

2023 to 2024 Performance report Quarter Four

Report number:	PAS/WS/24/009	
Report to and date(s):	Performance and Audit Scrutiny Committee	30 May 2024
Cabinet member:	Councillor Diane Hind Cabinet Member for Resources Email: diane.hind@westsuffolk.gov.uk	
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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 Performance and Audit Scrutiny Committee:**

- 1. Note the year end 2023 to 2024 revenue and capital positions as detailed in the report and appendices, and forward any relevant issues or comments to Cabinet for consideration.**

1. Context to this report

- 1.1 The Councils 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 [West Suffolk Council's Strategic Priorities 2024-28](#). In addition, it also gives an insight into the delivery of the broad range of day-to-day services to the residents and businesses of West Suffolk. Effective use of performance management information can support transformation and enable choices to be made about the use of resources.
- 1.2 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 the full year end (1 April to 31 March) financial position for West Suffolk Council, prior to review by external audit. The budget against which the actual variances are measured against was set in February 2023. The majority of these variances have existed for a number of months and have therefore been reported previously to this Committee. The reports for the previous quarters can be found here:

[2023 to 2024 Performance Report Q1](#)

[2023 to 2024 Performance Report Q2](#)

[2023 to 2024 Performance Report Q3](#)

- 1.5 Where significant and ongoing variances have arisen and been reported during this financial year, where possible, these have been reflected in the budget and Medium-Term Financial Plan for 2024 onwards, including in the current year 2024 to 2025 budget that this committee will monitor during the course of the year.

[Medium Term Financial Plan](#)

- 1.6 As set out later in this report, despite major national and international impacts on public services budgets, such as inflation and cost of utilities, the **year-end outturn shows an overall balanced position**. This position includes the planned release of £0.8 million of top-up to the general fund, however not all of this is required to balance the outturn position and as such the remaining balance will be held within the general fund balance carry forward into 2024 to 2025. The year-end general fund balance is therefore £5.5 million, which is higher than the originally anticipated level of £5.0 million. Giving the Council a robust financial position going into 2024 to 2025.
- 1.7 Without this planned use of the general fund allowance in year, the **deficit would be £0.3 million (which is just under 0.5% of total income excluding housing benefits)**. The general fund is there to help meet predicted and unforeseen a impacts and variances to budget, including the national and international financial challenges which both the public and private sector are facing. By their very nature these are hard to predict and exactly quantify their impact and the general fund helps meet those needs- further detailed in **Appendix B**.

Income recovery

- 1.8 Council Tax covers less than a fifth of the cost of services by West Suffolk Council. As such, Government requires councils to raise income to deliver services. Around 70 per cent of West Suffolk Council's budget is funded locally with income from fees and charges adding to the money raised through council tax. Income generation for public services across the UK has been severely impacted over the last few years by the pandemic, the cost-of-living crisis, and increased inflation. This has impacted our communities and businesses, has increased demand on some of the council's services such as housing, and has also brought additional pressures on councils budgets up and down the country.
- 1.9 West Suffolk Council is not alone in continuing to face these issues, although there are good signs of recovery by services. 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 year-end outturn position indicates that a number of these income streams are showing an improvement on

budget expectations going into 2024 to 2025, further details are available in **Appendix B**.

- 1.10 Performance of the council's income streams are a key part of in-year monitoring. They help inform our ongoing annual budget setting processes as we continue to understand if the impact of any changes in people's behavioural, are likely to be temporary or become more permanent. The council also looks at what is happening to other similar services and authorities across the United Kingdom to help inform its view.

Impact of inflation and wider economic conditions

- 1.11 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.
- 1.12 These wider economic pressures can be seen in the year end outturn position for 2023 to 2024, particularly in the overspends on utilities and supplies and services. These pressures are not expected to improve in the short term and will be reviewed as the year progresses as part of our budget monitoring reported to this committee for the 2024 to 2025 period.
- 1.13 Global economic pressures have, however, had some positive impacts on the budget. Rising interest rates have resulted in increased investment income, and the more recent fall in fuel prices (still above those experienced prior to the cost of living crisis) has led to year end savings against the assumed unit rate used when setting the current year budget. See also **Appendix B**.
- 1.14 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 bring in valuable income streams for the council for the delivery of services. In addition, Council initiatives such as Solar for Business have not only brought in income for the authority but have also helped businesses keep their electricity bills down and reduce their carbon emissions impact on the environment.
- 1.15 The council's approved budget for 2023 to 2024, which was set in February 2023, included a four per cent assumption in respect of the local government pay award. The pay award was subsequently agreed at an increase of £1,925 per annum for scale points 1 to 42,

and 3.88 per cent for scale point 43 and above. This impacts the budget by around £0.6 million per annum. The council continues to manage the impact of the pay award within the overall employment costs through in-year vacancy management and then within the overall budget position.

2. Quarter 4 Performance

2.1 This report shows the quarter 4 performance and 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 – Performance dashboards](#)

Appendix B: Income and expenditure report

This appendix shows the 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 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: Debt still outstanding after 90 days

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

Appendix G: Oflog briefing note – 'what we know so far'

A briefing note on 'Oflog – what we know so far', providing context on Oflog's activities.

Appendix H: Environment and Sustainability Reference Group (ESRG) quarterly Report

The Environment and Sustainability Reference Group (ESRG) has reviewed the progress against the actions being undertaken by the council under its agreed environment and climate change action plans.

3. Performance summary

- 3.1 Each of the dashboards at Appendix A contains commentary on the council's performance in quarter 4 of 2023 to 2024. These dashboards are also available in an interactive, online format at [Appendix A: Performance 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, providing further insight and detail about the data. 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, which is not possible through the PDF versions.

Specific performance updates

- 3.4 At the meeting of PASC on 23 November 2023, members of the Committee requested a key performance indicator (KPI) on the number of planning appeals overturned and the cost of appeals for the council. This is now included on page 36 of the performance dashboards, alongside the percentage of major, minor and other planning appeals allowed out of all appeals, calculated on a one year rolling average.

Social media key performance indicators

- 3.5 The introduction of social media key performance indicators such as 'the number of followers of West Suffolk Council media channels' and the 'number of social media accounts reached by West Suffolk Council posts' can help track the council's reach and the number of accounts that follow our social media handles. These can be found on page 8 of the Performance dashboards. For West Suffolk Council we measure Facebook, X (formerly Twitter), Instagram, LinkedIn, YouTube and TikTok.
- 3.6 Social media reach is the number of people who see the Council's content on different platforms. Social media reach is important because it indicates how much exposure content gets, and how the content performs as well as what kind of content resonates with an

audience. By tracking reach we can evaluate posts, identify strengths and weaknesses, and optimise content for better results as well as provide benchmarking information.

- 3.7 'Followers' is the number of people who have subscribed to a social media channel. However, the number of people who see a post is not restricted to just followers or subscribers as messages are shared or posted into other groups.

Why do we use social media?

- 3.8 National trends show that most residents are more likely to get their information online and through social media. The Council has a digital by default policy which recognises this trend of more people wanting to engage with the council and its services online. While it is not the only tool we use to communicate, recognising that people get their information or engage with the council in other ways, it enables the use of more creative and illustrative content such as graphics, pictures, animations, and films which can better get across information. This content can also be shared by people easily. Equally, the Council shares content from partners and local organisations to help promote their campaigns and opportunities to engage with them.
- 3.9 Reaching audiences through social media is cost effective and can encourage people who might not otherwise visit the website or attend council meetings to participate in an online conversation. This can result in more behavioural changes. Social media sites like Facebook, Twitter, and TikTok serve as forums for discussion and as a means of facilitating dialogue and engagement among communities.
- 3.10 The Council has used social media platforms, such as TikTok to promote a campaign on elections and encourage residents to vote. This enables the council to inform audiences on recent legislative voting changes, such as the introduction of voter identification (ID). The Council engages with more than 65 community Facebook groups across West Suffolk, enabling the authority to engage with residents in their locality where they are having conversations. The Council was recognised nationally as an example of good practice when using social media, such as TikTok.
- 3.11 Council meetings are also live streamed through the authority's YouTube channel to support participation in open democracy.

Examples of successful social media campaigns

- 3.12 During the May 2023 district elections, nationally, 0.25 per cent were not able to vote because of ID issues; in West Suffolk this was 0.1 per cent. In this case, the Council ran an extensive social media

campaign, in addition to the national communications from Government on the new ID requirements.

- 3.13 Since COVID, the Council has widely used social media to advise residents on changes to the date of their waste or recycling collection on bank holidays. The Council has seen a reduction in missed bins and complaints, as well as reduced use of pamphlets or leaflets and other materials that would otherwise generate waste. This has reduced costs over this time to the Council by at least £20,000.
- 3.14 West Suffolk Council also uses animations and films to better explain what the council is doing and how people can get involved or have their say. This includes films such as 'Dave's story' and how the council helped house him, as seen [here](#). This has helped raise awareness of what the Council is doing to help rough sleeping and prevent homelessness. This and similar social media campaigns has helped direct people to give support to the Looking For Change campaign run by Bury St Edmunds drop in which has generated funding to help people who used to be rough sleeping move on with their lives. Due to these campaigns and greater awareness the Council has seen reduced negative comments and complaints about what the Council is doing around this issue. and the use of StreetLink to report issues.
- 3.15 We actively support and encourage our communities with a number of grant opportunities such as the Community Chest Fund. By producing several [films](#) explaining the application process, and featuring local groups explaining in their own words how they had benefited from the grants we have helped other organisations apply for grants and have seen increased take up. Social media content such as film and animation can be easily shared in comparison to traditional media and can better explain issues in an accessible and engaging manner.
- 3.16 The Local Plan consultations has used a range of communications methods but during Covid this was predominantly online and through social media. The Council used well designed creatives to target various audiences online to raise awareness and encourage people to have their say. This saw the campaign for the Issues and Options engagement have a social media reach of 23,700 driving more than 7,000 click throughs to the consultation and a record 3,500 responses – more than the Council had received for a Local Plan consultation.
- 3.17 A survey of the recent consultation on the new Housing Strategy showed 63 per cent of respondents had heard about it through the Council's online channels (this figure does not include direct emails from the Council) as opposed to more traditional ways, such as word of mouth or newspaper articles.

Universal Credit, Housing Benefit and Pension Credit claimants by town

- 3.18 The requests made at PASC in November 2023 for KPIs regarding Universal Credit, Housing Benefit and Pension Credit claimants by town for individuals aged 18 – 65 and 65+ are now on page five of the Performance dashboards.

Staff vacancies

- 3.19 At the meeting of PASC on 25 January 2024, members of the Committee requested a KPI on the number of staff vacancies at the council. This is now included on page 22 of the performance dashboards.
- 3.20 The information contained in the commentary for this KPI is very important in understanding the situation. Of the 41 vacant posts, 12 have been recruited to with start dates either agreed or pending completion of pre-employment checks. A further 16 posts are currently in the process of being recruited to, with half of these being frontline operational roles. Of the remaining 13 posts, 4 are apprentice posts which are held corporately and reviewed and appointed to as services need them, including supporting career pathways. The other 9 vacant posts are on hold for various reasons with some being part of wider reviews and plans linked to Change and Service Improvement (CSI) reviews or new structures agreed through the budget.

Health and safety key performance indicators

- 3.21 Following the cessation of the Health and Safety Committee, health and safety KPIs are now included on page 23 of the Performance dashboards.

Key performance indicators by Strategic Priorities

- 3.22 At the meeting of PASC on 25 January 2024, members of the Committee requested that KPIs be presented by strategic priorities. This is now included in the index on page one of the performance dashboards.

Office for Local Government (Oflog) key performance indicators

- 3.23 At the meeting of PASC on 25 January 2024, members of the Committee requested that Office for Local Government KPIs be identified. This is now included in the title of relevant indicators.

Oflog briefing note – what we know so far

- 3.24 A briefing note on 'Oflog – what we know so far', providing context on Oflog's activities is attached at **Appendix G**.

KPIs removed

- 3.25 The following KPIs have been removed from the quarterly Performance dashboards with reasoning below:
- 3.26 Number of Universal Credit claimants – this has been replaced by the two new KPIs, 'number of residents aged 65+ in receipt of Housing Benefit and/or Pension Credit' and 'number of residents aged 18-64 in receipt of Housing Benefit or Universal Credit' per 1,000 head of population.
- 3.27 For Disabled Facilities Grants, the following KPIs have been deleted because the figures are already captured in the Fast Track or Mandatory grant figures, on page 12 of the dashboards:
- number of new, 'other' or to be determined cases (TBD) grant applications received
 - number of new, 'other' or to be determined cases (TBD) grant applications approved
 - the average time taken to process 'other' grant cases from received to works completed (weeks)

Environment and Sustainability Reference Group (ESRG) quarterly Report

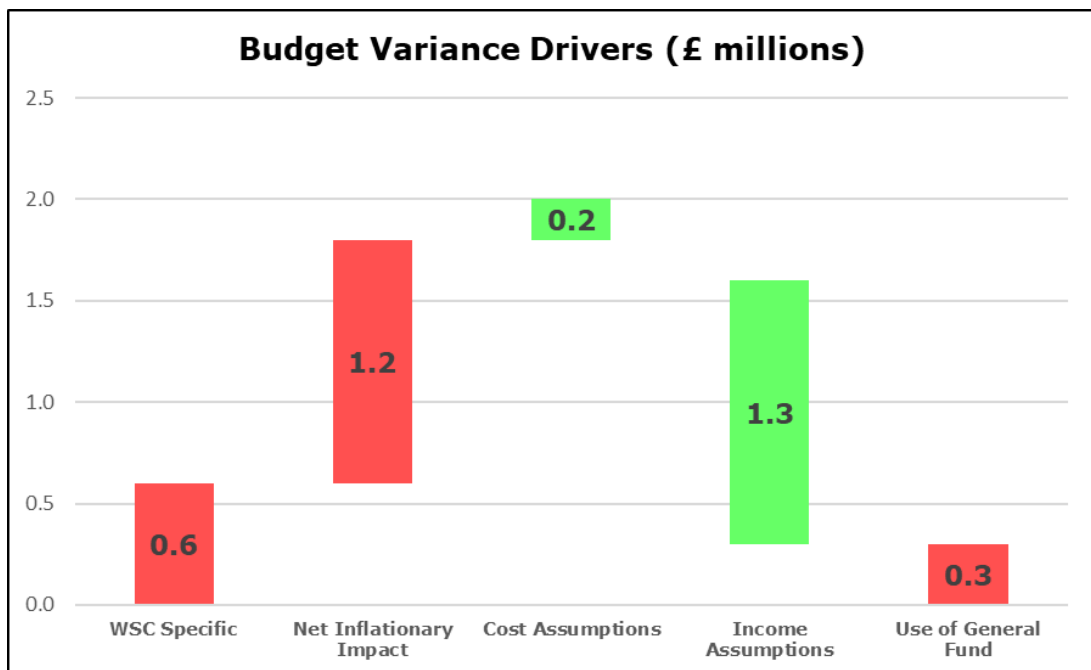
The Environment and Sustainability Reference Group (ESRG) has also reviewed the progress against the actions being undertaken by the council under its agreed environment and climate change action plans. The quarterly progress report can be viewed in **Appendix H**.

4. Financial outturn summary

- 4.1 The national and global inflationary challenges set out earlier in this report result in the year end **balanced outturn position** as at quarter 4. Without the planned general fund budget contribution, the remaining budget position would have been a deficit of £0.3 million (which is just under 0.5% of total income (excluding benefits)). This outturn position is made up of a number of variances to budget, further detailed in Appendix B. The council has been forecasting a balanced position all year; however, the outturn position is showing a higher year end general fund closing balance than reported at quarter 3 of £200,000 (from £5.3 million at quarter 3 to £5.5 million at quarter 4).
- 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. At the year-end this balance has increased to £5.5 million (£0.8 million release of the planned top-up offset by the operating deficit of £0.3 million).

4.3 As laid out in section one reflecting the income recovery trends and inflationary pressures into the budget for the year has meant that year end variances can be split into income growth, inflationary pressures and specific, localised assumption changes.

4.4 The trends that have had an impact on the full year position include the agreed employer pay award (£0.6 million), higher business rates income (£0.6 million), improving forecasts for car parking income (£0.4 million) and trade waste (£0.2 million), increased costs of delivering the local plan (£0.1 million), higher external audit fees (£0.1 million), above assumption inflation of utility cost rises in our operational estate (£0.7 million before recharges to tenants) and the slow-down in the property market impacting planning, land charge, building control and s106 income (£0.4m). The relative impacts leading to the most adverse end of the range of results are shown in the graph below – red representing pressures and green representing positive impacts.



4.5 Of the variances against the budget that have come through in 2023 to 2024 there are a few that have the potential to continue into 2024 to 2025. These include the agreement of the new pay award for the coming year, continuing inflation in the utilities market and the weakened property market as seen in the last quarter of 2023 to 2024, which has impacted our planning and building control income.

4.6 The quarter 4 position also sees 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. There has not been the need to take out any new external borrowing 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 the year end position. This reserve is an equalisation reserve and is available to be used during the later parts of the medium-term budgets as we start to borrow and in prudent anticipation of higher rate borrowing costs to those included in the original business cases.

Capital programme

- 4.7 The council spent **£13.0 million** of its **£48.5 million** capital budget for 2023 to 2024 (budget reduced following the decision on 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 linked to the timing of developments. This in turn provided cash balances that have been reinvested for interest returns. Further detail by individual capital project can be found in **Appendix C**. Appendix C includes proposed carry forward of capital projects as a result of timings totalling £34.2m.

17/18 Cornhill, former Post Officer development

- 4.8 Building work started on this project in September 2020 with completion in March 2023. Despite construction challenges, uncertain markets and rising costs due to the pandemic, the project is set to deliver on its aims and on budget. The investment delivered on key outcomes to enhance the town centre. This includes widening and improving Market Thoroughfare so that it better connects between the arc and the historic town, encouraging footfall between the two areas. In St Andrews Street South, the project has created a new commercial frontage onto the street scene, and we are currently in advanced discussions with a prospective tenant. The longer-term aim is that this will act as a catalyst for improvements to St Andrews Street. At the same time the scheme has also protected and enhanced the Victorian Cornhill frontage, improving access with the aim to restore it back into economic use. On top of this, the project has provided much needed housing both on site with 12 market flats and a £460,000 s106 contribution towards the delivery of affordable housing in the district which is currently the subject of commercial negotiations.
- 4.9 The project is expected to break even across its project life subject to retail market values and has required less borrowing than originally planned. Since the original business case was agreed, the retail market has experienced a downturn following Covid. The indicators are that Bury St Edmunds is performing well against national trends, however, retail rental values and levels of demand for space from retailers remains lower compared to pre-Covid times. Both ground floor retail units have been actively marketed and we have received positive interest, although retailers remain cautious in the current market. As at 20 May 2024, 11 of

the 12 flats have been sold, with the final flat under offer and expected to exchange in the coming weeks.

4.10

The Final Account with the construction partner has been agreed and the total final capital spend, including the original purchase price (£1.7 million), was £10 million against an initial projection of £9.8 million. The £10 million has been funded in the main through flat sales (£4 million) and grants (£2.9 million) with balance of £3.1 million coming from external borrowing (the original business case assumed borrowing would be around £4.4 million, so a reduction of £1.3 million). The £3.1 million borrowing will be recovered from the income generated by the retail units, when let, with the expectation that across the project life these retail incomes will deliver on the cost neutral project outcome. Any initial shortfall, due to the reduced retail market values, is already being managed within the council's overall budget and medium-term plans as agreed at Council in February 2024.

Earmarked reserves

4.11

The council's balance on earmarked revenue reserves (reserves that have been held for specific purposes) at the end of the financial year is **£44.4 million**, against a budgeted closing balance of **£36.7 million**. The variance relates partly to timing of expenditure into the next financial year, driven by capital programme phasing as detailed above (£2.9 million), plus additional contributions to the capital project financing reserve. This is as a result of reduced borrowing and minimum revenue provision due to project timings (£1.2 million), additional contributions in respect of investment interest (£2.2 million) arising from improved interest rates and cash held, 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.

4.12

In addition to this, the council also received a backdated payment of VAT from Her Majesty's Revenue and Customs (HMRC) totalling £645,000. This has been contributed to the Strategic Priorities and MTFS Reserve, whilst the £1.2 million interest element of the claim has been contributed to the capital project financing reserve.

4.13

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 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.24.003 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.

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, Leadership Team and Portfolio Holder for Resources and Property.
- 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 Directors, service representatives 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 Risk Management Group meets quarterly to assess the current risk ratings, update any mitigating actions or controls and review the wider environment to assess if any new risks need to be added.
- 7.4 Following the November 2023 PASC meeting, a further review was conducted of the Strategic Risk Register in the context of how we assess and rate risks. This review included an update to the Risk Management Toolkit which provides a framework for identifying,

assessing and rating risks. This is available in **Appendix Ei** – West Suffolk Risk Management Toolkit.

7.5 The aim of this process is to provide assurance that all strategic risk has been identified, and that there are mitigating actions and controls in place to reduce these risks to a level that is either acceptable or tolerable within the context of that particular risk.

7.6 At its most recent assessment on 3 April 2024, the group reviewed the residual risks - the risk level where the council is likely to be after mitigations. These assessments form the revised West Suffolk Strategic Risk Register at **Appendix E**.

7.7 The Register for December 2023 includes the following risks that still have a high residual risk (after mitigating actions and controls). These are:

- WS5 – Staff recruitment
- WS11 – Loss of a key employer or industry.
- WS12 - Partner/Public sector failure
- WS19 – Cyber security
- WS22 – Financial impact on individuals due to rising cost of living.

These risks remain high predominantly due to the wider economic and social environment, despite the actions that West Suffolk council has taken.

7.8 There have been two risks added in this latest Risk Register to reflect the upcoming impact of the recycling legislation and the wider governance issues that have been faced by councils that have issued s114 notices. These are:

- WS24 – Implementation of 'Simpler Recycling' linked to the requirements of the Government's Resource and Waste Strategy (RAWS) and the Environment Act 2021.
- WS25 – Governance.

7.9 A benchmarking exercise has been completed since the last report which compares our risk reporting against 5 other local authorities (across Suffolk, Norfolk and Cambridgeshire for some comparability of risk). The results of this exercise show that the manner of recording, reporting and rating risks are very similar. The methodology, committee structure, frequency and overall split of risks is comparable across those sampled.

7.10 We will continue to review our approach to strategic risks, keeping the committee updated, taking into considerations the views of the committee. We will also continue to review our methodology behind our risk assessment, rating and governance, including further

benchmarking of our process and reporting against other district councils.

8. Implications arising from this proposal

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

9. Appendices

- 9.1 Appendix A – Performance indicators (also available in an online, interactive format at [Appendix A – Performance dashboards](#))
Appendix B – Income and expenditure report
Appendix C – Capital Programme
Appendix D – Earmarked reserves
Appendix E – Strategic Risk Register
Appendix Ei – West Suffolk Risk Management Toolkit
Appendix G: Oflog – what we know so far briefing note
Appendix H: Environment and Sustainability Reference Group (ESRG) quarterly Report

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.

10. Background documents

- 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](#)
[Q2 Performance Report - 2023 to 2024](#)
[Q3 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](#)