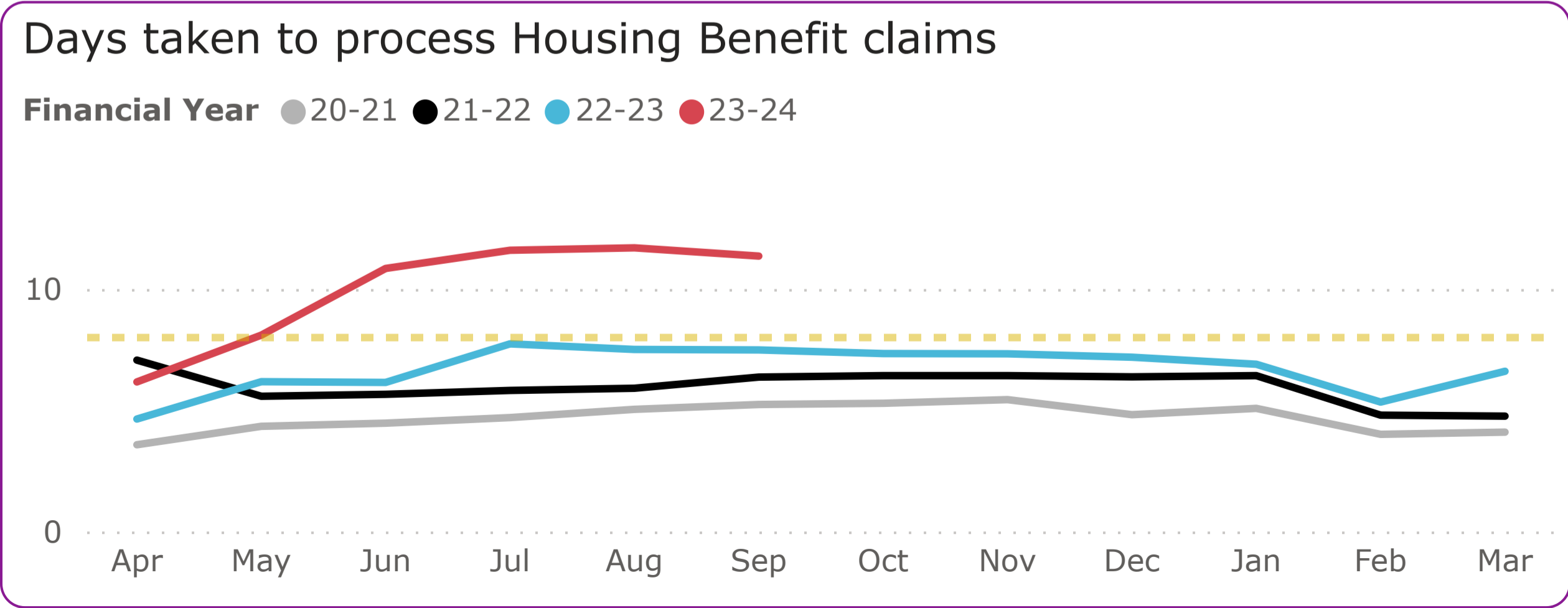
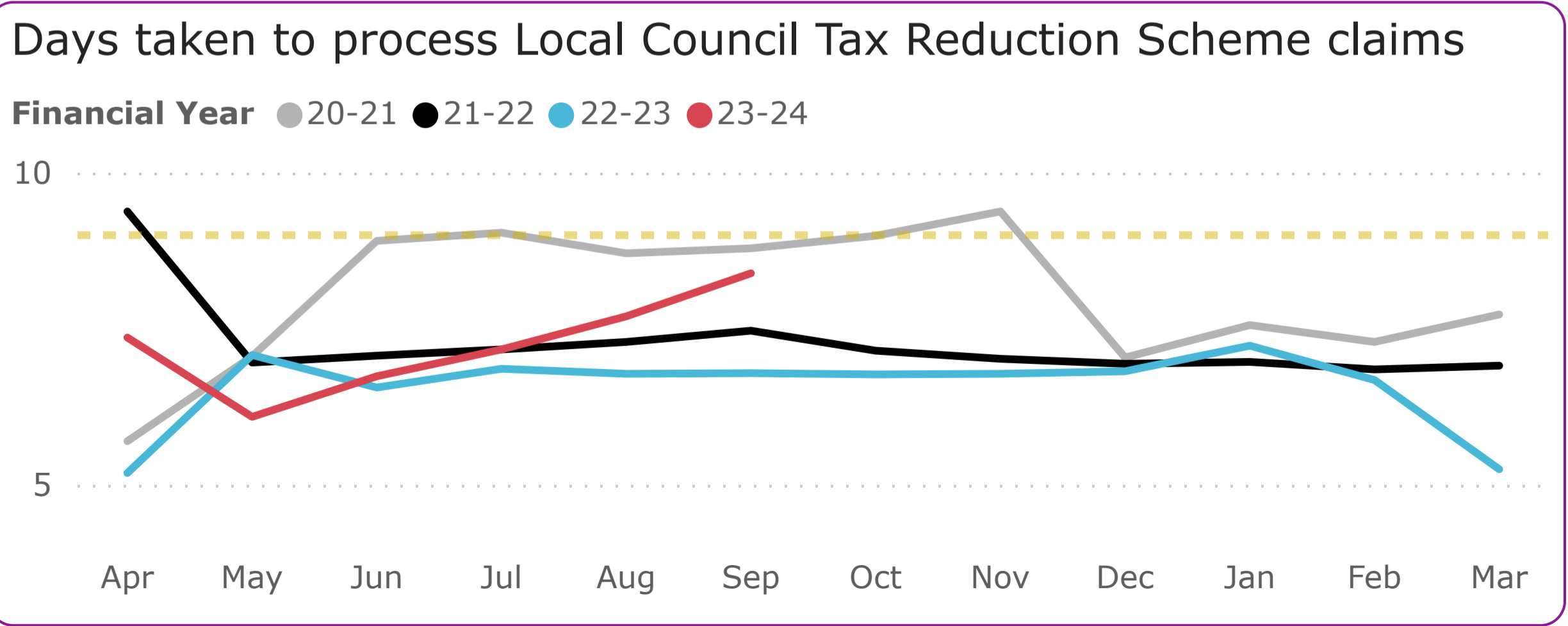
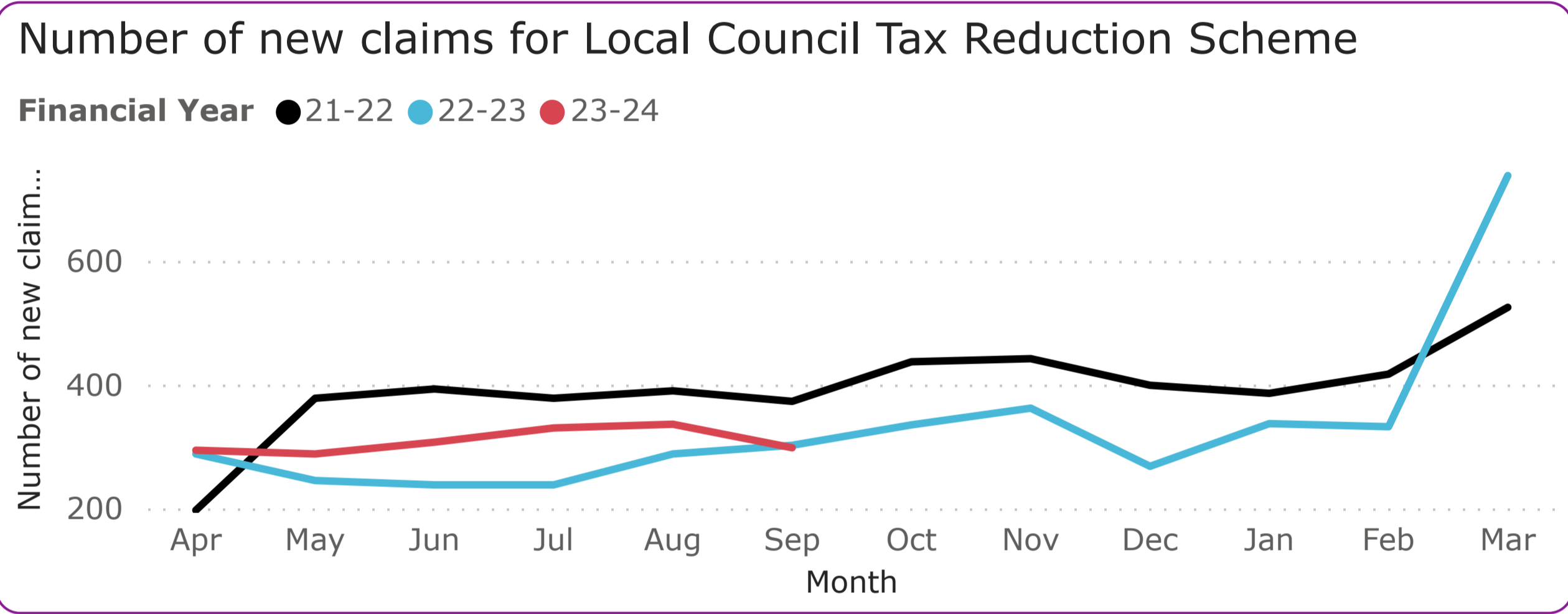


**Commentary or Summary**

**Days taken to process Local Council Tax Reduction Scheme claims:** The Local Council Tax Reduction automation has been impacted by a system issue throughout Q2.

This has meant additional resource within the Benefits Team has been redirected to help manually process LCTR changes impacting the resource available to process Housing Benefit claims. A fix for this issue has been released the week commencing Monday 16 October and is currently being tested.

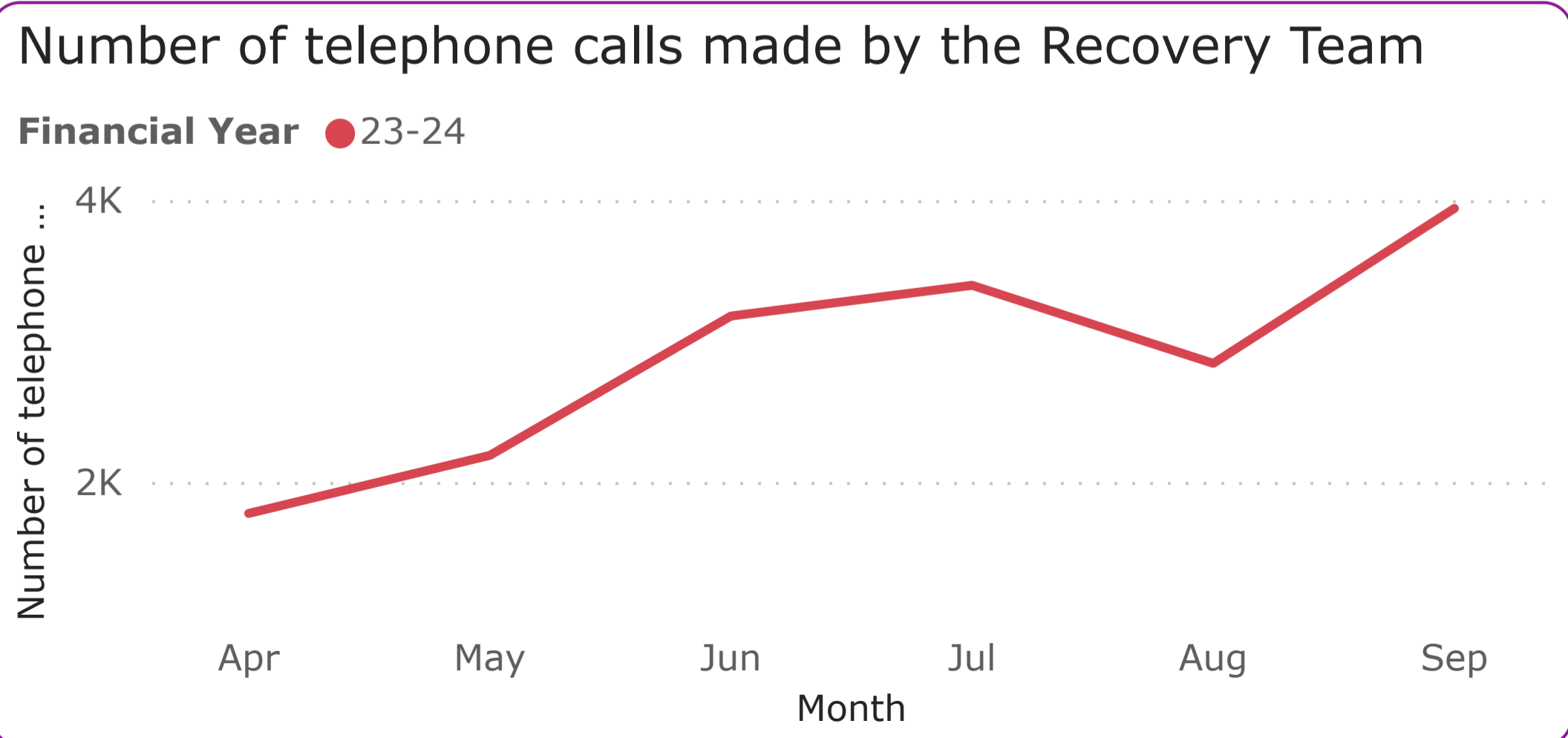
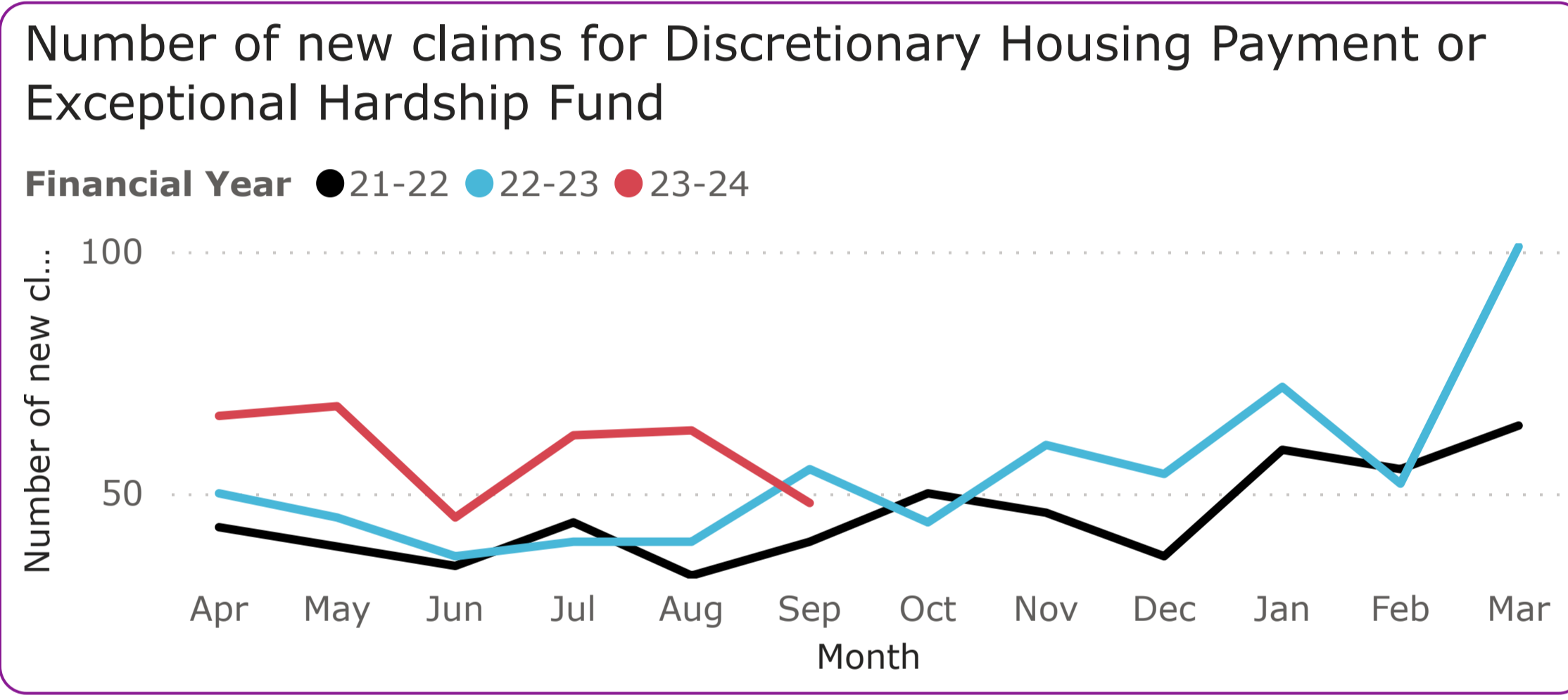
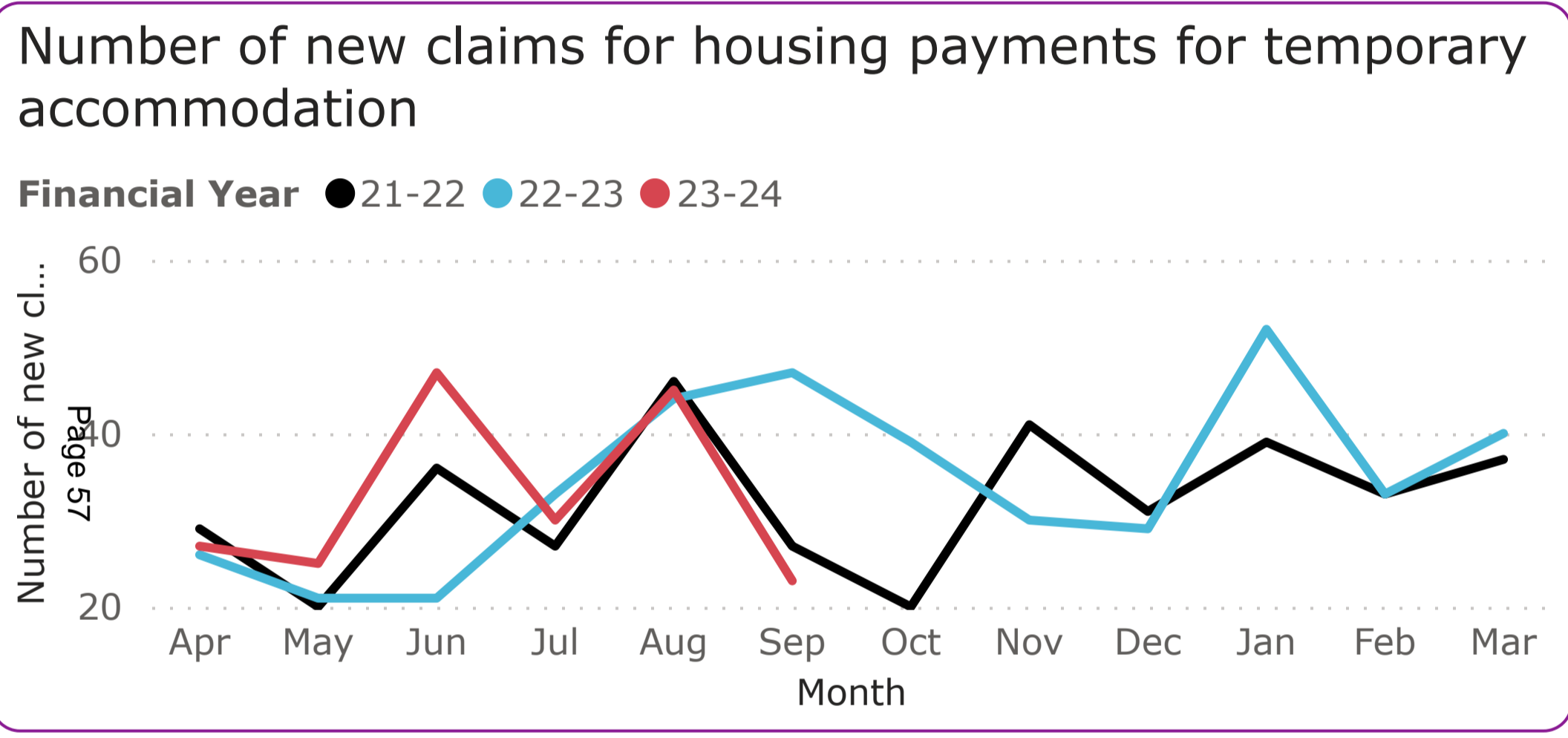
**Days taken to process HB claims:** This is higher than the Q2 target of 8 days.



# 23. Resources and Property

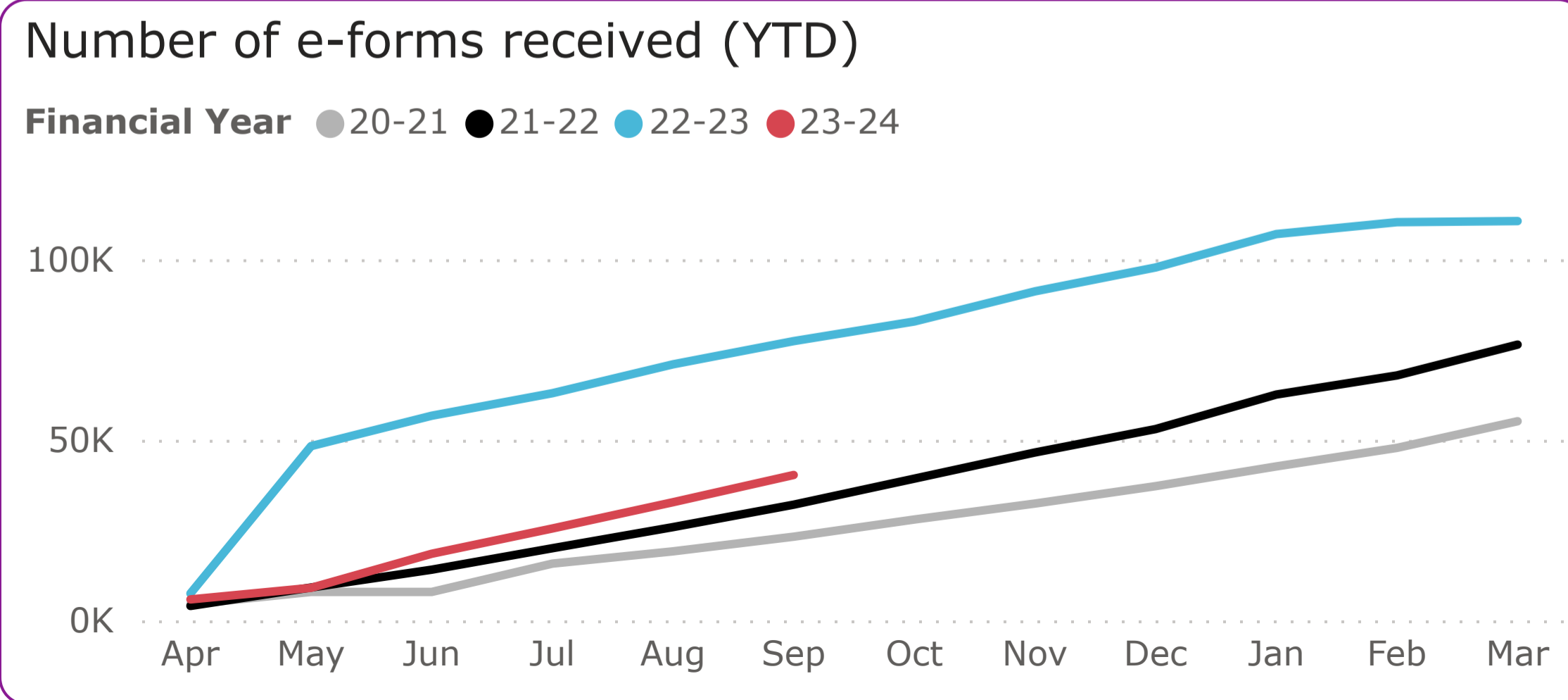


**Latest Data Period:**  
September 2023



**Commentary or Summary**

**Number of e-forms received:** This figure relates to both Benefits and Council Tax. It reflects the total number of e-claims received for all partners combined within the Anglia Revenues Partnership and includes 37,488 Energy Rebate Applications. The breakdown by partner council is not yet available. In addition to this, there is also a large amount of electronic data being received from DWP.



# 24. Resources and Property



Latest Data Period:

September 2023

## Commentary or Summary

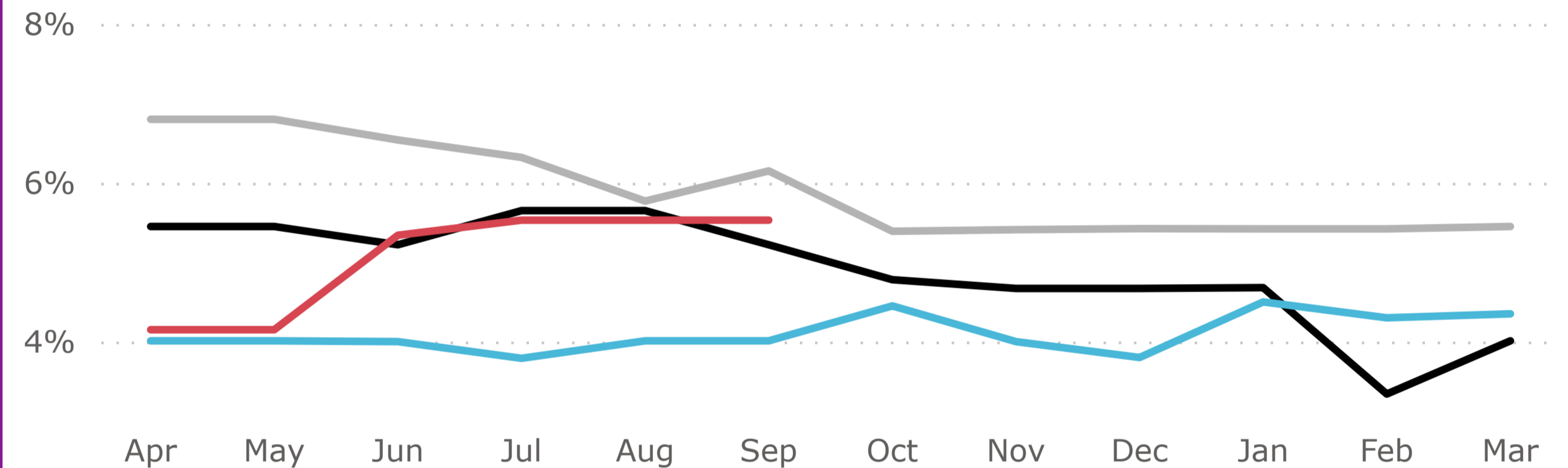
**% voids across entire commercial estate:** The void rate figure for September has remained the same at 5.53%.

Void rates remain comfortably below the market average for a commercial portfolio (10%) reflecting our robust and pro-active management approach, and the nature of a portfolio which comprises a significant number of industrial properties. There will be natural fluctuations from month to month as properties are vacated and re-let, this period there has been 1 unit returned and 1 has been re-let.

**Amount of debt over 90 days old:** Reduction of £250k on the August 2023 position. This is driven by the receipt of one large invoice in Commercial Property.

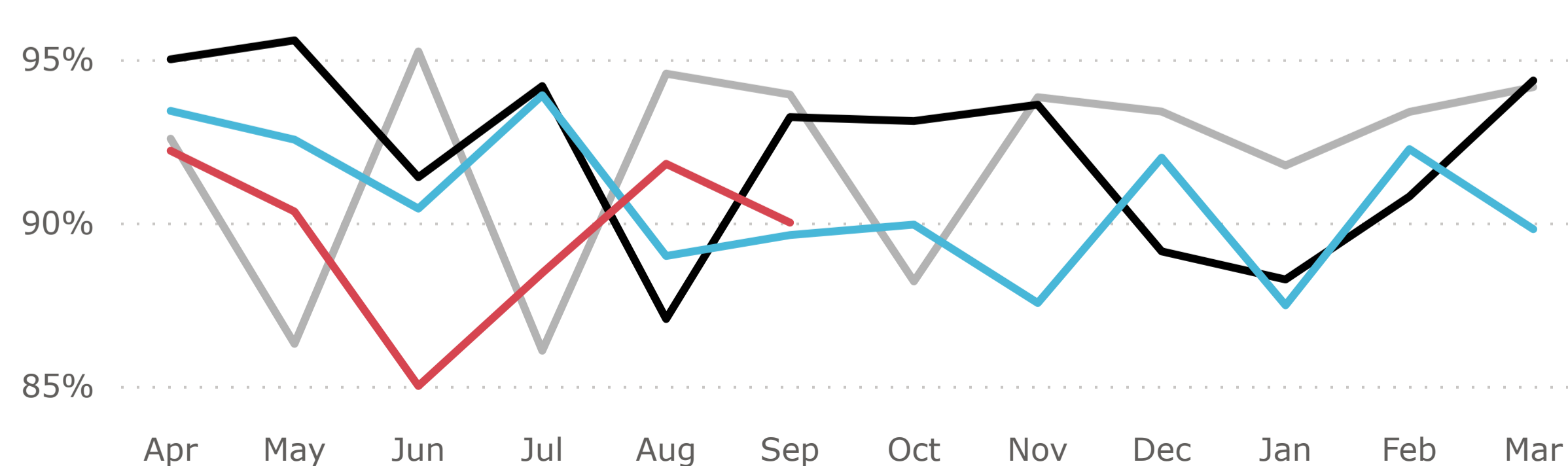
Percentage of void properties across entire commercial estate

Financial Year ● 20-21 ● 21-22 ● 22-23 ● 23-24



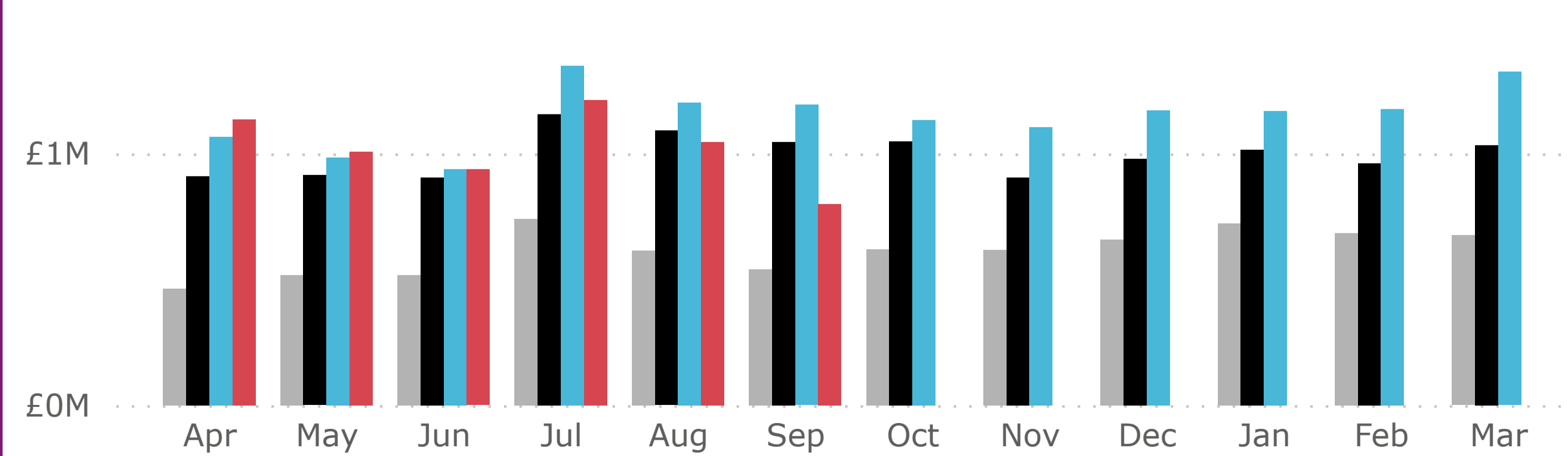
Percentage of undisputed invoices paid within 30 days

Financial Year ● 20-21 ● 21-22 ● 22-23 ● 23-24



Amount of debt over 90 days old

Financial Year ● 20-21 ● 21-22 ● 22-23 ● 23-24





# 25. Governance



Latest Data Period:

September 2023

## Commentary or Summary

**Average number sick days lost per FTE:** A further increase with long term absence rising more than short term absence.

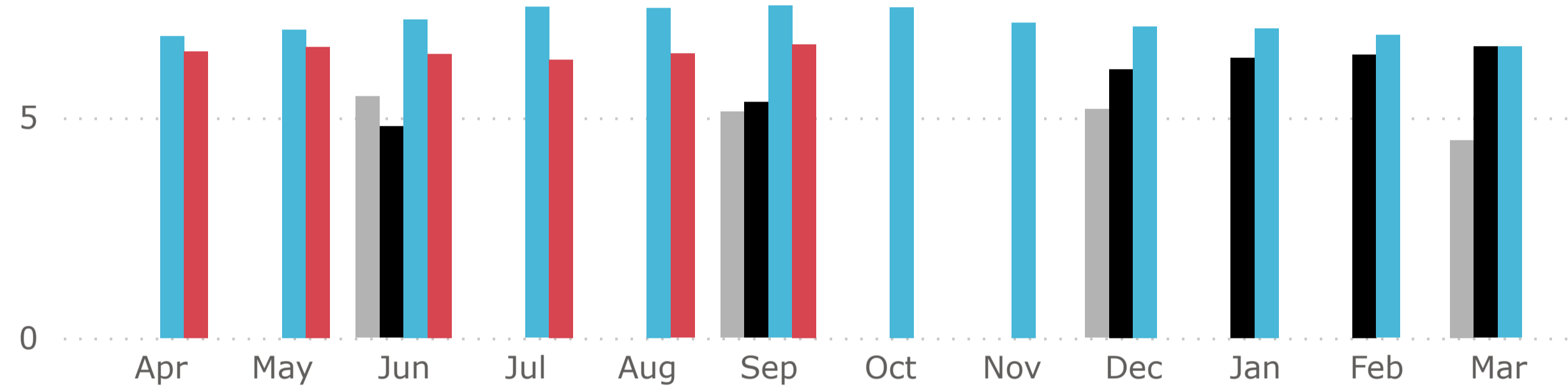
**Head count:** Decrease of 13 due to a large number of leavers (15) since August, including 6 interns.

**Number of new starters:** Only 2 new starters in September 2023.

Pages  
9

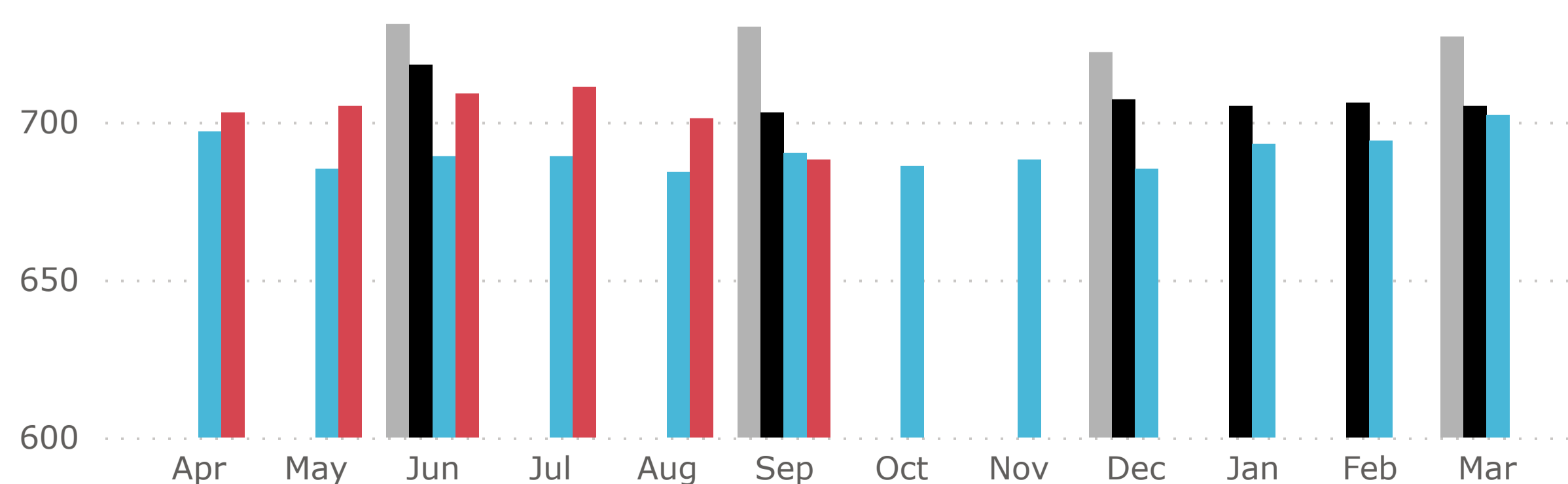
## Average number of sick days lost per FTE per year

Financial Year ● 20-21 ● 21-22 ● 22-23 ● 23-24



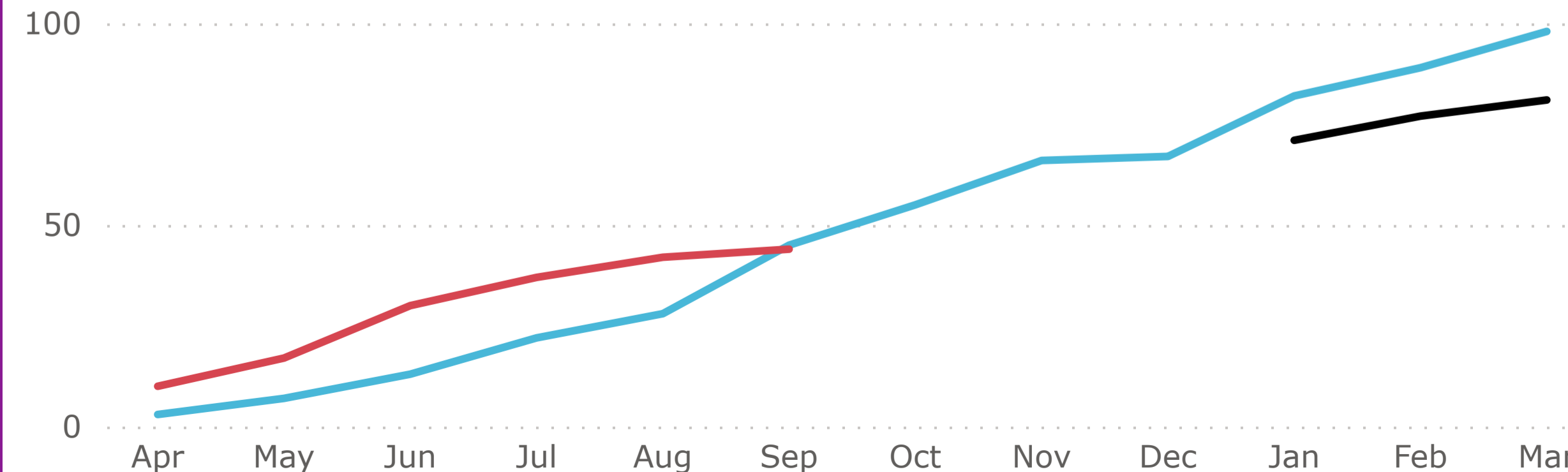
## Number of current employees (head count)

Financial Year ● 20-21 ● 21-22 ● 22-23 ● 23-24



## Number of new starters (YTD)

Financial Year ● 21-22 ● 22-23 ● 23-24



# 26. Governance



Latest Data Period:

September 2023

## Commentary or Summary

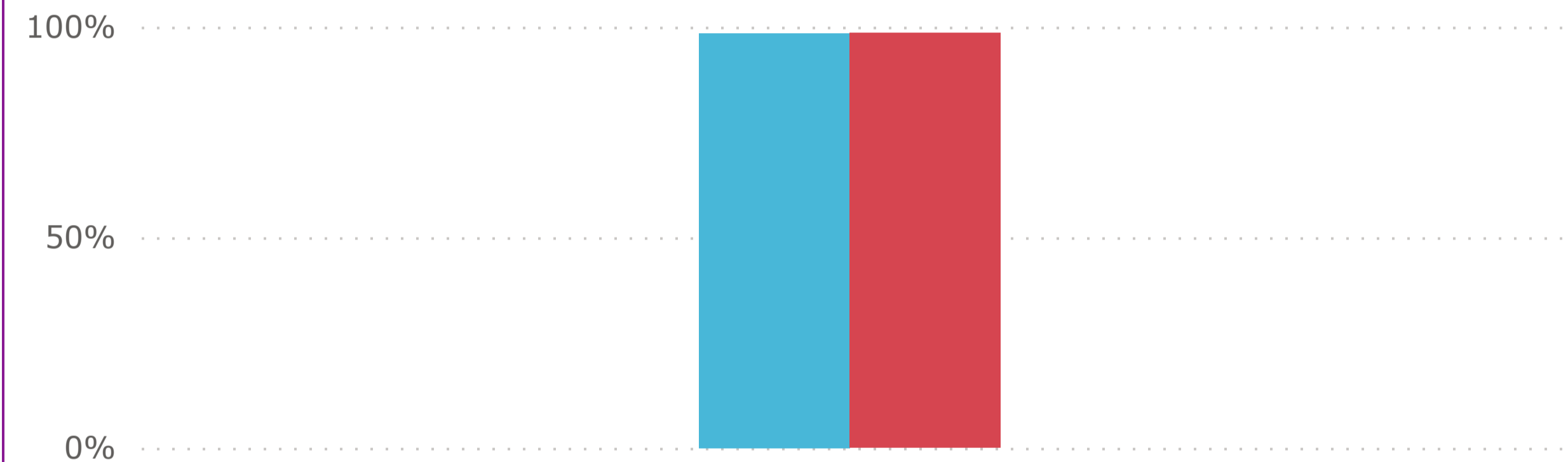
**Canvass:** A revised electoral register is published on 1 December each year following the annual canvass. In 2020 the canvass approach was reformed nationally and now involves national and local data matching, e-comms via text and email, postal forms, telephone canvassing and door knocking by canvassers.

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

Page 60

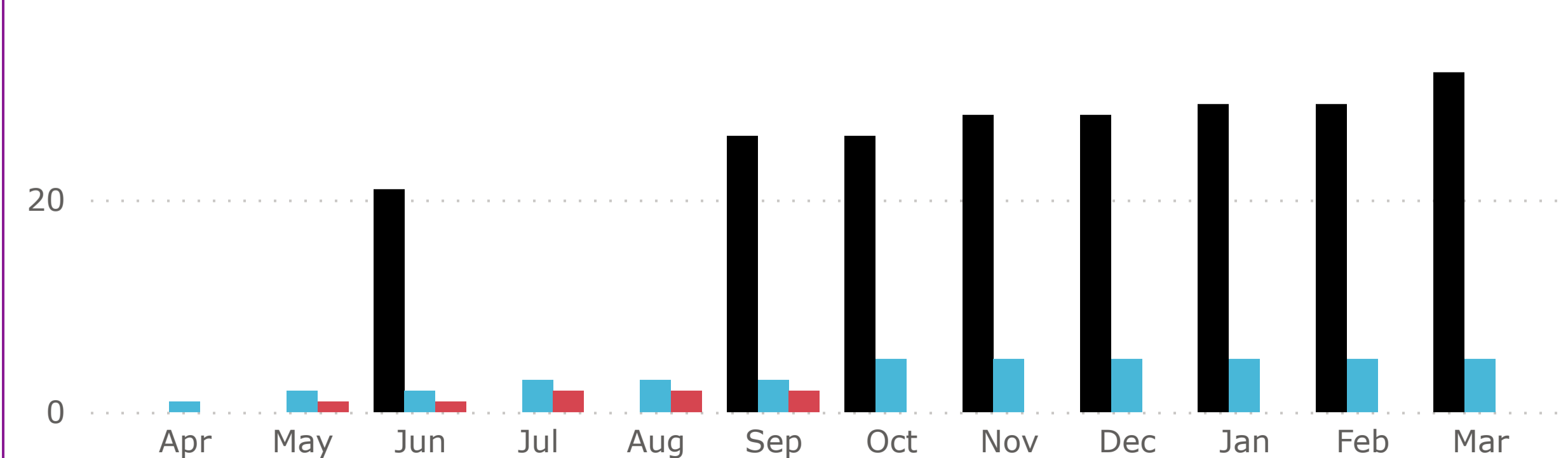
## Percentage overall canvass completion

Financial Year ● 21-22 ● 22-23



## Number of unscheduled elections and referendums held (YTD)

Financial Year ● 21-22 ● 22-23 ● 23-24



# 27. Regulatory and Environment



Latest Data Period:

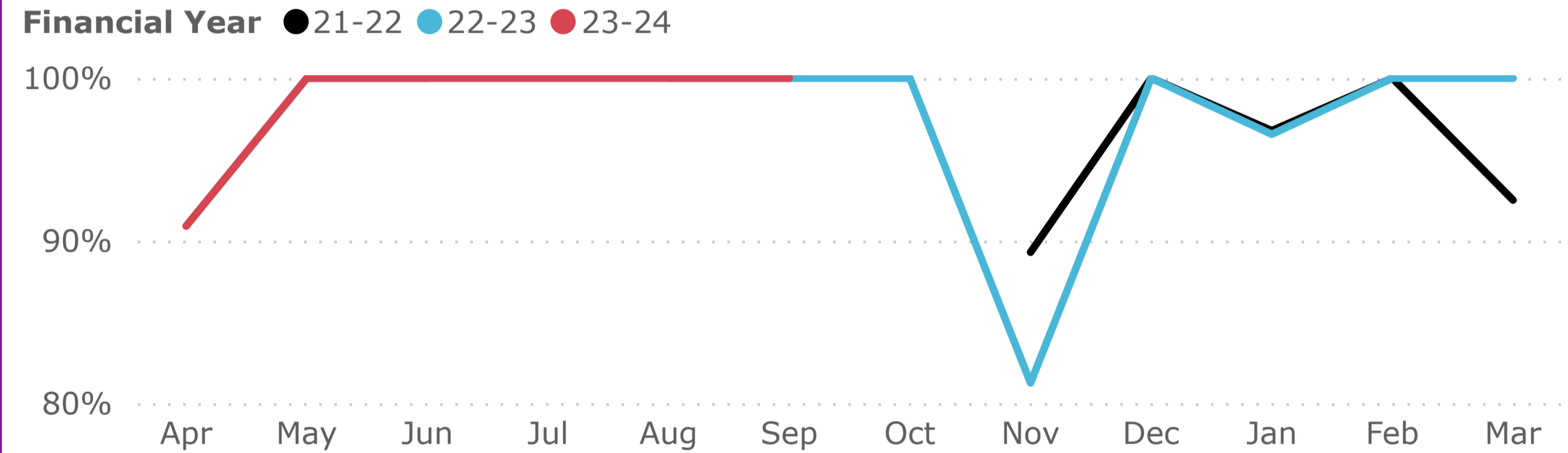
September 2023

**Commentary or Summary**

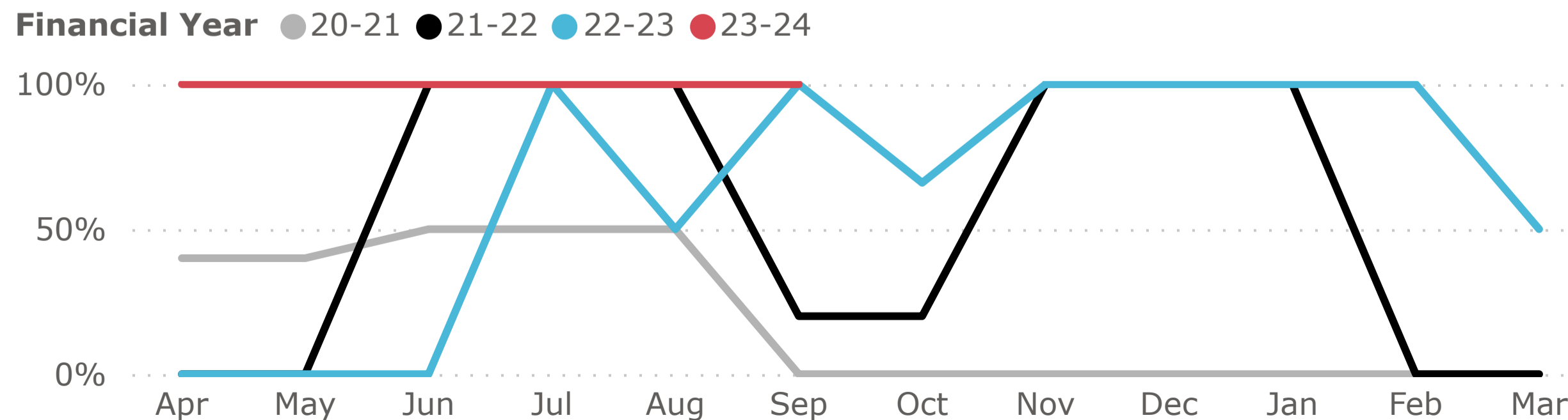
**Percentage of poor rated food businesses brought to compliance:** All poor rated businesses inspected during June 2023 were complaint during September 2023.

Page 61

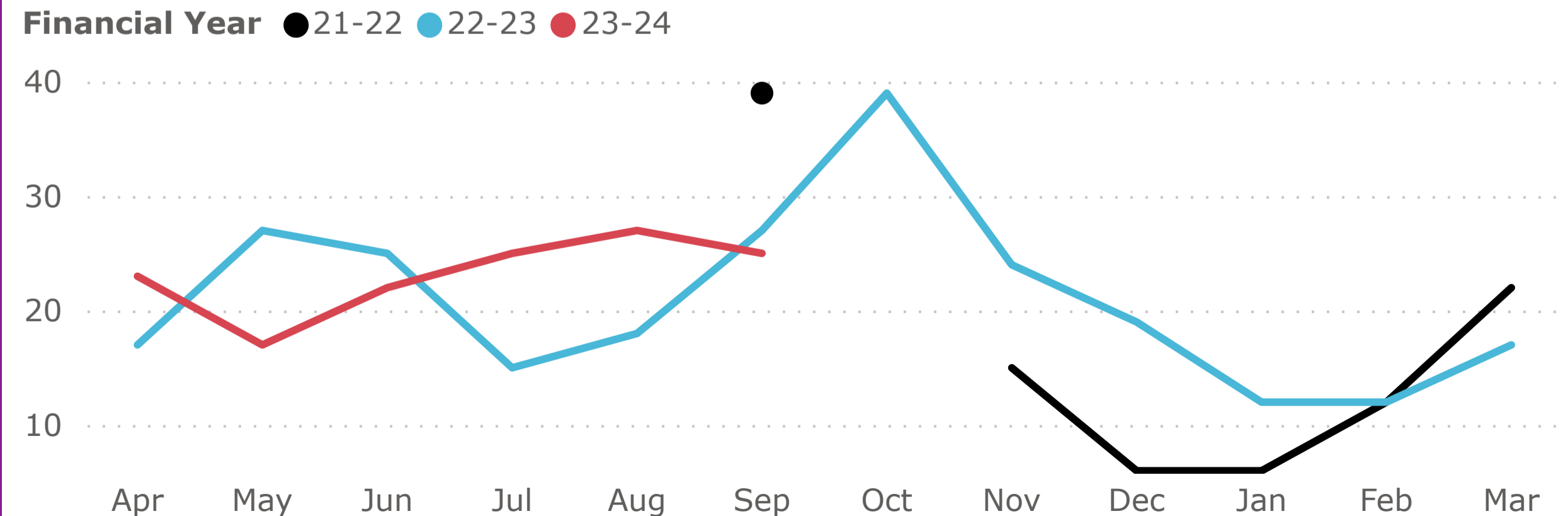
Percentage of complaints and incidents regarding West Suffolk food businesses resolved within three months



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



Number of new food premises applying for a new registration licence



# 28. Regulatory and Environment



**Latest Data Period:**

September 2023



## Commentary or Summary

**Percentage of broadly compliant food businesses:** This figure continues to compare favourably with both Regional (97.9%) and National (96.9%) figures.

**Number of outstanding route food hygiene inspections due:** 117 outstanding inspections on 30 September 2023.

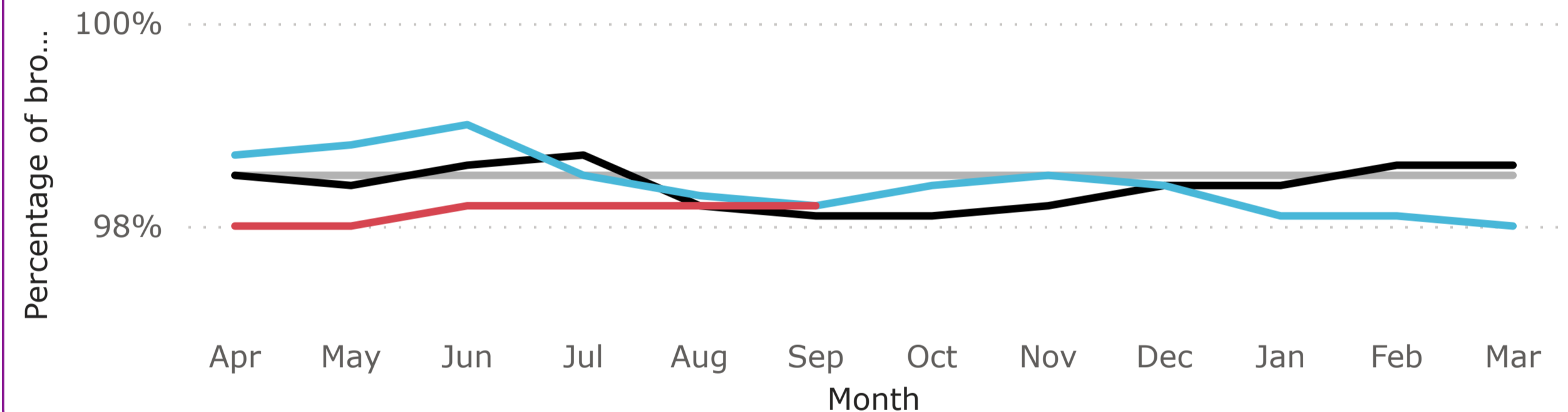
Food hygiene inspection activity by the CEH team is being carried out in accordance with the Food Standards Agency's Code of practice. With the plans we have in place for this year, the current backlog number above will be completed. However there will always be a small rolling number of outstanding inspections as every month new ones become due.

The team have been prioritising some health and safety accident investigations and this impacts the amount of time available to do inspections. We currently have a vacant FTE TO post at this time, work has been carried out to appoint, start likely to be in January 2024.

**NB:** From February 2023, this indicator only includes routine food hygiene inspections and not new unrated businesses due to system limitations.

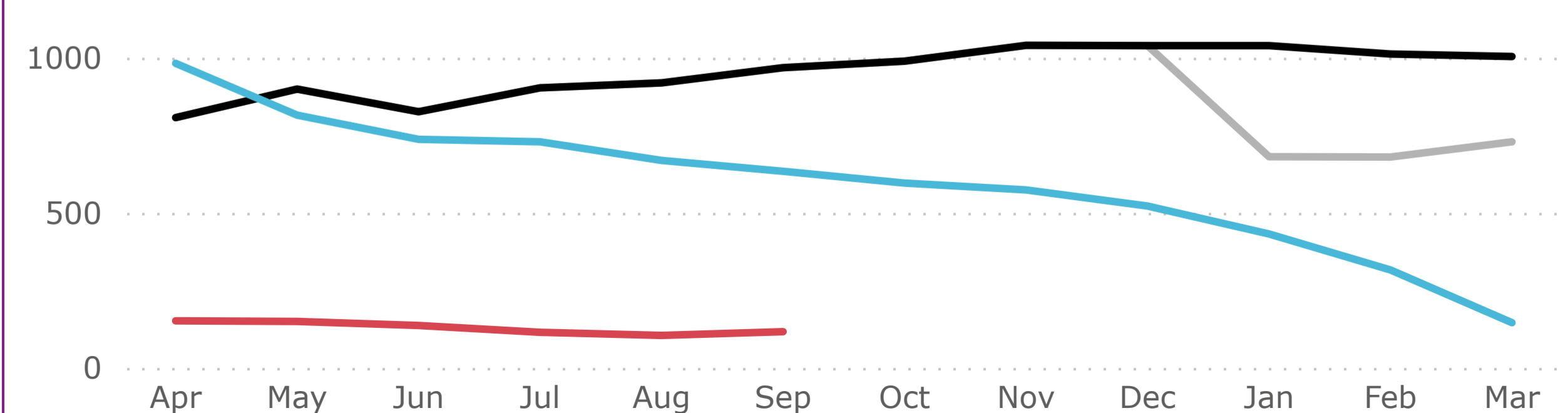
Percentage of broadly compliant food businesses (given rating between 3 and 5)

Financial Year ● 20-21 ● 21-22 ● 22-23 ● 23-24



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

Financial Year ● 20-21 ● 21-22 ● 22-23 ● 23-24



# 29. Regulatory and Environment



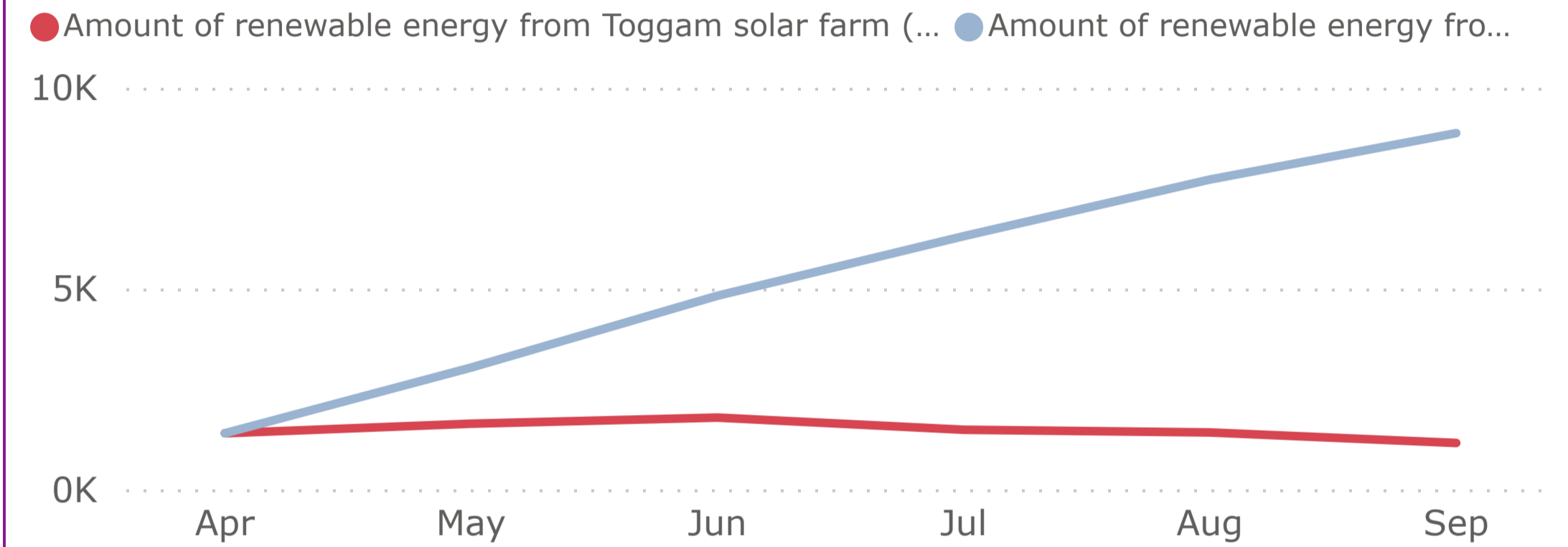
**Latest Data Period:**  
September 2023

## Commentary or Summary

Completed a 205kW Solar for Business installation at West Suffolk College in September 2023.

Page 63

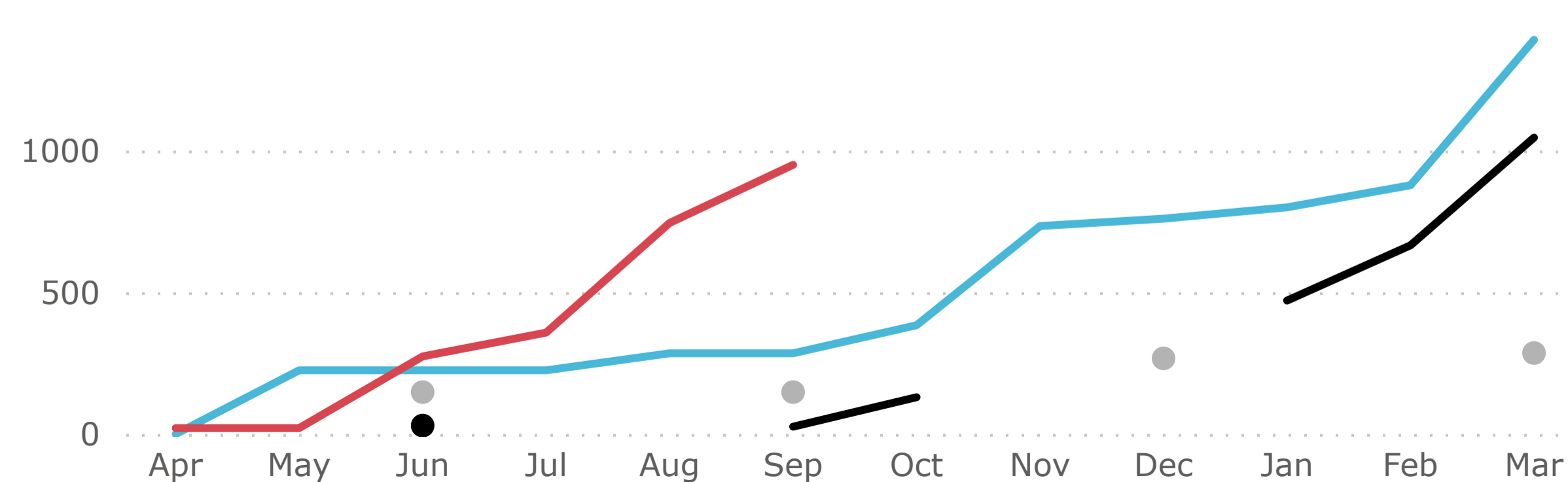
## Amount of renewable energy from Toggam solar farm (MWh)



- 20-21
- 21-22
- 22-23
- 23-24

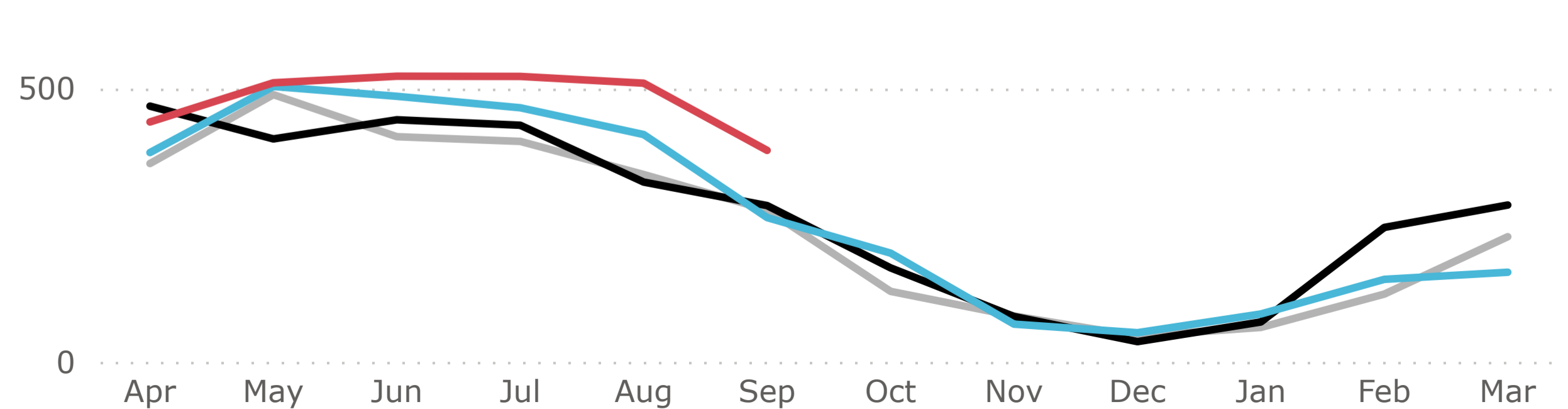
## Capacity of solar installations completed by the council (YTD) (kW)

Financial Year ● 20-21 ● 21-22 ● 22-23 ● 23-24



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

Financial Year ● 20-21 ● 21-22 ● 22-23 ● 23-24



# 30. Families and Communities



Latest Data Period:

October 2023



## Commentary or Summary

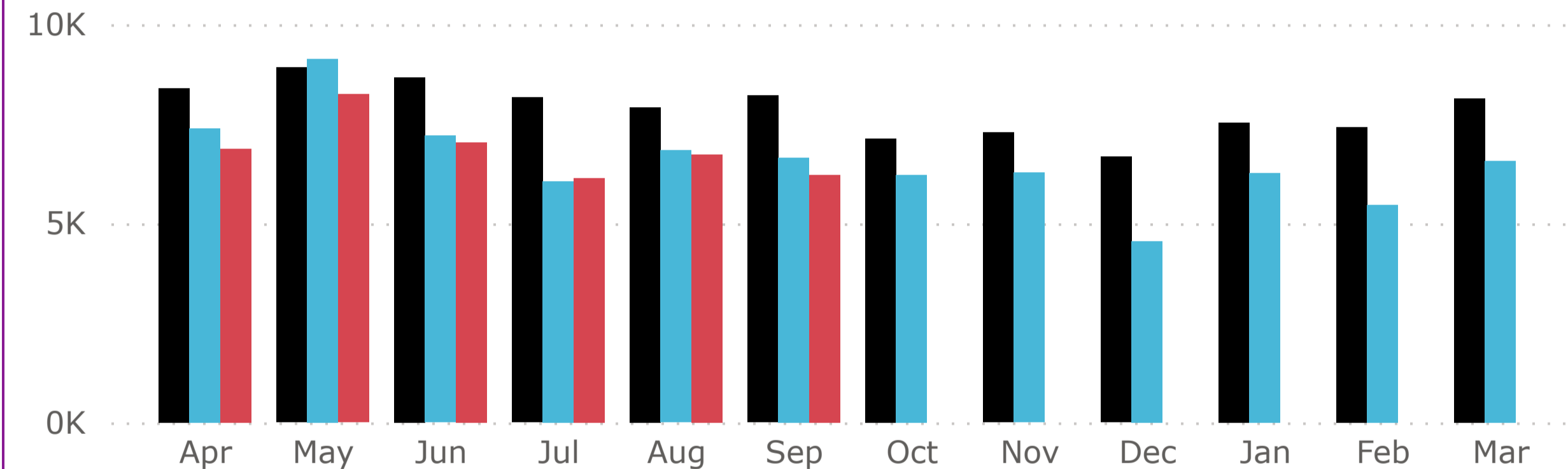
**Number of contacts - phone:** During Q2, the three busiest lines were Waste, Housing and Planning, accounting for 54% of all calls received.

In September 2023, the busiest lines were Housing, Waste and Elections accounting for 53% of all calls received this month.

**Number of contacts - email/online:** During Q2, we received 8,202 emails. Housing, Planning and Parking permits accounted for 49% of all emails. 14,776 online forms were completed. Elections IER data, Residential Parking Permits and Garden Waste being the most frequently used.

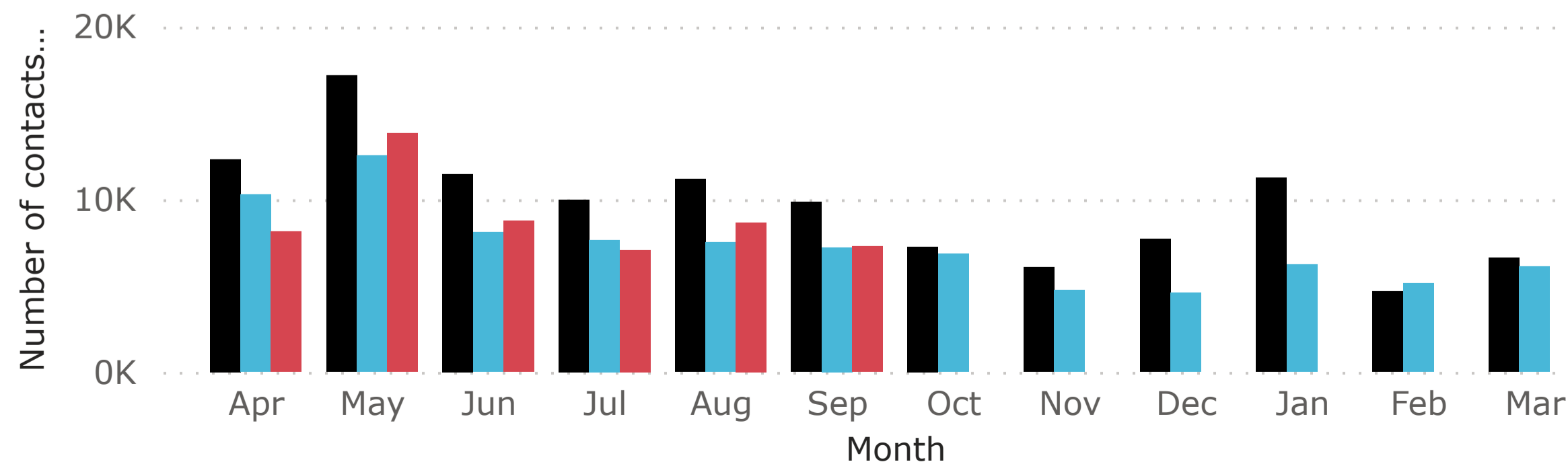
## Number of contacts received - phone

Financial Year ● 21-22 ● 22-23 ● 23-24



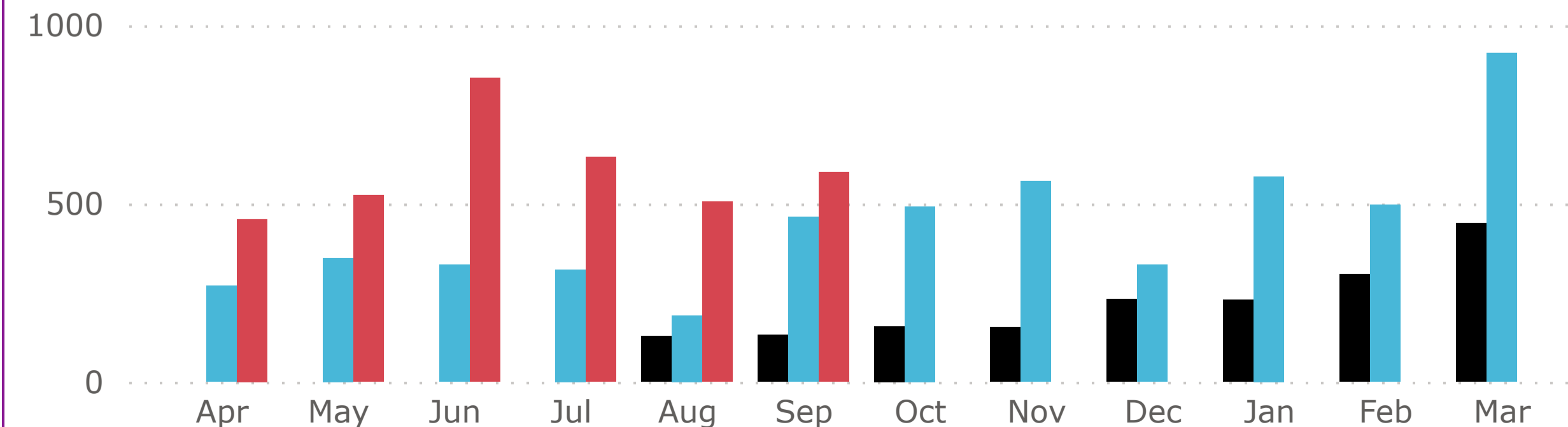
## Number of contacts received - online or email

Financial Year ● 21-22 ● 22-23 ● 23-24



## Number of contacts received - face-to-face

Financial Year ● 21-22 ● 22-23 ● 23-24



# 31. Families and Communities



Latest Data Period:

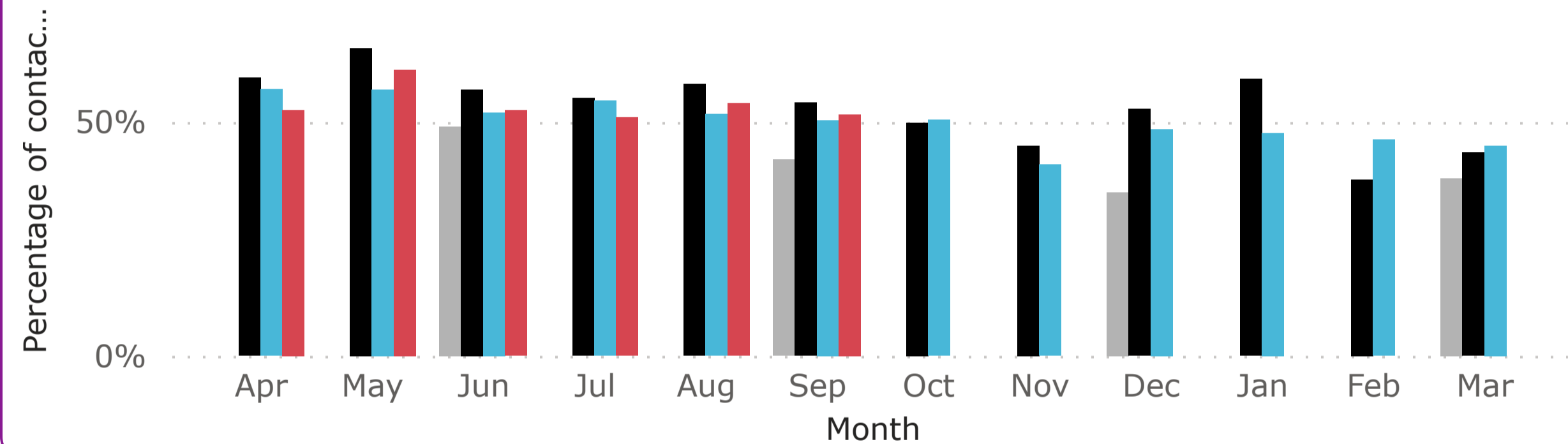
October 2023

## Commentary or Summary

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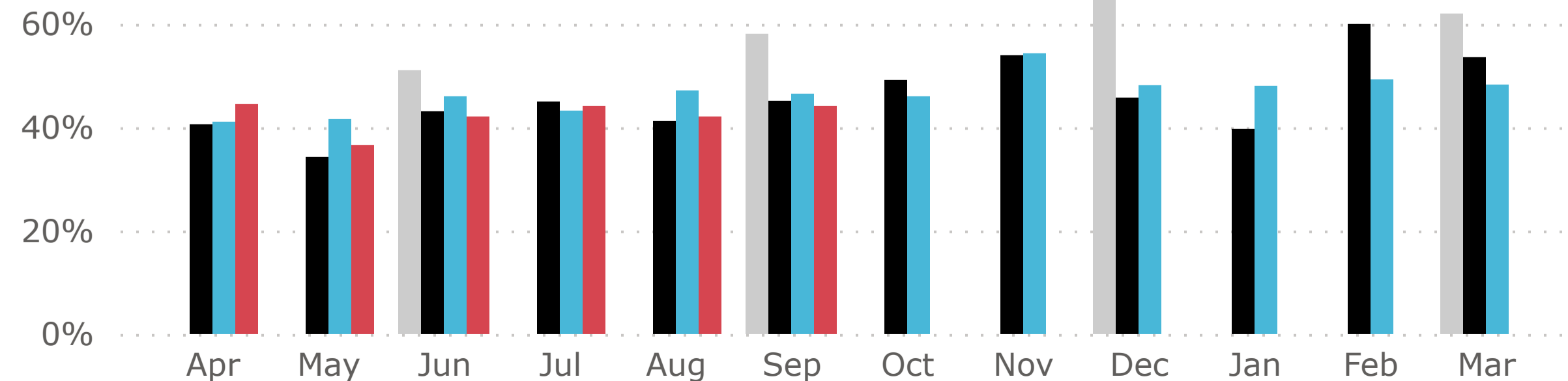
## Percentage of contacts received - online or email

Financial Year ● 20-21 ● 21-22 ● 22-23 ● 23-24



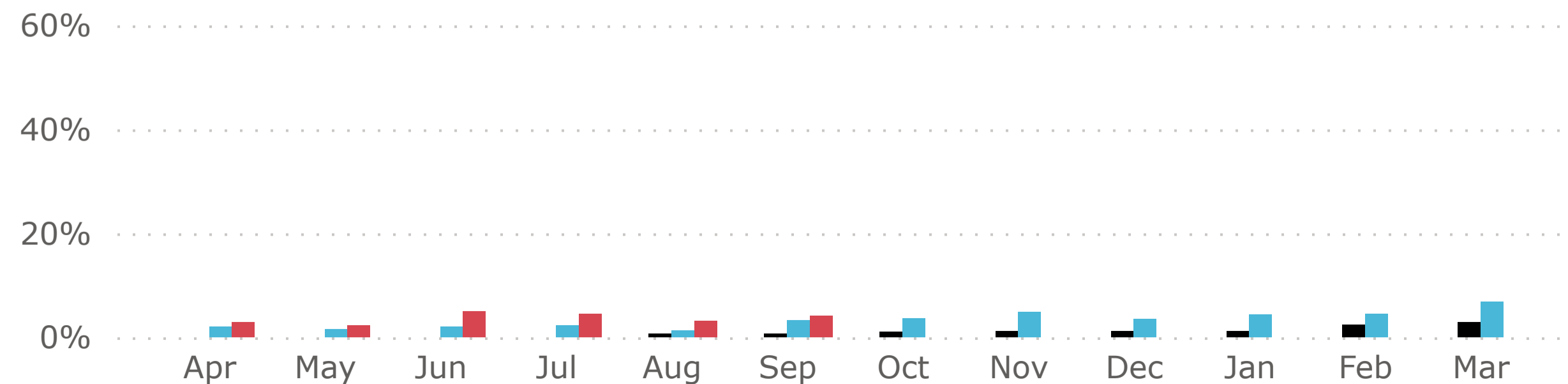
## Percentage of contacts received- phone

Financial Year ● 20-21 ● 21-22 ● 22-23 ● 23-24



## Percentage of contacts received - face-to-face

Financial Year ● 20-21 ● 21-22 ● 22-23 ● 23-24



# 32. Families and Communities



Latest Data Period:

October 2023

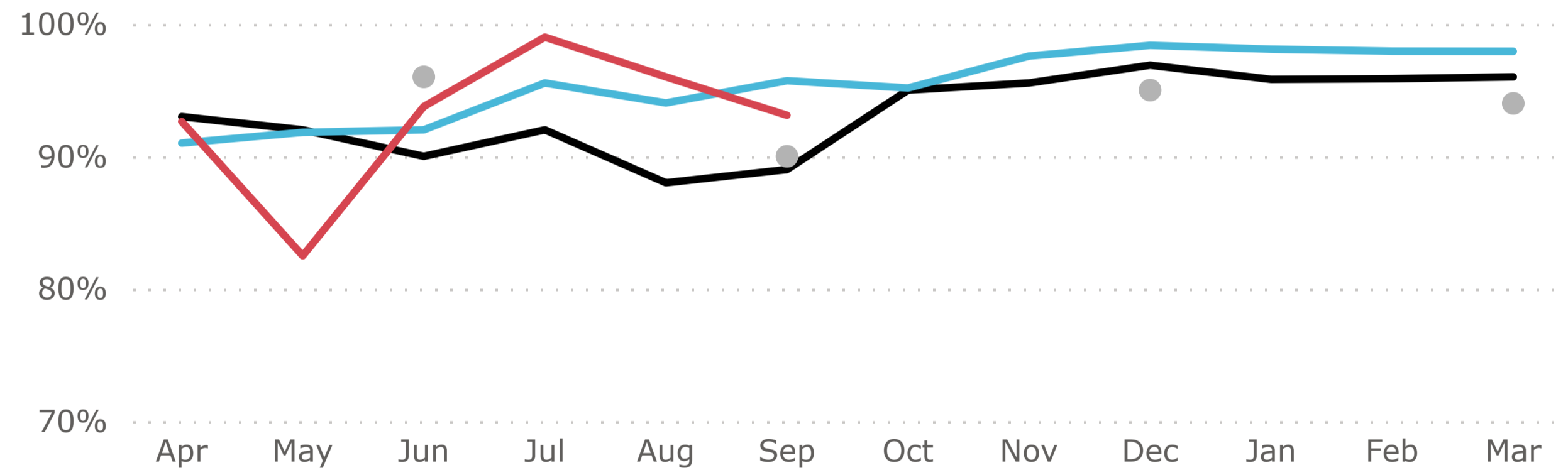
## Commentary or Summary

**Percentage of customer satisfied with service received:** 298 responses received over Q2. 141 were satisfied, 46 were neutral and 111 were dissatisfied.

Page 66

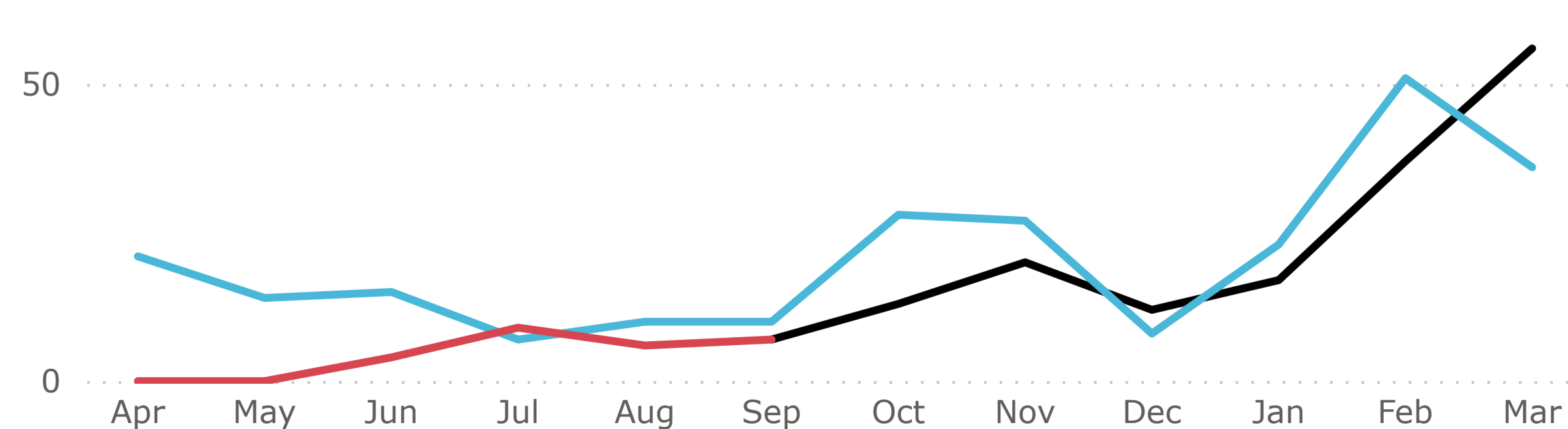
## Percentage of phone calls answered

Financial Year ● 20-21 ● 21-22 ● 22-23 ● 23-24



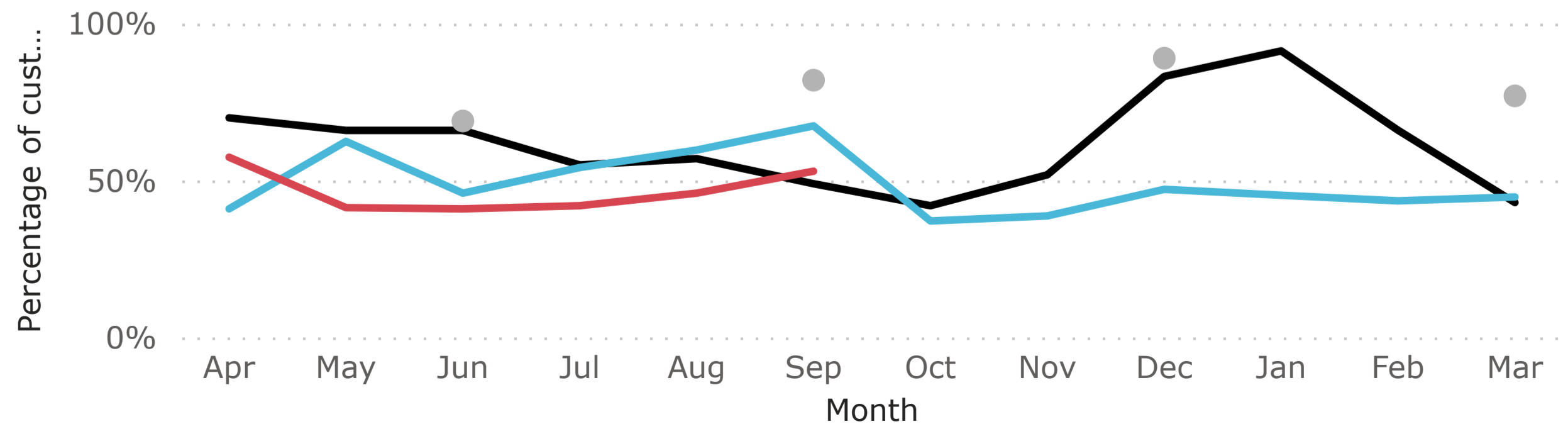
## Number of locality budget applications processed by the team

Financial Year ● 21-22 ● 22-23 ● 23-24



## Percentage of customers satisfied with service received

Financial Year ● 20-21 ● 21-22 ● 22-23 ● 23-24







Latest Data Period:

September 2023

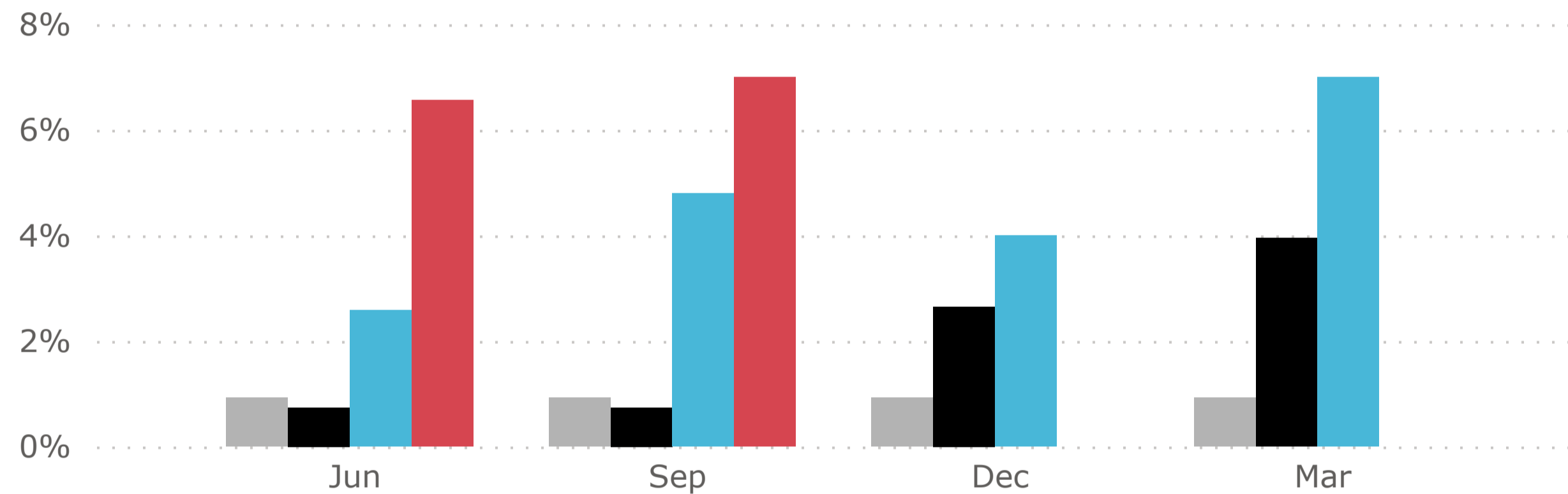
## Commentary or Summary

**Percentage of businesses that are new start ups in West Suffolk:** The number of start-up businesses across West Suffolk is continuing to climb again in Q2 2023, showing 1,228 businesses compared to 1,056 in the previous Q1. Throughout Q2, September 2023 shows the highest number at 429 which is nearly double the number of start-ups in September 2022, at 218.

Page 67

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

Financial Year ● 20-21 ● 21-22 ● 22-23 ● 23-24



# 34. Leisure, Culture and Community Hubs

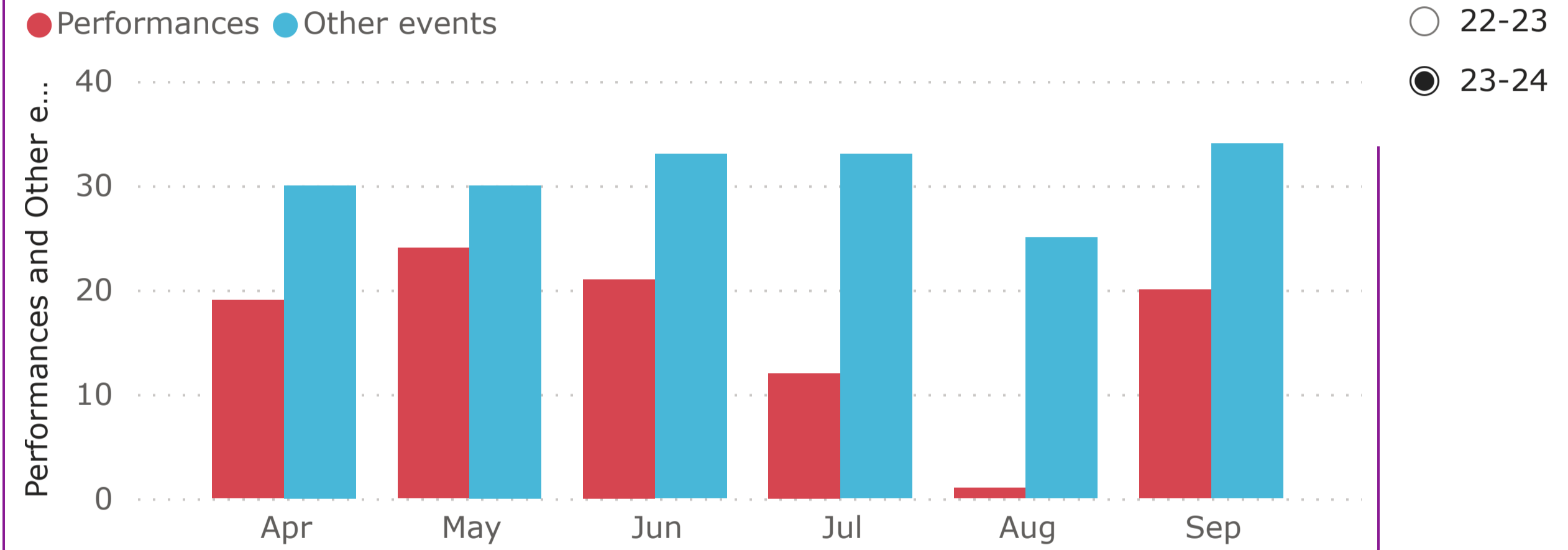


**Latest Data Period:**  
September 2023

## Commentary or Summary

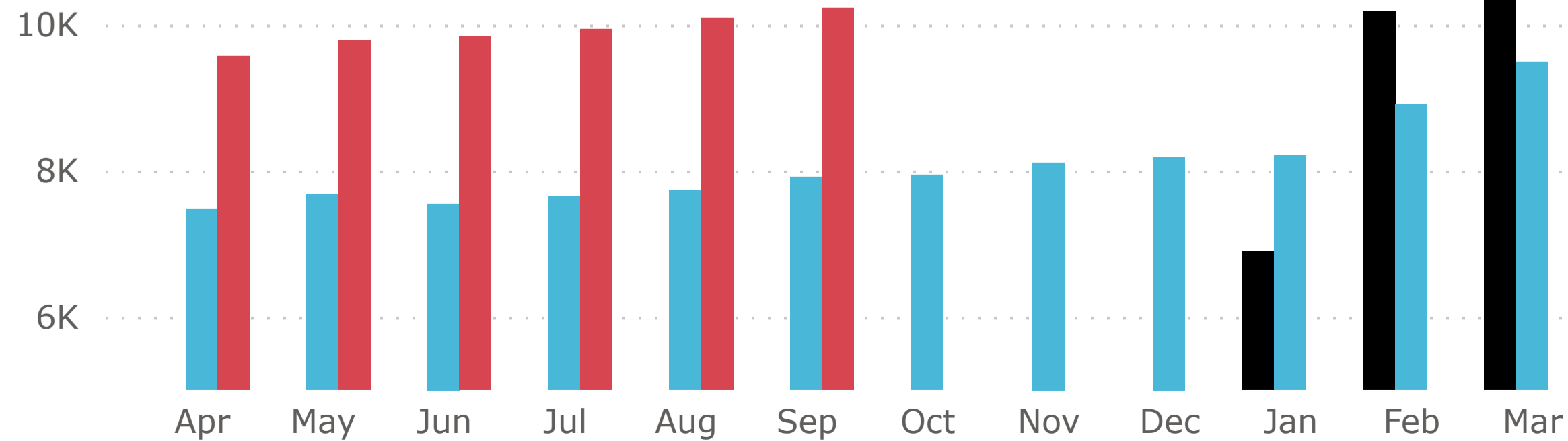
Page 68

## Number of performances and other events at The Apex



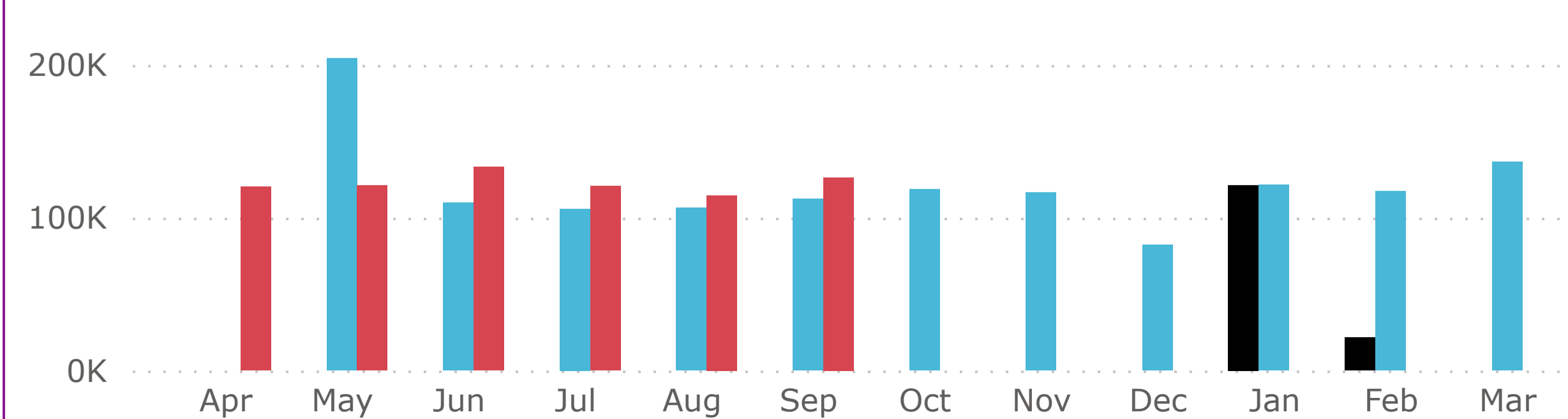
## Number of Abbeycroft memberships

Financial Year ● 21-22 ● 22-23 ● 23-24



## Number of non-membership admissions to Abbeycroft

Financial Year ● 21-22 ● 22-23 ● 23-24



# 35. Leisure, Culture and Community Hubs



**Latest Data Period:**  
September 2023

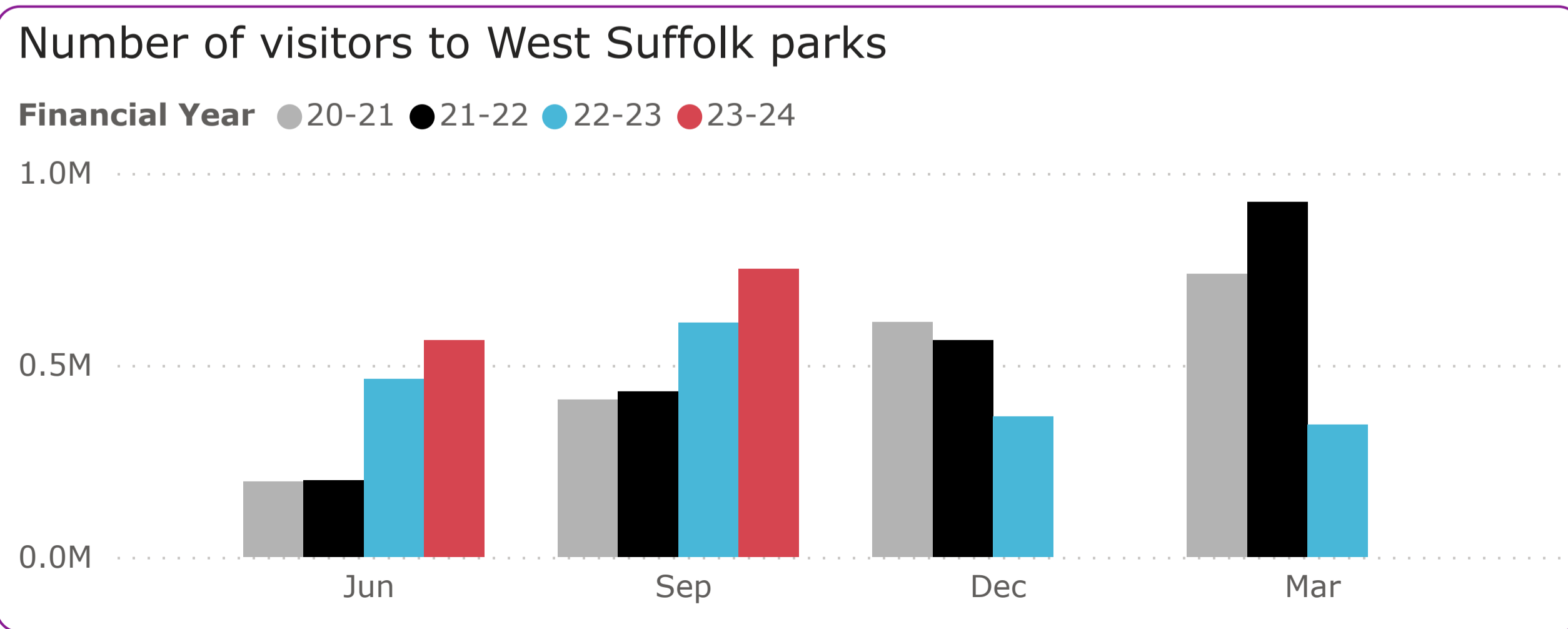
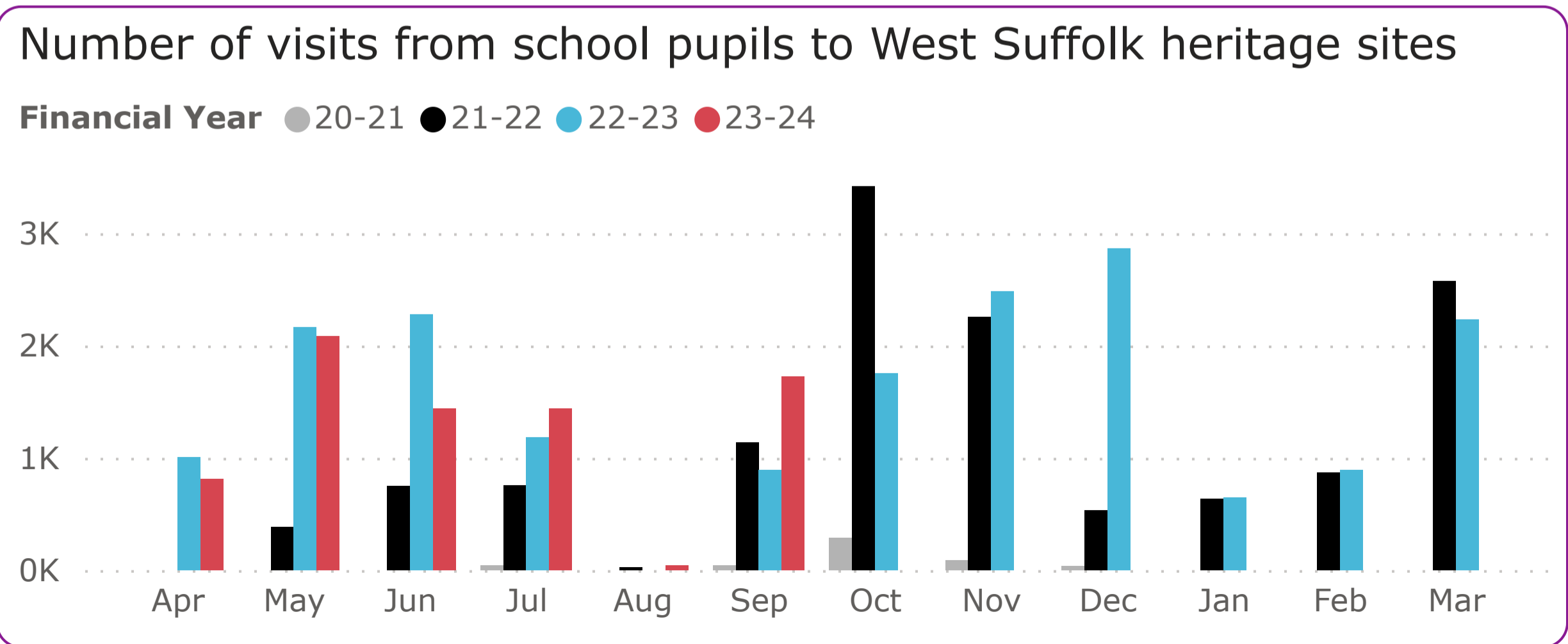
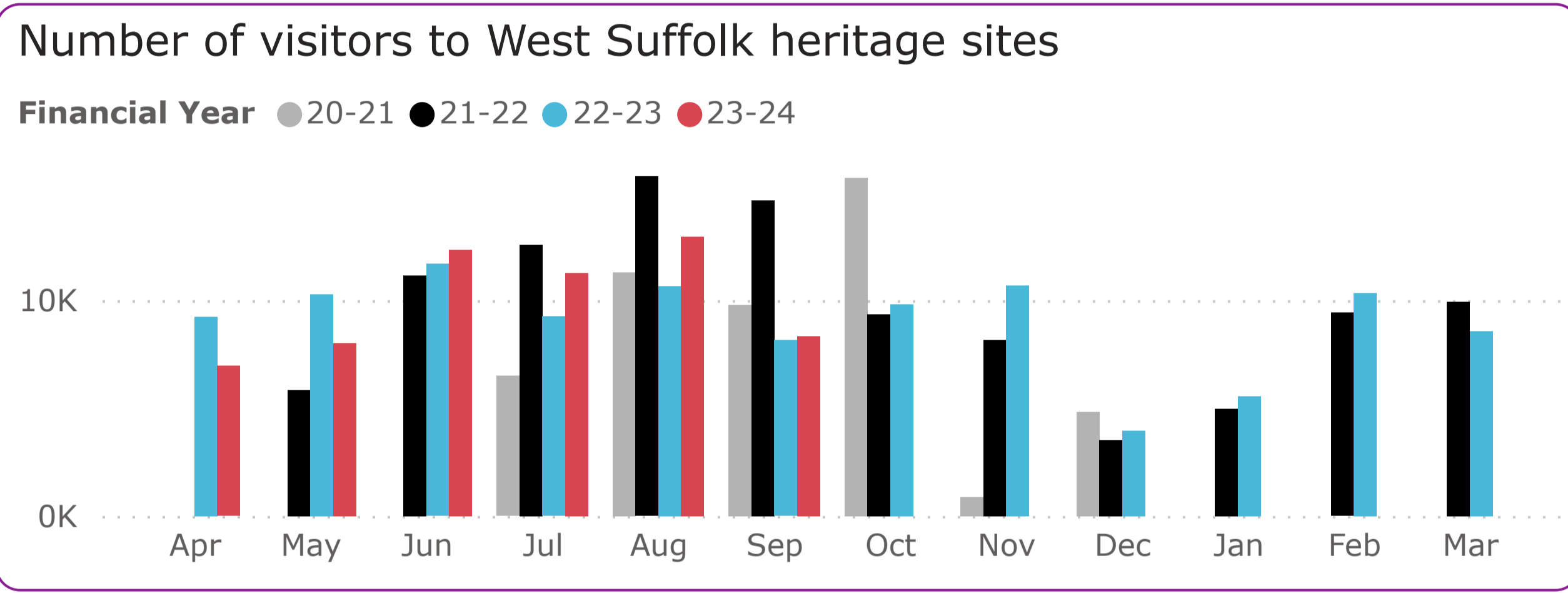


**Commentary or Summary**

Visitors to the Abbey Gardens, Moyses Hall and West Stow are recorded by a pedestrian counter. Visitors to Brandon Country Park, East Town Park and Nowton Park are recorded by a traffic data device that assumes two people per car, this does not take account of visitors that use other methods of transport including on foot.

**Number of visitors to West Suffolk parks:** The combination of the good autumn weather and school holidays have contributed to an increase for Q2 in the overall number of visits to West Suffolk Parks compared to previous years.

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# 36. Planning



**Latest Data Period:**

September 2023

## Commentary or Summary

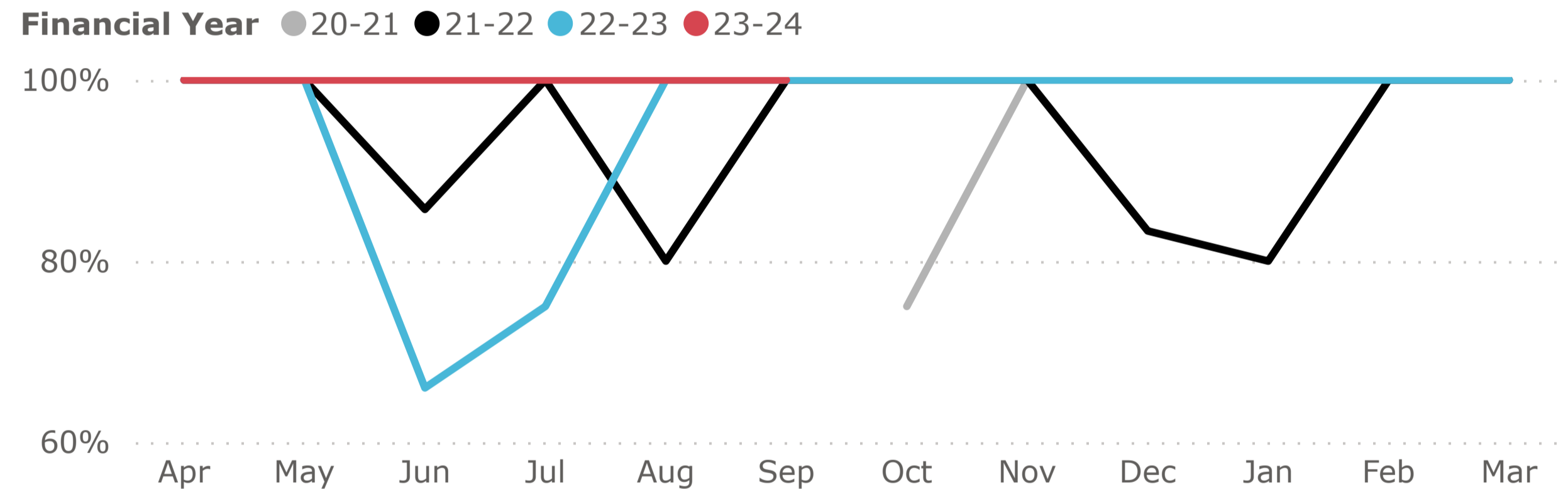
3 major planning applications were determined in September 2023. All were determined in target and all required an extension of time.

18 minor planning applications were determined in September 2023, all were determined on target. 4 applications were determined within 8 weeks, 14 required an extension of time.

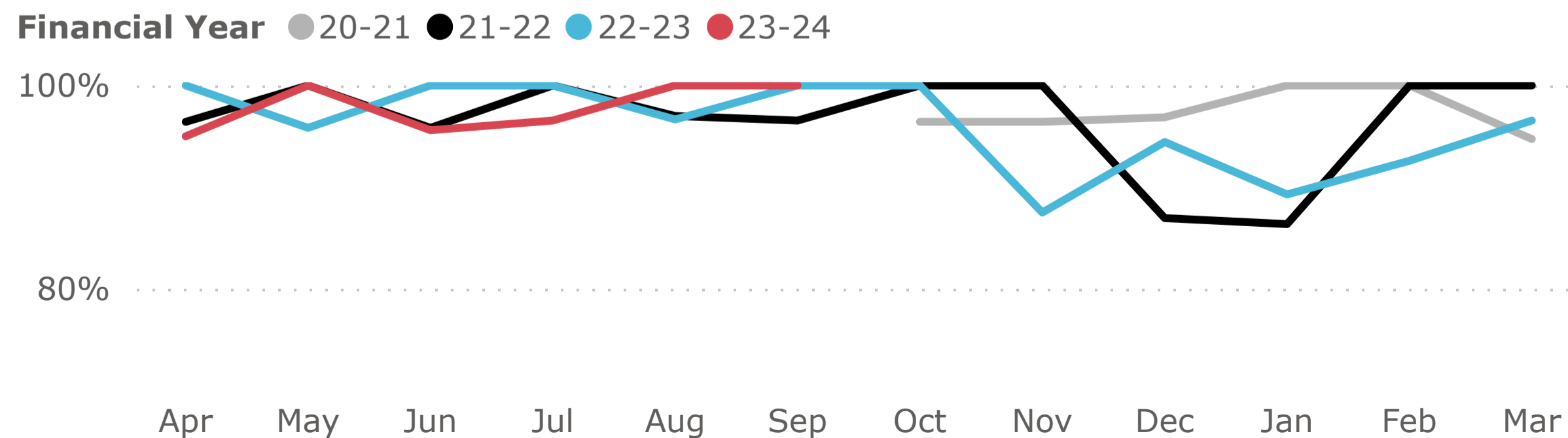
57 other planning applications were determined in September 2023. All were determined on target. 33 were determined within 8 weeks, 24 required an extension of time.

Page 7 of 10

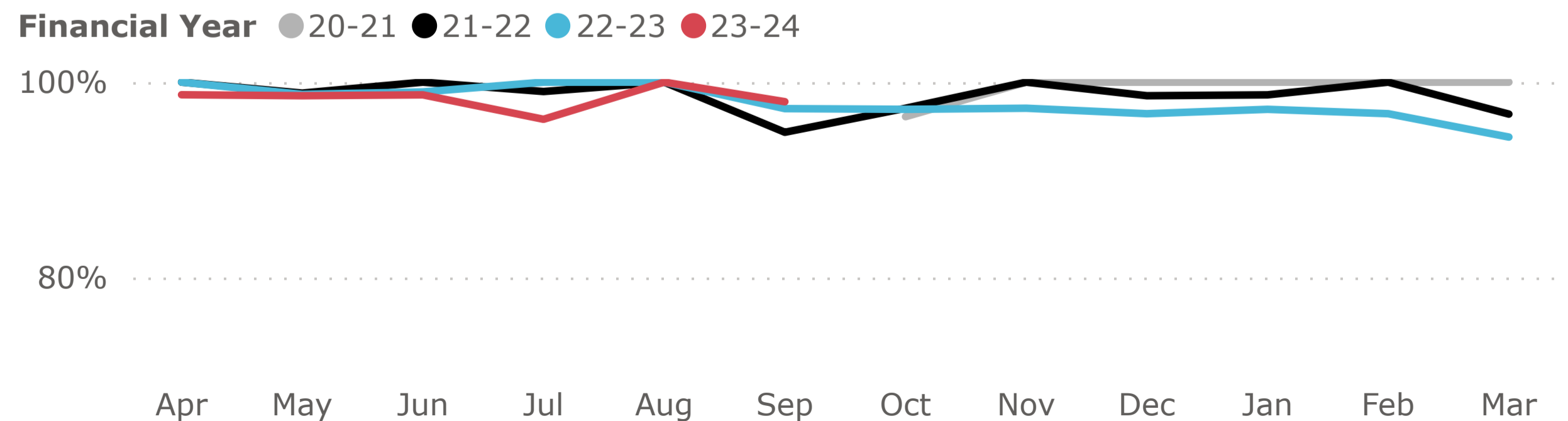
Percentage of major planning applications determined within the agreed timescales



Percentage of minor planning applications determined within the agreed timescales



Percentage of other planning applications determined within the agreed timescales



# 37. Planning



Latest Data Period:

September 2023

## Commentary or Summary

**% of major and minor applications with pre- application advice:** 25 major and minor applications were received in September 2023, 10 of those had a pre-app.

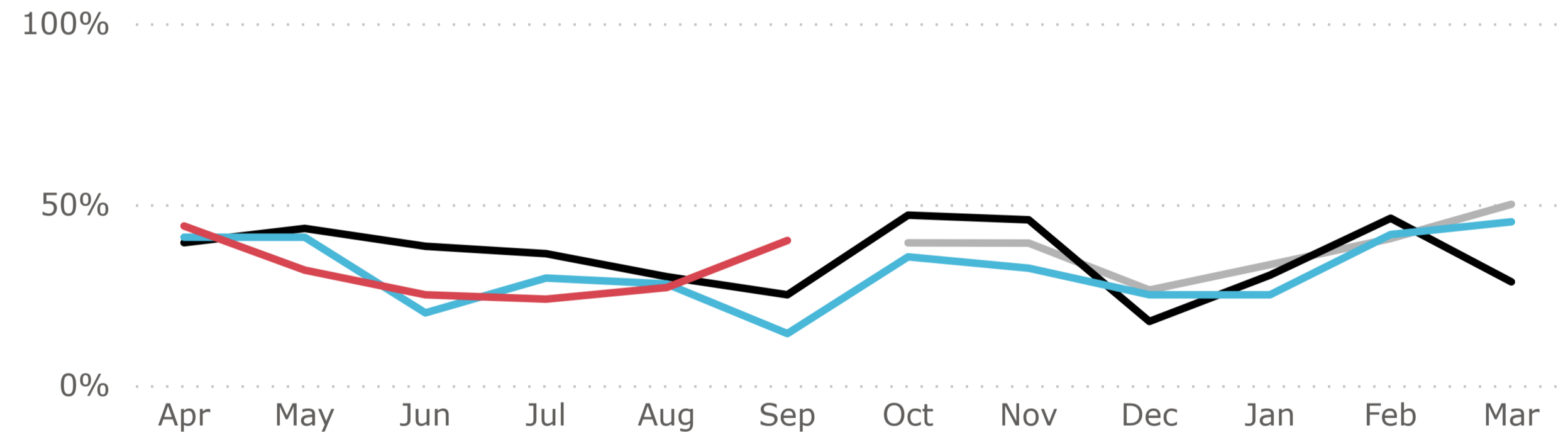
It should be noted that the percentage of pre-applications does not take into account the relative complexity of pre-application requests. Neither does it reflect the fees received (which are linked to complexity).

**% applications with pre-app advice:** 209 applications were received in September 2023. 54 of these had pre-app advice of which 33 were valid first time.

**% of applications without pre-app advice:** 155 applications did not have pre-

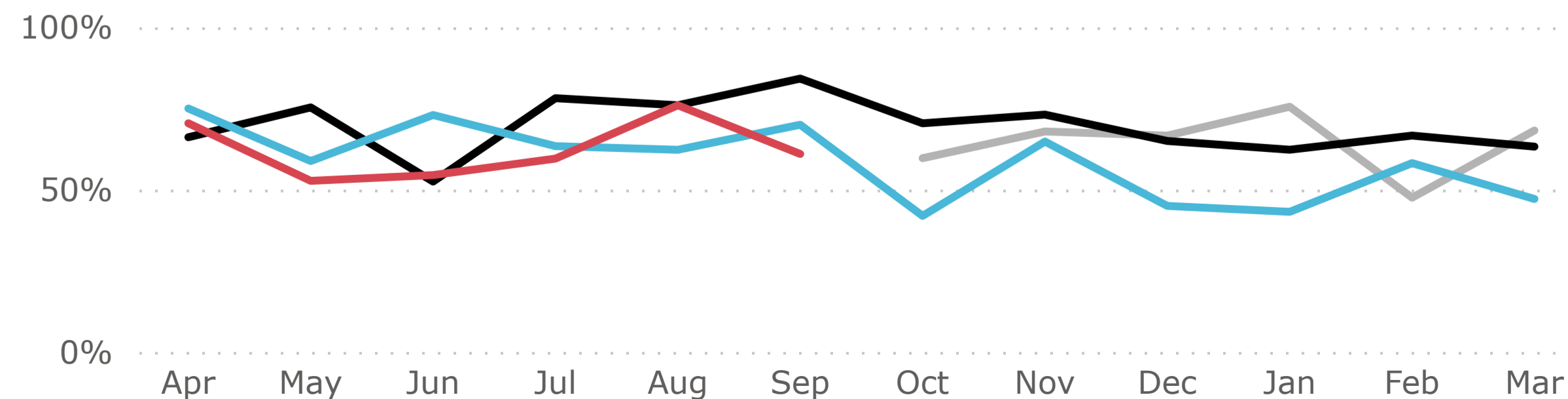
Percentage of major and minor applications with pre-application advice.

Financial Year ● 20-21 ● 21-22 ● 22-23 ● 23-24



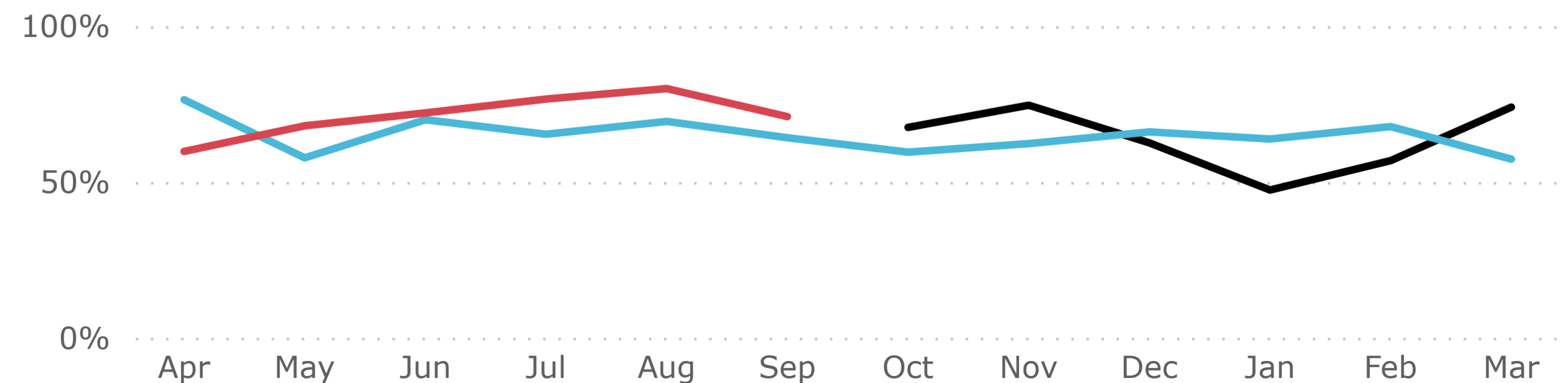
Percentage of applications with pre-application advice that are right first time out of all received

Financial Year ● 20-21 ● 21-22 ● 22-23 ● 23-24



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

Financial Year ● 21-22 ● 22-23 ● 23-24



# 38. Planning



Latest Data Period:

September 2023

## Commentary or Summary

**Planning enforcement cases:** We have received 21 new cases in September 2023, we have resolved 13 cases. The reasons closed are detailed below:

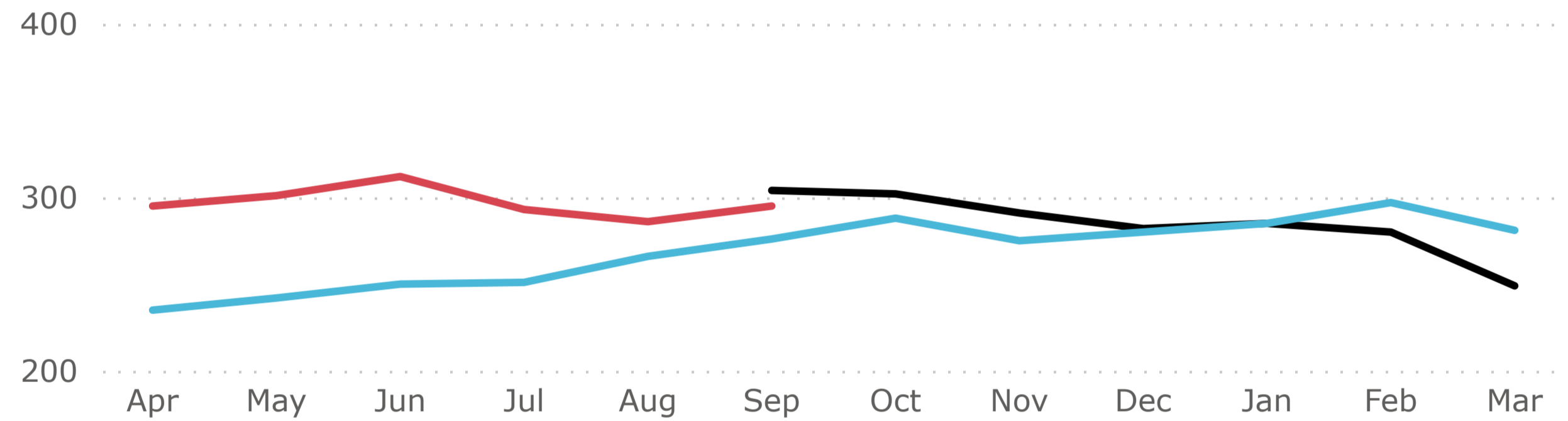
- No breach established - 7
- Not expedient to pursue - 4
- Remedied following informal action – 1
- Transferred to new case – 1

**Number of applications not monitored by DLUHC which are included on government returns:** The majority of applications which are not included in the DLUHC return relate to works to TPO’s trees or Trees in the Conservation Area. The trajectory appears to reflect a seasonal trend when applications are submitted to reflect tree work being planned to take place outside of the usual nesting season for birds.

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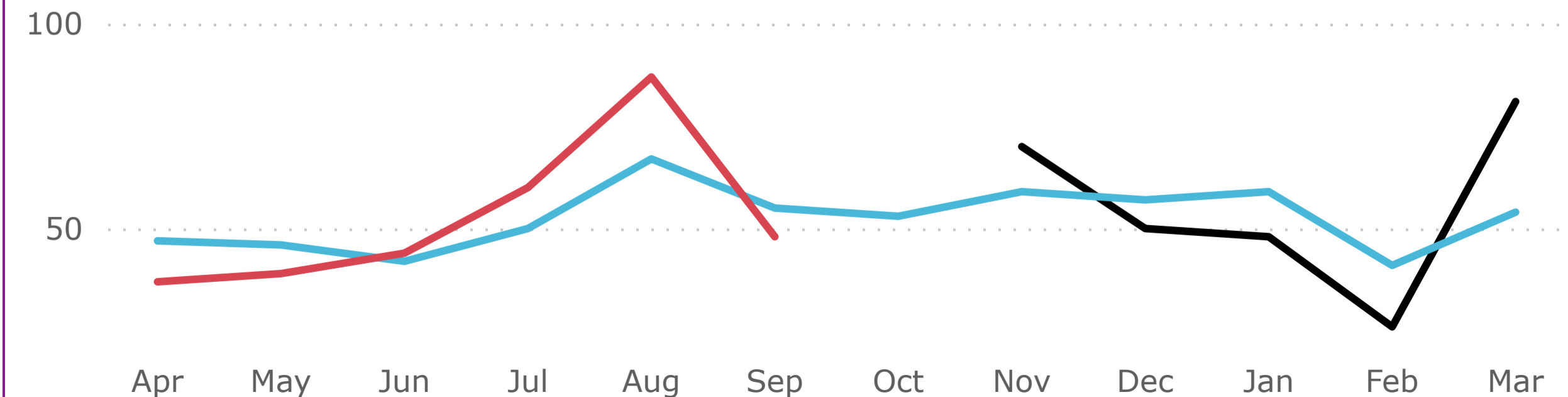
## Number of open planning enforcement cases

Financial Year ● 21-22 ● 22-23 ● 23-24



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

Financial Year ● 21-22 ● 22-23 ● 23-24



# 39. Planning

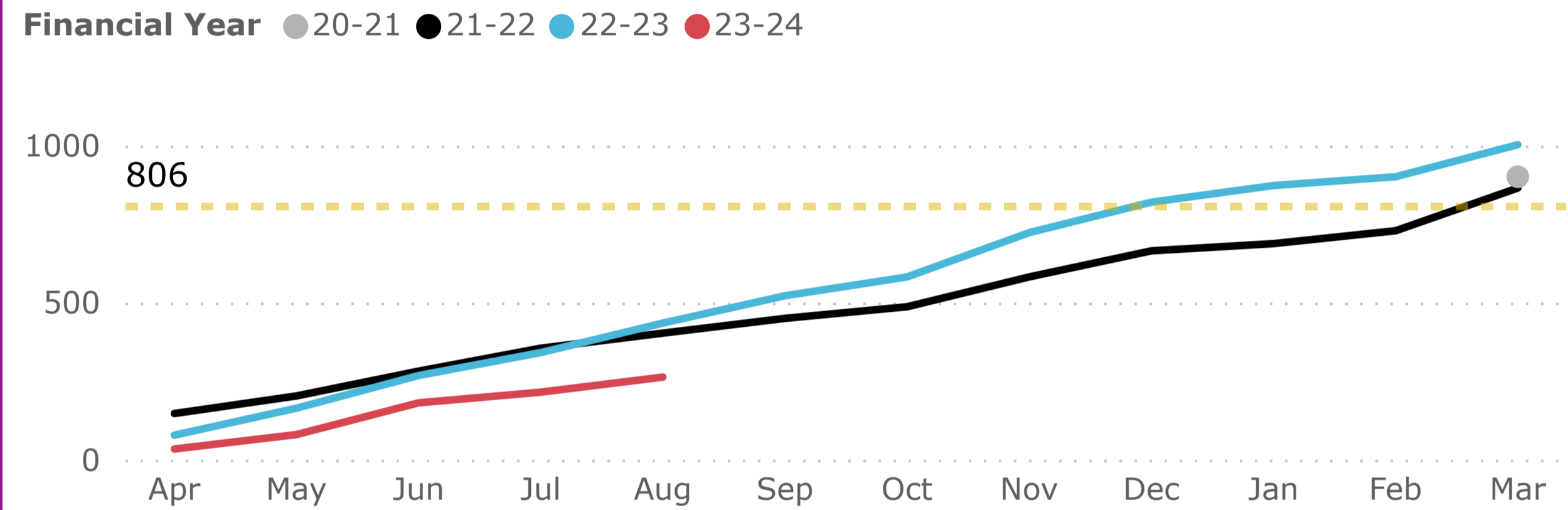


**Latest Data Period:**  
September 2023

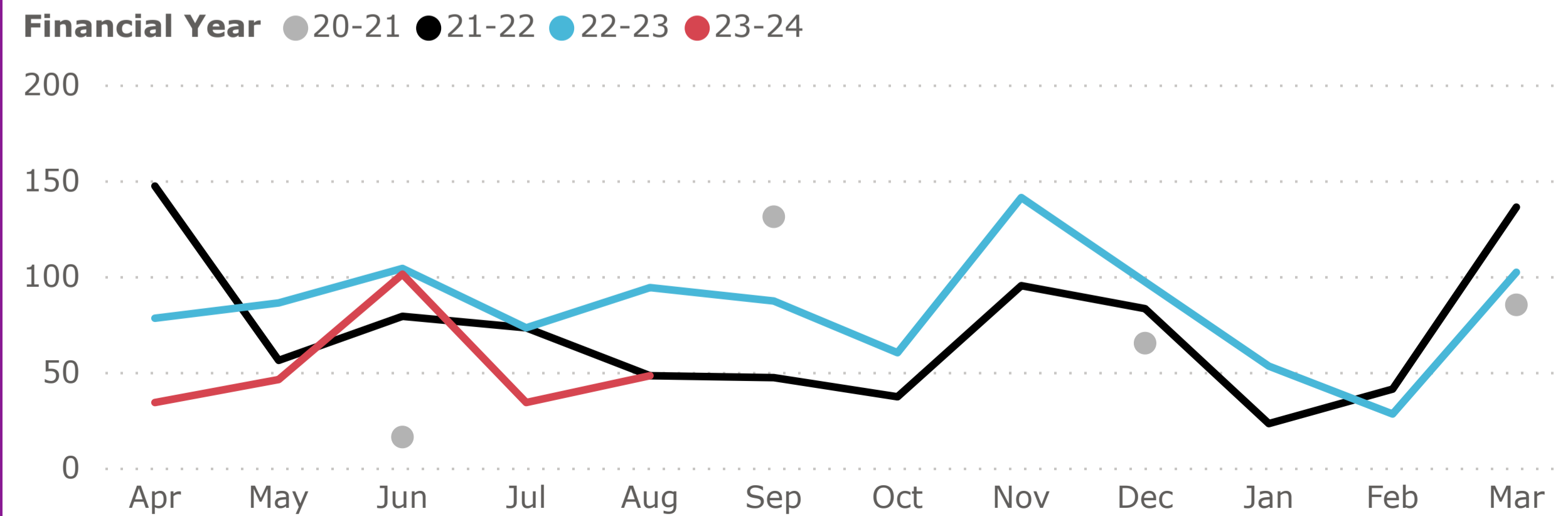
## Commentary or Summary

**The number of net additional dwellings completed (YTD):** Lower than at an equivalent point in previous years as no major strategic sites are being delivered at a high rate.

### Number of net additional dwellings completed (YTD) (one month lag)



### Number of dwelling units delivered (one month lag)



# 40. Operations



**Latest Data Period:**

September 2023

## Commentary or Summary

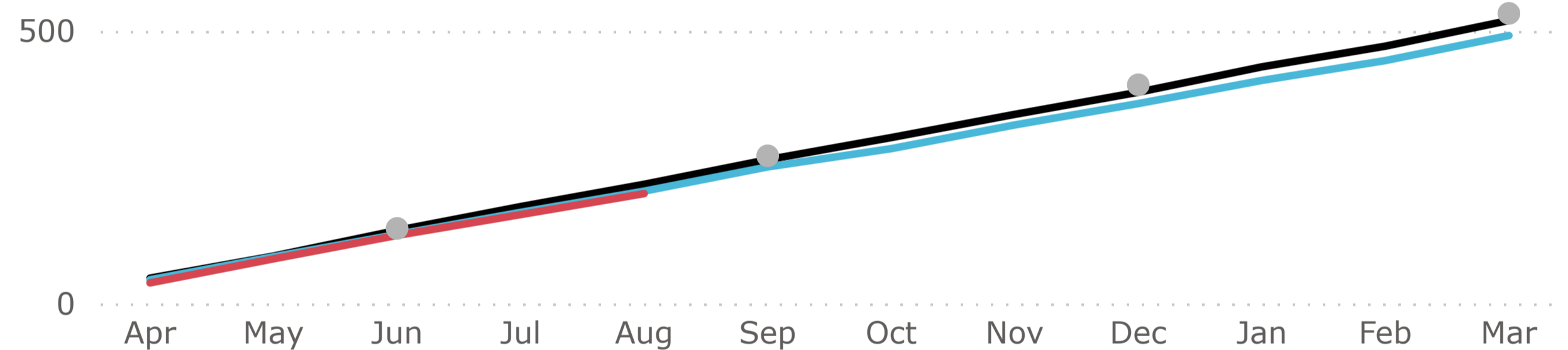
These KPIs are now benchmarked to reflect Oflog Waste KPIs.

**Percentage of household waste recycled and/or composted:** This KPI is now benchmarked against England quarterly figures from waste statistics provided by the Department for Environment, Food and Rural Affairs for the years 2020-21 and 2021-22. It is also benchmarked against Suffolk quarterly figures with more recent figures. Please note both England and Suffolk percentages are averages within their respective quarters, whereas West Suffolk has monthly reporting.

**Amount of residual waste per household/per person (KG):** This KPI is now benchmarked against England quarterly figures from waste statistics provided by

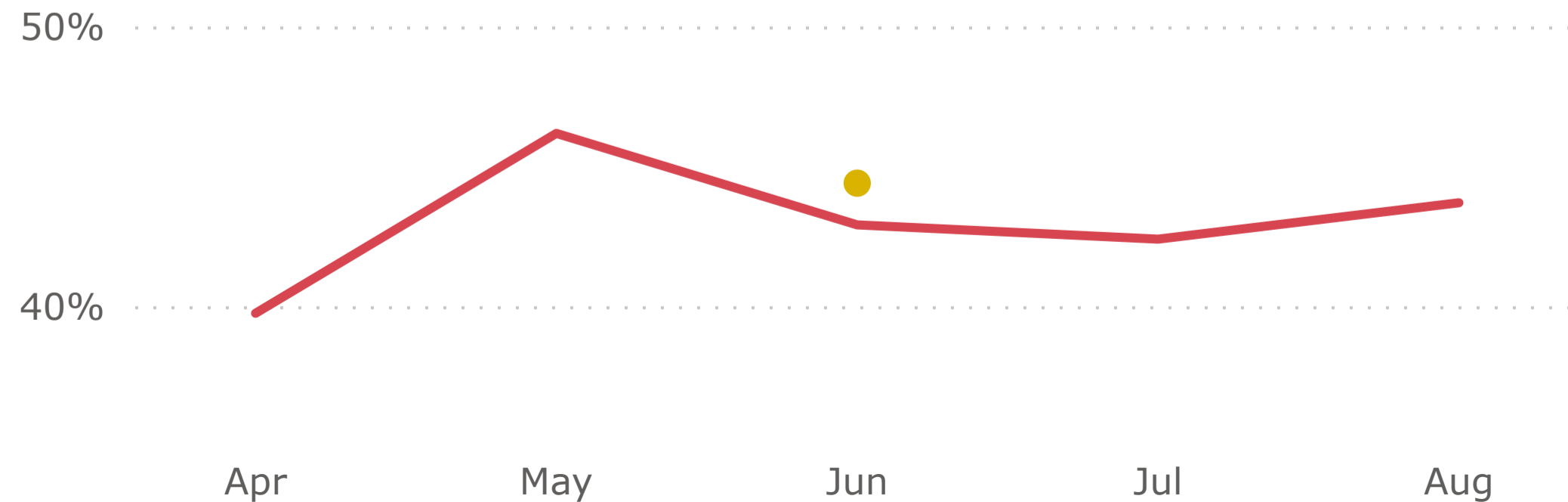
Average amount of residual waste per household - KG (YTD - one month lag)

Financial Year ● 20-21 ● 21-22 ● 22-23 ● 23-24



Percentage of household waste recycled and/or composted (one month lag) - comparisons

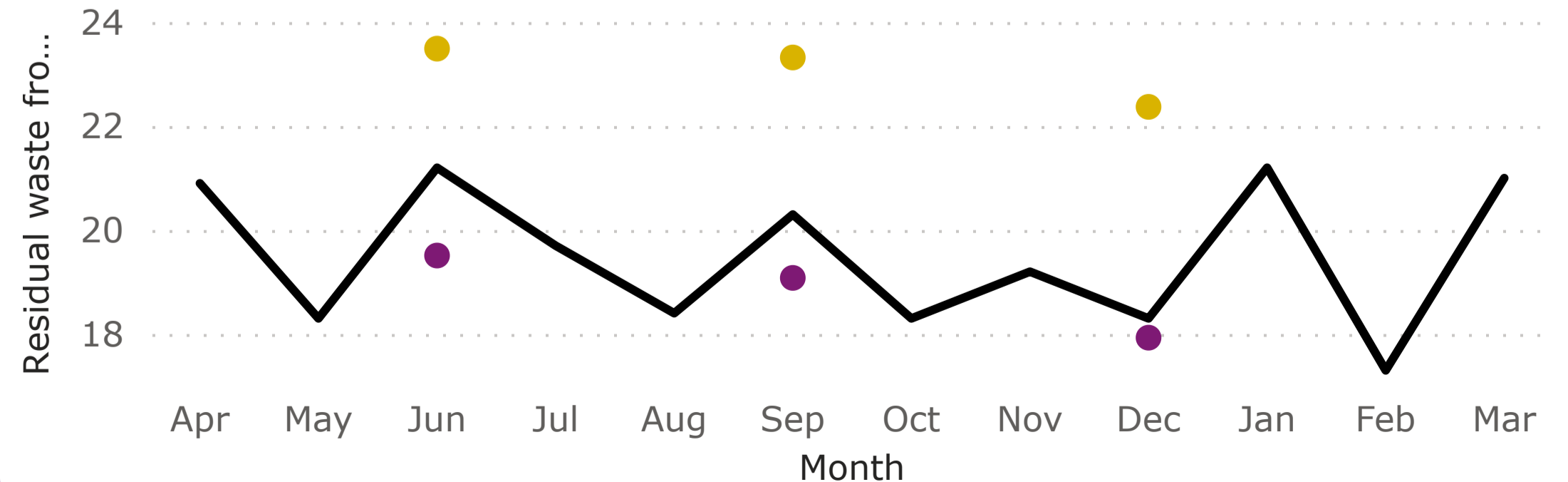
Location ● Suffolk 23-24 ● West Suffolk 23-24



- 20-21
- 21-22
- 22-23
- 23-24

Average amount of residual waste per person (KG) - comparisons

Location ● England 21-22 ● Suffolk 21-22 ● West Suffolk 21-22



- 20-21
- 21-22



# 41. Operations

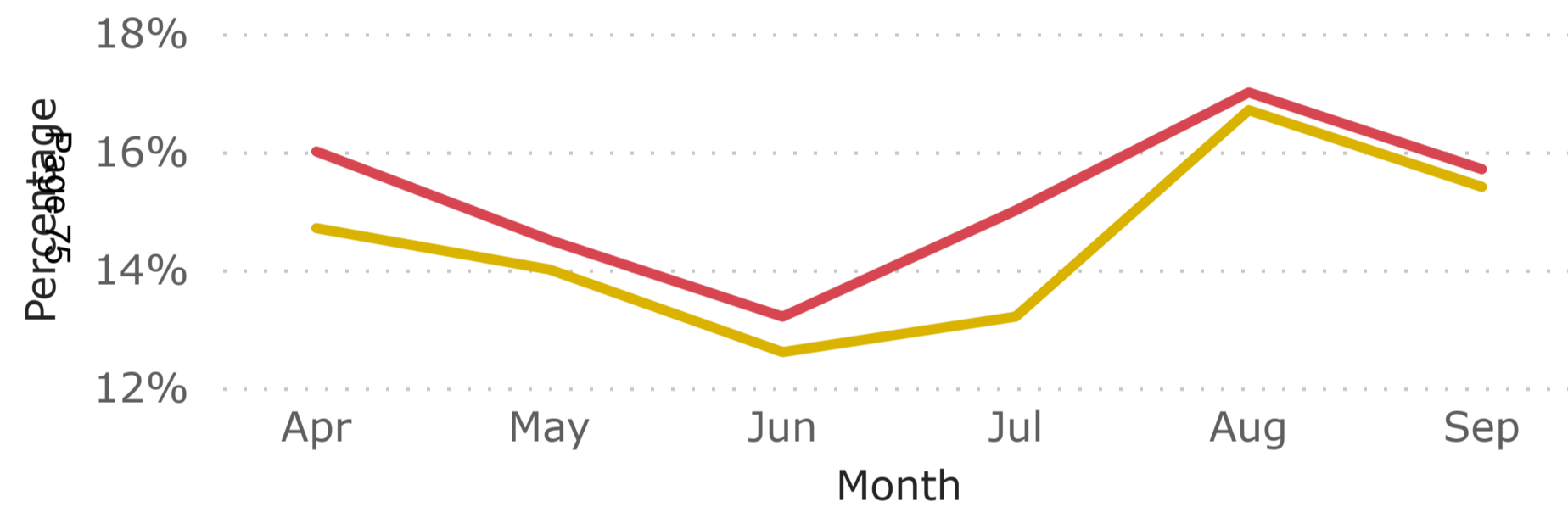


**Latest Data Period:**

September 2023

Percentage of material delivered to the recycling facility which is 'prohibited' ('contamination rate') - comparisons

**Location** ● 23-24 Suffolk ● 23-24 West Suffolk



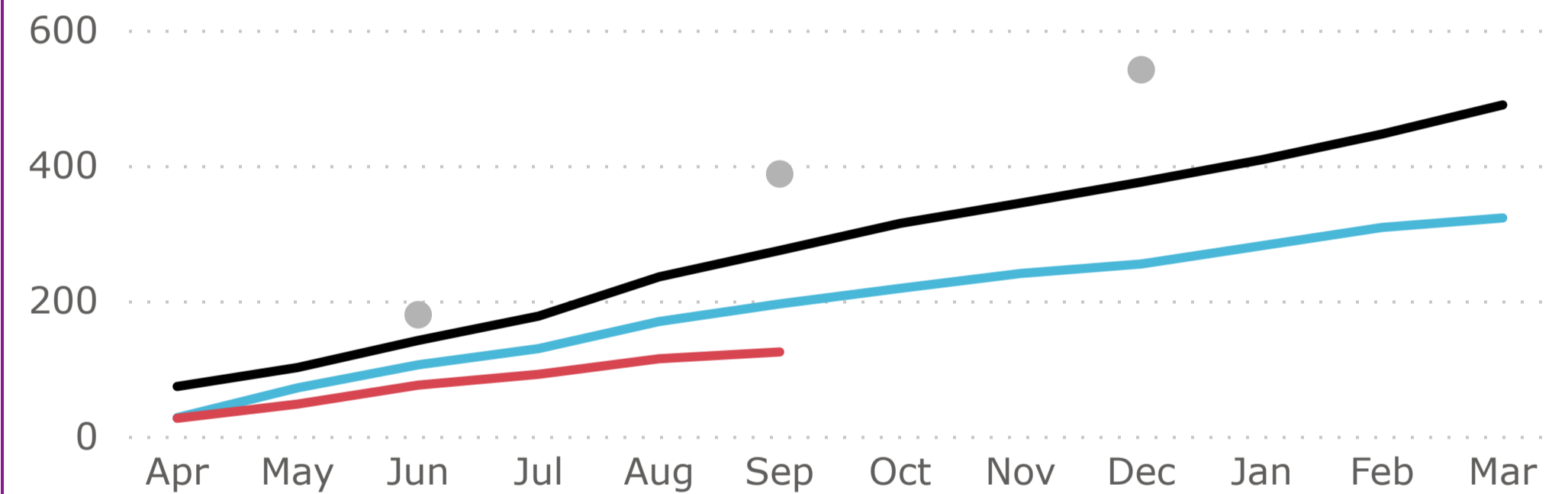
● 23-...

## Commentary or Summary

**Number of fly tipping incidents recorded (YTD):** We have seen a significant reduction in the number of reported incidents in Q2 of this financial year compared to the same period in the last financial year, although this data will only include those incidents which have been reported to and investigated by the council. The number of actions still remains high due to the amount of proactive work carried out through Duty of Care inspections on business premises and other enforcement

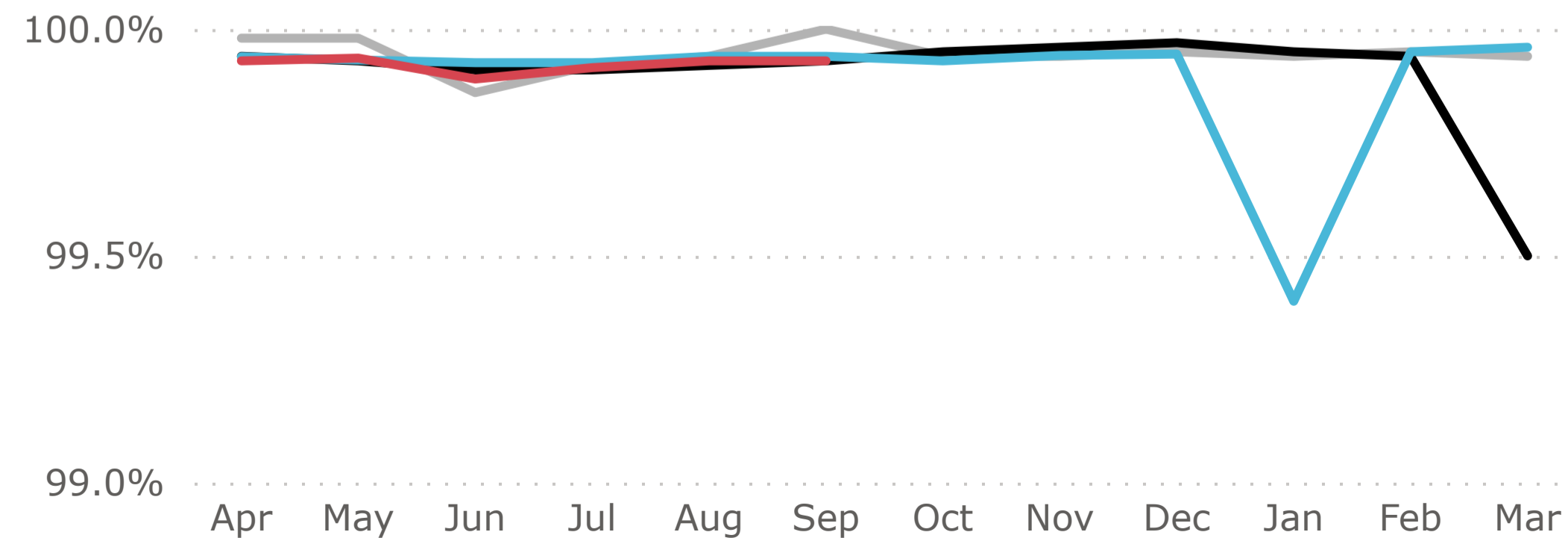
Number of fly tipping incidents recorded (YTD)

**Financial Year** ● 20-21 ● 21-22 ● 22-23 ● 23-24



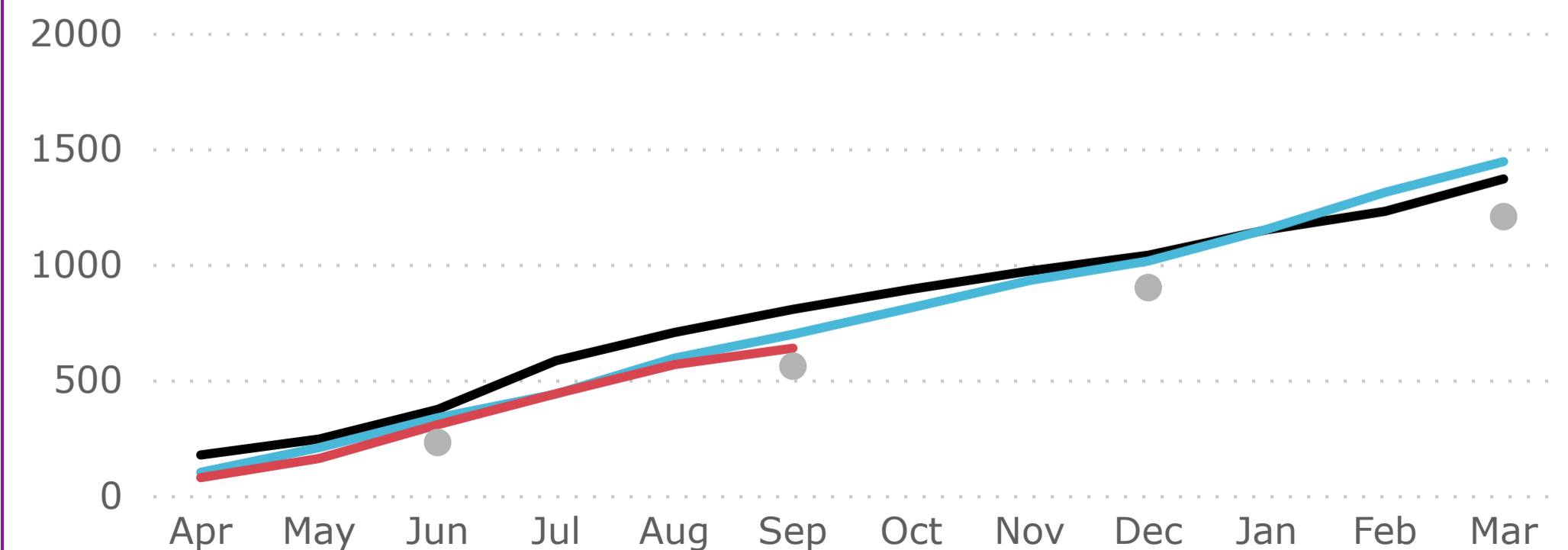
Percentage of household bins successfully collected

**Financial Year** ● 20-21 ● 21-22 ● 22-23 ● 23-24



Number of actions taken to combat fly tipping (YTD)

**Financial Year** ● 20-21 ● 21-22 ● 22-23 ● 23-24



# 42. Operations



**Latest Data Period:**  
September 2023

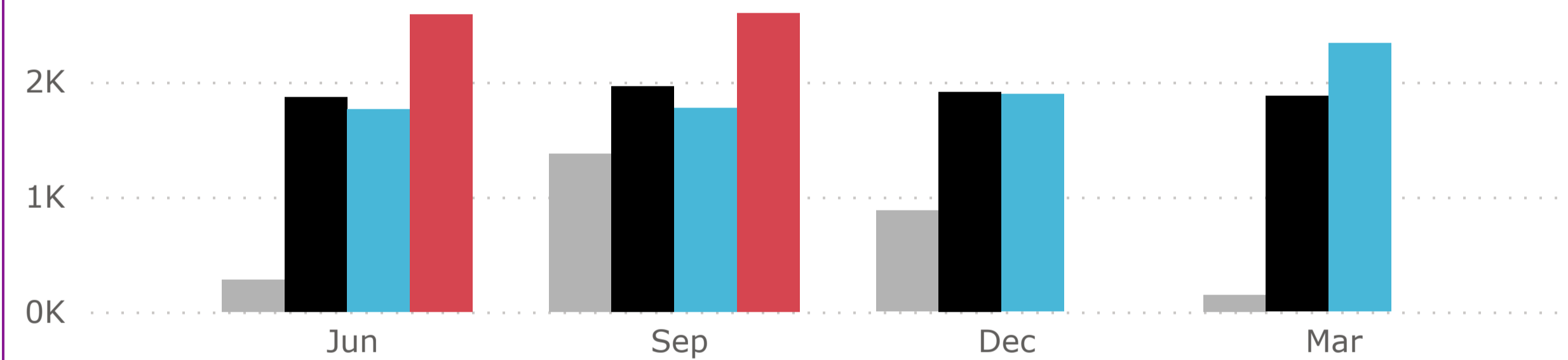
## Commentary or Summary

**Number of registered volunteers and number of hours contributed to green and heritage spaces by volunteers:** The number of volunteer hours have increased for Q2 compared to previous years with our volunteers assisting with gardening activities and conservation tasks in our parks and green spaces.

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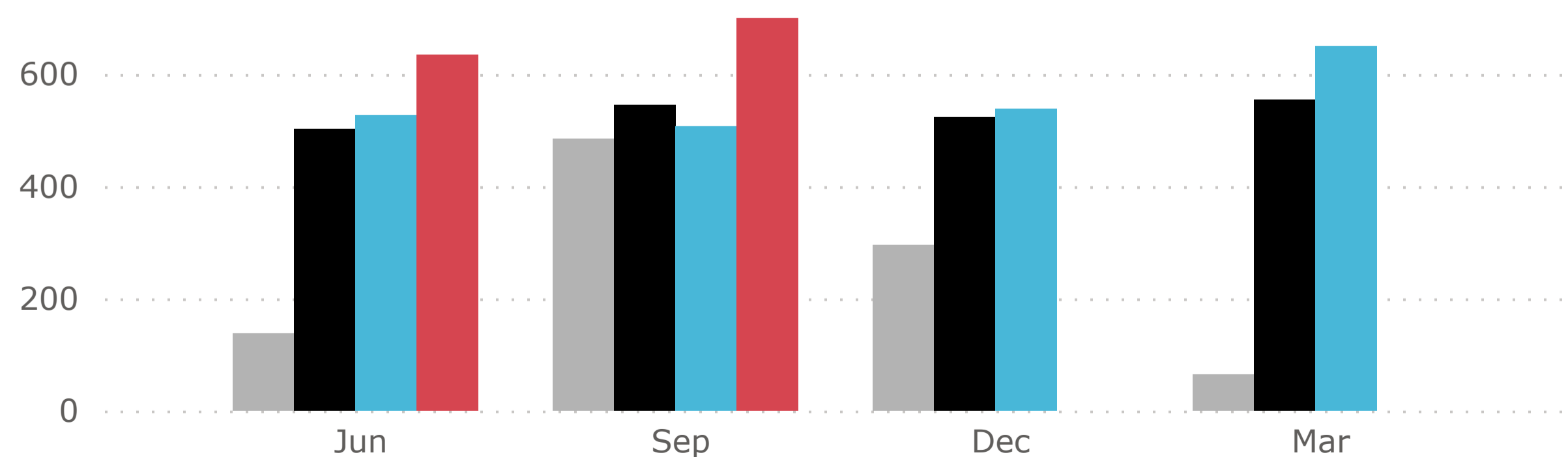
### Number of hours contributed to green and heritage spaces by volunteers

Financial Year ● 20-21 ● 21-22 ● 22-23 ● 23-24



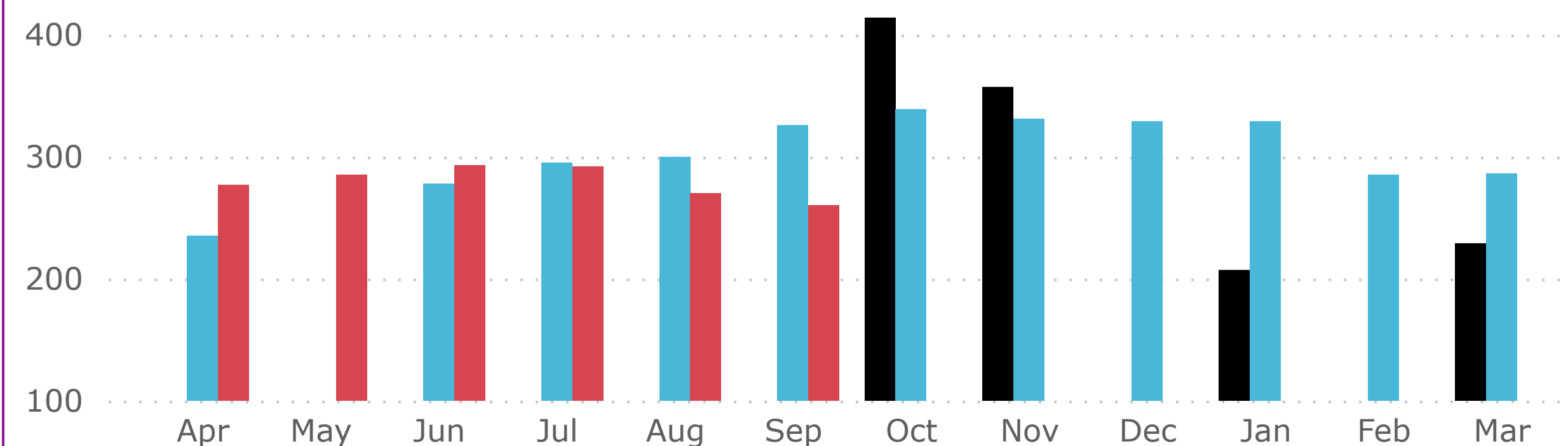
### Number of registered volunteers

Financial Year ● 20-21 ● 21-22 ● 22-23 ● 23-24



### Number of tree-related public enquiries

Financial Year ● 21-22 ● 22-23 ● 23-24



Appendix B - income and expenditure - year end forecast against budget - September 2021

	Year end forecast outturn £	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	38,010	38,010	0	<p><b>Net Benefit position worse than budgeted</b></p> <p>Overall gross budgets comprises: £25,006,000 rent allowance payments, £726,000 temporary accommodation rent rebates and £169,000 discretionary housing payments, mostly funded by government subsidy and recovery of overpayments.</p> <p>The forecast year end position is a deficit of £160,000 which has been covered by a contribution from the Benefits reserve, and includes: £140,000 rent allowances subsidy shortfall due to average rate to date of 97.99 per cent against a budget of 98.4 per cent. £117,000 temporary accommodation rent rebates subsidy shortfall due to average rate to date of 52 per cent compared to a budget of 80 per cent. This is due to the council's current refurbishment programme of its temporary accommodation. The programme is expected to be completed by the new year and as a result the subsidy rate should increase. Therefore, the forecast has been based on a rate of 65.5 per cent. (£91,000) additional overpayment recovery.</p>
<b>Total Net Benefits (income) or expenditure:</b>	<b>38,010</b>	<b>38,010</b>	<b>0</b>	
Income from Business Rates	(6,754,961)	(6,400,600)	(354,361)	<p><b>Net overall Business Rate income higher than budget</b></p> <p>The forecast year end position includes: £147,000 section 31 grants (provided by Central Government to compensate for national reliefs awarded such as small business rates relief and retail hospitality relief) lower than budgeted (£870,000) increased share of Suffolk pool income as a result of more than budgeted business rates income across Suffolk authorities including West Suffolk (agreed sharing of business rate benefits across Suffolk authorities) £368,000 increased levy payable to Suffolk pool (proportion of business rate benefit payable to the pool in accordance with statutory provisions).</p>
Income from Formula Grant (Business Rate Retention Scheme), Council Tax and New Homes Bonus Grant	(16,828,053)	(16,828,053)	0	<p><b>Formula Grant income in line with budget</b></p> <p>Grants received by the council, based on the annual local government finance settlement. These include the following: (£4,693,000) Business Rate Retention scheme income (£815,000) New Homes Bonus grant (£183,000) Services grant (£11,137,000) Council Tax income (net of Parish demand).</p>

Appendix B - income and expenditure - year end forecast against budget - September 2021

	Year end forecast outturn	Annual budget	Net (positive) or negative forecast variance	Forecast variance notes - figures in brackets represent underspends or additional income achieved.
	£	£	£	
Income from other grants	(3,754,227)	(3,743,506)	(10,721)	<p><b>Other grant income slightly higher than budget:</b></p> <p><b>The Budget and forecast year end position includes the following grants:</b>                      (£82,000) Department of Works and Pensions Grant                      (£159,000) COVID-19 outbreak management funding, utilised for public health protection                      (£34,000) Household Support Fund grant, used for supporting Housing Options initiatives                      (£678,000) Homelessness Prevention Grant, used to fund Housing Options Services                      (£469,000) Rough Sleeping Initiative, used for Housing Options Outreach Services                      (£420,000) Revenue Support Grant, non-specific grant utilised to support the net cost of services                      (£1,137,000) Funding Guarantee Grant, government funding to ensure that councils will see a 3% increase in their core spending power                      (£203,000) Rural Services Delivery Grant, additional grant reflecting the rural nature of the council                      (£245,000) Non-Domestic Rates Cost of Collection Allowance, to contribute towards administering the scheme                      (£309,000) Council Tax Collection Fund Surplus, arising from council tax collected being more than originally budgeted in previous years estimates                      (£7,000) Orchestras Live Grant, utilised towards cultural events                      All of the above are fully committed for utilisation against services during the year.</p>
<b>Total income from external grants, business rates and council tax:</b>	<b>(27,337,241)</b>	<b>(26,972,159)</b>	<b>(365,082)</b>	

Appendix B - income and expenditure - year end forecast against budget - September 2021

	Year end forecast outturn	Annual budget	Net (positive) or negative forecast variance	Forecast variance notes - figures in brackets represent underspends or additional income achieved.
	£	£	£	
Income from external contributions and reimbursements	(4,795,044)	(4,708,819)	(86,225)	<p><b>Overall external contributions income higher than budgeted:</b></p> <p><b>Income higher than budgeted:</b>                      (£126,000) reimbursement for increased utilities and other costs from other partner organisations sharing our offices due to increased costs                      (£17,000) increased overall contribution from Suffolk County Council in respect of costs at several shared locations                      (£10,000) increased income in respect of Shared Legal service with Babergh Mid Suffolk Councils (linked to spend and income recovered)</p> <p><b>Income lower than budgeted:</b>                      £37,000 income from Suffolk County Council. This is due to reduced Net Recycling Performance Payments (RPPs) £25,000. These are based on prices for recycled materials which are traded worldwide, net of the operational costs. Operating costs have increased, and in addition lower material values have contributed to lower net RPP income overall. Also includes £18,000 reduced Tree Maintenance income. £32,000 Planning Section 106 monitoring contributions from developers. These are dependent on number, complexity and timings of planning applications. In previous years the council has been able to fully fund the monitoring function from contributions and prior year balances, however based on current activity levels and future projections it is anticipated that around 40 to 60 per cent will be funded in this way.</p> <p>Plus several other smaller income variances.</p>
Income from Service Level Agreements (SLAs)	(1,040,638)	(1,041,315)	677	<p><b>Income slightly lower than budgeted</b>                      Includes service level agreements for the provision of ICT, payroll, facilities and financial services to outside bodies. The small shortfall in income relates to facilities services provided.</p>
Income from ticket sales, commission and memberships	(1,928,483)	(1,932,067)	3,584	<p><b>Income slightly lower than budgeted</b>                      Income from tickets sales has recovered well from the effects of the pandemic and is currently forecasted to be on budget for the year.                      The forecast shortfall in income relates mainly to commission on sales.</p>
Income from other Leisure sales	(443,811)	(451,803)	7,992	<p><b>Income lower than budgeted</b>                      The forecast shortfall in income mainly relates to room hire at the Apex, based on current levels of demand and the previous year's outturn.</p>

Appendix B - income and expenditure - year end forecast against budget - September 2023

	Year end forecast outturn £	Annual budget £	Net (positive) or negative forecast variance £	Forecast variance notes - figures in brackets represent underspends or additional income achieved.
Income from Planning Fees	(1,605,262)	(1,624,484)	19,222	<b>Income forecasted to be slightly lower than budget</b> Year end forecasted income of (£1,605,000) is made up of: (£1,490,000) Planning Application Fees - £10,000 lower than budgeted (£115,000) Income from Planning Performance Agreements and Pre-application fees - £10,000 lower than budgeted.
Income from Building Regulation Fees	(342,000)	(374,390)	32,390	<b>Income lower than budgeted</b> Whilst income continues to recover, the current slowing down of the housing market due to rising interest rates and other economic factors is affecting the forecast year end position. Hourly rates were reviewed for 2023 to 2024, built into our projections, as are income streams such as the initial planning fees for the Advanced Manufacturing Units at Suffolk Business Park. The service is also reviewing the potential implications of the Building Safety act.
Income from Refuse collection and sales of scrap materials	(4,815,860)	(4,726,624)	(89,236)	<b>Income higher than budget</b> Year end forecasted income of (£4,726,000) is made up of: (£1,640,000) Garden Waste Collection - (£42,000) higher than budget (£2,918,000) Trade Waste Collection - (£61,000) higher than budget (£67,000) Bulky Waste Collection (fridges, metal and scrap) (£117,000) Sales of Scrap Materials collected (£13,000) Replacement Bin fees - £5,000 lower than budget (£60,000) Other fees (including street cleansing and clinical waste) - £9,000 lower than budget
Income from Car Parking	(7,511,856)	(7,341,574)	(170,282)	<b>Income higher than budgeted</b> Since the COVID-19 lockdown restrictions, we have seen reduced numbers in our car parks. Whilst these are gradually recovering, it is still not 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.  This will continue to be closely monitored on an ongoing basis; 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.  This lower income expectation was factored into the 2023 to 2024 budget. The indications for the year so far are that the forecast outturn position will be higher than our budgeted amount for town centre parking (£155,000), and slightly above budget for our leisure sites by around (£15,000).

Appendix B - income and expenditure - year end forecast against budget - September 2023

	Year end forecast outturn £	Annual budget £	Net (positive) or negative forecast variance £	Forecast variance notes - figures in brackets represent underspends or additional income achieved.
Income from Solar Farm and other energy initiatives	(3,908,171)	(3,831,630)	(76,541)	<p><b>Overall income higher than budget</b> Based on generation to date, income from the Toggam Solar Farm is currently forecast to exceed the budget for this financial year by around (£77,000). The total forecast income for 2023 to 2024 is (£3,235,000). This is based on generation from April to September of 8,873 Mwh against a target of 8,483 mwh.</p> <p>Income from feed-in tariffs is currently forecasted to be in line with the budgeted (£585,000).</p>
Income from Licensing	(457,052)	(451,732)	(5,320)	<p><b>Income slightly higher than budgeted</b> Licensing income levels are generally showing signs of recovery, with the current forecast year end position showing an increase of around £5,000, primarily from Premises Licences.</p>
Income from Markets	(240,000)	(260,700)	20,700	<p><b>Forecast income lower than budget:</b> Market income has struggled to recover to pre-pandemic levels.</p> <p>This lower income expectation was factored into the 2023 to 2024 budget, however based on the year to date it is anticipated that market fees will be lower than anticipated.</p>
Income from other sales	(1,900,539)	(1,990,423)	89,884	<p><b>Overall income lower than budgeted:</b></p> <p><b>Income lower than budgeted</b> £30,000 Battery Energy Storage System (BESS) income at West Suffolk House, as a result of an increasingly competitive sales market. Options are currently being pursued by the service in order to maximise income going forward. £62,000 forecast shortfall in Land Charges income, based on current levels. This is currently being affected by the slowdown in the housing market, and is in addition to the £70,000 reduction as part of the 2023 to 2024 budget setting process, reflecting the migration of Local Land Charges (LLC1) income to HM Land Registry. £21,000 CCTV income lower than budgeted as a result of review of facilities with partners £11,000 General Landscaping, as a result of prioritising internal demand from council owned land across the District. Increased council demand was factored into the 2023 to 2024 budget, and will continue to be reviewed.</p> <p>These income reductions are offset in part by increased income from Electric Vehicle Chargers (£10,000), plus several smaller positive variances across the services.</p>

Appendix B - income and expenditure - year end forecast against budget - September 2023

	Year end forecast outturn	Annual budget	Net (positive) or negative forecast variance	Forecast variance notes - figures in brackets represent underspends or additional income achieved.
	£	£	£	
Income from Rentals	(7,044,129)	(7,040,941)	(3,188)	<b>Overall forecast income lower than budgeted:</b>
				<b>Income higher than budgeted</b> (£27,000) improved income expectations from land, temporary accommodation and other property
				<b>Income lower than budgeted:</b> Includes forecast shortfall of £50,000 on retail units within the property portfolio, however these costs of initial letting are funded from the Capital Equalisation Reserve. £50,000 reduced expectations for Industrial and Business Unit Rent, pending rent reviews.
Income from investment interest and dividends received	(3,397,694)	(1,465,275)	(1,932,419)	<b>Income higher than budgeted</b> Mainly due to Investment interest, based on higher balances than originally anticipated and improved rates (4.69 per cent against the budgeted 3.25 per cent) due to increases in the Bank of England base rate. Also includes an additional £300,000 over the assumed budgeted dividend from Barley Homes.  Currently forecasting that this amount will be transferred to the Capital Financing reserve in anticipation of future interest rate and investment fluctuations.
<b>Total income from Sales, contributions and reimbursements:</b>	<b>(39,430,540)</b>	<b>(37,241,778)</b>	<b>(2,188,762)</b>	
<b>Total income (excluding Benefits):</b>	<b>(66,767,781)</b>	<b>(64,213,937)</b>	<b>(2,553,844)</b>	
Expenditure - total cost of employment	31,818,253	31,303,391	514,862	<b>Employment costs lower than budgeted</b> This heading includes basic pay and associated oncosts such as employers national insurance and pension, plus costs of agency staff, recruitment, training 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 forecast year end overspend underspend assumes that the current employers pay offer , however this is just an assumption, the final award is subject to National negotiations. The salary budget for 2023 to 2024 allowed for a pay award assumption of 4 per cent which is not sufficient to cover the current employer offer, therefore this assumption leads to a potential cost increase of around £577,000. This is mitigated to an extent by close vacancy management and recruitment, offset with increased anticipated spend on overtime and agency costs within services.
Percentage of total spend	47.7%	49.4%	15.0%	



Appendix B - income and expenditure - year end forecast against budget - September 2021

	Year end forecast outturn £	Annual budget £	Net (positive) or negative forecast variance £	Forecast variance notes - figures in brackets represent underspends or additional income achieved.
Expenditure - premises costs	7,432,538	7,016,529	416,009	<p><b>Overall forecast spend higher than budgeted:</b></p> <p><b>Spend higher than budgeted</b>                      £114,000 Gas higher than budgeted, due to increased unit and standing charges. Overspend relates mainly to operational buildings £82,000 and commercial estate £27,000.                      £69,000 Electricity higher than budgeted.                      £22,000 Water higher than budgeted.                      It should be noted that a large proportion of these utility costs are recharged to the council's tenants and partners, as reflected in income from external contributions and reimbursements.                      £66,000 increased Service Charges, including costs for new Car Park Fire Alarm System (£48,000)                      £61,000 increased Grounds Maintenance costs, including £19,000 gritting and £14,000 additional landscaping costs in respect of Mildenhall Hub (£22,000 of this is recoverable from partners)                      £73,000 Other premises costs (Council Tax, insurance, and so on).</p>
Percentage of total spend	11.1%	11.1%	12.2%	
Expenditure - transport and related costs	1,992,110	2,026,110	(34,000)	<p><b>Overall forecast spend lower than budgeted:</b></p> <p><b>Spend higher than budgeted</b>                      £27,000 spare parts - external, used in order to generate additional vehicle workshop income                      £39,000 overspend on other vehicle costs, including insurances, vehicle hire, tyres, MOTs, maintenance and so on</p> <p><b>Spend lower than budgeted:</b>                      (£113k) Vehicle fuel, due to the reduction in overall fuel prices in the earlier part of the year. Prices are currently rising again, so this will be kept under close scrutiny for the remainder of the year.</p>
Percentage of total spend	3.0%	3.2%	-1.0%	

Appendix B - income and expenditure - year end forecast against budget - September 2021

	Year end forecast outturn	Annual budget	Net (positive) or negative forecast variance	Forecast variance notes - figures in brackets represent underspends or additional income achieved.
	£	£	£	
Expenditure - supplies and services costs	11,640,191	11,131,758	<b>508,433</b>	<p><b>Spend higher than budgeted:</b></p> <p>£118,000 increase in External Audit fees over budget, resulting from Public Sector Audit Appointments (PSAA) audit scale fee uplift</p> <p>£90,000 Planning Place Services consultancy. Provision of ecology, landscape and arboricultural advice</p> <p>£44,000 fees in respect of planning appeals, barrister support and representation</p> <p>£48,000 additional costs for computer maintenance agreements, including cloud migration</p> <p>£45,000 Tools and equipment purchase and hire as a result of inflationary pressures</p> <p>£40,000 Subscriptions and other contributions (including £11,000 additional drainage board precepts) mainly as a result of inflationary pressures)</p> <p>£38,000 general goods and material purchases, resulting from inflationary pressures</p> <p>£20,000 Services for rent and lease renewals advice and marketing, resulting in additional estates income</p> <p>Plus a number of smaller variances.</p>
Percentage of total spend	17.4%	17.6%	<b>14.9%</b>	
Expenditure - third Party Payments, for example provision of services by other organisations that could be performed in-house.	3,134,615	2,955,763	<b>178,852</b>	<p><b>Spend higher than budgeted</b></p> <p>£31,000 increased costs for Haverhill Waste transfer station, reflecting inflationary pressures</p> <p>£35,000 increased costs for Mildenhall Hub, including postal costs which are recharged to partners</p> <p>£37,000 increased cost of security at Bury Bus Station</p> <p>£29,000 Off Street Car Parks, additional transaction fees, reflecting increased income assumptions</p> <p>£8,000 Event security (The Apex)</p> <p>Plus a number of smaller variances across various services.</p>
Percentage of total spend	4.7%	4.7%	<b>5.2%</b>	
Expenditure - capital costs, for example interest on borrowing, Minimum Revenue Provision (MRP).	2,268,900	2,268,900	<b>0</b>	<p><b>Spend in line with the budget</b></p> <p>These costs are tied in with our projected borrowing and Minimum Revenue Provision (MRP) requirements during the year.</p>
Percentage of total spend	3.4%	3.6%	<b>0.0%</b>	

Appendix B - income and expenditure - year end forecast against budget - September 2023

	Year end forecast outturn	Annual budget	Net (positive) or negative forecast variance	Forecast variance notes - figures in brackets represent underspends or additional income achieved.
	£	£	£	
Net expenditure - contributions to or (from) reserves (excluding employee-related and premises contributions which are included under their respective expenditure headings)	8,480,494	6,642,911	1,837,583	<b>Net overall contributions to reserves higher than budgeted</b>  <b>Increased contributions to reserves:</b> £1,928,000 contribution to capital financing reserve in respect of increased investment interest as detailed above, plus additional Barley Homes £300,000 dividend budgeted for 2024 to 2025 £100,000 contribution to Invest to Save Reserve in respect of timings of Hydrotreated Vegetable Oil fuel implementation, for future project utilisation  <b>Reduced contribution to reserve:</b> (£14,000) Non-distributed costs, contribution in respect of cost of change (£10,000) Civil Parking Enforcement as a result of increased costs (£29,000) lower S106 Monitoring contribution income forecast for the year  <b>Increased contributions from reserves:</b> (£10,000) Abbey Gardens, donations reserve monies utilised towards special events (£8,000) Nowton Park new parking machine funded from Car Parking Reserve (£4,000) funding towards Electric Vehicle chargers from the Green Travel Plan
Percentage of total spend	12.7%	10.5%	53.7%	
<b>Total expenditure (excluding Benefits):</b>	<b>66,767,101</b>	<b>63,345,362</b>	<b>3,421,739</b>	
<b>Net (surplus) or deficit:</b>	<b>37,330</b>	<b>(830,565)</b>	<b>867,895</b>	
<b>Transfers to(from) General Fund</b>				
Transfer to General Fund	830,565	830,565	0	Approved contribution to General Fund in respect of 2022 to 2023 budgeted replenishment required
Part utilisation of General Fund	(867,895)	0	(867,895)	Additional contribution from the General Fund reserve to fund net pressures in year. General Fund balance at 31 March 2023 is £5m (agreed policy level)
<b>Final year end variance after funding:</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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Description	Revised Budget for Year £	Actual Spend Year to date £	Funded Externally £	Forecast Spend for Year £	Over/(under) Spend For Year £	Notes	Total Project Budget 2023 to 2027 £	Project Funding
<b>Resources and Property</b>								
Western Way development	0	0	0	0	0	Report to Council (CAB/WS/23/041) in September 2023 approved the cancellation of the scheme. Capitalised costs from the 2022 to 2023 financial year to be reversed and funded from Strategic Priorities & MTFS reserve, along with spend incurred in 2023 to 2024 - total up to £2.4 million as per report.	0	Borrowing
Olding Road Site - Immediate Works	1,000,000	0	0	1,000,000	0	Report to Council (CAB/WS/23/041) in September 2023 approved a budget of up to £1 million to cover the cost of any immediate works to the Olding Road site which will add value to the asset and / or reduce holding costs.	1,000,000	Borrowing
Abbeycroft Leisure loan	500,000	0	0	0	(500,000)	Original loan facility agreed of £1m. Initial loan drawdown of £250,000 was made in July 2022. Second £250,000 was drawn down in March 2023. Unlikely to see further drawdowns this year.	500,000	Borrowing
Smartpay Set Up Costs	2,588	6,088	0	2,588	0	Upgrade to cash receipting system. Project now complete. Awaiting final invoices.	2,588	Revenues Reserves
Mildenhall Hub	100,000	(459,591)	0	100,000	0	Building is open and operational. Final account has been agreed and recharges made to partners. We are still working to the original delegation of cost neutral scheme at year 5 as per Overview and & Scrutiny committee report OS/WS/23/003. Budget relates to final elements of the original capital investment.	100,000	Borrowing
<b>Asset Management Plan - Property</b>								
Property Asset Management Plan.	0	0	0	0	0	Planned works programme. Funds moved into the appropriate projects when scoped. Funds now fully allocated for the current financial year.	3,979,500	Revenue Reserves
Net Zero Plan - Asset Management Investment	933,957	79,692	0	933,957	0	Investment in the council's properties and vehicles in respect of energy saving and generation initiatives. Year 2 of the 4 year project. We are working towards a 2 per cent return towards council services across asset management and Electric Vehicle (EV) Fleet investment as well as extension of the solar for business scheme in the project below. This includes projects like installing solar panels, heat pumps as well as improving insulation, lighting, and roofs on our own properties to make them more energy efficient.	2,433,957	Borrowing



Description	Revised Budget for Year £	Actual Spend Year to date £	Funded Externally £	Forecast Spend for Year £	Over/(under) Spend For Year £	Notes	Total Project Budget 2023 to 2027 £	Project Funding
<b>Families and Communities</b>								
Customer Access project	71,658	0	0	71,658	0	This is for the next phase of CCP and then Granicus.	71,658	Capital Receipts
Abbotts House - Refurbishment	450,000	293,682		450,000	0	Refurbishment funded from a combination of housing funds, net zero funds and building maintenance funds.	450,000	Borrowing/ Revenue Reserves
Cobblers Court	341,500	263,758		341,500	0	Will be used for temporary accommodation. Purchase cost of £255,000 with additional costs for some renovation work including converting a downstairs office into an additional room.	341,150	Capital Receipts/Borrowing
Local Authority Housing Fund	320,000	0		320,000	0	To be used for temporary accommodation. Funded from the Local Authority Housing Fund (LAHF)	341,150	Capital Receipts/Borrowing
<b>Human Resources, Governance and Regulatory Services</b>								
Private Sector Disabled Facilities Grants (DFGs)	1,454,537	986,132	0	1,454,537	0	Revised budget for the year includes £113,494 brought forward from 2022 to 2023. Recent fast track developments in the service should have ensured that works are approved and completed more quickly. Funded externally.	4,154,537	Grant Funding
Community Energy Plan and Net Zero Plan	3,036,998	1,047,707	0	3,036,998	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.	6,036,998	Borrowing/ Revenue Reserves
Decarbonisation Initiatives Fund	1,000,000	0	0	1,000,000	0	Report to Council (CAB/WS/23/040) 19 September 2023 approved a budget of up to £1 million to set up a Decarbonisation Initiatives Fund, with the first call on the fund to be a grant scheme for the upgrade of streetlights owned by town and parish to light-emitting diode (LED) lanterns.	1,000,000	Revenue Reserves
Case Management System - Legal Services	48,000	0	0	48,000	0	Provision of case management software for Legal Services.	48,000	Revenue Reserves
iTrent upgrade - HR	90,000	90,000	0	90,000	0	Migration of the Human Resources and Payroll software to a cloud-based system.	90,000	Revenue Reserves
<b>Operations</b>								

Description	Revised Budget for Year £	Actual Spend Year to date £	Funded Externally £	Forecast Spend for Year £	Over/(under) Spend For Year £	Notes	Total Project Budget 2023 to 2027 £	Project Funding
Car Parking Improvements	252,819	0	0	252,819	0	Projects are allocated when identified during the year, and budgets moved as appropriate.	252,819	Revenue Reserves
<b>Car parking improvements:</b>	<b>80,000</b>	0	0	80,000	0		<b>80,000</b>	Revenue Reserves
Newmarket Car parking improvements						Improvements being funded from the Car Park Reserve. Currently still in planning phase to understand the full resurfacing requirements before work commences.		
<b>Car parking improvements:</b>	<b>145,831</b>	145,831	0	145,831	0		<b>145,831</b>	Revenue Reserves
Ram Meadow, Bury St Edmunds improvements						Improvements being funded from the Car Park Reserve. Works commenced at the end of July 2023.		
<b>Car parking improvements:</b>	<b>14,571</b>	0	0	14,571	0		<b>14,571</b>	Revenue Reserves
Electric Vehicle (EV) charging points						Additional EV charging points are currently being scoped out.		
<b>Car parking improvements:</b>	<b>100,000</b>	1,340	0	100,000	0		<b>100,000</b>	Revenue Reserves
Car park in Clare (subject to business case)						Improvements being funded from the Car Park Reserve. Works expected to commence this year, subject to business case approval.		
Vehicle and plant purchases	1,367,598	401,561	0	1,367,598	0	In line with the vehicle replacement programme.	5,271,398	Revenue Reserves
Net Zero Plan - Electric Vehicle fleet investment	538,322	3,790	0	538,322	0	Funds the additional cost of replacing vehicles with electric versions	1,048,322	Revenue Reserves
Audio-Visual Equipment, West Suffolk House	169,682	169,682	64,366	169,682	0	Audio Visual Equipment installed in the West Suffolk House Conference Room to enable hybrid meetings. Partially funded by Suffolk County Council.	169,682	Contributions/ Revenue Reserves
Vehicle Wash Down Area at West Suffolk Operational Hub (WSOH)	100,000	1,870		100,000	0	To create an alternative lorry wash down area at WSOH for smaller vehicles and plant. Funded from the original WSOH budget.	100,000	Borrowing
Community Sports Facility - Moreton Hall, Bury St Edmunds	1,552,500	0	0	1,552,500	0	The project partners are finalising the legal details. The project relates to the Skyliner project completed in 2016 to 2017	1,552,500	Capital Receipts
<b>Asset Management Plan - Leisure</b>								
Leisure Asset Management Plan	0	0	0	0	0	Projects are allocated when identified during the year, including ongoing review of leisure projects to ensure reserve is not over utilised.	900,000	
Babwell Meadows Landscaping	28,074	0	0	0	(28,074)	Project under review. Now expecting this to commence in the next financial year.	28,074	Revenue Reserves
Hardwick Heath, Football pitch relocation and play area renewal	3,580	3,580	0	3,580	0	Project will be completed by the end of this financial year	3,580	



Description	Revised Budget for Year £	Actual Spend Year to date £	Funded Externally £	Forecast Spend for Year £	Over/(under) Spend For Year £	Notes	Total Project Budget 2023 to 2027 £	Project Funding
Mildenhall Hub - Creation of a Pump Track	112,000	35,500	0	112,000	0	Work expected to commence this year. Supplier has now been appointed.	112,000	Revenue Reserves
Abbey Gardens Yard - Removal of Asbestos and other H&S Issues	34,959	34,959	0	34,959	0	Project complete.	34,959	
St Johns Close Recreation Ground, Mildenhall - renewal of MUGA	60,000	23,481	0	60,000	0	Works expected to be completed in November 2023.	60,000	Revenue Reserves
West Stow - Car Park refurbishment	93,000	(30)		0	(93,000)	Initial preparatory works completed in 2022 to 2023 (£7,000), remainder of project now likely to be completed in the next financial year.	93,000	
Flying Fortress - Water Fountain	6,593	6,593		6,593	0	Project currently being reviewed	6,593	Grant Funded
Abbey Gardens - new items of play equipment	15,000	9,036	5,964	15,000	0	Project should be completed this financial year.	15,000	S106 Funded
Henry Close, Haverhill - Play area renewal (£59k) part S106 funded	58,652	0		58,652	0	Contract has been awarded to contractor. Work commenced in October 2023, expected to be completed in the current financial year.	58,652	Revenue Reserves
St James Park, BSE - Play area renewal (£60k) part S106 funded	70,303	70,303	10,303	70,303	0	Project completed.	70,303	Revenue Reserves
Peterhouse Close, Mildenhall, Play area renewal (£60k)	59,447	60,361		59,447	0	Project completed.	59,447	Revenue Reserves
Granby Street, Newmarket - Play area renewal (£35k) part S106 funded	33,465	33,465		33,465	0	Project completed.	33,465	Revenue Reserves
Gainsborough Recreation Ground, BSE - Replacement play equipment (£30k)	31,611	31,611		31,611	0	Project completed.	31,611	Revenue Reserves
<b>Planning and Growth</b>								
Traveller Sites	6,970	85,009	0	72,395	65,425	Project relates to works to enable a site in Bury St Edmunds, funded in part by external grant.	6,970	Grant Funded
Barley Homes.	6,700,000	594,255	0	1,500,000	(5,200,000)	Work continues to progress on future pipeline sites. Depending on timing of potential land purchases the spend on this could be higher.	12,950,000	Capital Receipts
High Street, Haverhill - improvements	693,000	0	0	0	(693,000)	External grant funded. Fund to be reviewed.	693,000	Grant Funded

Capital Programme forecast year end position - September 2023

Appendix C



Description	Revised Budget for Year £	Actual Spend Year to date £	Funded Externally £	Forecast Spend for Year £	Over/(under) Spend For Year £	Notes	Total Project Budget 2023 to 2027 £	Project Funding
Investing in our Growth Agenda	16,266,147	(34,395)	0	500,000	(15,766,147)	Fund to be used for investments identified that ensure a balanced blend of return which provide wider strategic, place-shaping, social and economic benefits. Carry forward relates to agreed project timings and uncommitted balance.	19,266,147	Borrowing
17 to 18 Cornhill, Bury St Edmunds - renovation	10,792	(73,692)	0	10,792	0	Works commenced in September 2020. Completion occurred in March 2023, with first flat sales at the end of March 2023. Final account process in progress.	10,792	Borrowing
Haverhill Research Park - loan facility	586,818	0	0	0	(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	Borrowing
Suffolk Business Park - Incubation Units	4,598,716	227,288	0	1,500,000	(3,098,716)	Report to Cabinet and Council (CAB/WS/21/052) - currently working through design stages.	12,100,000	Borrowing
<b>Totals:</b>	<b>46,567,266</b>	<b>5,898,414</b>	<b>128,732</b>	<b>20,666,936</b>	<b>(25,900,330)</b>		<b>79,832,650</b>	

Earmarked reserves year end outturn position - September 2023

Appendix D



Reserve description	2023 to 2024 Opening balance £	2023 to 2024 Net budgeted movement to or (from) reserve £	2023 to 2024 Budgeted closing balance £	2023 to 2024 Net movement to or (from) reserve £	2023 to 2024 Forecast closing reserve balance £	2023 to 2024 Year end variance (over) / under utilised £	Variance notes (variances in brackets denote greater reserve usage than budgeted)
<b>Strategic reserves.</b>							
Strategic Priorities and Medium Term Financial Strategy (MTFS) reserve.	5,316,430	(2,726,751)	<b>2,589,679</b>	(2,726,751)	<b>2,589,679</b>	<b>0</b>	<p>This reserve is primarily comprised of monies received in respect of the New Homes Bonus grant (and associated element of the Funding Guarantee funding), set aside as agreed to support the delivery of the council's priorities and medium term financial strategy. The grant(s) for 2023 to 2024 totalling £1,756,000 has been contributed to this reserve in full.</p> <p>The year end balance is forecast to be on budget, and includes the following contributions from the reserve:                      (£1,000,000) Decarbonisation Initiatives Fund (Capital)                      (£548,000) Community Chest and Locality Budget funding                      (£2,400,000) Western Way Development, costs associated with project review                      (£125,000) Funding for project feasibility                      (£300,000) Funding for integrated health and leisure pathways, monies from external partner having been contributed to this reserve                      (£109,000) Lifelink Project funding, monies from external bodies and the Business Rates Pilot having been previously contributed to this reserve</p>

Reserve description	2023 to 2024 Opening balance £	2023 to 2024 Net budgeted movement to or (from) reserve £	2023 to 2024 Budgeted closing balance £	2023 to 2024 Net movement to or (from) reserve £	2023 to 2024 Forecast closing reserve balance £	2023 to 2024 Year end variance (over) / under utilised £	Variance notes (variances in brackets denote greater reserve usage than budgeted)
Investing in our Growth Agenda reserve.	691,304	(123,850)	<b>567,454</b>	(154,574)	<b>536,730</b>	<b>(30,724)</b>	<p>This reserve was set up in order to support the delivery of the council's growth agenda, current utilisation is primarily for staffing cost.</p> <p>The year end balance is lower than budgeted as a result of funding flat sale legal costs for 17/18 Cornhill, former Post Office development.</p>
Business Rates Retention Pilot: place-based reserve.	1,633,053	(90,512)	<b>1,542,541</b>	(90,472)	<b>1,542,581</b>	<b>40</b>	<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>Utilisation of this reserve during the year is forecast to be on budget, and is mainly in respect of: (£79,000) Lifelink project, representing the remaining funds from the original (£500,000) allocated to this project from Pilot monies</p>

Earmarked reserves year end outturn position - September 2023

Appendix D



Reserve description	2023 to 2024 Opening balance £	2023 to 2024 Net budgeted movement to or (from) reserve £	2023 to 2024 Budgeted closing balance £	2023 to 2024 Net movement to or (from) reserve £	2023 to 2024 Forecast closing reserve balance £	2023 to 2024 Year end variance (over) / under utilised £	Variance notes (variances in brackets denote greater reserve usage than budgeted)
<b>Financial planning reserves.</b>							
Invest to save reserve.	4,619,262	375,134	<b>4,994,396</b>	365,802	<b>4,985,064</b>	<b>(9,332)</b>	The year end balance is lower than budgeted due to:  (£54,000) funding for transformational review staffing costs (£60,000) funding for cost of change  £100,000 additional contribution to this reserve in respect of Hydrotreated Vegetable Oil (HVO) fuel implementation timings, for future utilisation
Business Rates Retention equalisation reserve.	7,714,967	(300,504)	<b>7,414,463</b>	(300,504)	<b>7,414,463</b>	<b>0</b>	This reserve is intended to neutralise the impact of any fluctuations in growth or reductions in Business Rates income under the Business Rates Retention Scheme, primarily relating to statutory timing differences and appeal costs.  The year end balance is forecast to be on budget.
Housing Benefits equalisation reserve.	581,921	0	<b>581,921</b>	(160,150)	<b>421,771</b>	<b>(160,150)</b>	This reserve is utilised in order to smooth out the effect of variations between the amounts of Housing Benefits paid out and subsequently grant funded by Department of Works and Pensions (DWP).

Reserve description	2023 to 2024 Opening balance £	2023 to 2024 Net budgeted movement to or (from) reserve £	2023 to 2024 Budgeted closing balance £	2023 to 2024 Net movement to or (from) reserve £	2023 to 2024 Forecast closing reserve balance £	2023 to 2024 Year end variance (over) / under utilised £	Variance notes (variances in brackets denote greater reserve usage than budgeted)
Capital project financing reserve.	6,548,067	0	<b>6,548,067</b>	3,027,563	<b>9,575,630</b>	<b>3,027,563</b>	<p>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. Fund will be utilised in the medium to longer term towards the increased cost of borrowing.</p> <p>The increased balance at the year end is due to higher contributions relating to savings in interest payable budgets in year whilst the council's treasury management approach utilises internal funds, offset slightly by contributions to cover the risks associated with some key strategic projects such as the timing of rental income from the former post office development in Bury St Edmunds.</p>
Self insured reserve.	363,175	0	<b>363,175</b>	5,000	<b>368,175</b>	<b>5,000</b>	Monies set aside to provide funds in order to finance any high insurance excesses that may arise.
Election reserve.	306,506	(140,000)	<b>166,506</b>	(62,528)	<b>243,978</b>	<b>77,472</b>	Monies set aside each year in order to fund the local elections when required. Additional monies received in-year for New Burdens Funding.
Planning reserve.	306,413	23,627	<b>330,040</b>	(99,804)	<b>206,609</b>	<b>(123,431)</b>	Monies set aside in order to fund the Local Plan and other planning-related expenditure.

# Earmarked reserves year end outturn position - September 2023

# Appendix D



Reserve description	2023 to 2024 Opening balance £	2023 to 2024 Net budgeted movement to or (from) reserve £	2023 to 2024 Budgeted closing balance £	2023 to 2024 Net movement to or (from) reserve £	2023 to 2024 Forecast closing reserve balance £	2023 to 2024 Year end variance (over) / under utilised £	Variance notes (variances in brackets denote greater reserve usage than budgeted)
<b>Service delivery reserves.</b>							
Computer and telephone equipment reserve.	89,354	0	<b>89,354</b>	0	<b>89,354</b>	<b>0</b>	Monies set aside for major ICT hardware refreshes and software purchases and upgrades.
Office equipment reserve.	321,373	(51,316)	<b>270,057</b>	(51,316)	<b>270,057</b>	<b>0</b>	Monies set aside to purchase significant replacement items of office equipment.
Anglia Revenues Partnership reserve.	748,813	4,616	<b>753,429</b>	(19,383)	<b>729,430</b>	<b>(23,999)</b>	Government grant monies received by the Anglia Revenues Partnership (ARP) for specific purposes which are held in reserve due to timings of receipts and usage.  Year end balance is forecasted to be lower than budgeted as a result of funding the forecast ARP deficit for 2023 to 2024.
Vehicle, plant and equipment reserve.	1,195,210	1,326,878	<b>2,522,088</b>	1,326,878	<b>2,522,088</b>	<b>0</b>	This reserve is utilised to fund the council's vehicle replacement programme.  Year end balance forecast to be on budget (see also appendix C).
Waste management reserve.	172,242	(34,850)	<b>137,392</b>	(34,850)	<b>137,392</b>	<b>0</b>	This reserve includes monies set aside for purchases related to the Waste and Street Scene service, including wheeled bins and associated equipment.  The year end forecast is currently in line with the budget.
Building repairs reserve property.	5,163,006	(1,557,333)	<b>3,605,673</b>	(1,608,787)	<b>3,554,219</b>	<b>(51,454)</b>	Lower closing balance than budgeted, mainly as a result of additional capital spend (see also Appendix C).

# Earmarked reserves year end outturn position - September 2023

## Appendix D



Reserve description	2023 to 2024 Opening balance £	2023 to 2024 Net budgeted movement to or (from) reserve £	2023 to 2024 Budgeted closing balance £	2023 to 2024 Net movement to or (from) reserve £	2023 to 2024 Forecast closing reserve balance £	2023 to 2024 Year end variance (over) / under utilised £	Variance notes (variances in brackets denote greater reserve usage than budgeted)
Industrial unit service charge reserve.	113,977	0	<b>113,977</b>	6,000	<b>119,977</b>	<b>6,000</b>	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	943,083	(327,429)	<b>615,654</b>	(386,093)	<b>556,990</b>	<b>(58,664)</b>	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 lower than budgeted due to additional spend on Off-Street parking initiatives.
Industrial rent reserve.	591,724	(253,407)	<b>338,317</b>	(335,350)	<b>256,374</b>	<b>(81,943)</b>	Monies set aside to meet lost lease income on the former Co-op building at Jubilee Walk, Haverhill, plus Provincial House, Haverhill works.  The current year end position is forecast to be lower than budgeted as a result of funding Provincial House holding costs.
Building repairs reserve - leisure.	260,761	(274,788)	<b>(14,027)</b>	(146,714)	<b>114,047</b>	<b>128,074</b>	This reserve is utilised in order to fund the Leisure Capital programme.  Higher year end balance than budgeted due to project timings as further outlined in appendix C.
Abbey Gardens donation reserve.	38,766	0	<b>38,766</b>	(9,750)	<b>29,016</b>	<b>(9,750)</b>	Monies held for the improvement of the Abbey Gardens, Bury St Edmunds.  Monies utilised in the year towards special events at the Abbey Gardens.
Newmarket Stallion statue reserve.	20,809	0	<b>20,809</b>	0	<b>20,809</b>	<b>0</b>	Monies held for the maintenance and repair of the Newmarket Stallion statue.



Reserve description	2023 to 2024 Opening balance £	2023 to 2024 Net budgeted movement to or (from) reserve £	2023 to 2024 Budgeted closing balance £	2023 to 2024 Net movement to or (from) reserve £	2023 to 2024 Forecast closing reserve balance £	2023 to 2024 Year end variance (over) / under utilised £	Variance notes (variances in brackets denote greater reserve usage than budgeted)
Housing Options reserve.	2,145,071	(485,976)	<b>1,659,095</b>	618,053	<b>2,763,124</b>	<b>1,104,029</b>	This reserve holds the funding received from the Flexible Homelessness Support Grant and is utilised to fund the Housing Options team and associated expenditure.  Year end balance higher than budgeted due to additional Local Authority Housing Fund (LAHF) grant contributions (utilisation being worked through by the service), plus lower utilisation within the service than anticipated due to vacancies and reduced spend.
<b>Section 106 reserves.</b>							
Commuted maintenance reserve.	1,360,138	(82,930)	<b>1,277,208</b>	(63,746)	<b>1,296,392</b>	<b>19,184</b>	Monies received from developers in order to maintain additional play areas and public open space adopted.
Public Service Village reserve.	79,699	(32,960)	<b>46,739</b>	(37,253)	<b>42,446</b>	<b>(4,293)</b>	Section 106 monies to be utilised to fund the council's Green Travel scheme and associated initiatives.  Utilisation during the year relates to provision of Electric Vehicle (EV) Chargers.
Section 106 monitoring officer reserve.	6,543	(8,084)	<b>(1,541)</b>	(6,543)	<b>0</b>	<b>1,541</b>	This reserve is utilised in order to fund the Section 106 Monitoring Officer post.
Section 106 revenue reserve.	80,287	0	<b>80,287</b>	0	<b>80,287</b>	<b>0</b>	Monies held in respect of revenue Section 106 contributions received. No movement in the year.

Earmarked reserves year end outturn position - September 2023

Appendix D



Reserve description	2023 to 2024 Opening balance £	2023 to 2024 Net budgeted movement to or (from) reserve £	2023 to 2024 Budgeted closing balance £	2023 to 2024 Net movement to or (from) reserve £	2023 to 2024 Forecast closing reserve balance £	2023 to 2024 Year end variance (over) / under utilised £	Variance notes (variances in brackets denote greater reserve usage than budgeted)
<b>Other reserves.</b>							
Gershom Parkington reserve.	585,892	2,258	<b>588,150</b>	2,205	<b>588,097</b>	<b>(53)</b>	Monies received from the Gershom Parkington Trust in order to maintain and develop the council's horological collection.
<b>Reserves totals:</b>	<b>41,997,846</b>	<b>(4,758,177)</b>	<b>37,239,669</b>	<b>(943,067)</b>	<b>41,054,779</b>	<b>3,815,110</b>	

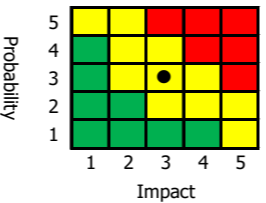
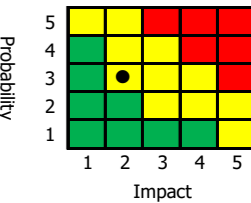
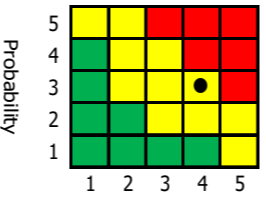
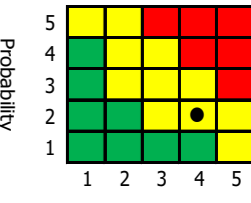
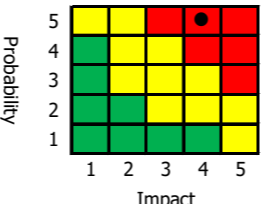
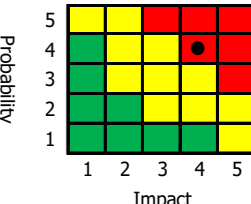
# West Suffolk Strategic Risk Register 2022/23 - September 2023

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
WS1	10-Jul-14	Financial	Director & Portfolio Holders- Resources and Property	Financial management	Failure in specific areas to achieve projected income, or expenditure exceeds the approved budgets (revenue or capital).		C	1) Monthly monitoring reports (revenue and capital) to budget holders and Leadership Team. Quarterly revenue and capital monitoring reports to PASC.	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. KPI's, 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.	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 to assist with forecasting and financial planning across the MTFS.	Director - Resources and Property	Jul-17	On-going	
							A	9) Analysis of the official Review Reports for all local authorities that have issued s114 notices (Croydon, Thurrock and Woking with Birmingham to come) to take on board all lessons learned.	Senior Management Team	Sep-23	On-going	

# West Suffolk Strategic Risk Register 2022/23 - September 2023

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	Lack of public trust and confidence in the council leads to a poor reputation. The council needs to champion it's area and be a trusted part of the community. It is vital therefore in making sure people access services, which often means the handling of sensitive information, that the council has a strong reputation. This is also the case in working with communities to deliver growth or large projects as well as in times of crisis, when the council must be a trusted source of information. Therefore the council needs a good reputation to enter positive partnerships with others, or secure funding.  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 introduced from Sept 2022. Continue to develop succession routes - apprentices and career pathways	Service Manager (HR, H&S and L&D)	Reviewed Strat in 2022	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	Service Manager (HR, H&S and L&D)	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.	Service Manager (HR, H&S and L&D)	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 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 2022/23 - September 2023

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RISK ID NUMBER	Date risk added to register	Type	Current Owners	Title	Description - What are we trying to avoid? Why is this important	WS Inherent Risk	Type	Summary of Controls / Actions - What we are doing / need to do to prevent it.	Who is responsible for the actions	Start date	Target completion date/ Complete	WS Residual Risk
WS6	10-Jul-14	Political	Chief Executive & Leader	Managing public / councillor expectations with less resources	Falling short of providing the level of service that the public and councillors expect and demand.		C	1) Understand and communicate priorities and expectations through Strategic Plan and MTFS. Assign dedicated corporate project resources to support new projects.	LT	N/A	On-going	
							A	2) Review and align service and skilled resources available to the strategic plan including communication resources.	LT	Jun-14	On-going	
							C	3) Regular monitoring and update discussions with portfolio holders on the corporate project plan progress	LT	N/A	N/A	
							C	4) Regular monitoring of KPIs 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	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, Project Assurance, 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) Develop the council's digital framework to ensure there are links to wider integration between systems and services.	Service Manager (ICT)	N/A	Complete	

# West Suffolk Strategic Risk Register 2022/23 - September 2023

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RISK ID NUMBER	Date risk added to register	Type	Current Owners	Title	Description - What are we trying to avoid? Why is this important	WS Inherent Risk	Type	Summary of Controls / Actions - What we are doing / need to do to prevent it.	Who is responsible for the actions	Start date	Target completion date/ Complete	WS Residual Risk
WS9	10-Jul-14	Political										
	(a)		Director & Portfolio Holders- Families & Communities	Deliver; Families & Communities agenda	<p>Opportunities being missed to create or influence the provision of:</p> <p>(i) a thriving voluntary sector and active communities who take the initiative to help the most vulnerable</p> <p>(ii) people playing a greater role in determining the future of their communities</p> <p>(iii). improved wellbeing, physical and mental health</p> <p>(iv) accessible countryside and green spaces</p>		<p><b>A</b> 1) Community Chest consideration part of the Review of Grants to External Organisations. Grant review recommendations agreed by Cabinet. Grant guidance and Community Chest progress agreed.</p> <p><b>C</b> 2) Families and Communities Officers continue to work closely with Councillors on a variety of projects and initiatives.</p> <p><b>A</b> 3) Community Chest funds are subject to quarterly monitoring and reported to Grant Working Party. Locality Budgets are allocated by Councillors but supported by Families and Communities Officers. Portfolio Holder and F&amp;C officers continue to remind Cllrs to allocate funding before financial year end.</p> <p><b>A</b> 4) Families and Communities monitor and evaluate the impact of initiatives/projects in localities. Including qualitative (in the form of case studies) and quantitative information.</p> <p><b>A</b> 5) Extensive ongoing partnership work, including County Lines, homelessness and refugees. West Suffolk Council is a partner in the West Suffolk Alliance which includes health and care partners.</p>	Service Manager (Families & Communities)	Apr-19	On-going		
	(b)		Director & Portfolio Holders - Growth	Deliver; Growth Agenda inc coping with growth and increase in demand	<p>Opportunities being missed to create or influence the provision of:</p> <p>(i) beneficial growth that enhances prosperity and quality of life</p> <p>(ii) existing businesses that are thriving and new businesses brought to the area</p> <p>(iii) people with the educational attainment and skills needed in our local economy</p> <p>(iv) vibrant, attractive and clean high streets, village centres and markets</p>		<p><b>C</b> 1) Developing engagement with the Local Enterprise Partnership and supporting development of the combined authority business board. Monitoring the local economy.</p> <p><b>C</b> 2) Deliver Growth Delivery Plan.</p> <p><b>C</b> 3) Deliver on the Investing for Growth Strategy. Report progress through Balanced Scorecards.</p> <p><b>C</b> 4) Small budget to support businesses with grants. Business rate income being closely monitored from April 2013 by ARP. Developing Inward Investment strategy. Increase Business engagement</p> <p><b>C</b> 5) Support to WSC, SCC, UCS and other agencies involved with skills development. Monitoring attainment levels.</p> <p><b>C</b> 6) Continue to develop close working relationships with Whitehall, Norfolk partners, LEPS to influence the design of any devolution agreements and business rates retention schemes.</p> <p><b>A</b> 7) Development and delivery of Local Plans</p> <p><b>A</b> 8) Continued liaison with providers Menta and Oxford Innovation to supporting new start up growth and activities at Bury St Edmunds and Epicentre Haverhill.</p> <p><b>A</b> 9) Development of 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		

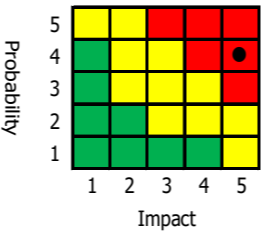
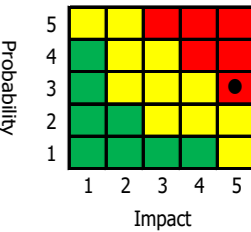
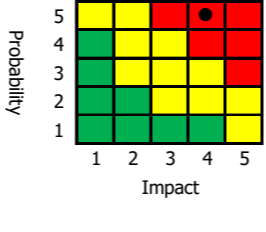
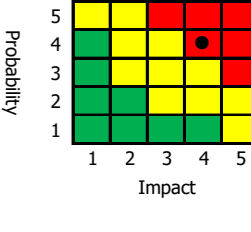
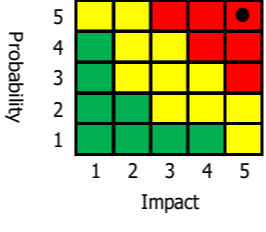
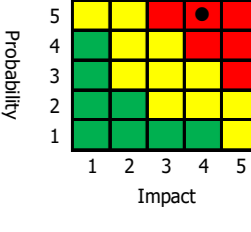
# West Suffolk Strategic Risk Register 2022/23 - September 2023

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	( c )		Director & Portfolio Holders - Growth, Families & Communities and Planning.	Deliver; Housing Agenda	<p>Opportunities being missed to create or influence the provision of:</p> <p>(i) sufficient housing for current and future generations, including more affordable homes and improvements to existing housing</p> <p>(ii) new developments that are fit for the future, properly supported by infrastructure, and that build communities, not just housing</p> <p>(iii) homes that are flexible for people's changing needs</p>		<p><b>C</b> 1) West Suffolk Housing strategy adopted, implementation of agreed Action Plan, with annual monitoring.</p> <p><b>C</b> 2) West Suffolk Choice Based Lettings Scheme regularly reviewed to reflect changes in legislation. Operation of scheme monitored through CBL Management Board.</p> <p><b>A</b> 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 cost of living challenges.</p> <p><b>A</b> 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.</p> <p><b>A</b> 5) Proceed with business plan and report on progress for Barley Homes (Group) Ltd to build open market, private rented and affordable housing.</p> <p><b>A</b> 6) Undertook targeted consultation with market on supporting housing delivery. Actions now being implemented under the Housing Delivery Plan.</p> <p><b>A</b> 7) Preparation of West Suffolk Local Plan.</p>	<p>Directors for Growth, Families</p> <p>Service Manager (Housing Options)</p> <p>Service Manager (Housing Options)</p> <p>Service Manager (Regulatory)</p> <p>Director - Planning and Growth</p> <p>Directors for Growth, Families and Communities and Planning</p> <p>Director - Planning and Growth</p>	<p>N/A</p> <p>N/A</p> <p>Apr-19</p> <p>Apr-14</p> <p>Apr-15</p> <p>N/A</p> <p>N/A</p>	<p>N/A</p> <p>N/A</p> <p>N/A</p> <p>Tracked monthly through balanced scorecard.</p> <p>N/A</p> <p>N/A</p>		
WS10	10-Jul-14	Economic Financial Competitive	Chief Executive / Directors & Portfolio Holders	Adapt to new public sector models, explore opportunities with partners	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.		<p><b>C</b> 1) Keep a watching brief on, and disseminate information on new policies (i.e. the Environment Bill, Resource &amp; Waste Strategy), funding models and opportunities through DLUHC, RSN, LGA, EELGA etc.</p> <p><b>C</b> 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.</p> <p><b>C</b> 3) Robust business cases for identified opportunities.</p> <p><b>C</b> 4) Keeping a watching brief on the new/changing National policies with Suffolk colleagues, including 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.</p> <p><b>A</b> 5) Lead the integration and rationalisation of the public estate through membership, and local leadership, of the Government's One Public Estate Programme.</p> <p><b>A</b> 6) Explore shared services opportunities with other Local Authorities.</p>	<p>LT</p> <p>Chief Executive and Directors</p> <p>LT</p> <p>Chief Executive and Directors</p> <p>Director</p> <p>LT</p>	<p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p> <p>Jul-14</p> <p>Apr-15</p>	<p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p> <p>On-going</p> <p>On-going</p>		

# West Suffolk Strategic Risk Register 2022/23 - September 2023

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WS11	10-Jul-14	Partnership	Director & Portfolio Holders - Growth	Loss of a key employer or industry.	Failure to retain major employers in the area and the economic impact that it would have		A	1) Liaison with the key employers to understand issues and opportunities by: coordinating and attending the West Suffolk Business Forum; organising the West Suffolk Business Festival (which provides opportunities for engagement with key employers); arranging visits to key employers for Leadership Team; promoting the ED team as a key point of contact for businesses and as a result responding to concerns and issues raised; and meeting and supporting business leaders in conjunction with the New Anglia Local Enterprise Partnership Growth Hub advisors.	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			
WS12	10-Jul-14	Partnership Financial	Directors & Portfolio Holders	Partner / Public Sector failure	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	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 WS14 - 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	



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WS14	10-Jul-14	Legal	Director & Portfolio Holders	Breach of data protection and information security	Failure to ensure the accuracy and control of data. Not using good practice when handling data. Damage to council's reputation. Damage to individuals. Avoid legal challenge. Prevent potential claims for compensation. Financial penalty for failing to comply with GDPR		C	1) Information governance group coordinates councils' approach to risks.	Director	N/A	N/A	
							C	2) Regular monitoring to ensure information is held securely, including physical checks and provision of advice and guidance.	Service Manager (Internal Audit), Information	N/A	N/A	
							A	3) Improve staff and member communication on good practices and data security. Mandatory annual training in place.	Service Manager (Corporate Communications)	Apr-14	On-going	
							A	4) Monitoring changes in service delivery and customer engagement to identify potential data protection and information security risks, along with potential action to mitigate these.	All SMS	Dec-20	On-going	
							A	5) Use of Information Sharing Agreements and Data Protection Impact Assessments where there are changes to data processing practices (including sharing of data).	Director - HR, Governance and Regulatory	N/A	On-going	
WS15	10-Jul-14	Customer Financial Professional	Chief Exec, Director & Portfolio Holders - Resources & Property	Service Performance	Risk of individual services having below par performance levels and possible dips in performance while establishing new service models.		C	1) Performance and Audit Scrutiny Committee (PASC) receive comprehensive performance monitoring report.	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, POPGROUP) 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	

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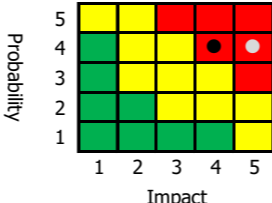
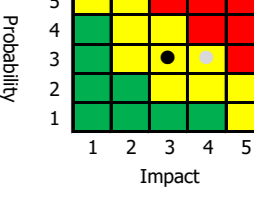
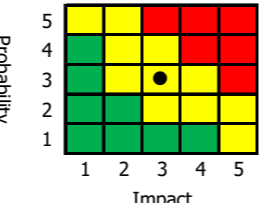
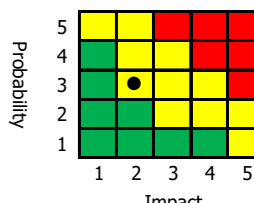
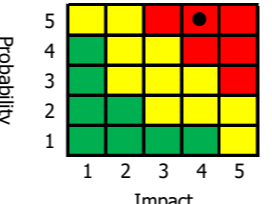
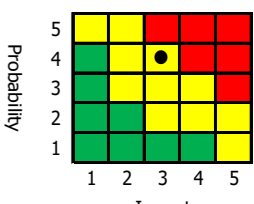
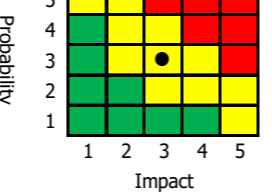
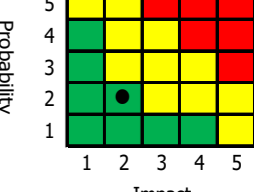
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WS17	10-Jul-14	Physical	Director & Portfolio Holders - Human Resources, Legal & Democratic Services	Implementation of the Corporate Health and Safety Policy	Failure to ensure the safety and well being of staff and councillors in all contexts. Failure to provide safe and healthy environment for visitors and the general public. Risk of HSE (Health & Safety Executive) prosecutions. Damage to civic and democratic processes due to abuse and intimidation (in person and online).		C	1) Corporate Health and Safety strategy, objectives and implementation plans in place for all internal and external functions performed by the Council, including democratic processes and engagement. Zero tolerance of abuse and intimidation.	Service Manager (HR, H&S and L&D)	N/A	N/A	
							A	2) Well being programme in place.	Service Manager (HR, H&S and L&D)	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 (HR, H&S and L&D)	N/A	N/A	
							A	4) Communications, guidance and protocols issued to staff and councillors. Adopt national guidance of LGA in terms of councillor safety and positive community engagement (Debate not Hate campaign).	Service Manager (HR, H&S and L&D)	Jun-14	On-going	
							A	5) Appropriate insurances in place and regularly reviewed.	Service Manager (HR, H&S and L&D)	Jun-14	On-going	
							C	6) Continue a programme of health and safety audits according to H&S Risk. Keep council's constitution under review in relation to safe democratic processes.	Service Manager (HR, H&S and L&D)	N/A	N/A	
WS18	10-Jul-14	Social Legal	Service Manager & portfolio Holders- Strategic Housing	Safeguarding children and vulnerable adults	Failing, or being unable, to recognise and respond appropriately to (and/or escalate) 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-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	
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. Carry out regular training exercises to test processes in realistic scenarios.	Service Manager - Customer & Digital Services, 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 - Customer & Digital Services, HR Business Partner	Oct-17	On-going	
							A	3) Incident Management - Business continuity planning card to be finalised, tested and disseminated.	Service Manager - Customer & Digital Services, 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 arrangement are in place in event of an incident	Service Manager - Customer & Digital Services, HR Business Partner	Oct-17	On-going	
							A	6) Secure Configuration - Carry out a user access / change control process for key systems, given than many are internet based. Security of systems operated for the Council by third parties kept under review/incorporated into procurement processes.	Service Manager - Customer & Digital Services, HR Business Partner, Service Manager IA	Oct-17	On-going	

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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 and increasing energy costs leading to loss of staff, supplier failure or West Suffolk business failure		A	1) 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	2) Review suppliers and identify those that could be at risk in the current environment and make appropriate contingencies	All ADs	Dec-18	Complete	
							A	3) Monitor impact in partnership with NALEP and other Suffolk LAs and identify new issues and respond accordingly.	Director	Jan-21	Ongoing	
							A	4) 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.	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	
WS23	09-Jun-23	Political	Directors & Portfolio Holders	Administration Transition	Failure to address the administrative and organisational challenges posed by significant change in the political leadership of the council.		A	1) Full member induction programme with individual service area training as required.	LT/Members	May-23	Feb-24	
							A	2) National protocol for new administration followed and delivered.	LT/Members	May-23	Complete	
							A	3) Programme for development of strategic priorities, corporate plan and MTFS established	LT/Members	Jun-23	On going	

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# Internal Audit Mid-Year Progress Report 2023 to 2024

<b>Report number:</b>	<b>PAS/WS/23/025</b>	
<b>Report to and date(s):</b>	<b>Performance and Audit Scrutiny Committee</b>	23 November 2023
<b>Cabinet member:</b>	Councillor Diane Hind Cabinet Member for Resources Email: <a href="mailto:diane.hind@westsuffolk.gov.uk">diane.hind@westsuffolk.gov.uk</a>	
<b>Lead officer:</b>	Jon Snares Service Manager (Internal Audit) Tel: 01284 757239 Email: <a href="mailto:jon.snares@westsuffolk.gov.uk">jon.snares@westsuffolk.gov.uk</a>	

**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:

Notes the contents of this report including progress made against the 2023 to 2024 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 2023 to 2024 work plan approved by this committee in June 2023, 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 2023 to 2024 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 – Internal Audit Mid-Year Progress Report 2023 to 2024

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

- 8.1 None



# Internal Audit Mid-Year Progress Report 2023 to 2024

## Introduction

The purpose of this report is to:

- provide a flavour of the work undertaken by the internal audit team during the first half of 2023 to 2024
- highlight any areas of significant concern arising from that work
- advise on progress against the 2023 to 2024 audit plan

## 1. Overview

- 1.1 As further detailed below, during the period we have performed a variety of work including the following:
- completed four added value reviews, three audits, and four follow up audits, with a number of audits and other work currently being finalised or currently in progress
  - provided assurance over the utilisation of COVID-19 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
- 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 (PASC) in June 2023, and we expect to complete sufficient work to enable a robust annual audit opinion to be provided to the May 2024 PASC.
- 1.3 Based on the work completed to date, we consider that in general the control environment has continued to be robust, with the audit opinions issued within the period being 'Good' or 'Reasonable'. However, there are areas where further improvements could be made and a flavour of these is given below. One particular issue to bring to this committee's attention is that the council was subject to a supplier bank mandate fraud within the period covered by this report, further details are included at paragraphs 5.14 – 5.19. The Finance team has confirmed that existing controls have been reinforced in this area as well as additional controls introduced, as set out in paragraph 5.19.

## **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.
- 2.2 Work in this area by the internal audit team has included the following.

### **Budget monitoring**

- 2.3 This work was carried out to provide assurance over the adequacy and effectiveness of the council's budget monitoring arrangements. A number of suggested improvements were made in relation to budget responsibilities, monitoring, and reporting, including the production of guidance for staff to refer to around monitoring and reviewing budgets; and consideration of whether further improvements could be made to budget monitoring reports sent to each service.

### **Ordering and stock control (workshop and depot)**

- 2.4 This piece of audit work focused on a review of stock control regarding workshop spare parts, tools, equipment, refuse bins purchases and fuel. A number of actions for improvement were suggested, including a more corporate approach could be considered for procurement opportunities within the Operations Directorate; and service level agreements and contracts with external customers should include an annual review of prices to take into consideration inflation.

### **Software as a Service (SaaS)**

- 2.5 This audit work considered how Software as a Service (SaaS) is currently procured and aimed to provide advice to strengthen the current process. The main output from this piece of work was to produce a draft guidance document offering advice to help service areas who are responsible for procuring their own software.

Note: Software as a Service (SaaS) is a method of software delivery and licensing in which cloud-based software is purchased via a subscription and accessed via the internet rather than bought and installed on on-premise server hardware.

### **Performance Management**

- 2.6 A change in the reporting of performance management occurred in quarter four of 2021 to 2022 – this refreshed the indicator set, changed the route through the organisation and the way performance is displayed, removed most targets and 'Red Amber Green' (RAG) ratings, and provided comparisons with previous years. Our review, which aimed to confirm that



the appropriate data is being used to report on, concluded that the services do use the reported data to improve performance, and no fundamental issues were identified including no concerns over data quality for the sample of KPIs reviewed.

### **Change and service improvement programme**

- 2.7 We have continued to provide significant capacity and skills into the corporate change and service improvement programme. Over recent months this has included undertaking work within the following service teams: Cemeteries, Licensing, Property Helpdesk and the Planning and Regulatory Support Team.

## **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.

### **Operational Risk Management**

- 3.2 This high-level review focused on understanding and considering the effectiveness of arrangements for the management of operational risk within a number of services to ensure that significant risks are identified and assessed and appropriate responses to those risks are chosen. An audit opinion of **reasonable assurance** was given. The audit recommended that a standardised approach to recording and monitoring of risks within operational service areas be adopted. This was agreed by management and a follow up audit will be undertaken in due course to monitor the successful implementation of this recommendation.

### **Treasury management**

- 3.3 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**

- 3.4 This audit was carried out to provide assurance to both West Suffolk Council and Suffolk County Council that for the year 2022 to 2023, 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.

## **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. A new target date has been set whereby management have agreed to a formal quotation procedure being undertaken before the current agreement expires in June 2024.

### **Payment card industry data security standards**

- 4.3 This review has confirmed that the remaining action from the original audit report has now been closed off due to processes now being in place to capture training, and ongoing improvement is being seen. A compliance review of the training records will be incorporated into periodic audit work.

### **Geographic information system (GIS)**

- 4.4 This follow up review has confirmed one action has been completed whilst the remaining action, relating to review and management of data on the GIS system, remains outstanding. A new GIS Officer is now in place and has been tasked with addressing this action.

### **Tree Management and Inspections**

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

## **5. Other significant work**

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

### **Annual governance statement**

- 5.2 Co-ordination of the production of the West Suffolk Annual Governance Statement (AGS) 2022 to 2023. The draft AGS was presented to the Performance and Audit Scrutiny Committee in September 2023 for scrutiny and comment; approval by this committee will be sought at a later date and timed to take into account the timetable for the external audit of the 2022 to 2023 Statement of Accounts.

## **National fraud initiative**

- 5.3 The National Fraud Initiative (NFI) is a mandatory exercise run by the Cabinet Office to match and compare electronic data within and between public and private sector bodies to prevent and detect fraud and error. Internal audit co-ordinates the council's participation in this biennial exercise. A review of NFI matches released during 2023 is ongoing with no significant issues reported.
- 5.4 An annual exercise is also undertaken to match council tax records to the electoral register to identify households which may not be eligible for a single person discount. A premium single person discount matching service is available and provides enhanced matching to credit reference agency data as well as the electoral register. Funding was received from Suffolk County Council for a post in 2023 to 2024 within the Anglia Revenues Partnership (ARP) to enable participation in this exercise and this review is currently ongoing.

## **Anti-fraud**

- 5.5 Communication of fraud alerts to service areas to raise awareness of current threats. Fraud alerts for 2023 to 2024 cover a number of areas including council tax fraud, business rates fraud, supplier fraud (invoices received for goods/services not received or received but not ordered), and benefits fraud.

## **Financial vetting**

- 5.6 During the year to date the team has responded to around 20 requests for financial vetting or other related financial advice including assessments of organisations' financial suitability to undertake specified contracts for the council.

## **Grant assurance work**

- 5.7 Energy Bills Support Scheme Alternative Funding (EBSS AF). A package of energy bills support was provided by the Government to support eligible recipients for meeting costs related to the use of energy in 2022 to 2023. The Energy Bills Support Scheme (EBSS) provided a discount on energy bills of £400 for most households and was delivered through domestic electricity suppliers. However there are a number of households who pay for their electricity in a different way, such as through a commercial intermediary and have not received support through the EBSS. The EBSS AF provided a non-repayable payment of £400 to eligible households who did not receive the main EBSS payment automatically. This scheme was jointly administered by the Department for Energy Security and Net Zero (DESNZ) and the Anglia Revenues Partnership on behalf of West Suffolk Council, with payments being made by the West Suffolk Council finance

team. Internal audit carried out a high-level review to provide assurance of the process to issue the payments; there were no issues to report.

- 5.8 Alternative Fuel Payment (AFP). In autumn 2022, the Government announced the AFP scheme. The AFP provides £200 of support for households who did not automatically receive support through their energy supplier as, for example, they do not have a direct relationship with the supplier or do not have a gas connection. The scheme targets households that use alternative fuels as the main source of heating such as heating oil, bottled gas, liquid petroleum gas, wood or other solid fuel to heat their homes. This scheme was jointly administered by the Department for Energy Security and Net Zero (DESNZ) and Anglia Revenues Partnership on behalf of West Suffolk Council, with payments being made by the West Suffolk Council finance team. Internal audit carried out a high-level review to provide assurance of the process to issue the payments; there were no issues to report.
- 5.9 Green Homes Grant (Home Upgrade Grant). This was a Government scheme to help homeowners and landlords in England cover the cost of certain energy saving home improvements. Internal audit provided positive assurance to the Department for Energy Security & Net Zero (DESNZ) that the grant conditions have been complied with.

### **COVID-19 related grants**

- 5.10 Internal audit resource has continued to be assigned to ongoing work to support processes in respect of COVID-19 related grants to businesses, by:
- monitoring the recovery of monies in respect of businesses which were identified post-payment as not being eligible for the grant payments received; and
  - providing the necessary information as requested by external organisations, including Government departments.
- 5.11 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 were spent in accordance with the conditions of the grant.
- 5.12 Test & Trace 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.

### **Fee earning work**

- 5.13 Internal audit has continued to undertake fee earning work and for 2023 to 2024 this will result in approximately £11k of income. This work consists of the audit of 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.

## **Incidents of fraud**

- 5.14 Mandate fraud, sometimes known as 'payment diversion fraud' or 'business email compromise', occurs when someone purporting to be from a genuine supplier contacts the council with a request to change bank account details that payments are made to. If the request is actioned, the payments will then be made to the fraudster's bank account.
- 5.15 Criminals are very sophisticated in hacking accounts and compromising emails for mandate fraud, sometimes spending many weeks or months harvesting data or social engineering prior to changing the bank account details.
- 5.16 The council has recently been subject to such an incident resulting in a payment being made to a fraudster instead of the intended supplier. This is the first time that the council has been defrauded in this way.
- 5.17 Internal Audit assisted with the investigation to identify how this occurred and have made a number of recommendations to strengthen controls to reduce the likelihood of this occurring again. We have also subsequently raised awareness around this by including a fraud awareness article on the intranet, and also reviewed and updated our internal audit fraud response plan on the intranet.
- 5.18 The fraud has been reported to the appropriate organisations, however efforts to recover these have been unsuccessful.
- 5.19 The Finance Team has confirmed the following actions have been taken to further improve controls to reduce risk of any such future frauds:
- a training programme has been delivered to invoice processors to emphasise and reinforce required internal control processes. This was accompanied by e-mail and intranet reminders including new training video resource from Lloyds bank; and
  - a report has been set up within our accounting system to highlight any account changes in our supplier base. This will be run by Finance and used to validate checks that have been performed by the commissioning service.

## **Other**

- 5.20 Ongoing internal controls advice and guidance has been provided to service areas.

## **6. Work in progress**

6.1 There are also a number of audits and other work, in progress, including the following:

- VAT
- Housing benefit and council tax billing
- Council tax and housing benefit overpayment recovery
- Contract procedure rules compliance
- Control of ICT Assets
- Payroll
- Civil parking enforcement follow up
- Green Homes Grant (Local Authority Delivery Scheme)
- UK Shared Prosperity Fund (UKSPF) and Rural England Prosperity Fund (REPF) - ongoing work to provide assurance that the authority has in place the processes to ensure proper administration of its financial affairs relating to the UKSPF and REPF allocations
- Project assurance in respect of various projects

## **7. Internal Audit Standards**

7.1 Internal Audit Standards, which are mandatory and govern how internal audit teams operate, are currently in the process of being revised by the relevant external bodies. It is currently expected that the new Standards will be introduced around January or February 2024 with a twelve month period for implementation, and that these will include significant additional requirements.

7.2 Further information, including how this will affect our work and this committee, will be provided to the Performance and Audit Scrutiny Committee in May 2024.

## 8. Audit opinion definitions

8.1 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

<b>Assurance</b>	<b>Definition</b>
<b>Good</b>	<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>
<b>Reasonable</b>	<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>
<b>Limited</b>	<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>
<b>No Assurance</b>	<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**

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





# Treasury Management Report - September 2023

<b>Report number:</b>	<b>FRS/WS/23/005</b>	
<b>Report to and date(s):</b>	<b>Financial Resilience Sub Committee</b>	13 November 2023
	<b>Performance and Audit Scrutiny Committee</b>	23 November 2023
	<b>Cabinet</b>	5 December 2023
	<b>Council</b>	19 December 2023
<b>Cabinet member:</b>	Councillor Diane Hind Cabinet Member for Resources <b>Email:</b> <a href="mailto:diane.hind@westsuffolk.gov.uk">diane.hind@westsuffolk.gov.uk</a>	
<b>Lead officer:</b>	Gregory Stevenson Service Manager – Finance & Performance <b>Tel:</b> 01284 757264 <b>Email:</b> <a href="mailto:gregory.stevenson@westsuffolk.gov.uk">gregory.stevenson@westsuffolk.gov.uk</a>	

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

**Wards impacted:** All

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

1. **Notes the Treasury Management Report – September 2023; and**
2. **Makes recommendations as appropriate via the Performance and Audit Scrutiny Committee to Cabinet and Council.**

## **1. Treasury Management Report – September 2023**

- 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 2023 to 30 September 2023.
- 1.2 CIPFA has adopted the following as its definition of treasury management activities:
- The management of the organisation's borrowing, investments and cash flows, including its banking, money market and capital market transactions, the effective control of the risks associated with those activities, and the pursuit of optimum performance consistent with those risks.
- 1.3 The strategy for these activities in 2023 to 2024 was laid out and approved at Performance and Audit Scrutiny Committee in January 2023.

## **2. Executive Summary**

- 2.1 The Council held investments of £54,500,000 as at 30 September 2023. Interest achieved in the first half of the financial year amounted to £1,271,924.94 against a budget for the period of £357,500.
- 2.2 External borrowing as at 30 September 2023 was £9,625,000, a reduction of £125,000 from 1 April 2023 (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 £48,028,084 as at 30 September 2023. Overall borrowing (total of both external and internal) is expected to increase over the full financial year.
- 2.3 Borrowing costs (Interest Payable and MRP) for the year are currently forecast to be £1,089,595 against an approved budget of £2,268,900, 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 2023 to 2024 Annual Treasury Management and Investment Strategy Statements (report COU/WS/23/002 approved 21 February 2023) sets out the Council's projections for the current financial year. The annual budget for investment income for 2023 to 2024 is £715,000 which is based on a 3.25 per cent target average rate of return on investments.
- 3.2 At the end of September 2023 interest actually earned during the first half of the financial year amounted to £1,271,924.94 (average rate of return of 4.69 per cent) against a profiled budget for the period of £357,500 (average rate of return 3.25 per cent); a budgetary surplus of £914,424.94. The surplus is due to two main reasons, the council were holding higher levels of cash balances than anticipated and the rising Bank of England base rate having a knock-on effect on investment returns.

- 3.3 The table below summaries the interest earned, and the average rate of return achieved at 30 September 2023.

<b>Interest Earned and Average Rate of Return Summary</b>			
<b>Investment Category</b>	<b>Total Average Investment</b>	<b>Average Rate of Return (%)</b>	<b>Interest Earned in period</b>
Temporary Investments (Term Deposits)	nil		nil
Santander 365 Day Account	8,000,000	4.90%	176,545.19
Santander 95 Day Account	500,000	4.70%	10,899.86
Lloyds Treasury Account	6,486,338	4.55%	147,978.95
Barclays Deposit Account	2,000,000	1.90%	19,052.05
CCLA MMF	4,000,000	4.65%	93,297.52
Local Authorities	0	0.00%	0.00
HM Debt Management Office	4,337,317	4.61%	824,151.37
<b>Total Overall Average Return on Investments %</b>			<b>4.69%</b>
<b>Total Interest Earned - 1 April 2023 to 30 Sept 2023</b>			<b>1,271,924.94</b>

- 3.4 The table below summaries the investment activity during the period

<b>Treasury Management – Investment Activity Summary</b>	
	<b>2023 to 2024 (£)</b>
<b>Opening Balance 01 April 2023</b>	<b>43,000,000</b>
Investments made during the year (including transfers to business reserve accounts)	127,050,000
<b>Sub Total</b>	<b>170,050,000</b>
Less Investments realised during the year (including withdrawals from business reserve accounts)	115,550,000
<b>Closing Balance 30 September 2023</b>	<b>54,500,000</b>

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

3.5 The table below lists the investments held as at 30 September 2023

<b>Investments held as at 30 September 2023</b>				
<b>Counterparty</b>	<b>Principal Amount (£)</b>	<b>Interest Rate</b>	<b>Date Loaned</b>	<b>Date Returned</b>
Santander 365 Day notice	8,000,000	4.91%	01/04/23	11/06/24
Santander 95 Day notice	500,000	4.73%	01/04/23	95 day Notice
Lloyds Treasury Account	3,000,000	4.55%	01/04/23	On call availability
Barclays Deposit Account*	2,000,000	1.90%	01/04/23	On call availability
CCLA Money Market Fund	4,000,000	Variable	01/04/23	On call availability
HM Debt Man. Office	6,000,000	5.250%	10/07/23	16/10/23
HM Debt Man. Office	5,000,000	5.280%	01/08/23	15/11/23
HM Debt Man. Office	6,000,000	5.290%	01/08/23	20/11/23
HM Debt Man. Office	3,000,000	5.195%	04/08/23	23/10/23
HM Debt Man. Office	2,000,000	5.200%	11/08/23	19/10/23
HM Debt Man. Office	3,000,000	5.450%	24/08/23	23/02/23
HM Debt Man. Office	4,000,000	5.355%	01/09/23	15/12/23
HM Debt Man. Office	7,000,000	5.365%	01/09/23	19/12/23
HM Debt Man. Office	1,000,000	5.170%	22/09/23	02/10/23
There were no other fixed term investments				
<b>Total</b>	<b>54,500,000</b>			

\*These funds have now been withdrawn from the Barclays Deposit Account and placed in a 32 day notice account that currently has a rate of interest of 5.20%.

Please note: The interest rates above are the rates as at 30 September 2023. Actual rates going forward could fluctuate. On the advice of Arlingclose notice was placed on the Santander 365 account on 12 June 2023.

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 2023 was £6,548,067, with this forecast to increase to £9,575,630 by the end of the financial year.

#### **4. Borrowing activity during the period**

4.1 As with the 2022 to 2023 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 e.g. £5.2 million relates to Suffolk wide grants from the Department for Business, Energy and

Industrial Strategy for which West Suffolk are acting as the lead partner, as well as council tax receipts held on behalf of Suffolk County Council and Suffolk Police & Crime Commissioner.

4.2 On 30 September 2023, West Suffolk had £9.625 million of external borrowing, which is £125,000 less than it held on 1 April 2023, this 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 2023 to 2024 financial year, although this is kept under constant review and may change if circumstances and advice changes.

4.3 The table below is a summary of the external borrowings and temporary loans as at 30 September 2023.

<b>External Borrowings and Temporary Loans</b>					
<b>Lender</b>	<b>Balance – 1 April 2023 (£)</b>	<b>Movement (£)</b>	<b>Balance - 30 Sept 2023 (£)</b>	<b>Interest Rate</b>	<b>Maturity date</b>
PWLB	9,750,000	(125,000)	9,625,000	1.84%	1 December 2062

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

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

	<b>31 March 2023</b>	<b>31 March 2024</b>	<b>31 March 2024</b>	<b>31 March 2025</b>	<b>31 March 2026</b>
	<b>Actual £ millions</b>	<b>Revised Budget £ millions</b>	<b>Forecast £ millions</b>	<b>Forecast £ millions</b>	<b>Forecast £ millions</b>
<b>Capital Financing Requirement (CFR)</b>	<b>56.31</b>	<b>76.02</b>	<b>61.38</b>	<b>91.10</b>	<b>92.05</b>

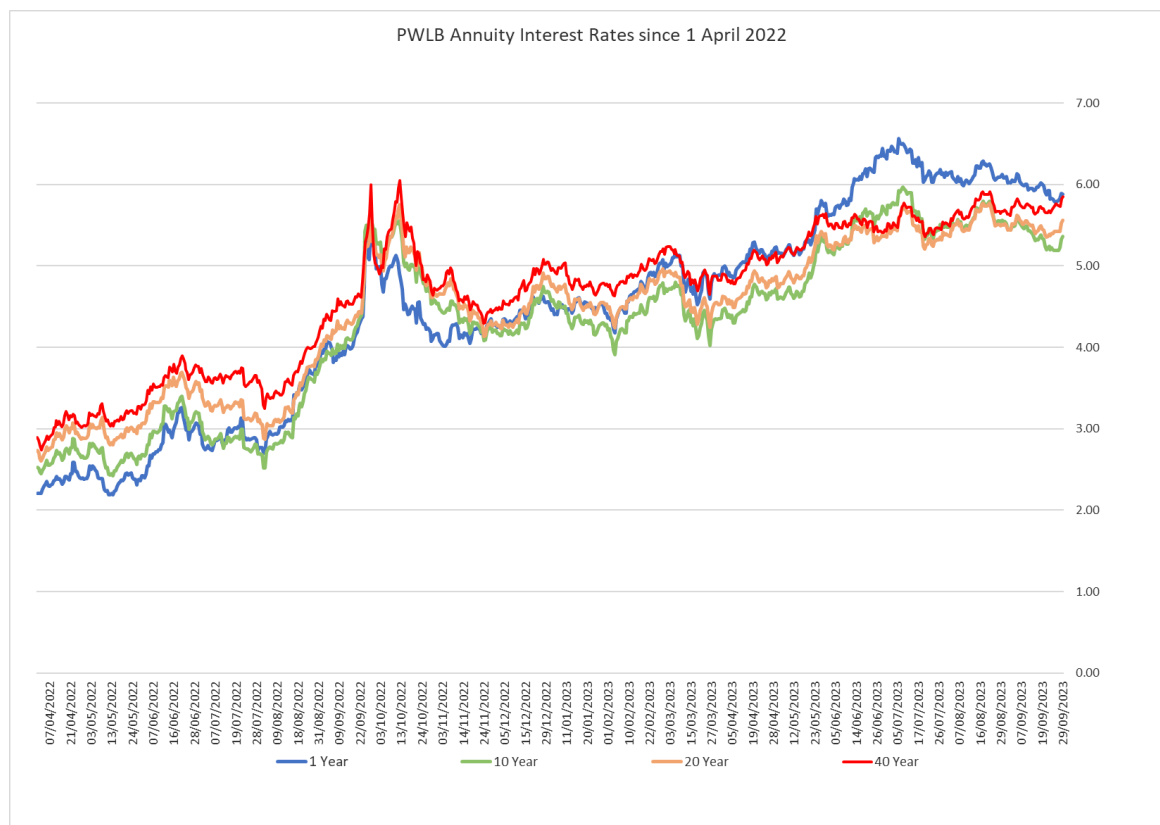
## **5. Borrowing Strategy and Sources of Borrowing**

5.1 As detailed in the 2023 to 2024 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.

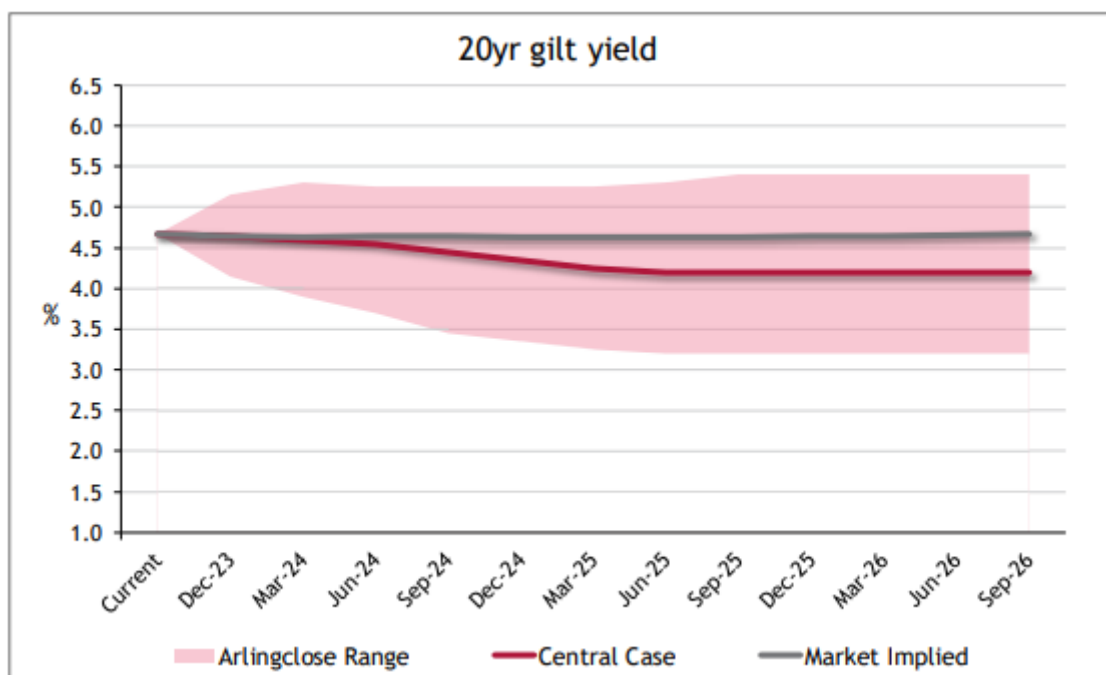
5.3 The graph below shows historic PWLB interest rates over the previous 18 months, for different durations based on borrowing using the annuity method.



5.4 The graph above shows how PWLB rates fluctuate on a daily basis, as they are linked to UK Gilt rates – current PWLB rates are 1.00 per cent above the relevant UK Gilt rate. West Suffolk Council has access to PWLB Certainty Rates which are only 0.80 per cent above the relevant UK Gilt rate.

5.5 As you can see from the graph above, PWLB rates have gone through a period of significant volatility over the past 18 months. 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. The

graph below shows the forecast for 20 year UK gilt yields (as mentioned in 5.4 above, PWLB borrowing rates are directly linked to UK gilt yields). The red line is the Arlingclose forecast of where these gilt yields will be, with the grey line being what the market think will happen. Arlingclose is expecting these higher rates 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.



5.6 PWLB interest rates for 40 year borrowing using the annuity method were 5.85 per cent (5.65 per cent for Certainty Rate) on 30 September 2023. Using the current value of internal borrowing of £48,028,084, if we were to transfer all of that internal borrowing to a 40 year PWLB loan using the 5.65 per cent Certainty Rate, the Council would incur an initial annual interest payable cost of £2,892,492 (including our current external borrowing). This compares to our interest payable budget for 2023 to 2024 of £1,509,100. 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 2023 was £6,548,067, with this forecast to increase to £9,575,630 by the end of the financial year. The Capital Projects Financing reserve is expected to be utilised across the MTFS period when external borrowing is required. As part of the 2024 to 2025 budget setting process, the adequacy of the annual interest payable budget will be access, along with the reserve balance.

5.7 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 2023 to 2024 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:

- Mildenhall Hub
- West Suffolk Operational Hub
- Investing in our Growth Fund
- Incubation Units on Suffolk Business Park
- Net Zero / Community Energy Plan
- 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 are laid out below.

<b>Summary of Capital Borrowing Budget 2023 to 2024</b>			
<b>Project – all supported by business cases</b>	<b>Borrowing Requirement (Budget)</b>	<b>Borrowing Costs</b>	
		<b>Minimum Revenue Provision (MRP)</b>	<b>Interest Payable</b>
Investing in our Growth Fund	£12,108,692	£0	£0
Western Way Development	£0	£0	£0
Olding Road site – Immediate Works	£1,000,000	£0	£0
Incubation Units, Suffolk Business Park	£8,546,263	£0	£0
Net Zero / Community Energy Plan	£5,617,595	£0	£0
Mildenhall Hub	£17,557,777	£149,900	£200,400
West Suffolk Operational Hub	£9,341,980	£177,800	£301,950



Newmarket Leisure Centre	£2,726,911	£13,350	£169,600
Toggam Solar Farm	£1,669,494	£193,550	£338,800
20 High St Haverhill	£1,754,605	£30,300	£55,000
113 High St Newmarket	£664,709	£12,000	£21,800
Olding Road DHL Depot	£3,549,684	£0	£0
Provincial House	£3,377,518	£56,950	£96,700
Vicon House, Western Way	£3,235,932	£52,300	£99,200
33-35 High St, Haverhill	£359,330	£5,600	£10,700
17/18 Cornhill	£2,767,735	£40,700	£83,400
Elsley's Yard	£234,624	£5,500	£10,900
St Edmunds Guest House	£971,929	£10,650	£35,100
Brandon Leisure Centre	£238,227	£11,200	£10,550
Loans and other	£2,697,000	£0	£75,000
<b>Total borrowing and associated servicing costs</b>	<b>£78,420,005</b>	<b>£759,800</b>	<b>£1,509,100*</b>
<b>% of Gross Revenue Income Budget</b>		<b>1.2%</b>	<b>2.4%</b>

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

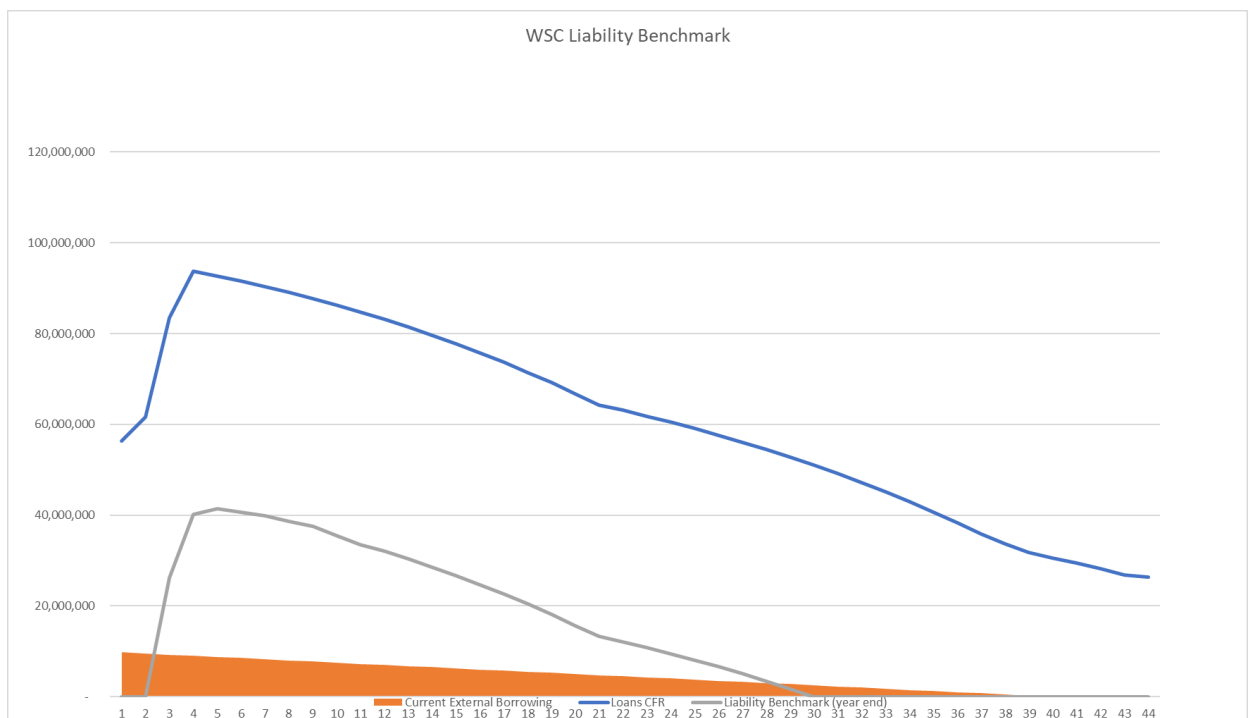
- 6.5 The affordability of borrowing and capital costs is a key metric in our financial planning and resilience assessments. Current and future financial affordability and resilience to such costs is key when evaluating any new opportunities. As set out in the approved West Suffolk Capital Strategy we are using the per cent of the Gross Revenue Income Budget for both MRP and Interest Payable to assess the Councils affordability position. In other words, how much (in percentage terms) of our gross revenue income budget is committed to servicing our external debt.
- 6.6 Whilst the budget for interest payable is 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 feasible 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 2023 to 2024 but does not split it out by project.

Summary of Forecast Capital Borrowing for 2023 to 2024			
External Borrowing	Internal Borrowing	Minimum Revenue Provision (MRP)	Interest Payable
£9,500,000	£51,880,749	£910,690	£178,905
<b>Total Borrowing</b>	<b>£61,380,749</b>	<b>£1,089,595</b>	
<b>% of Gross Revenue Income</b>		<b>1.4%</b>	<b>0.3%</b>

## 7. Liability Benchmark

7.1 One of the core tools the Council uses to determine when it might need to borrow additional external funds, and over what period is the Liability Benchmark. The liability benchmark itself represents an estimate of the cumulative amount of external borrowing the Council must hold to fund its current capital and revenue plans while keeping treasury investments at the minimum level required to manage day-to-day cash flow.

7.2 The graph below shows the Council’s liability benchmark (grey line) against the Council’s forecast capital financing requirement (blue line). The difference between these two lines is the forecast level of resources the Council is able to utilise as internal borrowing, therefore reducing the level of external borrowing required. The orange block shows the current external borrowing the Council has.



7.3 The liability benchmark will change as capital spending plans evolve, and reserve levels change.

## 8. Borrowing and Income - Proportionality

- 8.1 The concept of proportionality, alongside that of affordability, is a key consideration when considering funding projects through borrowing.
- 8.2 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.
- 8.3 As at 31 March 2023, the Councils asset base was valued at £261.9 million. As such the budgeted borrowing requirement of £93.42 million would have represented 35.67 per cent of our long-term asset base. The forecast borrowing requirement at the end of the financial year is £75.84 million, which represents 28.96 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.

## 9. Borrowing and Asset Yields

- 9.1 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 or savings, less the borrowing costs associated with the investment, against the value of the investment.
- 9.2 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.
- 9.3 In order to aid comparison between projects and returns from 'normal' treasury management cash investment (section 2 above), the table below shows the income and net return from the current project portfolio.

<b>2023/24 BUDGET</b>	<b>Asset Value £m</b>	<b>Borrowing £m</b>	<b>Annual Income £m</b>	<b>Net Return (Excl. Borrowing Costs *)</b>	<b>Net Return (Incl. Borrowing Costs)</b>	<b>Yield % (E/A)</b>
	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>
Industrial Units	£22.6	£15.3	£2.6	£2.1	£1.9	8.4%
Retail Units	£20.0	£2.8	£1.9	£1.6	£1.4	7.0%
Land	£11.8	£0.0	£1.0	£1.0	£1.0	8.4%
Solar Farm	£13.9	£1.7	£3.2	£2.0	£1.5	10.8%
Growth Fund		£12.1	£0.0	£0.0	£0.0	0.0%
Other		£61.5	£0.8	£0.5	£0.1	0.0%
<b>TOTAL</b>	<b>£68.3</b>	<b>£93.4</b>	<b>£9.5</b>	<b>£7.2</b>	<b>£5.9</b>	<b>8.6%</b>

<b>2023/24 FORECAST</b>	<b>Asset Value £m</b>	<b>Borrowing £m</b>	<b>Annual Income £m</b>	<b>Net Return (Excl. Borrowing Costs *)</b>	<b>Net Return (Incl. Borrowing Costs)</b>	<b>Yield % (E/A)</b>
	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>
Industrial Units	£22.6	£0.0	£2.6	£2.1	£1.9	8.4%
Retail Units	£20.0	£0.0	£1.9	£1.6	£1.4	7.0%
Land	£11.8	£0.0	£1.0	£1.0	£1.0	8.4%
Solar Farm	£13.9	£0.0	£3.3	£2.1	£1.6	11.8%
Growth Fund		£0.0	£0.0	£0.0	£0.0	0.0%
Other		£9.5	£0.8	£0.4	£0.1	0.0%
<b>TOTAL</b>	<b>£68.3</b>	<b>£9.5</b>	<b>£9.6</b>	<b>£7.2</b>	<b>£6.0</b>	<b>8.8%</b>

\* Includes direct operating costs

## **10. Treasury Management Prudential Indicators**

The Treasury Management Strategy Statement 2023 to 2024 detailed the treasury management prudential indicators that the Council measures and uses to manage its exposure to treasury management risks. Appendix 1 has details of how the Council is performing against these indicators as at 30 September 2023.

## **11. Market Information**

11.1 The Council's treasury management advisors provide economic and interest rate forecasts on a monthly basis. Appendix 2 has details from this forecast from September 2023.

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

12.1 Capital Strategy 2023 to 2024, Treasury Management Strategy Statement 2023 to 2024 and Treasury Management Code of Practice.

## Treasury Management Prudential Indicators

The Council measures and manages its exposures to treasury management risks using the following indicators, as set out in the Treasury Management Strategy Statement 2023 to 2024.

Performance against these indicators for September 2023 is detailed within each indicator below.

**Security:** The Council has adopted a voluntary measure of its exposure to credit risk by monitoring the value-weighted average credit rating of its investment portfolio. This is calculated by applying a score to each investment (AAA=1, AA+=2) and taking the arithmetic average, weighted by the size of each investment. Unrated investments are assigned a score based on the perceived risk.

Credit risk indicator	Target	Sept 23
Portfolio average credit score	6.0	4.17

This target of 6.0 represents an average credit rating score across the portfolio of A, on the scale of AAA to unsecured.

West Suffolk's score of 4.17 for September 2023 represents an average credit rating across the portfolio of AA-, which is a higher rating than the target.

**Liquidity:** The Council has adopted a voluntary measure of its exposure to liquidity risk by monitoring the amount of cash available to meet unexpected payments on instant access, without additional borrowing.

Liquidity risk indicator	Target	Sept 23
Total cash available on instant access	£5 million	£9 million

As at the end of September 2023, West Suffolk had access to £9 million of cash available on instant access (i.e. it could get access to that cash on the same day). There is a balance of having enough cash available on instant access to meet unexpected payments, but not having too much in instant access that you are losing out on interest receipts.

**Maturity structure of borrowing:** This indicator is set to control the Council's exposure to refinancing risk. The upper and lower limits on the maturity structure of borrowing will be:

Refinancing rate risk indicator	Upper limit	Lower limit	Sept 23
Under 12 months	100%	0%	2.56%
12 months and within 24 months	20%	0%	2.56%
24 months and within 5 years	20%	0%	7.69%
5 years and within 10 years	20%	0%	12.82%
10 years and above	100%	0%	74.36%

Time periods start on the first day of each financial year. The maturity date of borrowing is the earliest date on which the lender can demand repayment.

West Suffolk's current borrowing portfolio has a maturity structure which complies with the approved limits.

**Long-term treasury management investments:** The purpose of this indicator is to control the Council's exposure to the risk of incurring losses by seeking early repayment if its investment. The prudential limits on the long-term treasury management investments will be:

Price risk indicator	2023 to 2024	2024 to 2025	2025 to 2026
Limit on principal invested beyond year end	£30 million	£30 million	£30 million

Price risk indicator	2023 to 2024	2024 to 2025	2025 to 2026
Amount invested beyond year end as at 30 September 2023	£8 million	£0	£0

Currently the only amount that is invested beyond the end of the 2023 to 2024 year end is £8 million with Santander in a 365 day notice account. Notice was given on this account in June 2023 with these funds due to be returned to West Suffolk on 11 June 2024.



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## **Arlingclose Economic and Interest Rate Forecast – September 2023**

UK inflation and wage growth remain elevated, but the August Consumer Price Index (CPI) data suggested that inflation was falling more rapidly. In a narrow 5-4 vote, the Monetary Policy Committee (MPC) took the opportunity to hold rates at 5.25 per cent, a level we see as the peak. Near-term rate cuts are unlikely, although downside risks will increase as the UK economy inevitably slides into recession.

While the MPC vote was close, and the minutes contained the warning about the need for further tightening if inflationary pressures persist, both the decline in closely watched inflation measures and confidence that wage growth had peaked, clearly allowed policymakers to focus on the weaker activity data.

The UK economy has so far been resilient. However, recent data indicates a further deceleration in business and household activity growth as higher interest rates start to bite. Global demand will be soft, so offer little assistance in offsetting weakening domestic demand. A recession remains a likely outcome.

Employment demand has weakened and unemployment has increased, although the tight labour market has resulted in higher nominal wage growth. Anecdotal evidence suggests slowing recruitment and wage growth, and we expect unemployment to rise.

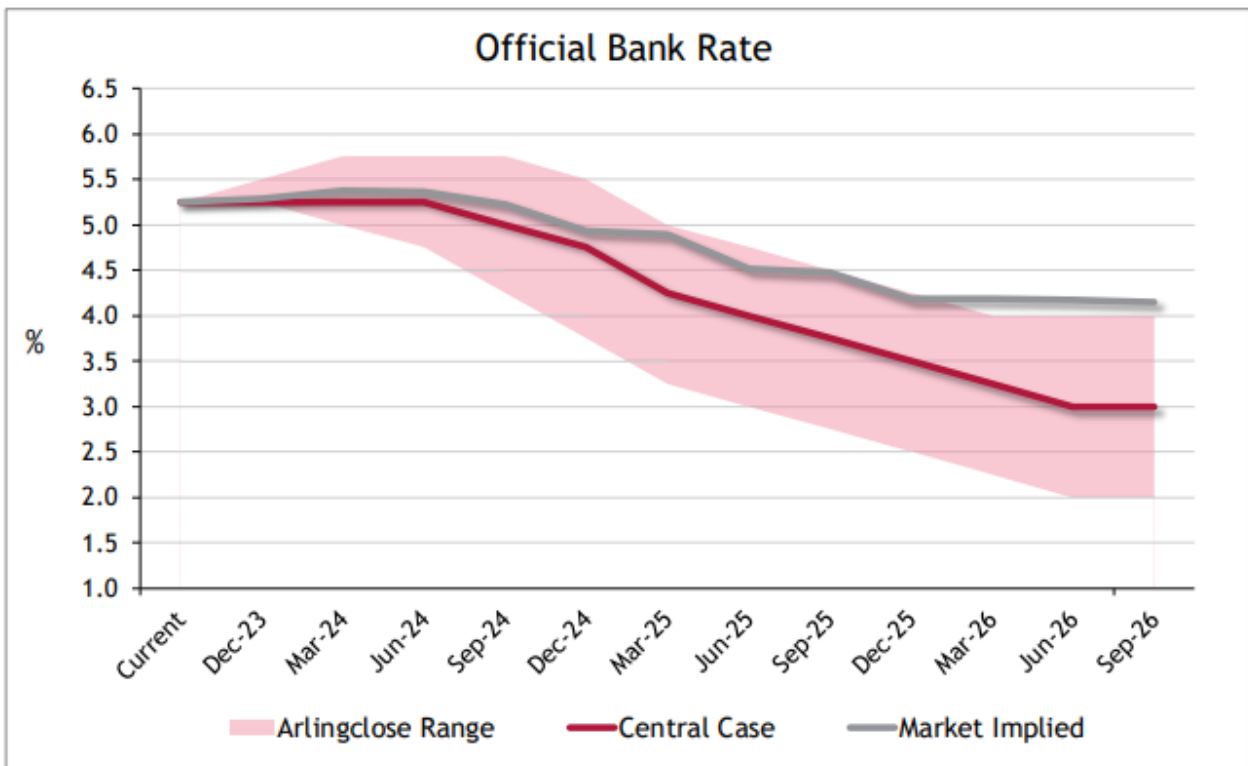
Consumer confidence has improved due to signs of real wage growth amid strength in the labour market, but household spending will remain weak as mortgaged households suffer higher interest payments and unemployment rises. Business investment / spending will fall back due to higher borrowing costs and weaker demand.

Inflation will continue to fall over the next 12 months, albeit with upside risk. The MPC's attention will remain on underlying inflation measures and wage data. Policy rates will remain at the peak for another 10 to 12 months, until the MPC is comfortable the risk of further second round effects have diminished.

Maintaining monetary policy in restrictive territory for so long, when the economy is already struggling (as the recent PMI data indicate), will require significant policy loosening in the future to boost demand and inflation.

Global bond yields remain volatile. Like the UK, the Federal Reserve and other central banks see persistently higher policy rates through 2023 to 2024 as key to dampening domestic inflationary pressure. Data points will therefore prompt changes in bond yields as global interest rate expectations shift.

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





# Performance and Audit Work Programme 2024

<b>Report number:</b>	<b>PAS/WS/23/026</b>	
<b>Report to and date(s):</b>	<b>Performance and Audit Scrutiny Committee</b>	23 November 2023
<b>Cabinet Member:</b>	Councillor Diane Hind Cabinet Member for Resources Email: <a href="mailto:diane.hind@westsuffolk.gov.uk">diane.hind@westsuffolk.gov.uk</a>	
<b>Chair of the Committee:</b>	Councillor Peter Armitage Chair of Performance and Audit Scrutiny Email: <a href="mailto:peter.armitage@westsuffolk.gov.uk">peter.armitage@westsuffolk.gov.uk</a>	
<b>Lead officer:</b>	Rachael Mann Director (Resources and Property) Telephone: 01638 719245 Email: <a href="mailto:Rachael.mann@westsuffolk.gov.uk">Rachael.mann@westsuffolk.gov.uk</a>	

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

**Wards impacted:** Not applicable.

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

- 1. Notes the current status of its Work Programme for 2024, attached at Appendix 1 to this report.**

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

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

1.1.1 The committee's work programme for 2024 is attached at **Appendix 1** to this report.

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

2.1 The committee is asked to note the current status of its work programme for 2024.

## **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**

6.1 Appendix 1 – Performance and Audit Work Programme 2024

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

7.1 None

**(West Suffolk Council)****Performance and Audit Scrutiny Committee  
Work Programme (2024)**

<b>Description</b>	<b>Lead Officer</b>
<b>25 January 2024 (Time: 5.00pm) Venue: Council Chamber, West Suffolk House, Bury St Edmunds</b>	
Ernst and Young – External Audit Plan and Fees 2022 to 2023	Director (Resources and Property)
Ernst and Young – External Audit Plan and Fees 2023 to 2024	Director (Resources and Property)
2023 to 2024 Performance Report (Quarter 3)	Service Manager (Policy, Projects and Performance)
Treasury Management Report – December 2023	Service Manager (Finance and Procurement)
Annual Financial Resilience Management Statement and Investment Strategy Statements (2024 to 2025)	Service Manager (Finance and Procurement)
Delivering a Sustainable Budget 2024 to 2025	Director (Resources and Property)
Work Programme Update 2024	Director (Resources and Property)
<b>30 May 2024 (Time: 5.00pm) Venue: Council Chamber, West Suffolk House, Bury St Edmunds</b>	
Internal Audit Annual Report (2023 to 2024)	Service Manager (Internal Audit)
Outline Internal Audit Plan (2024 to 2025)	Service Manager (Internal Audit)
2023 to 2024 Performance Report (Quarter 4)	Service Manager (Policy, Projects and Performance)
Annual Report from the Health and Safety Sub-Committee	Service Manager (Health and Safety)
Annual Re-Appointments to the Financial Resilience Sub-Committee and the Health and Safety Sub-Committee	Business Partner (Governance)
Work Programme Update – 2024 to 2025	Director (Resources and Property)

**Awaiting confirmation from EY of the Audit Planning for 2022-2023**

Ernst and Young – 2022 to 2023 Annual Results Report to those charged with Governance	Director (Resources and Property)
West Suffolk Annual Governance Statement 2022 to 2023	Director (Resources and Property)
2022 to 2023 Statement of Accounts	Director (Resources and Property)

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

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