

# 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
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**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.

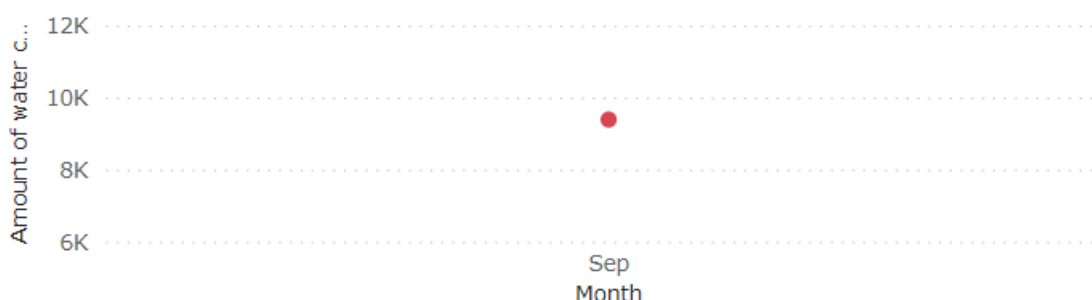
### 3.8 **New water consumption KPI – Amount of water consumed by five highest consuming sites where automatic reading exists**

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.

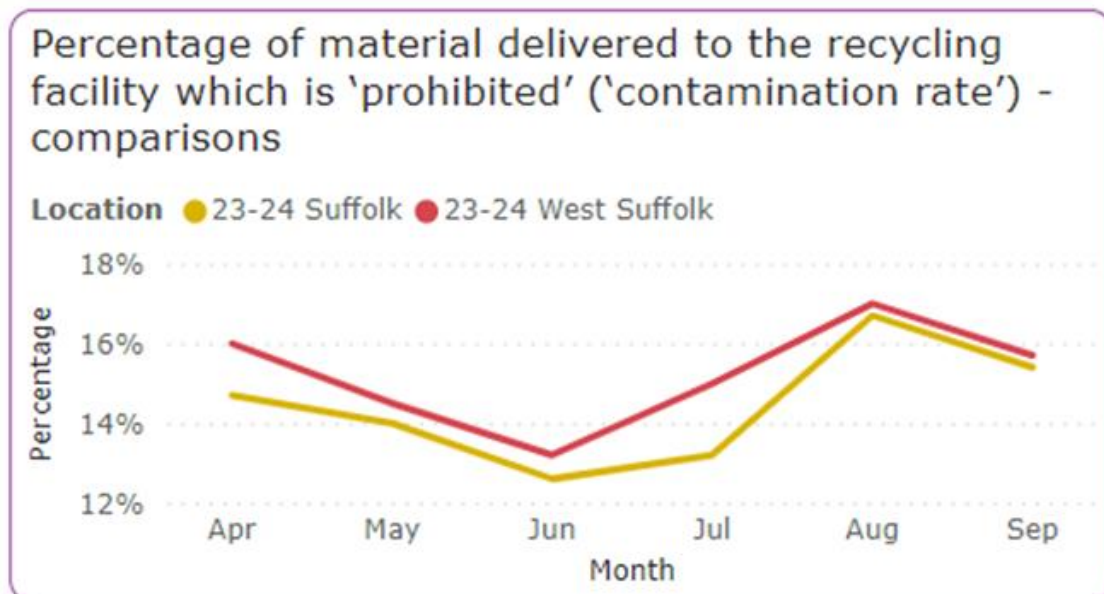
### 3.11 **What factors affect waste and recycling performance?**

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

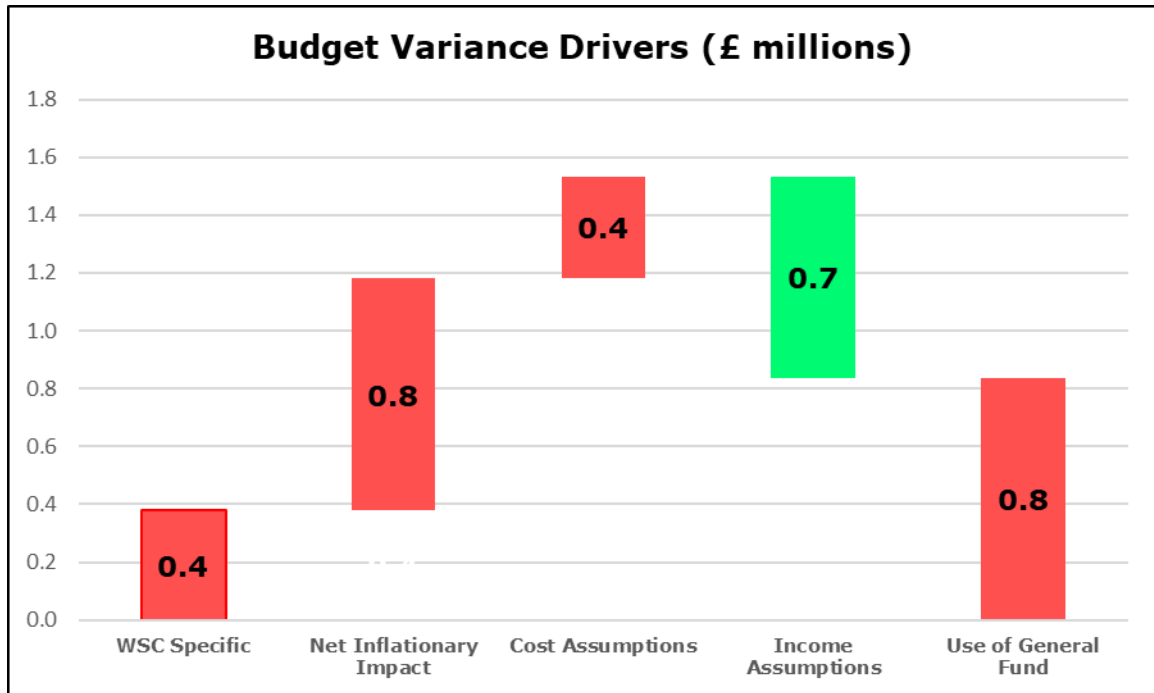
#### 3.13.4 **Conclusion**

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 main 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](#)