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Contact Officer:

John Armstrong,
Democratic Services and Elections Manager
Tel: 01483 444102

10 November 2021

Dear Councillor

Your attendance is requested at a meeting of the **CORPORATE GOVERNANCE AND STANDARDS COMMITTEE** to be held in the Council Chamber, Millmead House, Millmead, Guildford, Surrey GU2 4BB on **THURSDAY, 18 NOVEMBER 2021 at 7.00 pm.**

Yours faithfully

James Whiteman
Managing Director

MEMBERS OF THE COMMITTEE

Chairman: Councillor George Potter
Vice-Chairman: Councillor Deborah Seabrook

Councillor David Goodwin
Councillor Nigel Manning
Councillor Susan Parker
Councillor John Redpath
Councillor James Walsh

+Maria Angel MBE
+Murray Litvak
^Julia Osborn
^Ian Symes
^Tim Wolfenden

+Independent member

^ Parish member

Authorised Substitute Members:

Councillor Jon Askew
Councillor Ruth Brothwell
Councillor Colin Cross
Councillor Guida Esteves
Councillor Graham Eyre
Councillor Angela Gunning
Councillor Liz Hogger

Councillor Masuk Miah
The Mayor, Councillor Marsha Moseley
Councillor Ramsey Nagaty
Councillor Jo Randall
Councillor Tony Rooth
Councillor Catherine Young

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QUORUM 3

THE COUNCIL'S STRATEGIC FRAMEWORK (2021- 2025)

Our Vision:

A green, thriving town and villages where people have the homes they need, access to quality employment, with strong and safe communities that come together to support those needing help.

Our Mission:

A trusted, efficient, innovative, and transparent Council that listens and responds quickly to the needs of our community.

Our Values:

- We will put the interests of our community first.
- We will listen to the views of residents and be open and accountable in our decision-making.
- We will deliver excellent customer service.
- We will spend money carefully and deliver good value for money services.
- We will put the environment at the heart of our actions and decisions to deliver on our commitment to the climate change emergency.
- We will support the most vulnerable members of our community as we believe that every person matters.
- We will support our local economy.
- We will work constructively with other councils, partners, businesses, and communities to achieve the best outcomes for all.
- We will ensure that our councillors and staff uphold the highest standards of conduct.

Our strategic priorities:

Homes and Jobs

- Revive Guildford town centre to unlock its full potential
- Provide and facilitate housing that people can afford
- Create employment opportunities through regeneration
- Support high quality development of strategic sites
- Support our business community and attract new inward investment
- Maximise opportunities for digital infrastructure improvements and smart places technology

Environment

- Provide leadership in our own operations by reducing carbon emissions, energy consumption and waste
- Engage with residents and businesses to encourage them to act in more environmentally sustainable ways through their waste, travel, and energy choices
- Work with partners to make travel more sustainable and reduce congestion
- Make every effort to protect and enhance our biodiversity and natural environment.

Community

- Tackling inequality in our communities
- Work with communities to support those in need
- Support the unemployed back into the workplace and facilitate opportunities for residents to enhance their skills
- Prevent homelessness and rough-sleeping in the borough

AGENDA

ITEM

1 APOLOGIES FOR ABSENCE AND NOTIFICATION OF SUBSTITUTE MEMBERS

2 LOCAL CODE OF CONDUCT - DISCLOSURE OF INTERESTS

In accordance with the local Code of Conduct, a councillor is required to disclose at the meeting any disclosable pecuniary interest (DPI) that they may have in respect of any matter for consideration on this agenda. Any councillor with a DPI must not participate in any discussion or vote regarding that matter and they must also withdraw from the meeting immediately before consideration of the matter.

If that DPI has not been registered, you must notify the Monitoring Officer of the details of the DPI within 28 days of the date of the meeting.

Councillors are further invited to disclose any non-pecuniary interest which may be relevant to any matter on this agenda, in the interests of transparency, and to confirm that it will not affect their objectivity in relation to that matter.

3 MINUTES (Pages 5 - 12)

To confirm the minutes of the meeting of the Corporate Governance and Standards Committee held on 23 September 2021.

4 PLANNING APPEALS MONITORING FOLLOW UP REPORT (Pages 13 - 26)

5 INTERNAL AUDIT PROGRESS REPORT (APRIL TO OCTOBER 2021) (Pages 27 - 46)

6 APPOINTMENT OF EXTERNAL AUDITORS (Pages 47 - 62)

**7 FINANCIAL MONITORING 2021-22: PERIOD 6 (APRIL TO SEPTEMBER 2021)
(Pages 63 - 122)**

8 WORK PROGRAMME (Pages 123 - 132)

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CORPORATE GOVERNANCE AND STANDARDS COMMITTEE

23 September 2021

- * Councillor George Potter (Chairman)
- * Councillor Deborah Seabrook (Vice-Chairman)
- Councillor David Goodwin
- * Councillor Nigel Manning
- * Councillor Susan Parker
- * Councillor John Redpath
- Councillor James Walsh

Independent Members:

- Mrs Maria Angel MBE
- * Mr Murray Litvak

Parish Members:

- Ms Julia Osborn
- Mr Ian Symes
- Mr Tim Wolfenden

*Present

The Leader of the Council, Councillor Joss Bigmore and Councillors Colin Cross and Liz Hogger were also in attendance.

CGS27 APOLOGIES FOR ABSENCE AND NOTIFICATION OF SUBSTITUTE MEMBERS

Apologies for absence were received from Councillor David Goodwin, for whom Councillor Liz Hogger was substituting, and from Councillor James Walsh, Maria Angel MBE, Julia Osborn, Ian Symes, and Tim Wolfenden.

CGS28 LOCAL CODE OF CONDUCT - DISCLOSURE OF INTERESTS

There were no disclosures of interest.

CGS29 MINUTES

The minutes of the special meeting of the Committee held on 26 August 2021 were approved as a correct record. The Chairman signed the minutes.

CGS30 CORPORATE PERFORMANCE MONITORING

The Committee considered the Corporate Performance Monitoring Report (in relation to quarter 1 of 2021-22), which had been submitted as part of the Council's new performance monitoring framework.

The Committee had been invited to submit comments and questions regarding the report itself and specific performance indicators in advance of the meeting, details of which, together the officer response, were included in the Supplementary Information Sheet circulated prior to the meeting.

The Leader of the Council commented that this was still an evolving process and encouraged everyone to be engaged in improving the quality of the format of the report in terms of whether the Council was measuring the right things in terms of corporate performance and also whether the performance to those metrics was to acceptable levels.

During the debate, the following points were made:

- Question as to whether information on the cost to the Council in respect of planning appeals, particularly in terms of officer time, could be included in future reports. It was noted that this information could already be provided in the separate monitoring report

on Planning Appeals, which was due to be reported to the Committee at its next meeting.

- In response to concerns over the lack of data provided in respect of Environmental PIs, it was acknowledged that further work needed to be done, although there were difficulties in obtaining up to date environmental information from external sources
- In response to the Leader's comment on the type of performance information collected, it was suggested that as well as collecting information about satisfaction with online services, number of online customer accounts etc., the Council should also be monitoring performance in respect of response times in respect of telephone calls, in view of recent concerns over difficulties some residents have experienced in that regard
- It was also suggested that future reports could cover the number of subscribers to the Council's email newsletters.
- Recognising that some performance indicators related to service areas under the Council's control, and that others were more economic indicators, it was suggested that future reports might split these into two sections so that the Committee receives a snapshot of how the Council itself was performing, and how the wider Borough was performing.

The Committee, having reviewed the report

RESOLVED: That the contents of the report along with the Performance Monitoring Report for 2021-22 quarter 1, shown in Appendix 1 thereto, be noted, together with the update information set out in the Supplementary Information Sheet.

Reasons:

To support our new corporate performance monitoring framework and enable the Committee to monitor the Council's performance against key indicators, as well as review key data relating to the 'health' of the borough.

CGS31 FREEDOM OF INFORMATION COMPLIANCE UPDATE

The Committee considered the monitoring report on the Council's performance in dealing with Freedom of Information (FOI) and Environmental Information Regulations (EIR) requests.

Following a fall in performance standards during 2020-21 largely due to the Covid pandemic lockdown and recent corporate restructures, the Committee was pleased to note that performance rates for timely delivery of FOI/EIR requests had since improved over the period of the first half of the calendar year 2021.

The Council had received 299 FOI/EIR requests during the first half of 2021, which represented a 21% increase in volume from the equivalent period last year. The Council's performance rate for 2021 so far (figures covering January to June 2021) stood at 88.6% of FOI/EIR requests being answered on time. This compared favourably with the overall figure of 80% for the calendar year of 2020. The Council therefore now exceeded the Information Commissioner's performance indicator of 85% and was close to the 90% target agreed by Corporate Management Team.

It was noted that the report had calculated the overall percentage of requests answered on time as an average of all the percentage response rates for each service area, rather than a simple calculation of the percentage of the total number of requests answered on time against the total number received. Future reports would calculate the overall percentage response rate using this method.

The Committee welcomed the Council's improved performance in responding to FOI/EIR requests but noted that underperforming service areas were being monitored and advice and assistance offered where necessary.

The Committee

RESOLVED: That the Freedom of Information Compliance Report for January to June 2021 be noted, together with the officer actions, and that the Committee continues to receive regular updates.

Reasons:

- To ensure that the Committee is kept up to date with developments in the FOI/EIR framework
- To ensure that the Committee has the necessary information to enable requests for information to be made easily to the Council and properly responded to
- To assist with learning lessons and improving performance following requests for information made to the Council

CGS32 DATA PROTECTION AND INFORMATION SECURITY UPDATE REPORT

The Committee considered a report from the Information Governance Officer that provided an update on developments in data protection and information security within the council since the last report of April 2021. The report covered governance successes, information assurance successes and objectives for the coming six months.

During the debate, the following points were made:

- Whether the Council was insured against any financial penalty for a breach of the GDPR provisions.
- Request for progress on the objectives in the report to be set out in the next report to the Committee, together with a confidential appendix showing the risk register in respect of data protection and information security.
- Whilst the review of the policy of redacting photographs in respect of Planning applications published on the Council's website and replacing it with a policy of only redacting photographs that contained personally identifiable data or images was welcomed, it should not be considered as a "success".

The Committee

RESOLVED: That the update report be noted.

Reason:

To ensure that the Committee is kept up to date with developments in the Council's data protection and information security framework.

CGS33 FINANCIAL MONITORING 2021-22 PERIOD 4 (APRIL TO JULY 2021)

The Committee considered the latest financial monitoring report, which summarised the projected outturn position for the Council's general fund revenue account, based on actual and accrued data for the period April to July 2021.

Officers were projecting an increase in net expenditure on the general fund revenue account of £3,043,550.

Covid-19 continued to impact the Council. The direct expenditure incurred by the Council in the current financial year currently stood at £236,022. The Council had received a grant of £622,690 to finance direct Covid-19 costs for 2021-22.

The indirect costs of Covid-19, particularly the loss of income, were reflected in the services forecasting. Estimates for losses in income and increased costs had been made with the best information available, which were subject to change as the year progressed. The Council would

be able to make a claim for some of the income loss for the 3 months of April to June, under the Sales, Fees and Charges (SFC) compensation scheme; however, officers were waiting for the government to issue guidance on this scheme for 2021-22. An estimated claim of £300,000 was included within the projection. Officers were currently projecting a loss of income for the full year of around £4.2 million. At present the Government did not appear to have any plans to extend the SFC compensation scheme beyond June 2021. The report considered the expenditure and income forecasted up to 31 July 2021 and would potentially be subject to substantial movement depending on the success of the Government's roadmap for lifting all Covid restrictions.

There was a reduction (£217,940) in the statutory Minimum Revenue Provision (MRP) charge to the general fund to make provision for the repayment of past capital debt reflecting a re-profiling of capital schemes.

A surplus on the Housing Revenue Account would enable a projected transfer of £7.9 million to the new build reserve and £2.5 million to the reserve for future capital at year-end. The transfer to the New Build reserve was £501,000 lower than budgeted due to a forecast reduction in rental income.

Progress against significant capital projects on the approved programme as outlined in section 7 of the report was underway. The Council expected to spend £116.573 million on its capital schemes by the end of the financial year.

The Council's underlying need to borrow to finance the capital programme was expected to be £71.686 million by 31 March 2022, against an estimated position of £94.59 million. The lower underlying need to borrow was a result of slippage on both the approved and provisional capital programme as detailed in paragraphs 7.3 to 7.6 of the report.

The Council held £190 million of investments and £348 million of external borrowing on 31 July 2021, which included £193 million of HRA loans. Officers confirmed that the Council had complied with its Prudential indicators in the period, which had been set in February 2021 as part of the Council's Capital Strategy.

In considering this report, the Committee made the following comments:

- In response to concerns over possible repayment of Right to Buy receipts in respect of further delay in progressing the proposed Guildford Park Road and Bright Hill developments, the Committee noted that a number of pipeline HRA capital projects and mandates were being progressed. The Leader of the Council noted that reporting around all of the capital projects to the Major Projects Board was now in a very consistent, dashboard format which included Gantt charts setting out key project milestones. The Leader suggested that in order to provide reassurance to the Committee regarding the work being undertaken to address the slippage in the capital programmes, a presentation could be made to the Committee at a future meeting. On behalf of the Committee, the Chairman welcomed the suggestion.
- Suggestion that installation of more electric car charging points could be a revenue source for the Council.
- In the Schedule of Investments (Appendix 14 to the report), it was explained that Money Market Funds ("MMF") were same-day liquid funds that were heavily diversified with strict investment criteria. It was suggested that, given the significant sums invested, additional information could be provided in terms of a breakdown of the various investments
- In response to a query as to why there was an overspend of £3.4m in Off-Street and On-Street parking income on the one hand yet the Committee had been informed in the previous item on Performance Monitoring that town centre car parks had made a good recovery, the Director of Resources commented that parking income had fluctuated during the year. In April 2021, parking income had reduced to 20-30% of its normal level; it improved to around 70% in June but fell back again in July and August. It had been

assumed that car parking capacity would return to approximately 85% of pre COVID levels from September 2021 to March 2022.

- A request that future reports show in the executive summary what the excess of expenditure over income was before any transfers from reserves, as showing the gross figure would assist in understanding of the justification for the savings strategy.
- It was noted that the interest rate on the call account and Money Market Funds, was around 0.01%, and interest on the notice account were around 0.05%. Recognising the need to maximise yield from investments, officers confirmed that they were looking at all available options, including longer-term covered bonds, to improve yield.
- Repeated request for more detailed commentary from service leaders in relation to explanations for variances in the detailed service summary (Appendix 2 to the report).

Having considered the report, the Committee

RESOLVED: That the results of the Council's financial monitoring for the period April to July 2021 be noted, subject to the comments referred to above.

Reason:

To allow the Committee to undertake its role in relation to scrutinising the Council's finances.

CGS34 COUNCILLOR TRAINING AND DEVELOPMENT UPDATE

The Committee considered the annual report from the Councillor Development Steering Group, which set out details of the training and development opportunities for Councillors including training events held since September 2020 and planned training sessions to be held in the coming weeks.

The Committee noted that the Council was accredited under the South East Charter for Elected Member Development, which provided a robust framework within which ongoing Councillor training and development was planned and put in place.

Since the last annual report, it was noted how the coronavirus pandemic had changed the way in which the Council was able to offer training and development opportunities for councillors and staff. As with council and committee meetings, the councillor training sessions previously held in the Council Chamber had necessarily had to change to virtual sessions using online platforms such as Microsoft Teams. The benefits of being able to offer training online had offered greater flexibility to councillors and officers, avoiding the need for them having to spend time travelling to and from Guildford. Since the lifting of lockdown restrictions, officers were looking to offer a blend of both online as well as in person training as appropriate.

The Chairman of the Steering Group, Councillor Colin Cross was in attendance to comment on the report and respond to any questions from the Committee.

During the debate, the following points were raised:

- A request for wider training for all councillors on climate change. It was noted that this would be raised at the next meeting of the Steering Group.
- Support for continuing with online/remote training.
- A request for clarification as to whether ethical standards/code of conduct training was mandatory, and confirmation as to whether all councillors had attended such training. It was noted that ethical standards/code of conduct training was mandatory, and that further training would be offered by the Monitoring Officer to any councillors who had not previously attended such training.
- It was noted that the cost of training for councillors did not vary dependent upon the number of new members. The importance of induction and investment in ongoing training and development for councillors was emphasised.

The Committee

RESOLVED: That the valuable work being undertaken by the Councillor Development Steering Group in developing a clear structured plan for councillor development that responds both to the Council's corporate priorities and councillors' individual training needs, be noted.

Reason:

To recognise the important and ongoing work of the Councillor Development Steering Group.

CGS35 PROTOCOL ON THE APPOINTMENT, ROLE, STATUS, RIGHTS AND OBLIGATIONS OF HONORARY FREEMEN AND HONORARY ALDERMEN

The Committee noted that, the Council adopted a Protocol on the appointment, role, status, rights and obligations of Honorary Freemen and Honorary Aldermen in 2014.

At the request of the Leader of the Council and in anticipation of the Council conferring the title of Honorary Alderman upon five former councillors at a meeting to be specially convened for the purpose on 2 December 2021, the Corporate Governance Task Group had been asked to review the Protocol, particularly in relation to the requirement that Honorary Freemen and Aldermen should refrain from making public statements which were critical of the Council.

The Task Group had met on 20 September to carry out this work and their recommendations were reported to the Committee in the Supplementary Information Sheet circulated at the meeting.

Having considered the suggested amendments to the Protocol as suggested by the Task Group, the Committee

RECOMMEND (to Council on 5 October 2021):

That the revised Protocol on the appointment, role, status, rights and obligations of Honorary Freemen and Honorary Aldermen, as set out as Appendix 3 to the Supplementary Information Sheet circulated at the meeting, be adopted.

Reason:

To bring the Protocol up to date, including for the purpose of clarifying the rights and obligations placed upon Honorary Freemen and Honorary Aldermen.

CGS36 WORK PROGRAMME

In considering the work programme at its last meeting, the Committee had discussed how it could better monitor expenditure on:

- (a) Housing Capital Schemes to avoid repayment of RTB receipts to the Government,
- (b) Capital schemes funded by S106 contributions to avoid repayment to developers, and
- (c) Any other capital schemes reliant on grant funding which might need to be returned if monies are not spent within a specified timeframe.

In response, the Committee noted that the Director of Resources had taken the following action:

In relation to (a) above, the Director of Resources had included the RTB schedule in paragraph 7.10 of the Financial Monitoring Report item, considered earlier at this meeting, which detailed:

- the amount of expenditure required to avoid repayment, based on actual spend to date and assumption of 20 RTB sales per year, and
- A forecast of expenditure to be incurred as detailed on the approved housing capital programme.

In relation to (b) above, it was proposed to bring a separate monitoring report on allocation and expenditure of S106 monies to the January 2022 meeting.

In relation to (c) above, it was felt that further consideration should be given at the next meeting as to how the Committee could receive summary information on expenditure on major capital projects.

The Committee

RESOLVED: That the updated 12 month rolling work programme, as set out in Appendix 1 to the report submitted to the Committee, be approved, subject to:

- (a) the deferral of the following items from the 18 November 2021 meeting to the 20 January 2022 meeting:
 - 2020-21 Audit Findings Report: Year ended 31 March 2021
 - Final 2020-21 Audited Statement of Accounts
- (b) The addition of the S106 Monitoring Report to the list of items for the January 2022 meeting.
- (c) The addition of the six-monthly report on Planning Appeals to the list of items for the June 2022 meeting.

Reason:

To allow the Committee to maintain and update its work programme.

The meeting finished at 8.57 pm

Signed

Chairman

Date

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Corporate Governance Standards Committee Report

Ward(s) affected: All Wards

Report of Director of Service Delivery

Author: Daniel Ledger (Interim Head of Place)

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Date 18 November 2021

Planning appeals monitoring follow up report

Executive Summary

A report entitled 'Appeals Monitoring Report' was reported to the Corporate Governance and Standards Committee on 19 November 2020. The contents and conclusions were noted. At that meeting it became evident the then Chairman had expected the comparison and data to have included 2018. Members consider that data should be reviewed twice yearly, going forward, to see if any patterns are emerging in respect of member overturns, costs of overturn appeals and costs awards. In addition, the updated report seeks to identify targeted training for members of the Planning Committee and its substitutes. This report is six months after the previous report and provides an update.

Recommendation to Committee

That the Committee notes the contents of the revised report and data.

Reason for Recommendation:

To enable the Committee to monitor the Council's performance on planning appeals

Is the report (or part of it) exempt from publication? No

1 Purpose of Report

- 1.1 The purpose of this report is to update and review the position regarding appeals. It is unnecessary to repeat the commentary on the earlier years in the report which have previously been considered by Members and instead should focus on the updates and any trends.
- 1.2 Going forward reports will look at a rolling two year period to ensure data presented remains relevant and that trends can be appropriately analysed.

2 Strategic Priorities

- 2.1 All the strategic priorities have some relevance to this topic; however, the most relevant relates to value for residents in decision making as matters that subsequently end up at appeal can attract costs either for or against the Council. This can be countered by the fact that we sometimes utilise the services of a 'costs draftsman', should the costs be substantial, and agreement is unlikely to be reached. This initiative often provides better value for money and a better outcome for the Council. Further, there is always a cost identified with defending a refusal of planning permission that ends up at appeal. This will involve officer time, sometimes external consultants' costs, and instructing a barrister to support the case.

3 Background

- 3.1 To provide a comparison it is considered best to look in detail at four calendar years, 2018, 2019, 2020 and up to the end of March 2021. Going forward, the twice-yearly updates will focus on the previous two calendar years only.

Year	Number of Committee Meetings	Number of applications processed	Number of councillor overturns	Number of those overturns that ended at appeal	Overturns allowed	Overturns dismissed
2018	13	72	11	8	6	2
2019	13	73	15	11	7	3 (1 unknown)
2020	13	55	10	7	1 (so far)	2 (so far)
2021 (March)	3	14	4	Too early	Too early	Too early

- 3.2 The tables in Appendices 1 to 4 draw out the member overturns for each year from 2018 to 2021 and looks at those decisions in more detail. For future reports, this will be linked to Government performance figures on appeals.

4. Observations on appeals data since previous report

- 4.1 Since the previous reports, four further appeals have been allowed against Committee overturn decisions.
- 4.2 A further four decisions have been appealed and are pending a decision, with several other decision made recently with no opportunity to lodge an appeal at the time of writing this report. Therefore, there is the chance of a significant number of further allowed appeals. It is also noted that this means twice yearly reporting does not capture a significant number of decisions. A single annual update would carry more data to allow a better review.
- 4.3 As noted in the earlier report it is important to understand the cost of defending an appeal in addition to specific costs awards which can be made as part of the

appeal process. The previous report provided some information on this, there are two further significant appeals where this can also be highlighted:

- 20/P/01216, as this appeal was dealt with under written representations officers were able to undertake the work without the need to appoint external consultants. However, there remained a significant time cost. Officers spent approximately a full week of work (37 hrs) on statement preparation. Using the time cost figures below this equates to around £3,000 of officer charge time. On top of this the Council’s solicitor was heavily involved in reviewing the reasons for refusal. This is especially noticeable where the appeal was allowed with costs awarded indicating that the Councils refusal was unreasonable. Members should note this as an entirely avoidable cost.
- 18/P/02456 & 20/P/01461, appeal against non-determination had been lodged prior to the Planning Committee meeting. Public Inquiry scheduled for 11 January:
 - Consultant fees £17,000 minimum
 - Counsel fees C.£80,000 for QC + £35,000 for Junior
 - In addition to this will be significant officer costs for planning and legal support throughout the appeal

4.4 This demonstrates the range of costs that appeals can involve and even at the lower end the amounts are not inconsequential and multiplied over several appeals can become considerable sums. Larger appeals, in this case a public inquiry, carry very significant costs. Whilst we obviously need to wait for the outcome of the appeal, councillors should note the general costs to the Council that result from this level of appeal.

Officer time

4.5 The following table was provided with the previous report and it is useful to include again here.

Officer	Fees per hour (inc. VAT)
Director	£275
Development Manager	£175
Team leader	£110
Principal planner	£95
Senior planner	£85
Planning solicitor	£225
Design and Cons officer	£80
Administrative officer	£50

Local Government Association Peer Review of the Council’s Planning Committee

4.6 The previous report identified that the Task and Finish group had been assembled and meetings have now commenced. A number of the recommendations have been discussed to date and the next meeting is due to look in detail at the Member overturn process.

5 Consultations

- 5.1 This report originally arose from a discussion at a Group Leaders' session post Planning Committee in June/July 2020. The report has been considered by Management team and their observations incorporated. It has also been shared with the Lead Councillor, Councillor Tom Hunt. Further, the report has also been shared with legal services, democratic services, our accountant and with the Lead Specialist for Human Resources.

6. Key Risks

- 6.1 The key risks in this area of planning work are as follows:

- Reputational; should we lose a significant number of appeals and have costs regularly awarded against us
- Failure to meet government targets. Falling below the government rolling 'two year' threshold for appeal outcomes. If we fall below the bar there is a possibility we could be designated as a 'standards' authority. (In August 2017, the then Department for Communities and Local Government published some Experimental Statistics on the Quality performance measure for major and non-major applications in preparation for the process of potential designation of Local Planning Authorities that are losing more than 10% of all major applications (district and county matters separately) received at appeal or 10% of all non-major applications received at appeal over a two-year period. This process and data interrogation continue to happen, to date, and is an ongoing process.
- In addition to reputational risk associated here there is additional risk that failure to meet these standards could result in government intervention to remove decision making powers to the planning inspectorate
- Refusal of appropriate housing development may impact on our supply, which may in turn force us back into a tilted balance test. This could lead us to being vulnerable to speculative development particularly in newly non-Green Belt areas
- Financial; particularly in the current climate, this is discussed in Section 7 below.

7. Financial Implications

- 7.1 The financial implications can of course be significant when it comes to planning appeals. The main costs are in defending decisions at appeal. These can become expensive if we have to put together an external team to defend the Council's decision making and is often the case when dealing with member overturns from Planning Committee. It is also noted that the budget provision for appeals is relatively low, analysis of this shows that this budget has been exceeded regularly and therefore it should be examined whether this budget is set at the appropriate level.
- 7.2 The other area to highlight is award of costs both for and against the Council in appeal situations. These can be associated with all types of appeals and can be significant in amounts sought and settled. The most significant costs are normally

attributed to either Hearings or Public Inquiries. As a Council we do not budget for appeals, so any defence or award of costs is an overspend. It is difficult to project budgeting for appeal spending as it is an unknown factor at the start of the year. Budgeting for 'poor decision making' would not be desirable; however, there should be further consideration of actual costs in this area. Appeals are a statutory right, and the Council should defend robust decisions appropriately.

8. Legal Implications

- 8.1 There are no direct legal implications associated with the report. However, appeals carry significant legal implications. We work closely with the Legal Team in appeal situations and particularly in respect of instruction for barristers when undertaking Public Inquiries and sometimes Hearings. The legal team also provide instructions to costs draftsman in the event that costs sought by appellants are seen as unreasonably high. It should also be noted that planning decisions are also subject to legal proceedings (judicial reviews).

9. Human Resource Implications

- 9.1 No HR implications apply for this report and no specific comments from the head of HR when assessing this report. It is worth noting there are implications to workloads for officers and delays to other work. This can become an issue at times of high workloads such as we are currently experiencing.

10. Equality and Diversity Implications

- 10.1 This duty has been considered in the context of this report and it has been concluded that there are no equality and diversity implications arising directly from this report

11. Climate Change/Sustainability Implications

- 11.1 No climate change implications directly apply to the appeals data and costs data.

12. Summary of Options

- 12.1 To note the data and observations made in this report and to advise on any actions to take forward from hereon.

13. Conclusion

- 13.1 The picture through 2021 shows an overall trend of Member overturn decisions that have been appealed being ultimately allowed on appeal. The costs associated with defending those appeals both in consultant terms and in terms of officer time costs are becoming more significant. Noticeably a public inquiry to be held January 2022 has already seen expenditure committed in excess of £100,000.
- 13.2 There remains a concerning possible trend with the number of undetermined appeals resulting from Member overturns. Whilst these cannot be prejudged if all are allowed, they would point to concerns over the quality of decision making at

the committee level. With the review group in place tasked with implementing the recommendations of the Local Government Association Review of planning committee there is an opportunity to consider this in greater detail.

- 13.3 It is recommended that this update report reverts to a single annual update as the timing of appeal decisions means that twice yearly reporting does not present sufficient data to establish a trend or meaningful update.

14. Background Papers

None

15. Appendices

Appendix 1: 2018 overturns table

Appendix 2: 2019 overturns table

Appendix 3: 2020 overturns table

Appendix 4: 2021 overturns table

Planning appeals monitoring follow up report

2018 Overturns table

Application number	Site address and brief description of development	Officer recommendation	Committee decision	Appeal decision	Costs sought	Costs awarded Yes/No
17/P/00987	Saddlers Arms, Ripley (one dwelling)	Approve	Refuse	No appeal		
17/P/2237	257 Guildford Rd (change of use from shop to flat)	Approve	Refuse	No appeal		
17/P/2306	12C Worplesdon Road (change of use to hot food take way)	Approve	Refuse	Appeal allowed	No	
17/P/2371	Longer End Cottage (House holder extension)	Refuse	Approved	No appeal		
17/P/2193	Unit 4 75-78 Woodbridge Rd (change of use to restaurant and take away)	Approve	Refuse	Appeal allowed	Yes	No
17/P/2194	Unit 4 75-78 Woodbridge Rd (change of use to restaurant and take away)	Approve	Refuse	Appeal allowed	Yes	No
18/P/00154	Breton House (three dwellings)	Approve	Refuse	Appeal dismissed		
18/P/00752	117 Stoke Road, Guildford (house in multiple occupation for 10 persons)	Approve	Refuse	Appeal dismissed	No	
18/P00975	14 Tunsgate (sign)	Approve	Refused	Appeal allowed	No	
18/P/1595	Land East of St Johns Close (fencing)	Approve	Refused	Appeal allowed	Yes	No
18/P/01733	179 Send Road, Send (House holder extension)	Approve	Refuse	Appeal allowed	Yes	No

Commentary

Eight overturn decisions were appealed; of those, 6 were allowed and two dismissed. As a proportion, this represents 75% of those decisions being allowed whilst 25% were dismissed. Three of the allowed appeal decisions related to hot food takeaways where there was concern over the use; however, inspectors found these were not justified in policy terms. The others related to signage, fencing and an extension where matters of planning judgement were disagreed with in terms of effect on local character etc. Of those appeals which were dismissed, one related to a point of housing mix in respect of a Neighbourhood Plan policy, the second related to an HMO where the inspector considered that there would be a detrimental effect on neighbouring amenity.

2018 overall appeal decisions as a comparison (note this INCLUDES the Committee overturn decisions):

Appeals determined	135
Appeals allowed	57
Appeals dismissed	64
Appeals withdrawn	9
Mixed decision	5
& dismissed	51%

Planning appeals monitoring follow up report

2019 Overturns table

Application number	Site address and brief description of development	Officer recommendation	Committee decision	Appeal decision	Costs sought	Costs awarded Yes/No
18/P/1595	Land East of St Johns Close (fencing)	Approve	Refused	Appeal allowed	Yes	No
18/P/01982	Yaldens Cottage, Tongham (1 wall mounted sign)	Approve	Refused	No appeal		
18/P/1642	Land at Tilthams Garage (12 houses)	Approve	Refused	No appeal		
18/P/2387	Boxgrove, 144 London Rd (6 flats)	Approve	Refused	Appeal allowed	No	
19/P/00178	Burchatts Farm (change of use to D1 use)	Approve	Refused	Appeal allowed	Yes	No
19/P/00179	Burchatts Farm (change of use to D1 use)	Approve	Refused	Appeal allowed	Yes	No
18/P/2011	Land North of Harewood Rd (5 dwellings)	Approve	Refused	Appeal dismissed	Yes	No
18/P/01950	Land East of White Lane (59 dwellings)	Approve	Refused	Appeal allowed	No	
19/P/00362	Holy Trinity Church (windows)	Refuse	Approved	No appeal		
18/P/02240	Land rear of Christmas Hill, Shalford (3 dwellings)	Approve	Refused	Appeal dismissed	No	
19/P/00566	Sherwood, East Horsley (2 dwellings)	Approve	Refused	Appeal dismissed	No	
19/P/1039	14A Tangier Road, Guildford (householder extension)	Approve	Refused	Appeal allowed	No	

Application number	Site address and brief description of development	Officer recommendation	Committee decision	Appeal decision	Costs sought	Costs awarded Yes/No
19/P/01234	Land South of Champney (5 dwellings)	Approve	Refused	Appeal allowed	No	
19/P/1429	Whistlers Farm, Guildford (House holder extension)	Refuse	Approved	No appeal		
19/P/1796	17 Romans Close, Guildford (change of use of land to garden)	Approve	Refused	Appeal allowed		

Commentary:

11 overturn decisions were appealed; of those 8 were allowed, three were dismissed. This represents almost 73% being allowed with 27% dismissed. Of note was an application for 59 dwellings refused on housing mix grounds. The inspector disagreed that this represented a failure to comply with policy H1 of the Local Plan. In addition, two smaller residential schemes were allowed, the first with concerns over parking provision and effect on character not upheld, the second raised concerns over rural edge of a village, cramped appearance, and housing mix. Again, these matters were not upheld. Of those dismissed it is noted that in respect of 18/P/02240 the inspector upheld concerns over the impact on character but did NOT agree with the housing mix argument put forward. In terms of 19/P/0566, the inspector did NOT agree with the substantive argument over impact on character. The appeal was dismissed on SPA grounds which essentially can be overcome by completion of a S.106 agreement.

2019 overall appeal decisions as a comparison (note this INCLUDES the Committee overturn decisions):

Appeals determined	115
Appeals allowed	27
Appeals dismissed	79
Appeals withdrawn	7
Mixed decision	2
& dismissed	73%

Planning appeals monitoring follow up report

2020 overturns table

Application number	Site address and brief description of development	Officer recommendation	Committee decision	Appeal decision	Costs sought	Costs awarded Yes/No
19/P/00721	Land off Send Hill, Send (8 dwellings)	Approve	Refuse	Appeal allowed	No	
19/P/01980	Land of Westwood Lane, Normandy (Barn and shade tunnel)	Approve	Refuse	Appeal dismissed	No	
20/P/0446	Meadow Cottage, Horsley (Householder extension)	Refuse	Approve	No appeal		
19/P/2102	Manor Farm, Tongham (254 units)	Approve	Refuse	Hearing 10 May 21 Appeal allowed	No	
19/P/1003	Land at Heath Drive, Send (29 units)	Approve	Refused if they could have	Appeal against non-determination Withdrawn		
20/P/01011	Land at Heath Drive, Send (29 units)	Approve	Refused	Appeal lodged	Too early	
20/P/00511	1 Ash Lodge Close, Ash (1 dwelling)	Approve	Refused	Appeal lodged	Too early	
20/P/0534	Weekwood Copse (relax conditions for dog walking activity)	Approve	Refused	No appeal		
20/P/01166	The Lodge, Barn End, West Horsley (Householder extension)	Approve	Refused	Appeal dismissed	No	
20/P/01216	Land off Field Way, Send (9 dwellings)	Approve	Refused	Appeal allowed	costs against the Council sought	Yes

Commentary

Overall number of Planning Committee decisions for 2020 is lower than other years as several Planning Committee meetings were cancelled due to COVID national lockdown and could not recommence until legislation allowing remote meetings had been brought in. Eight overturn decisions were appealed, currently 3 have been allowed, two have been dismissed, one withdrawn and 2 are pending a decision. Of those determined (6) 50% have been allowed, with one withdrawal, 33% have been dismissed. Of those allowed, a reserved matters application for 254 units on grounds of effects on character and concerns over sustainable development. The inspector did not agree with these points, notably setting out that matters to do with sustainable development had been considered at the outline stage and also that the development did comply with Policy D2. The other allowed appeals related to smaller residential schemes, 20/P/01216 is of particular note as costs were awarded against the Council against failure to provide evidence to justify the decision relating to the effect on character and concerns over lack of local infrastructure.

2020 overall appeal decisions as a comparison (note this INCLUDES the committee overturn decisions, note that the number of decisions were lower this year due to impacts of COVID):

Appeals determined	93
Appeals allowed	15
Appeals dismissed	74
Appeals withdrawn	2
Mixed decision	2
& dismissed	84%

All appeal Cost decisions 2020

These are the costs awarded against and for the Council in 2020.

Against the Council

Previously reported:

- Kings Yard, Burrows Lane, Shere (Planning Committee overturn) - Full award of costs against the Council. Appellants are seeking £3,744. The matter has yet to be settled.
- 31 Millmead Terrace, Guildford (Officer delegated decision)- Full award of costs against the Council. Amount settled as £205.
- Unit 5 Guildford Business Park. (Planning Committee decision) Partial award of costs against the Council. The matter has yet to be settled, Appellants are seeking approx. £7,000.

For the Council

19/P/01486, Kailyaird House, Vicarage Lane, Send (Planning Committee decision) - Full award of costs in favour of the Council. Still to settle

19/P/01974, 1-5 The Quadrant, Bridge Street and The Casino Nightclub, Onslow Street, Guildford – Full award of costs in favour of the Council – Still to settle

Planning appeals monitoring follow up report

2021 overturns table

Application number	Site address and brief description of development	Officer recommendation	Committee decision	Appeal decision	Costs sought	Costs awarded Yes/No
20/P/968	Hayloft, Waterlane Farm, Albury (change of use to classic car restoration)	Approve	Refuse	Appeal allowed	No	
19/P/1726	Church Street Effingham (17 dwellings)	Approve	Refuse	Appeal lodged	Too early	
20/P/1755	Marrow Centre, 41 Down Road (reduced parking)	Approve	Refuse	Appeal lodged	Too early	
20/P/2126	21 Oxenden Road, Tongham (House holder outbuilding)	Approve	Refuse	Appeal allowed	No	
20/P/01756	Food Store, Railton Road, Guildford	Approve	Refuse	No appeal lodged		
21/P/00339	Elm Cottage, The Street, West Clandon	Approve	Refuse			
21/P/01106	The Old Cottage, Broad Street, Guildford	Refuse	Approve	N/A		
18/P/02456	Land at Ash Manor Ash Green Road, Ash Green	Approve	Refuse	See note below		
20/P/01461	Land at Ash Manor Ash Green Road, Ash Green	Approve (appeal against non-determination submitted)	Refuse	Yes – public Inquiry date set for 11 Jan		
20/P/02042	Cheyne's, Brook Lane, Albury	Approve	Refuse	Too early		
21/P/00535	Land at Smugglers End, and Merlins, Smugglers	Approve	Refuse	Too early		

Application number	Site address and brief description of development	Officer recommendation	Committee decision	Appeal decision	Costs sought	Costs awarded Yes/No
	Way, The Sands					
20/P/01359	Land North of Hambledon Cottage and East of Ripley Lane	Approve	Refuse	Too early		

Commentary:

To date, five appeals have been lodged against Committee overturn decisions. Two decisions have been received both have been allowed representing 100% of the decisions made. Three decisions are pending, one of which will be considered by a public inquiry in January 2022. Three overturned decisions are too recent to have seen appeals lodged.

2021 overall appeal decisions as a comparison (note this INCLUDES the Committee overturn decisions):

Appeals determined 48
 Appeals allowed 34
 Appeals dismissed 79
 Mixed decision 1
 & dismissed 71%

2021 Costs decisions

Costs have been awarded against the Council in respect of 20/P/01216 which was overturned by Planning Committee in 2020.

- 20/P/01216, Land off Field Way, Send (Planning Committee overturn) partial award of costs against the Council. The final amount has yet to be settled, inspector noted the following:
 - Council unable to evidence that proposal is deficient in terms of design, appearance, and layout
 - Infrastructure – concerns have arisen from assertions rather than evidence. No reasonable basis for the Council's stance on this matter

Final costs amount pending.

Corporate Governance and Standards Committee Report

Ward(s) affected: All

Report of Director of Resources

Author: Claire Morris

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Date: 18 November 2021

Internal Audit progress report

Executive Summary

Appendix 1 presents a report from our internal audit contractor, KPMG on progress against their audit plan for 2021-22 and a summary of audit findings from the reviews undertaken during the first seven months of the year (April to October 2021).

Recommendation to Committee

The Committee is requested to note internal audit progress against their 2021-22 plan and the key findings from the reviews undertaken.

Reason for Recommendation:

To ensure good governance arrangements and internal control by undertaking an adequate level of audit coverage

Is the report (or part of it) exempt from publication? No

1. Purpose of Report

1.1 To present a summary of audit work completed since the last meeting.

2. Strategic Priorities

2.1 The audit of Council services supports the priority of providing efficient, cost effective and relevant quality public services that give the community value for money.

3. Background

3.1 The Audit Plan for 2021-22 is now being delivered by Neil Hewitson from KPMG who is the Council's outsourced internal audit manager. The contract with KPMG

covers the three financial years 2020-21, 2021-22 and 2022-23. A copy of their progress report and a summary of audit findings from the reviews undertaken in the period April to October 2021 is attached as Appendix 1.

4. Financial Implications

4.1 There are no financial implications as a result of this report.

5. Legal Implications

5.1 There are no legal implications as a result of this report.

6. Human Resource Implications

6.1 There are no HR implications as a result of this report.

7. Conclusion

7.1 The summary of internal audit reports is presented at Appendix 1.

8. Background Papers

None

9. Appendices

Appendix 1: Internal Audit progress report – November 2021



Internal Audit Progress report

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Guildford Borough Council

KPMG Governance, Risk and Compliance Services

—
November 2021

Agenda item number: 5
Appendix 1

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Executive Summary

The purpose of this document is to provide the Corporate Governance and Standards Committee with an update on the Internal Audit plan for 2021-22. We have summarised below the key points to draw your attention in the period since we last reported to you:

Activity	Comments
Progress against the plan	<ul style="list-style-type: none"> — Commenced fieldwork for our Core Financial Controls reviews: Income & Accounts Receivable, Expenditure & Accounts Payable, Procurement and Capital Management; — Began scoping our Q4 reviews from the 2021-22 plan; and — Agreed with Management to replace our planned review of Core Financial Controls: Budgetary Control with reviews of the Council's self-assessment of compliance with the CIPFA Financial Management Code and Audit Committee effectiveness.
Reports completed	<ul style="list-style-type: none"> — Finalised our reports on Key Learnings from Covid, Safeguarding and Future Guildford Programme. See appendices A, B and C respectively for the executive summaries of these reports.
Significant findings to highlight	<ul style="list-style-type: none"> — Nothing new to report at this stage.
Internal Audit – Key Performance Indicators	<ul style="list-style-type: none"> — We have included our review level metrics to monitor and track performance and satisfaction with each internal audit in appendix D. We have received responses to questionnaires for our completed reviews.



For approval:

- Key Learnings from Covid
- Safeguarding
- Future Guildford Programme



For information

- November 2021 internal audit progress report:

Progress of plan

Below is the full status of the 2021-22 Internal Audit plan as approved by the Corporate Governance and Standards Committee.

Internal audit	Status					Reporting to CGSC	Results	Recommendations			
	Planning	Fieldwork	Draft Report	Final Report	Overall Rating		High	Medium	Low	Total	
01/22: HRA / RTB receipts	✓	✓	✓	✓	June 2021	Partial assurance with improvement required	1	6	-	7	
02/22: Performance Monitoring – KPI review one	✓	✓	✓	✓	August 2021	Significant assurance with minor improvement opportunities					
03/22: Performance monitoring – KPI review two	✓	✓	✓	✓	August 2021	Significant assurance with minor improvement opportunities	-	3	1	4	
04/22: Performance monitoring – KPI review two	✓	✓	✓	✓	August 2021	Significant assurance with minor improvement opportunities					
05/22: Safeguarding	✓	✓	✓	✓	November 2021	Partial assurance with improvement required	-	5	2	7	



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Progress of plan (cont.)

Internal audit	Status					Reporting to CGSC	Results	Recommendations			
	Planning	Fieldwork	Draft Report	Final Report	Overall Rating		High	Medium	Low	Total	
06/22: Key Learnings from Covid	✓	✓	✓	✓	November 2021	Significant assurance with minor improvement opportunities	-	2	4	6	
07/22: Future Guildford Programme	✓	✓	✓	✓	November 2021	Significant assurance with minor improvement opportunities	-	1	1	2	
08/22: Financial controls: capital management	✓	In progress	In progress	Not due	January 2022	Not due	-	-	-	-	
09/22: Financial controls: income and accounts receivable compliance	✓	In progress	In progress	Not due	January 2022	Not due	-	-	-	-	
10/22: Financial controls: expenditure and accounts payable compliance	✓	In progress	In progress	Not due	January 2022	Not due	-	-	-	-	
11/22: Financial controls: procurement	✓	In progress	In progress	Not due	January 2022	Not due	-	-	-	-	

Appendix 1
Agenda item number: 5



Progress of plan (cont.)

Internal audit	Status					Results	Recommendations			
	Planning	Fieldwork	Draft Report	Final Report	Reporting to CGSC	Overall Rating	High	Medium	Low	Total
12/22: Follow up reviews from 2020-21	In progress	Not due	Not due	Not due	March 2022	Not due	-	-	-	-
13/22: Risk management	In progress	Not due	Not due	Not due	March 2022	Not due	-	-	-	-
14/22: CIPFA Financial Management and Audit Committee Effectiveness	In progress	Not due	Not due	Not due	March 2022	Not due	-	-	-	-
						Total	1	17	8	26

Appendix A – Key Learnings from Covid

Conclusion

We reviewed processes and controls over the Council’s response to COVID and provide ‘significant assurance with minor improvements opportunities’ (Amber-Green) which is in line with management’s forecast assurance. Our rating is broadly driven by good practice in areas such as the rollout of MS Teams and laptops or working remotely, standing up the Covid-19 governance structure and regular, effective communications from senior leadership to all staff throughout the pandemic.

We spoke to staff from various departments to understand how the Council responded to the pandemic. Staff broadly noted clear and robust processes with respect to the way in which the Council responded to the pandemic. In particular, the Council benefitted from the Future Guildford restructure and the implementation of Microsoft Teams capabilities. This enabled staff to easily migrate to remote working while feeling empowered to learn how to use these new systems with help available from IT when required.

The Council responded well to the need to urgently redeploy staff into new roles to help with efforts across the Borough. The Council made efforts to reallocate staff based on their skillsets capability. For example, setting up meals on wheels, welfare calls, and mobilising staff to engage with these initiatives to support the community.

In addition, communication from Senior Leadership was found to be regular, consistent and effective with the rapid establishment of the COVID Group that met daily during the peak of the pandemic to ensure that Government guidance and the needs of the Council were discussed formally and diligently. The COVID Group created a positive working culture with open and healthy dialogue. These meetings were not minuted and a formal action tracker does not exist. Through conversations with staff at the Council and Applied Resilience, we noted that documentation of the decisions made and the ability to subsequently review these decisions and their impact on corporate risks could be improved.



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Summary

Overall rating:	Significant assurance with minor improvement opportunities	
Priority rating:	Control design	Operating effectiveness
High	0	0
Medium	0	2
Low	0	4

Acknowledgements

We thank the following individuals for their contribution during this internal audit:

- Claire Morris, Director of Resources
- Paul Puttock, Operations Lead
- Jon Formby, HR Business Partner
- Francesca Smith, HR Business Partner
- Jonathan Sewell, Head of Culture, Leisure and Heritage Services
- Justine Fuller, Head of Environmental and Regulatory Services, Executive Sponsor
- Darren Spice, IT Portfolio Manager
- Helen Barnsley, Senior Specialist Public Health
- Ed Walker, Applied Resilience

Appendix A – Key Learnings from Covid

Areas of good practice

- ✓ The Council implemented the Future Guildford restructure and the roll out of Microsoft Teams shortly before the pandemic. This enabled the Council to migrate quickly to working from home arrangements during lockdown.
- ✓ The Council quickly established a COVID-19 Group consisting of key staff. This Group met daily during the peak of the pandemic to ensure that Government guidance and business operations were discussed.
- ✓ Regular communications were sent out by Senior Leadership to service leaders and other staff to provide updates on Government guidance and to manage the situation.
- ✓ Staff redeployment was performed by assessing the skills and physical abilities of staff members.
- ✓ PPE was mostly procured from two large active suppliers which already existed on the Council’s supplier database. The Council had arrangements with local suppliers to access their branches at short notice if required.
- ✓ A second wave plan was created which documents the activities to be taken by each service within a specified timeframe based on the level of intelligence and triggers relating to national alert levels.
- ✓ Guidance documents were available to staff for support on ICT.

Summary of key findings

Formal Action Tracking and Minutes at Key Meetings	2.1 The Council were not consistently taking formal minutes for their Covid-specific groups and agreed actions were not formally monitored and reported on.
Testing, review and update of business continuity plans	2.2 Business continuity plans are not regularly reviewed, updated and tested.
HR Processes – Business World	2.3 There have been implementation and ongoing issues with Business World relating to HR processes.
Staff feedback surveys	2.4 Staff have not been regularly consulted to understand feedback on processes that were newly-implemented or altered during the pandemic.
Maintenance of a staff skillset database	2.5 The record of staff skills and capabilities for operational redeployment has not been maintained.
Naming of formal deputies	2.6 The report issued by Applied Resilience includes a recommendation to name deputies that can cover for key staff in the event that they are unable to fulfil their role. This recommendation is yet to be implemented.

Appendix B – Safeguarding

Conclusion

We reviewed the design and effectiveness of safeguarding policies, controls and training and provide ‘partial assurance with improvements required’ (amber-red), which is below Management’s forecast. Our assurance rating is driven by findings around the safeguarding policy, particularly the clarity of its review and approval cycle as well as the need for the content to be updated. The draft strategic action plan needs enhancing to ensure that actions are detailed and specific, and that they are formally monitored and reported. Safeguarding training needs to be formalised, and ownership and processes for training compliance monitoring and reporting to be decided.

The Safeguarding policy was created in 2018 and approved at the time by an Executive decision which we have reviewed evidence for. The policy is detailed and comprehensive and reflects relevant legislation, for example there is a section that notes how the Council complies with responsibilities set out in the Care Act (2014). The policy lacks key administrative features such as date of most recent review and approval, date of next review and approval, version number, individual and/or group last approved by etc. Without this information summarised in a version control table, there is limited clarity around governance.

The policy is overly detailed in places, with long sections of text including duplicated information. It does not currently reference the newly-created safeguarding groups and does not outline a consistent approach as to where referrals and documentation should be stored.

There are clear processes for identifying and reporting safeguarding issues via a formal referral to Surrey County Council (through the Multi Agency Safeguarding Hub (MASH) and Children’s Single Point of Access (C-SPA)). The policy and quick guides make it clear when there are circumstances that should lead to referrals being made. Line managers and the safeguarding lead work with staff to ensure that the appropriate referral form is submitted.

Summary

Overall rating:	Partial assurance with improvements required	
Priority rating:	Control design	Operating effectiveness
High	0	0
Medium	5	0
Low	2	0

Acknowledgements

We thank the following individuals for their contribution during this internal audit:

- Ian Doyle, Director of Service Delivery, Executive Sponsor
- Jo James, Strategic Lead Officer for Safeguarding
- Samantha Hutchison, Operational Lead Officer for Safeguarding
- Matt Gough, Head of Housing Services
- Siobhan Kennedy, Homelessness Advice and Allocations Lead



Appendix B – Safeguarding

Conclusion (cont.)

Through discussions with staff and review of the policy, we note that there is no central log/system where all safeguarding issues/concerns are recorded along with detailed information and any corresponding documentation. Documentation and records of referrals made are kept locally by departments. We recognise that this would require sufficient IT infrastructure to implement and that this would need to meet all of the relevant accessibility, confidentiality and usability requirements and be aligned to current corporate systems used.

Having reviewed the draft and final terms of reference for the Operational and Strategic Safeguarding groups respectively, we note that whilst both provide details of meeting frequency, objectives and membership, each group would benefit from clarity around the roles and responsibilities of individuals. This should be clarified, particularly responsibilities around monitoring actions and reporting throughout the Council’s wider governance structure. The groups are in early stages and therefore there have been no meetings with formally issued agendas, minutes, and reports. We are unable to comment on the operating effectiveness of the groups.

The Strategic Safeguarding group has created a Strategic Action Plan. This broadly captures all of the key areas and identifies appropriate actions to take going forward. The majority of actions are not set out in the SMART (Specific, Measurable, Achievable, Relevant, Time-bound) format. Actions are not specific enough and could benefit from being split out into more easily actionable steps. The actions could benefit from additional information such as the date they were added to the plan, target date for implementation and a regularly updated progress status. The Strategic Group together with the Operational Group should work towards prioritising areas and individual actions to ensure that appropriate and achievable target dates are assigned.

Acknowledgements (cont.)

- Ali Holman, Specialist HR
- Hannah Cornick, Specialist HR
- Jonathan Sewell, Head of Culture, Heritage and Leisure

Appendix B – Safeguarding

Conclusion (cont.)

The Council does not have a formal approach to training requirements, delivery, monitoring, and reporting. There are no formal exercises undertaken to determine the safeguarding training individuals need. There is no mechanism that aligns the roles and responsibilities of roles to the safeguarding training required. Training that is taking place is not formally monitored in terms of attendance and compliance. There is no central or local record where line managers and/or HR can monitor and report on an individual's training record with respect to Safeguarding.

As part of our review, we undertook a soft controls workshop to understand staff understanding of processes and controls as well as to discuss the different soft controls and participants' assessments as to where the Council is operating strongly and those areas where it operates less strongly. As part of the workshop, we asked participants to identify the strongest and weakest soft controls with respect to safeguarding. Commitment and discussability were initially identified as the stronger soft controls with staff commenting positively about colleagues having a genuine sense of commitment for the communities that they serve and there being a good culture of discussability within teams. Clarity and achievability were voted as the weaker soft controls with participants commenting that there is a lack of clarity over individual roles and responsibilities and limitations to achievability due to a lack of resource, IT support and Surrey County Council being responsible for taking referrals forward. As part of a more detailed and longer soft controls survey, results support our findings around the need for more structured training and formal lessons learned sharing.

Appendix B - Safeguarding

Areas of good practice

- ✓ Quick guides which summarise procedures to follow when raising safeguarding concerns regarding adults or children are concise and offer staff an easily accessible document helping them deliver on their and Council's responsibilities in relation to safeguarding.
- ✓ The Safeguarding policy comprehensively outlines how the Council adheres to the relevant legislation such as the Care Act (2014).
- ✓ The Policy and quick guides clearly and succinctly outline the steps to be taken in order to make a formal safeguarding referral as well as the support available to all staff throughout this process.
- ✓ The Council has started putting appropriate governance structures with the Strategic and Operational Safeguarding Groups. The term of reference for these groups set out a foundation from which the Council can start to formally monitor and report on Safeguarding.

Summary of key findings

Policy and Procedure – Review and Approval	2.1 There is a lack of clarity within the Safeguarding Policy as to how frequently and significantly it has been reviewed and approved since it was created and there is no clear timeline of future expected reviews as part of a version control table.
Safeguarding Policy - Content	2.2 The Policy is long and contains a large volume of detail, often with sections spanning multiple pages and duplicating information. Other areas include outdated information or information that is missing altogether.
Draft Strategic Action Plan	2.3 The identified actions in the Council's Draft Strategic Action Plan are not consistently documented as SMART actions (Specific, Measurable, Achievable, Relevant and Time-bound) and implementation of the actions often relies on a select few individuals.
Safeguarding Training	2.4 The Council does not have a standardised approach in terms of training required for each role, a rigorous schedule of delivery and refresh sessions for the various training modules relevant to Safeguarding listed in the Policy and Procedure. There is no centralised monitoring of compliance with training requirements for each employee nor any regular reporting on the training compliance.
Recording Safeguarding Referrals	2.5 There is no central log of all Safeguarding referrals made.

Appendix B – Safeguarding

Summary of key findings (cont.)

Strategic and Operational Safeguarding Groups

2.6 The governance bodies the Council has put in place regarding Safeguarding are in their early stages and therefore further work is required to be able to evidence and therefore comment on their effectiveness.

Sharing Best Practice and Lessons Learned

2.7 Sharing best practice and lessons learned is limited to occasional communications in the form of leaflets issued by Surrey County Council and ad-hoc sharing within teams.

Appendix C – Future Guildford Programme

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Conclusion

We reviewed the design and effectiveness of governance arrangements, risk assessment, reporting and action tracking regarding the Future Guildford Programme ('the Programme') and provide 'significant assurance with minor improvement opportunities' (amber-green), which is in line with Management's forecast. Our rating is driven by regular and varied governance arrangements, broadly robust tracking against deliverables and good initial consultations with staff. Our findings relate to formal lessons learned and updates to the Council's Organisational Culture Framework.

The Council, alongside external consultants Ignite, implemented robust governance structures during the Programme. This included an overall Future Guildford Project Board, reporting to Overview and Scrutiny Committee, the ICT & Digital Programme Board and Customer Experience Forum. Regular reports were taken to these meetings outlining key information such as progress against plan, highlights reports and budget updates.

During the early stages of the Programme there were robust and regular consultations and communications with staff outlining how the Programme may affect them and their roles. The resources directorate supported this further with a launch day including a presentation that reminded staff of the importance of the Programme, how the transition would be rolled out and the skills and learning necessary to successfully implement change. We reviewed results summarised from a staff survey undertaken during the Programme. This showed that the Council sought to understand staff understanding. The Council has not subsequently surveyed and consulted with staff through a formal lessons learned exercise, in order to understand how staff are embedding change into their ways of working post-implementation. The Council's Organisational Culture Framework is out of date and not consistently used.



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Summary

Overall rating:	Significant assurance with minor improvement opportunities	
Priority rating:	Control design	Operating effectiveness
High	0	0
Medium	1	0
Low	1	0

Acknowledgements

We would like to thank the following individuals for their contribution during this internal audit:

- Claire Morris, Director of Resources, Executive Sponsor
- James Whiteman, Managing Director
- Ian Doyle, Service Delivery Director
- Ian Crocker, Organisational Development Manager
- Dave Mullin, External Consultant (Ignite Consulting)
- Henry Branson, External Consultant (Ignite Consulting)

Appendix C – Future Guildford Programme

Areas of good practice

- ✓ The Programme was on the agenda at Overview and Scrutiny Committee at key milestones. Updates were presented by the Managing Director, Director of Resources and Senior Specialist Human Resources providing summaries covering areas such as progress against plan, financial savings and technology implementations.
- ✓ The main governing body for the Programme was the Future Guildford Project Board. The meetings had regular agenda items including highlights report, budget update and benefits updates.
- ✓ As the Programme moves from implementation to transition, there are now fortnightly escalations sessions that include the Director of Resources, Ignite Consultants and the Service Delivery Director. Ignite produced a report in June 2021 outlining the Programme benefits. This report outlines the original aims of the programme as set out in the original business case. The aims are RAG rated with a current status update and a summary description of what happened in the programme against each aim.
- ✓ As part of the updates in to Overview and Scrutiny Committee, savings and project costs to date were presented. This would outline current working assumptions and savings based on project costs to date.
- ✓ The Programme Board meeting report from July 2019 outlines the key elements of the Phase A consultation with staff. The report outlined the consultation pack to staff, including personal letters and the Phase A consultation document covering background, the model, consultation approach, policies etc. We reviewed areas of the staff intranet that contain all of the consultation information over the course of the Programme implementation and found these to be well readily available to all staff and well signposted.

Summary of key findings

Lessons Learned – Ongoing Staff Surveys and Consultations

- 2.1 The Council is yet to undergo a formal, comprehensive exercise to understand the full extent of lessons learned from the Programme implementation, including continued staff surveys and consultations to measure how well staff have adapted to new organisational structures and processes.

Review of Organisational Culture Framework

- 2.2 The Council's organisational Culture Framework has not been reviewed or updated since 2015 and is not used in a consistent and formal manner by management to support teams.



Appendix D - Key Performance Indicators

As part of our internal audit delivery, we issue satisfaction questionnaires alongside each final report. The table below sets out the results of these questionnaires, completed by the Executive Sponsor for each review. This is graded on a 1 to 5 scale (5 high).

Questions		01/21	02/21	03/21	04/21	05/21	06/21	07/21	08/21	09/21	10/21	11/21	12/21	13/21	14/21
The Internal Audit Team demonstrated a strong understanding of GBC	<i>Importance:</i>	4		4		TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC
	<i>Achievement</i>	4		4		TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC
Internal Audit challenges management's current thinking and brought new ideas to the table.	<i>Importance:</i>	3		4		TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC
	<i>Achievement</i>	3		4		TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC
Internal Audit provided timely communication in setting up the review, progress and issues arising.	<i>Importance:</i>	5		4		TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC
	<i>Achievement</i>	5		4		TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC
Internal Audit provided a clear and concise report with understandable findings.	<i>Importance:</i>	4		4		TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC
	<i>Achievement</i>	4		4		TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC
Internal Audit actions were practical and demonstrated an understanding of the issues reviewed.	<i>Importance:</i>	4		4		TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC
	<i>Achievement</i>	4		4		TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC
Internal Audit attempted to complete their work in an efficient way and cause the minimum disruption and loss of management time.	<i>Importance:</i>	4		4		TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC
	<i>Achievement</i>	4		4		TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC
Internal Audit is a valuable resource. I would seek their involvement in the future.	<i>Importance:</i>	5		4		TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC
	<i>Achievement</i>	5		4		TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC
I am satisfied with Internal Audit process and outcomes achieved during their audit review.	<i>Achievement</i>	4		4		TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC





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This report is provided pursuant to the terms of our engagement letter dated 12 April 2018. Nothing in this report constitutes a valuation or legal advice. We have not verified the reliability or accuracy of any information obtained in the course of our work, other than in the limited circumstances set out in our engagement letter. This report is for the sole benefit of Guildford Borough Council. In preparing this report we have not taken into account the interests, needs or circumstances of anyone apart from the Council, even though we may have been aware that others might read this report. This report is not suitable to be relied on by any party wishing to acquire rights against KPMG LLP (other than Guildford Borough Council) for any purpose or in any context. Any party other than the Council that obtains access to this report or a copy (under the Freedom of Information Act 2000, the Freedom of Information (Scotland) Act 2002, through the Council's Publication Scheme or otherwise) and chooses to rely on this report (or any part of it) does so at its own risk. To the fullest extent permitted by law, KPMG LLP does not assume any responsibility and will not accept any liability in respect of this report to any party other than the Council. Any disclosure of this report beyond what is permitted under our engagement letter may prejudice substantially our commercial interests. A request for our consent to any such wider disclosure may result in our agreement to these disclosure restrictions being lifted in part. If Guildford Borough Council receives a request for disclosure of the product of our work or this report under the Freedom of Information Act 2000 or the Freedom of Information (Scotland) Act 2002, having regard to these actionable disclosure restrictions the Council should let us know and should not make a disclosure in response to any such request without first consulting KPMG LLP and taking into account any representations that KPMG LLP might make.

This report has been prepared solely for Guildford Borough Council in accordance with the terms and conditions set out in our engagement letter dated 12 April 2018. We do not accept or assume any liability or duty of care for any other purpose or to any other party. This terms of reference should not be disclosed to any third party, quoted or referred to without our prior written consent.

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Corporate Governance and Standards Committee Report

Report of Director of Resources

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Lead Councillor responsible: Tim Anderson

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Date: 18 November 2021

Appointment of External Auditors

Executive Summary

Following the closure of the Audit Commission in 2015, the Council considered options for the appointment of its external auditors in December 2016 and agreed to opt-in to the appointing person arrangements made by Public Sector Audit Appointments (PSAA) for the appointment of external auditors from 2018-19 for a period of five years up to and including the audit of the 2022-23 accounts.

This arrangement will terminate on 31 March 2023. The Council is now invited to consider arrangements for the re-appointment of its external auditor for a 5-year period from 2023-24.

PSAA is now undertaking a procurement for the next appointing period, covering audits for 2023-24 to 2027-28. During Autumn 2021 all local government bodies need to make important decisions about their external audit arrangements from 2023-24. They have options to arrange their own procurement and make the appointment themselves or in conjunction with other bodies, or they can join and take advantage of the national collective scheme administered by PSAA.

This report sets out the proposals for appointing the external auditor to Guildford Borough Council for the accounts for the five year period from 2023-24.

Officers consider that the sector-wide procurement conducted by PSAA will produce better outcomes and will be less burdensome for the Council than a procurement undertaken locally because:

- collective procurement reduces costs for the sector and for individual authorities compared to a multiplicity of smaller local procurements;
- if it does not use the national appointment arrangements, the Council will need to establish its own auditor panel with an independent chair and independent members to oversee a local auditor procurement and ongoing management of an audit contract;
- it is the best opportunity to secure the appointment of a qualified, registered auditor - there are only nine accredited local audit firms, and a local procurement would be drawing from the same limited supply of auditor resources as PSAA's

- national procurement; and
- supporting the sector-led body offers the best way of ensuring there is a continuing and sustainable public audit market into the medium and long term.

If the Council wishes to take advantage of the national auditor appointment arrangements, it is required under the local audit regulations to make the decision at full Council. The opt-in period starts on 22 September 2021 and closes on 11 March 2022.

To opt into the national scheme from 2023-24, the Council needs to return completed opt-in documents to PSAA by 11 March 2022.

Recommendation to Council (7 December 2021):

That the Council accepts Public Sector Audit Appointments' invitation to opt into the sector-led option for the appointment of external auditors to principal local government and police bodies for five financial years from 1 April 2023.

Reason for Recommendation:

To enable the Council to comply with statutory obligations under Section 7 of the Local Audit and Accountability Act 2014.

Is the report (or part of it) exempt from publication? No

1. Purpose of Report

- 1.1 This report sets out the proposals for the appointment of an external auditor for the Council and the options open to the Council. The Committee is asked to endorse the recommendation that the Council once again opts in to the appointing person arrangements made by PSAA Ltd in respect of the appointment of our external auditor from 2023-24.

2. Strategic Priorities

- 2.1 The appointment of the external auditor contributes to the achievement of the priority of providing efficient, cost effective and relevant quality public services that give the community value for money.

3. Background

- 3.1 The current auditor appointment arrangements cover the period up to and including the audit of the 2022-23 accounts. The Council opted into the 'appointing person' national auditor appointment arrangements established by Public Sector Audit Appointments (PSAA) for the period covering the accounts for 2018-19 to 2022-23.
- 3.2 Under the Local Government Audit & Accountability Act 2014 ("the Act"), the council is required to appoint an auditor to audit its accounts for each financial year. The Council has three options:
- To appoint its own auditor, which requires it to follow the procedure set out in the Act.

- To act jointly with other authorities to procure an auditor following the procedures in the Act.
 - To opt in to the national auditor appointment scheme administered by a body designated by the Secretary of State as the 'appointing person'. The body currently designated for this role is Public Sector Audit Appointments Limited (PSAA).
- 3.3 In order to opt in to the national scheme, a council must make a decision at a meeting of its Full Council.
- 3.4 The auditor appointed at the end of the procurement process will undertake the statutory audit of accounts and Best Value assessment of the Council in each financial year, in accordance with all relevant codes of practice and guidance. The appointed auditor is also responsible for investigating questions raised by electors and has powers and responsibilities in relation to Public Interest Reports and statutory recommendations.
- 3.5 The auditor must act independently of the Council and the main purpose of the procurement legislation is to ensure that the appointed auditor is sufficiently qualified and independent.
- 3.6 The auditor must be registered to undertake local audits by the Financial Reporting Council (FRC) and employ authorised Key Audit Partners to oversee the work. There is currently a shortage of registered firms and Key Audit Partners.
- 3.7 Auditors are regulated by the FRC, which will be replaced by a new body with wider powers, the Audit, Reporting and Governance Authority (ARGA) during the course of the next audit contract.
- 3.8 Councils therefore have very limited influence over the nature of the audit services they are procuring, the nature and quality of which are determined or overseen by third parties

4. Options

Option1 – Stand Alone Appointment

- 4.1 The Council may elect to appoint its own external auditor under the Act, which would require the Council to:
- Establish an independent auditor panel to make a stand-alone appointment. The auditor panel would need to be set up by the Council itself, and the members of the panel must be wholly, or a majority of independent members as defined by the Act. Independent members for this purpose are independent appointees, excluding current and former elected members (or officers) and their close families and friends. This means that elected members will not have a majority input to assessing bids and choosing which audit firm to award a contract for the Council's external audit.
 - Manage the contract for its duration, overseen by the Auditor Panel.

- 4.2 Setting up an auditor panel allows the Council to take maximum advantage of the local appointment regime and have local input to the decision. However, recruitment and servicing of the Auditor Panel, running the bidding exercise and negotiating the contract could increase the Council's costs because they would be more resource-intensive processes to implement for the Council, and without the bulk buying power of the sector-led procurement would be likely to result in a more costly service. It would also be more difficult to manage quality and independence requirements through a local appointment process. The Council is unable to influence the scope of the audit and the regulatory regime inhibits the Council's ability to affect quality.
- 4.3 The biggest risk is whether an authority managing its own procurement will be able to secure competitive bids. Auditors can only be appointed from a short (and currently shrinking) list maintained by the Institute of Chartered Accountants in England and Wales. As such an authority undertaking its own procurement may not get much more choice than the PSAA arrangement currently offers. However, there would be some scope to work with firms active in the local area to register new key audit partners (KAPs). PSAA is promising to work to increase the pool of KAPs and Government is considering how barriers to entry could be reduced. This may mean that the choice of auditor available may be greater in the future.
- 4.4 The great potential gain would be having some control over the Council's auditors. The PSAA route has been promoted as guaranteeing auditor independence. But the independence that matters in this context is that auditors should not be under undue influence to be forgiving in their audit work. It does not have to mean that authorities give up all influence over how auditors work, in particular in relation to the timing and staffing of audits and the determination of fees. With self-appointment, the Council may be able to secure better commitment from the auditors than has been seen in recent years but potentially at a cost. The more authorities that opt out of the PSAA arrangements, the less the capacity there will be for auditors to agree to such commitments.

Option 2 – Joint Auditor Panel

- 4.5 The Act enables the Council to join with other authorities to establish a joint auditor panel. Again, this will need to be constituted of wholly or a majority of independent appointees. Legal advice will be required on the exact constitution of such a panel having regard to the obligations of each Council under the Act and the Council would need to liaise with other local authorities to assess the appetite for such an arrangement.
- 4.6 The costs of setting up the panel, running the bidding exercise and negotiating the contract will be shared across a number of authorities offering a more cost-effective route than Option1 due to there being greater opportunity for negotiating some economies of scale by being able to offer a larger combined contract value to the firms.
- 4.7 However, the decision-making body will be further removed from local input, with potentially no input from elected members where a wholly independent auditor panel is used or possibly only one elected member representing each council, depending on the constitution agreed with the other bodies involved. The choice

of auditor could be complicated where individual councils have independence issues. An independence issue occurs where the auditor has recently or is currently carrying out work such as consultancy or advisory work for a council. Where this occurs, some auditors may be prevented from being appointed by the terms of their professional standards. There is a risk that if the joint auditor panel chooses a firm that is conflicted for this Council then the Council may still need to make a separate appointment with all the attendant costs and loss of economies possible through joint procurement.

Option 3 – Sector Led Body (PSAA)

- 4.8 PSAA is specified as the ‘appointing person’ for principal local government under the provisions of the Act and the Local Audit (Appointing Person) Regulations 2015. PSAA let five-year audit services contracts in 2017 for the first appointing period, covering audits of the accounts from 2018-19 to 2022-23. It is now undertaking the work needed to invite eligible bodies to opt in for the next appointing period, from the 2023-24 audit onwards, and to complete a procurement for audit services.
- 4.9 PSAA is a not-for-profit organisation whose costs are around 4% of the scheme with any surplus distributed back to scheme members.
- 4.10 In summary the national opt-in scheme provides the following:
 - the appointment of a suitably qualified audit firm to conduct audits for each of the five financial years commencing 1 April 2023;
 - appointing the same auditor to other opted-in bodies that are involved in formal collaboration or joint working initiatives to the extent this is possible with other constraints;
 - managing the procurement process to ensure both quality and price criteria are satisfied. PSAA has sought views from the sector to help inform its detailed procurement strategy;
 - ensuring suitable independence of the auditors from the bodies they audit and managing any potential conflicts as they arise during the appointment period;
 - minimising the scheme management costs and returning any surpluses to scheme members;
 - consulting with authorities on auditor appointments, giving the Council the opportunity to influence which auditor is appointed;
 - consulting with authorities on the scale of audit fees and ensuring these reflect scale, complexity, and audit risk; and
 - ongoing contract and performance management of the contracts once these have been let.

5. Pressures in the current local audit market and delays in issuing opinions

- 5.1 Much has changed in the local audit market since audit contracts were last awarded in 2017. At that time the audit market was relatively stable; there had been few changes in audit requirements, and local audit fees had been reducing over a long period. Of those bodies eligible, 98% opted into the national scheme and attracted very competitive bids from audit firms. The resulting audit contracts took effect from 1 April 2018.

- 5.2 During 2018 a series of financial crises and failures in the private sector led to questioning about the role of auditors and the focus and value of their work. Four independent reviews were commissioned by Government: Sir John Kingman's review of the FRC, the audit regulator; the Competition and Markets Authority review of the audit market; Sir Donald Brydon's review of the quality and effectiveness of audit; and Sir Tony Redmond's review of local authority financial reporting and external audit. The recommendations are now under consideration by Government, with the clear implication that significant reforms will follow. A new audit regulator (ARGA) is to be established, and arrangements for system leadership in local audit are to be introduced. Further change will follow as other recommendations are implemented.
- 5.3 The Kingman review has led to an urgent drive for the FRC to deliver rapid, measurable improvements in audit quality. This has created a major pressure for audit firms to ensure full compliance with regulatory requirements and expectations in every audit they undertake. By the time firms were conducting 2018-19 local audits during 2019, the measures they were putting in place to respond to a more focused regulator were clearly visible. To deliver the necessary improvements in audit quality, firms were requiring their audit teams to undertake additional work to gain deeper levels of assurance. However, additional work requires more time, posing a threat to the firms' ability to complete all their audits by the target date for publication of audited accounts. Delayed opinions are not the only consequence of the FRC's drive to improve audit quality. Additional audit work must also be paid for. As a result, many more fee variation claims have been needed than in prior years.
- 5.4 This situation has been accentuated by growing auditor recruitment and retention challenges, the complexity of local government financial statements and increasing levels of technical challenges as bodies explore innovative ways of developing new or enhanced income streams to help fund services for local people. These challenges have increased in subsequent audit years, with Covid-19 creating further significant pressure for finance and audit teams.
- 5.5 None of these problems is unique to local government audit. Similar challenges have played out in other sectors, where increased fees and disappointing responses to tender invitations have been experienced during the past two years.

6. The invitation

- 6.1 PSAA is now inviting the Council to opt in for the second appointing period, for 2023-24 to 2027-28, along with all other eligible authorities. Based on the level of opt-ins it will enter into contracts with appropriately qualified audit firms and appoint a suitable firm to be the Council's auditor. Details relating to PSAA's invitation are provided in **Appendix 1** to this report.
- 6.2 The prices submitted by bidders through the procurement will be the key determinant of the value of audit fees paid by opted-in bodies. PSAA will:
- seek to encourage realistic fee levels and to benefit from the economies of scale associated with procuring on behalf of a significant number of bodies;
 - continue to pool scheme costs and charge fees to opted-in bodies in accordance with the published fee scale as amended following consultations

with scheme members and other interested parties (pooling means that everyone within the scheme will benefit from the prices secured via a competitive procurement process – a key tenet of the national collective scheme);

- continue to minimise its own costs, around 4% of scheme costs, and as a not-for-profit company will return any surplus funds to scheme members. In 2019 it returned a total £3.5million to relevant bodies and in 2021 a further £5.6million was returned.

- 6.3 PSAA will seek to encourage market sustainability in its procurement. Firms will be able to bid for a variety of differently sized contracts so that they can match their available resources and risk appetite to the contract for which they bid. They will be required to meet appropriate quality standards and to reflect realistic market prices in their tenders, informed by the scale fees and the supporting information provided about each audit. Where regulatory changes are in train which affect the amount of audit work suppliers must undertake, firms will be informed as to which developments should be priced into their bids.
- 6.4 The scope of a local audit is fixed. It is determined by the Code of Audit Practice (currently published by the National Audit Office), the format of the financial statements (specified by CIPFA/LASAAC¹) and the application of auditing standards regulated by the FRC. These factors apply to all local audits irrespective of whether an eligible body decides to opt into PSAA's national scheme or chooses to make its own separate arrangements. The requirements are mandatory; they shape the work auditors undertake and have a bearing on the actual fees required.
- 6.5 There are currently nine audit providers eligible to audit local authorities and other relevant bodies under local audit legislation. This means that a local procurement exercise would seek tenders from the same firms as the national procurement exercise, subject to the need to manage any local independence issues. Local firms cannot be invited to bid. Local procurements must deliver the same audit scope and requirements as a national procurement, reflecting the auditor's statutory responsibilities.
- 6.6 The national offer provides the appointment of an independent auditor with limited administrative cost to the Council. By joining the scheme, the Council would be acting with other councils to optimise the opportunity to influence the market that a national procurement provides.
- 6.7 The recommended approach is therefore to opt in to the national auditor appointment scheme.
- 6.8 If the Council wishes to take advantage of the national auditor appointment arrangements, it is required under the local audit regulations to make the decision at full Council. The opt-in period starts on 22 September 2021 and closes on 11 March 2022. To opt into the national scheme from 2023-24, the Council needs to return completed opt-in documents to PSAA by 11 March 2022.

¹ Chartered Institute of Public Finance and Accountancy/Local Authority (Scotland) Accounts Advisory Committee

7. Equality and Diversity Implications

- 7.1 There are no equality and diversity implications associated with the decision in respect of this matter.

8 Financial Implications

- 8.1 There is a risk that current external audit fee levels could increase when the current contracts end. It is clear that the scope of audit has increased, requiring more audit work. There are also concerns about capacity and sustainability in the local audit market.
- 8.2 Opting into a national scheme provides maximum opportunity to ensure fees are as realistic as possible, while ensuring the quality of audit is maintained, by entering into a large-scale collective procurement arrangement.
- 8.3 If the national scheme is not used, some additional resource may be needed to establish an auditor panel and conduct a local procurement. Until a procurement exercise is completed, it is not possible to state what, if any, additional resource may be required for audit fees from 2023-24.

7. Legal Implications

- 7.1 Regulation 19 of the Local Audit (Appointing Person) Regulations 2015 requires that a decision to opt in must be made by a meeting of the Council. The Council then needs to respond formally to PSAA's invitation in the form specified by PSAA by the close of the opt-in period (11 March 2022). PSAA will commence the formal procurement process in early February 2022. It expects to award contracts in August 2022 and will then consult with authorities on the appointment of auditors so that it can make appointments by the statutory deadline of 31 December 2022.
- 7.2 Section 7 of the Local Audit and Accountability Act 2014 requires a relevant authority to appoint a local auditor to audit its accounts for a financial year not later than 31 December in the preceding year. Section 8 governs the procedure for appointment including that the authority must consult and take account of the advice of its auditor panel on the selection and appointment of a local auditor. Section 8 also provides that where a relevant authority is a local authority operating executive arrangements, the function of appointing a local auditor to audit its accounts is not the responsibility of an executive of the authority under those arrangements.
- 7.3 Section 12 makes provision for the failure to appoint a local auditor: the authority must immediately inform the Secretary of State, who may direct the authority to appoint the auditor named in the direction or appoint a local auditor on behalf of the authority.
- 7.4 Section 17 gives the Secretary of State the power to make regulations in relation to an 'appointing person' specified by the Secretary of State. This power has been exercised in the Local Audit (Appointing Person) Regulations 2015 (SI 2015 No. 192) and this gives the Secretary of State the ability to enable a Sector Led Body to become the appointing person.

- 7.5 The principal risks are that the Council:
- fails to appoint an auditor in accordance with the requirements and timing specified in local audit legislation; or
 - does not achieve value for money in the appointment process.

These risks are considered best mitigated by opting into the sector-led approach through PSAA.

- 7.6 The PSAA option is compliant with the Public Contract Regulations 2015 and ensure we meet our best value duties.

8. Human Resource Implications

- 8.1 There are no human resource implications associated with the decision in respect of this matter.

9. Summary of Options

- 9.1 Option 1: To make a stand-alone appointment;
Option 2: To set up a joint Auditor Panel / local joint procurement arrangements; and
Option 3: To opt-in to a sector led body (recommended)

- 9.2 Officers recommend Option 3 as the Council's preferred option.

10. Conclusion

- 10.1 Officer consider that the sector-wide procurement conducted by PSAA will produce better outcomes and will be less burdensome for the Council than a procurement undertaken locally because:
- collective procurement reduces costs for the sector and for individual authorities compared to a multiplicity of smaller local procurements;
 - if it does not use the national appointment arrangements, the Council will need to establish its own auditor panel with an independent chair and independent members to oversee a local auditor procurement and ongoing management of an audit contract;
 - it is the best opportunity to secure the appointment of a qualified, registered auditor - there are only nine accredited local audit firms, and a local procurement would be drawing from the same limited supply of auditor resources as PSAA's national procurement; and
 - supporting the sector-led body offers the best way of ensuring there is a continuing and sustainable public audit market into the medium and long term.
- 10.2 If the Council wishes to take advantage of the national auditor appointment arrangements, it is required under the local audit regulations to make the decision at full Council. The opt-in period starts on 22 September 2021 and closes on 11 March 2022. To opt into the national scheme from 2023-24, the Council needs to return completed opt-in documents to PSAA by 11 March 2022.

Agenda item number: 6

11. Background Papers

None

12. Appendices

Appendix 1: PSAA Invitation letter

22 September 2021

To: Mr Whiteman, Chief Executive
Guildford Borough Council

Copied to: Mrs Morris, S151 Officer
Mr Manning, Chair of Audit Committee or equivalent

Dear Mr Whiteman,

Invitation to opt into the national scheme for auditor appointments from April 2023

I want to ensure that you are aware the external auditor for the audit of your accounts for 2023/24 has to be appointed before the end of December 2022. That may seem a long way away but, as your organisation has a choice about how to make that appointment, your decision-making process needs to begin soon.

We are pleased that the Secretary of State has confirmed PSAA in the role of the appointing person for eligible principal bodies for the period commencing April 2023. Joining PSAA's national scheme for auditor appointments is one of the choices available to your organisation.

In June 2021 we issued a draft prospectus and invited your views and comments on our early thinking on the development of the national scheme for the next period. Feedback from the sector has been extremely helpful and has enabled us to refine our proposals which are now set out in the [scheme prospectus](#) and our [procurement strategy](#). Both documents can be downloaded from our website which also contains a range of useful information that you may find helpful.

The national scheme timetable for appointing auditors from 2023/24 means we now need to issue a formal invitation to you to opt into these arrangements. In order to meet the requirements of the relevant regulations, we also attach a form of acceptance of our invitation which you must use if your organisation decides to join the national scheme. We have specified the five consecutive financial years beginning 1 April 2023 as the compulsory appointing period for the purposes of the regulations which govern the national scheme.

Given the very challenging local audit market, we believe that eligible bodies will be best served by opting to join the scheme and have attached a short summary of why we believe that is the best solution both for individual bodies and the sector as a whole.

I would like to highlight three matters to you:

1. if you opt to join the national scheme, we need to receive your formal acceptance of this invitation by Friday 11 March 2022;

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Appendix 1

2. the relevant regulations require that, except for a body that is a corporation sole (e.g. a police and crime commissioner), the decision to accept our invitation and to opt in must be made by the members of the authority meeting as a whole e.g. Full Council or equivalent. We appreciate this will need to be built into your decision-making timetable. We have deliberately set a generous timescale for bodies to make opt in decisions (24 weeks compared to the statutory minimum of 8 weeks) to ensure that all eligible bodies have sufficient time to comply with this requirement; and
3. if you decide not to accept the invitation to opt in by the closing date, you may subsequently make a request to opt in, but only after 1 April 2023. We are required to consider such requests and agree to them unless there are reasonable grounds for their refusal. PSAA must consider a request as the appointing person in accordance with the Regulations. The Regulations allow us to recover our reasonable costs for making arrangements to appoint a local auditor in these circumstances, for example if we need to embark on a further procurement or enter into further discussions with our contracted firms.

If you have any other questions not covered by our information, do not hesitate to contact us by email at ap2@psaa.co.uk. We also publish answers to [frequently asked questions](#) on our website.

If you would like to discuss a particular issue with us, please send an email also to ap2@psaa.co.uk, and we will respond to you.

Yours sincerely
Tony Crawley
Chief Executive

Encl: Summary of the national scheme

Why accepting the national scheme opt-in invitation is the best solution

Public Sector Audit Appointments Limited (PSAA)

We are a not-for-profit, independent company limited by guarantee incorporated by the Local Government Association in August 2014.

We have the support of the LGA, which in 2014 worked to secure the option for principal local government and police bodies to appoint auditors through a dedicated sector-led national body.

We have the support of Government; MHCLG's Spring statement confirmed our appointment because of our "strong technical expertise and the proactive work they have done to help to identify improvements that can be made to the process".

We are an active member of the new Local Audit Liaison Committee, chaired by MHCLG and attended by key local audit stakeholders, enabling us to feed in body and audit perspectives to decisions about changes to the local audit framework, and the need to address timeliness through actions across the system.

We conduct research to raise awareness of local audit issues, and work with MHCLG and other stakeholders to enable changes arising from Sir Tony Redmond's review, such as more flexible fee setting and a timelier basis to set scale fees.

We have established an advisory panel, which meets three times per year. Its membership is drawn from relevant representative groups of local government and police bodies, to act as a sounding board for our scheme and to enable us to hear your views on the design and operation of the scheme.

The national scheme for appointing local auditors

In July 2016, the Secretary of State specified PSAA as an appointing person for principal local government and police bodies for audits from 2018/19, under the provisions of the Local Audit and Accountability Act 2014 and the Local Audit (Appointing Person) Regulations 2015. Acting in accordance with this role PSAA is responsible for appointing an auditor and setting scales of fees for relevant principal authorities that have chosen to opt into its national scheme. 98% of eligible bodies made the choice to opt-in for the five-year period commencing in April 2018.

We will appoint an auditor for all opted-in bodies for each of the five financial years beginning from 1 April 2023.

We aim for all opted-in bodies to receive an audit service of the required quality at a realistic market price and to support the drive towards a long term competitive and more sustainable market for local audit. The focus of our quality assessment will include resourcing capacity and capability including sector knowledge, and client relationship management and communication.

What the appointing person scheme from 2023 will offer

We believe that a sector-led, collaborative, national scheme stands out as the best option for all eligible bodies, offering the best value for money and assuring the independence of the auditor appointment.

The national scheme from 2023 will build on the range of benefits already available for members:

- transparent and independent auditor appointment via a third party;
- the best opportunity to secure the appointment of a qualified, registered auditor;
- appointment, if possible, of the same auditors to bodies involved in significant collaboration/joint working initiatives, if the parties believe that it will enhance efficiency;
- on-going management of any independence issues which may arise;
- access to a specialist PSAA team with significant experience of working within the context of the relevant regulations to appoint auditors, managing contracts with audit firms, and setting and determining audit fees;
- a value for money offer based on minimising PSAA costs and distribution of any surpluses to scheme members - in 2019 we returned a total £3.5million to relevant bodies and more recently we announced a further distribution of £5.6m in August 2021;
- collective efficiency savings for the sector through undertaking one major procurement as opposed to a multiplicity of smaller procurements;
- avoids the necessity for local bodies to establish an auditor panel and undertake an auditor procurement, enabling time and resources to be deployed on other pressing priorities;
- updates from PSAA to Section 151 officers and Audit Committee Chairs on a range of local audit related matters to inform and support effective auditor-audited body relationships; and
- concerted efforts to work with other stakeholders to develop a more sustainable local audit market.

We are committed to keep developing our scheme, taking into account feedback from scheme members, suppliers and other stakeholders, and learning from the collective post-2018 experience. This work is ongoing, and we have taken a number of initiatives to improve the operation of the scheme for the benefit of all parties.

Importantly we have listened to your feedback to our recent consultation, and our response is reflected in [the scheme prospectus](#).

Opting in

The closing date for opting in is 11 March 2022. We have allowed more than the minimum eight-week notice period required, because the formal approval process for most eligible bodies is a decision made by the members of the authority meeting as a whole [Full Council or equivalent], except police and crime commissioners who are able to make their own decision.

We will confirm receipt of all opt-in notices. A full list of eligible bodies that opt in will be published on our website. Once we have received an opt-in notice, we will write to you to request information on any joint working arrangements relevant to your auditor appointment, and any potential independence matters which may need to be taken into consideration when appointing your auditor.

Local Government Reorganisation

We are aware that reorganisations in the local government areas of Cumbria, Somerset, and North Yorkshire were announced in July 2021. Subject to parliamentary approval shadow elections will take place in May 2022 for the new Councils to become established from 1 April 2023. Newly established local government bodies have the right to opt into PSAA's scheme under Regulation 10 of the Appointing Person Regulations 2015. These Regulations also set out that a local government body that ceases to exist is automatically removed from the scheme.

If for any reason there is any uncertainty that reorganisations will take place or meet the current timetable, we would suggest that the current eligible bodies confirm their acceptance to opt in to avoid the requirement to have to make local arrangements should the reorganisation be delayed.

Next Steps

We expect to formally commence the procurement of audit services in early February 2022. At that time our procurement documentation will be available for opted-in bodies to view through our e-tendering platform.

Our recent webinars to support our consultation proved to be popular, and we will be running a series of webinars covering specific areas of our work and our progress to prepare for the second appointing period. Details can be found on [our website](#) and in [the scheme prospectus](#).

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Corporate Governance and Standards Committee Report

Ward(s) affected: All

Report of Director of Resources

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Date: 18 November 2021

Financial Monitoring 2021-22 (April to September 2021)

Executive Summary

The report summarises the projected outturn position for the Council's general fund revenue account, based on actual and accrued data for the period April to September 2021.

Officers are projecting an increase in net expenditure on the general fund revenue account of £1,762,936.

Covid-19 continues to impact the Council. The direct expenditure incurred by the Council in the current financial year stands at £299,597. The Council has received a grant of £622,690 to finance direct Covid-19 costs for 2021-22.

The indirect costs of Covid-19, particularly the loss of income is reflected in the services forecasting. The Council has made a claim for some of the income loss for the 3 months of April to June, under the Sales, Fees and Charges (SFC) compensation scheme of £1.45 million. This is currently included within the projection. Officers are currently projecting a loss of income for the full year of around £4.2 million. At present the Government does not appear to have any plans to extend the SFC compensation scheme beyond June 2021.

This report considers the expenditure and income forecasted up to 30 September 2021 and is potentially subject to movement depending on the success of the Government's roadmap for lifting all covid restrictions.

There is a reduction (£178,097) in the statutory Minimum Revenue Provision (MRP) charge to the general fund to make provision for the repayment of past capital debt reflecting a re-profiling of capital schemes.

A surplus on the Housing Revenue Account will enable a projected transfer of £8.4 million to the new build reserve and meet the forecasted £2.5 million to the reserve for

future capital at year-end. The transfer to the New Build reserve is £7,372 higher than budgeted due to total income being slightly lower than budgeted.

Progress against significant capital projects on the approved programme as outlined in section 7 are underway. The Council expects to spend £60.444 million on its capital schemes by the end of the financial year.

The Council's underlying need to borrow to finance the capital programme is expected to be £37.78 million by 31 March 2022, against an estimated position of £94.59 million. The lower underlying need to borrow is a result of slippage on both the approved and provisional capital programme as detailed in paragraphs 7.3 to 7.6 of the report.

The Council held £204 million of investments and £339 million of external borrowing on 30 September, which includes £193 million of HRA loans. Officers confirm that the Council has complied with its Prudential indicators in the period, which were set in February 2021 as part of the Council's Capital and Investment Strategy.

Recommendation to Committee

That the Committee notes the results of the Council's financial monitoring for the period April to September 2021 and makes any comments it feels appropriate.

Reason for Recommendation:

To allow the Committee to undertake its role in relation to scrutinising the Council's finances.

Is the report (or part of it) exempt from publication? No

1. Purpose of Report

- 1.1 The terms of reference of this Committee include consideration of financial monitoring reports which, in effect, provide support to the overview and scrutiny function through ongoing scrutiny of financial matters.
- 1.2 This monitoring report covers the period April to September 2021.

2. Strategic Priorities

- 2.1 Monitoring of our financial position during the financial year is a critical part of the management of resources that will ultimately support delivery of the corporate plan.

3 Background

- 3.1 The Council undertakes regular financial monitoring in the following ways:
 - (a) reporting the General Fund and Housing Revenue Account position projected for the full year based on actual expenditure in the reporting periods on a bimonthly basis [periods 3, 4, 6, 8 and 10]. This report covers the period to September 2021 [period 6].

- (b) Bi-monthly monitoring of the capital programme
- (c) monthly and quarterly monitoring of its treasury management activity

3.2 The Council's Corporate Management Team (CMT), Chief Finance Officer and deputy, and officer capital programme monitoring group review monitoring reports. Financial monitoring for all services is reported to this Committee on a regular basis.

3.3 This report sets out the financial monitoring and covers:

- (a) general fund revenue monitoring (section 4)
- (b) housing revenue account monitoring (section 5)
- (c) treasury management (section 6)
- (d) capital programmes (section 7)

4 General Fund Revenue Account monitoring

4.1 Officers are projecting an increase in net expenditure on services, net of reserve transfers of £1,762,936.

4.2 Officers have begun putting together an in-year savings plan in order to mitigate the current overspend. Current proposals (not yet included in the forecast outturn) are shown in the table below.

Service	Details	Amount £
Asset Management	Asset maintenance Programme. Pause of works not immediately essential and no financial commitment yet made	£300,000
Finance	Interest on Investments: Propose to trade in the M&G Global dividend fund to realise capital growth of around £1.5 million as investment income this year. We will then re-invest the original £2 million investment into a similar fund which yields a similar income return. Arlingclose to suggest a replacement fund.	£1,500,000
Strategy	Reduction in grants budgets as prior year savings following review of grants did not feed into 2021-22 budget process	£185,980
	Total	£1,985,980

4.3 For the first six months of the year officers have been projecting a significant overspend which without additional actions will not be brought back into a balanced position. Officers are seeking executive approval for a voluntary expenditure freeze which will consist of the following actions:

- Service managers to very closely monitor income and expenditure on a monthly basis and report underspends at the earliest opportunity
- Service managers to identify any in year savings which can be made to the Director of Resources, where a log will be maintained for further discussion with the Executive
- All discretionary expenditure to be put on hold or delayed, as far as reasonably possible.
- Service managers to review fees and charges for possible increases in the current financial year and advise the Director of Resources of opportunities for further discussion with the Executive
- Reduce the use of agency staff unless funded by specific government grants, Future Guildford, or capital.
- No movement between the provisional capital programme to the general fund capital programme to be considered.
- Accelerate those efficiencies within the savings programme with a view to delivering at speed.
- Consider not filling any vacant posts in discretionary services and agree any need for recruitment with Directors.

The above actions will not apply to the Housing Revenue Account, Approved Capital Programme or Capital Programmes funded from reserves.

- 4.4 The direct costs associated with the Covid-19 pandemic in the current financial are £299,597 and are included in the forecast for the Resources Directorate. The breakdown of the direct costs to date are shown in the table below along with an estimated forecast for the year. The forecast assumes that we will spend the grant money that we have received from Government.

Description	Actual £	Forecast £
Housing		20,000
Emergency Accommodation	800	
Culture		240,000
Leisure costs	105,619	
Other lockdown compliance		149,000
Equipment, materials, contractors	149,678	
Public Health		220,000
Track and Trace	43,500	
Gross Expenditure	299,597	629,000

- 4.5 **Appendix 1** shows the summary monitoring report for the general fund revenue account. Officers have prepared the projected outturn on four months' actual and accrued data.

- 4.6 Net external interest receivable is currently estimated to be £690,000 more than budgeted. This is due to lower interest payable of £300,000 due to not taking out planned external loans to finance capital expenditure, and additional investment income of £390,000 from North Downs Housing Ltd. The interest amount given to

the HRA on its investment balances is in line with 2020-21 interest rates and has reduced by £460,000.

- 4.7 The Minimum Revenue Provision (MRP) based on the Capital Financing Requirement (CFR) on 31 March 2021 for the purposes of this report is shown as £1.356 million. This is £178,097 lower than originally estimated. The reduction is due to slippage in the capital programme experienced during 2020-21.
- 4.8 **Appendix 2** shows the financial performance of each service against the revised budget. We monitor the projected outturn against the revised (or latest) budget as this takes into account any virement or supplementary estimates approved since the original budget was set in February 2021.
- 4.9 The tables below show the supplementary estimates and virements approved to date.

Supplementary Estimates 2021-22

Service/Description	Approval Date	Committee	Value £
Nil			
TOTAL			NIL

Virement Record 2021-22

Service/Description	Nature of Virement	Approved by	Date of Approval	Value £
Homicide review	Revenue	CFO	23-04-2021	12,000
Stoney Castle	Revenue	MD	21-06-2021	180,000
TOTAL				192,000

- 4.10 **Appendix 2** provides detailed information on variances at service level. The table below summarises the variances against the revised budgeted directorate level expenditure on each of the services in 2021-22 before any changes to reserves.

Directorate	Revised Budget, £	Projected Outturn, £	Variance, £
Resources	4,735,468	5,794,108	1,058,640
Services	13,461,110	17,982,711	4,521,601
Strategy	396,301	-125,930	-522,231
Totals	18,592,879	23,650,889	5,058,010

- 4.11 The main variances which contribute towards the overspend (that are not offset by transfers from reserves) are:
- (i) Planning development control - £520,351 overspend due to additional expenditure on agency staff and consultants to support major planning applications (partially offset by income from planning performance agreements) and loss of income due to suspending the pre-application advice service to deal with an increase in planning application volumes

- (ii) Leisure Management Contract - £785,650 overspend due to the loss of income from the contract because of Covid-19 and a lower management fee income on extension of the contract
- (iii) Off street & On-Street parking income - total of £3.7 million overspend due to loss of parking fee income projected due to Covid-19 and an expectation that income levels will not fully recover to pre-Covid levels this financial year
- (iv) Miscellaneous income - £2.93 million underspend – this is the central income contingency budget which partially offsets the overspends in each service area above

Use of Reserves

- 4.12 As part of the budget setting process for 2021-22 it was anticipated that £16.975 million would be transferred from earmarked reserves during the year. Major movements anticipated at this point in the year are explained in the table below.

Reserve	Variance (£000)	Explanation
On Street Parking Reserve	260	Surplus income not expected
Car Park Maintenance	(2,421)	Revenue contributions to capital spending.
IT Renewals	(831)	IT expenditure
New Homes Bonus	(200)	Ripley Village Hall offset by less expenditure expected on the Town Centre masterplan.
Spectrum Reserve	(277)	Capital financing costs
Invest to Save Reserve	(2,578)	Future Guildford implementation cost - offsets expenditure on the Business Improvement service
Other Reserves	1,195	To finance SPA site maintenance
Net movement	(4,852)	Movement from reserve

- 4.13 The forecast level of reserves as at 31 March 2022 is shown below. The forecast assumes that the overspend currently projected would need to be financed from the General Fund Reserve if no action is taken to mitigate the overspend.

Forecast Level of Reserves 31 March 2022	Balance 31.3.21, £000	Net Movement 2021-22, £000	Expected Balance 31.3.22, £000	Usable amount, £000
Business Rates equalisation	24,040	(17,641)	6,399	2,899
Car Parks Maintenance	3,566	(2,295)	1,271	0
Interest Rate Movements	1,197	0	1,197	0
New Homes Bonus	747	(565)	182	182

Forecast Level of Reserves 31 March 2022	Balance 31.3.21, £000	Net Movement 2021-22, £000	Expected Balance 31.3.22, £000	Usable amount, £000
Insurance	976	0	976	0
IT Renewals	544	(288)	256	0
Invest to Save	2,420	(2,328)	92	92
Spectrum	2,012	(616)	1,396	0
COVID grants	2,385	0	2,385	0
SPA Reserves	10,213	1,314	11,527	0
Other reserves	7,623	174	7,798	709
TOTAL Earmarked Reserves	55,722	(22,244)	33,478	3,882
General Fund Reserves	3,748	(1,763)	1,985	1,985
TOTAL GENERAL FUND RESERVES	59,470	(24,007)	35,463	5,867

- 4.14 As part of the budget report to Council in February 2021, the Chief Finance Officer advised that, based on a risk analysis of the budget, the Council should seek to hold a minimum level of reserves of £12 million. The Council is forecast to have £35.4 million in total reserves for the general fund at the end of this financial year; however, £11.5 million of those reserves relate to SPA sites where the Council needs to hold the reserve 'in perpetuity' to fund site maintenance and £23.9 million of reserves are held to offset future expenditure to which we are committed under various contracts, legislation, or grant determinations meaning that those reserves would need to be replaced to meet the commitments if they were used. This leaves a balance of usable reserves of £5.8 million.

5 Housing Revenue Account

HRA Budget	2021-22 Estimate, £	2021-22 Projection, £	Variance, £
Income	(33,732,537)	(33,718,202)	14,335
Expenditure on Housing Services	17,710,972	17,689,264	(21,708)
HRA Share of CDC	256,800	256,800	0
Net Interest	5,142,230	5,142,230	0
Net reserves transfer	11,220,795	11,228,168	7,373
Net HRA Budget	598,260	598,260	0

- 5.1 **Appendix 3** shows the budget monitoring report for the Housing Revenue Account (HRA) for the period to September 2021. The report shows that HRA gross service expenditure, projected outturn is 99% of the budgeted level arising from a likely underspend in repairs due to access restrictions because of Covid

19, whilst income is projected to be 99% of the budgeted level, with a likelihood of increased bad debt provision. The projected outturn would enable a transfer of around £8.4 million to the new build reserve and £2.5 million to the reserve for future capital expenditure.

- The rental income estimates for 2021-22 included a revised prudent allowance for Right to Buy (RTB) sales and the re-commissioning of new units. Rental income from dwellings is currently projected to be £30.5 million.
- Emphasis continues to be on planned rather than responsive maintenance, supported by the benefits accruing from past levels of expenditure on planned capital and revenue maintenance works. Looking at last year's out-turn we are forecasting a modest increase in budget but slightly below last year's expenditure on repairs.
- The tenant services underspend is due to the economic impact of Covid-19.
- Apart from receipts from RTB sales, the estimates for the year do not provide for any repayment of HRA debt principal or for setting aside any amounts towards the repayment of debt. This is consistent with the HRA Business Plan, which prioritised the provision of additional housing. This approach will be subject to regular review and an updated business plan will be submitted reflecting constraints placed on the HRA by the prevailing legislation.

5.2 Tenancy arrears remain stable and are consistent with the assumptions contained in the business plan. Particular attention is paid to introductory tenancies (tenants of less than 12 months), as they often have no previous experience of managing a household budget or of renting a property.

6 Treasury Management

6.1 The Chartered Institute of Public Finance and Accountancy's (CIPFA) Code of Practice on Treasury Management ("the Code") recommends that Councillors are informed of treasury management activities at least twice a year. This report therefore ensures the Council is embracing best practice in accordance with CIPFA's recommendations by reporting quarterly to Councillors.

Debt management

6.2 We have a substantial long-term PWLB debt portfolio for the HRA totalling £193 million. Currently, the general fund is only borrowing short-term for cash flow purposes. There is no cost of carry on our short-term borrowing. The Council held £146.5 million short term loans making total borrowing at 30 September 2021 of £339 million. **Appendix 13** shows the schedule of loans.

Investment activity

6.3 During the period, we have continued with the diversification of our in-house investment portfolio into secure instruments such as bonds and secure bank deposits (not subject to bail-in) in line with our Treasury Management Strategy. The Council held £23.3 million of strategic investments and £181 million of in-

house investments as at 30 September 2021. **Appendix 14** shows the schedule of investments.

Prudential Indicators

- 6.4 Officers confirm that the Council has complied with its Prudential indicators in the period, which were set in February 2021 as part of the Council's Treasury Management Strategy Statement.

Authorised limit and Operational Boundary for External Debt

- 6.5 The Local Government Act 2003 requires the Council to set an Affordable Borrowing Limit, irrespective of their indebted status. This is a statutory limit, which we should not breach.
- 6.6 The Council's authorised borrowing limit was set at £531 million for 2021-22.
- 6.7 The Operational Boundary is based on the same estimates as the Authorised Limit but reflects the most likely, prudent but not worst-case scenario without the additional headroom included in the Authorised Limit.
- 6.8 The operational boundary was set at £477 million for 2021-22.
- 6.9 The Chief Finance Officer confirms that there have been no breaches to the authorised limit and operational boundary during the year.

7 Capital Programmes

- 7.1 **Appendices 4 to 9** of this report set out the following for each scheme on the Council's capital programme
- the gross estimate for the scheme approved by the Executive
 - the cumulative expenditure to 31 March 2022 for each scheme
 - the estimate for 2021-22 as approved by Council in February 2021
 - the 2021-22 revised estimate which considers the approved estimate, any project under spends up to 31 March 2021, and any virement or supplementary estimates
 - 2021-22 current expenditure
 - 2021-22 projected expenditure estimated by the project officer
- 7.2 The table below summarises the current position on the various strands of the Council's capital programme. A detailed explanation is provided in paragraphs 7.3 to 7.11 below.

CAPITAL EXPENDITURE SUMMARY	2021-22 Approved £000	2021-22 Revised £000	2021-22 Outturn £000	2020-21 Variance £000
General Fund Capital Expenditure				
- Main Programme	92,790	88,165	49,033	-39,132
- Provisional schemes	53,533	53,681	7,717	-45,964
- Schemes funded by reserves	1,975	4,008	3,541	-467
- S106 Projects	0	235	153	-82
Total Expenditure	148,298	146,088	60,444	-85,645
Housing Revenue Account Capital Expenditure				
Approved programme	17,988	24,936	15,761	-9,176
Provisional programme	34,117	34,367	0	-34,367
Total Expenditure	52,105	59,303	15,761	-43,543

Approved (main) programme (Appendix 4)

7.3 Expenditure is expected to be £49 million representing a £39 million variance to the revised estimate of £88.2 million. If a project is on the approved programme, it is an indicator that the project has started or is near to start following the approval of a final business case by Executive. Whilst actual expenditure for the period of £16.4 million may seem low, several significant projects are in progress and delivery of the corporate projects and programmes is progressing. These include:

- OP6 – Vehicles, Plant & Equipment Replacement (£1.4 million) – to include the replacement of minibuses and sweepers.
- P5 – Walnut Bridge replacement (£2.1 million) – works are progressing and the timeframe for completion by 31 March 2022. This project is part grant funded from the Enterprise M3 Local Enterprise Partnership (LEP). As part of the grant funding agreement there are specific milestones that must be met in the delivery of the project and any slippage in delivery of the programme to the milestones may result in the loss of grant funding. The Major Projects Portfolio Board is monitoring the progress of this project and at the moment the project is on track to deliver by the completion date.
- P21 – Ash Road Bridge (£7.7 million) – work is progressing on this scheme. This project is part grant funded from Homes England Housing Infrastructure Fund (HIF). As part of the grant funding agreement there are specific milestones that have to be met in the delivery of the project and any slippage in delivery of the programme to the milestones may result in the loss of grant funding. Officers complete regular monitoring reports to Homes England and the Major Projects Portfolio Board on the progress of the project which is currently on track.
- ED6 – WUV (£17.46 million) and (New GBC Depot (£2.4 million) - work is progressing on the detailed design, pre-planning, and site investigation work for this scheme to inform the final business case. Funds have now been moved from the provisional to the approved programme and reprofiled as detailed in the September 2021 Executive report. This project is also part grant funded from Homes England Housing Infrastructure Fund (HIF). As part of the grant funding agreement, there are specific

milestones that have to be met in the delivery of the project and any slippage in delivery of the programme to the milestones may result in the loss of grant funding. Officers complete regular monitoring reports to Homes England, the WUV programme Board and the Major Projects Portfolio Board on the progress of the project which shows the project is currently on track.

- North Downs Housing Ltd (£2.97 million) and Guildford Borough Council Holdings Ltd (£1.98 million) – target to purchase further properties this financial year.
- ED49 – Midleton Industrial Estate redevelopment (£4 million) – Phase 4 due to go out to tender, report to be prepared to move remaining budget from provisional programme.
- P16 – A331 Hotspots (£3.6 million) – scheme is being delivered by SCC and amounts will be payable upon request from SCC. This project is part grant funded from the Enterprise M3 Local Enterprise Partnership (LEP). As part of the grant funding agreement there are specific milestones that have to be met in the delivery of the project and any slippage in delivery of the programme to the milestones may result in the loss of grant funding.
- P22 – Guildford Economic Regeneration Programme - (£1.1 million).

7.4 In addition to the schemes outlined above, the re-profiling of the following significant amounts that were due to be spent on schemes or projects in 2021-22 will now be carried forward into 2022-23 or future years:

- Sustainable Movement Corridor (£2.5 million) – Currently estimated spend in 2021-22 is £300,000, this scheme is currently being reprofiled. The project is part grant funded from the Enterprise M3 Local Enterprise Partnership (LEP). As part of the grant funding agreement there are specific milestones that have to be met in the delivery of the project and any slippage in delivery of the programme to the milestones may result in the loss of grant funding.
- P12 – Strategic Property Acquisitions (£25.2 million). This budget has been moved into later years due to a lack of investment opportunity in the market and the government tightening rules around property acquisition for commercial purposes.
- North Downs Housing Ltd (£1.073 million) and Guildford Borough Council Holdings Ltd (£710,000) – reprofiled to 2022-23. Original budget for 2021-22 was NDH £4.038 million and GBCHL £2.687 million but due to slowdown in property purchases spend has been reduced and remaining budget reprofiled to 2022-23.
- FS1 – Capital Contingency Fund – (£4.955 million)
- P21 – Ash Road Bridge (£2.8 million) – work is progressing on this scheme, current estimated spend in 2021-22 is £7.7 million from original budget of £10.5 million due to a revision of project milestones with Homes England for 2021-22. The latest monitoring report for the project shows it remains on track.

Provisional programme (Appendix 5)

7.5 Expenditure on the provisional programme is expected to be £7.7 million, against the revised estimate of £53.7 million, representing a variance of £45.96 million.

These projects are still at feasibility stage and will be subject to Executive approval of a business case before they are transferred to the approved capital programme. It is only once the business case is approved that the capital works can begin. Monitoring the progress of these projects is key to identifying project timescales. The re-profiling of schemes has resulted in a lower level of expenditure than planned in 2020-21.

7.6 A number of projects, that were also anticipated to start in 2021-22 have been re-profiled into future years including:

- PL21(p) - Ash Road Footbridge (£4.5 million)
- P12(p) – Strategic Property Acquisitions (£28.3 million)
- North Street/ Bus Station relocation (£1 million)
- North Downs Housing (£5.5 million)
- Guildford Holding Ltd (£3.7 million)
- Guilford west (PB) Station (£1 million)

S106 (Appendix 6)

7.7 Capital schemes funded from s106 developer contributions are expected to total £153,000. Some developer contributions are time limited and if they are not used within the timescales to fund a capital project then they will need to be repaid to the developer. As a result, it is important that the Council closely monitors the S106 funds it has and puts plans in place to spend the contributions within any required timescales.

Reserves (Appendix 7)

7.8 Some capital schemes are funded from the Council's specific reserves. The outturn is anticipated to be £3.5 million. The main projects are:

- expenditure on car parks £1.8 million
- ICT renewals and infrastructure improvements £831,000

Capital resources (Appendix 8)

7.9 When the Council approved the budget in February 2021, the estimated underlying need to borrow for 2021-22 was £94.6 million. The current estimated underlying need to borrow is £37.8 million. The reduction is due to slippage in the programme where schemes have been re-profiled into future years.

Housing Investment Programme Approval Capital (Appendix 9)

7.10 The HRA approved capital programme is expected to outturn at £15.8 million against a revised estimate of £24.9 million. Several projects are in progress. These include:

- Guildford Park – (£792,000) this scheme is awaiting decision regarding progression of works and submission of a new planning application for approval. The complete budget for this scheme has been moved to the HRA capital programme, a significant amount of the cost of this project is

still on the provisional capital programme awaiting final business case approval. (£2.6 million has been reprofiled to future year)

- Various small site projects – (£807,000) there is slippage on these projects. (£5.6 million has been reprofiled to future years)
- Acquisitions of Land and Buildings – (£4.9 million) spend is dependent on availability of sites, we are currently actively purchasing suitable properties to mitigate slippage on building projects.
- Major Repairs & Improvements – (£9.2 million) outturn is expected to be on budget as works delayed due to COVID can now be progressed.

7.11 The Guildford Park, various small site new build projects and acquisition of land and buildings into the HRA are partially funded by receipts generated through Right to Buy (RTB) Sales of Council Houses. With the recent changes on Right to Buy Pooling, the Council now has five years in which it can spend RTB receipts and can fund 40% of the cost of replacement housing from the RTB receipts. Should the Council not spend enough money on its Housing Investment Programme in order to utilise its RTB receipts within the timescales then they will need to be repaid to government with interest at base rate plus 4%. The RTB schedule below details:

- the amount of expenditure required to avoid repayment, based on actual spend to date and assumption of 20 RTB sales per year, and
- A forecast of expenditure to be incurred as detailed on the approved housing capital programme.

Based on this scenario there is no current risk of repayment; however, should the capital programme be subject to delay and slippage this risk will increase **(Appendix 12)**.

Reconciliation of Spend to RTB	2021-22 £000	2022-23 £000	2023-24 £000	2024-25 £000	2025-26 £000	2026-27 £000
Value of receipts that will need surrendering if no further spend			708	2,167	708	4,457
HIP Expenditure required to avoid RTB repayments	0	0	1,770	5,418	1,771	11,143
Forecast HIP Expenditure from the Approved Capital programme	4,346	8,041	9,253	1,400	400	0
Cumulative Expenditure forecast	6,486	14,527	23,780	25,180	25,580	25,580
Forecast additional receipts that will be used (c x 40%)	1,738	3,216	3,701	560	160	0
Cumulative additional receipts that will be used ((cumulative e) + a)	1,738	4,955	7,948	6,341	5,792	1,335
Revised value of receipts that might need to be surrendered			0	0	0	0

Housing Investment Programme Provisional Capital (Appendix 10)

7.12 The provisional programme revised estimate is £34.4 million with no expenditure anticipated this financial year to date. The reprofiling of schemes will result in a lower level of expenditure in 2021-22.

- Guildford Park – (£19.1 million) - this scheme is awaiting decision regarding progression of works and submission of a new planning application for approval. (£14.5m has been reprofiled to future years)
- Bright Hill & Redevelopment Bids – (£16.2 million) - reprofiled to future years

The projects above are partially funded by RTB receipts, there is a significant risk that repayment of RTB receipts will be necessary in future years if project delivery falls significantly behind schedule.

Housing Revenue Account Resources (Appendix 11)

- 7.13 Appendix 11 shows how the HRA capital programme is financed and the projected balances on reserves at the end of the financial year.

Summary of Housing Revenue Account Capital Expenditure and Financing (Appendix 12)

- 7.14 The summary shows the overall expenditure and financing of the Housing Investment Programme and the Overall HRA Capital programme for the current financial year and how the projected expenditure on the Housing Investment Programme relates to what is required to be spent as per the RTB model to avoid repayment of RTB receipts.

8 Consultations

- 8.1 The finance specialists prepare the budget monitoring in consultation with the relevant service managers.

9 Equality and Diversity Implications

- 9.1 There are no direct equality and diversity implications as a result of this report. Each service manager will consider these issues when providing their services and monitoring their budgets.

10 Financial Implications

- 10.1 The financial implications are contained throughout the report.

11 Legal Implications

- 11.1 The Local Government Act 1972, Section 151 states that each local authority has a statutory duty to make arrangements for the proper administration of their financial affairs. In addition, the Accounts and Audit Regulations 2015 impose an explicit duty on the Council to ensure that financial management is adequate and effective and that they have a sound system of internal control, including arrangements for the management of risk.
- 11.2 "Proper administration" is not statutorily defined; however, there is guidance, issued by CIPFA on the responsibilities of the Chief Finance Officer (CFO). This states that local authorities have a corporate responsibility to operate within available resources and the CFO should support the effective governance of the authority through development of corporate governance arrangements, risk management and reporting framework. Regular monitoring of the Council's actual expenditure to budget and forecasting of the expenditure for the full year is part of the proper administration and governance of the Council.

11.3 There are no further direct legal implications because of this report.

12 Human Resource Implications

12.1 There are no human resource implications arising from this report.

13 Summary of Options

13.1 This report outlines the anticipated outturn position for the 2021-22 financial year based on three months actual data. There are no specific recommendations and therefore no options to consider.

14 Conclusions

14.1 The report summarises the financial monitoring position for the period April to September 2021 for the 2021-22 financial year.

14.2 Officers are currently projecting an increase in expenditure of £1,762,936 on the general fund revenue account, which is due mainly to ongoing pressures on expenditure and particularly income in relation to Covid-19.

14.3 The Chief Finance Officer in consultation with the Lead Councillor for Resources will determine the treatment of any overspend as part of closing the 2021-22 accounts.

14.4 The surplus on the Housing Revenue Account will enable a transfer of £8.4 million to the new build reserve and £2.5 million to the reserve for future capital at year-end.

14.5 Actual expenditure incurred on our general fund capital programme for the period has been comparatively low against the programme envisaged at 1 April 2021. Officers are making progress against significant capital projects on the approved programme as outlined in section 7. The Council expects to spend £60.4 million on its capital schemes by the end of the financial year.

14.6 It is anticipated that the Council's underlying need to borrow to finance the capital programme will be £37.8 million by 31 March 2022. The Council has complied with Prudential Indicators during the period.

14.7 At the end of September 2021, the Council had £204 million of investment balances, and £339 million borrowing.

15 Background Papers

None

16 Appendices

Appendix 1: General Fund Revenue Account Summary

Appendix 2: General fund services - revenue detail

Appendix 3: Housing Revenue Account summary

- Appendix 4: Approved capital programme
- Appendix 5: Provisional capital programme
- Appendix 6: Schemes funded from S106
- Appendix 7: Capital reserves
- Appendix 8: Capital resources
- Appendix 9: Housing Revenue Account approved capital programme
- Appendix 10: Housing Revenue Account provisional capital programme
- Appendix 11: Housing Revenue Account resources
- Appendix 12: Summary of HRA Capital Expenditure and Financing
- Appendix 13: Schedule of loans
- Appendix 14: Schedule of investments

GENERAL FUND SUMMARY 2021 - 2022

Actual 2020-21 £	GENERAL FUND SUMMARY	Original Estimate 2021-22 £	Latest Estimate 2021-22 £	Projected Outturn 2021-22 £
14,629,500	Strategy Directorate	-100,753	396,301	-125,930
24,504,905	Services Directorate	16,616,462	13,461,110	17,982,711
9,270,235	Resources Directorate	2,077,170	4,735,468	5,794,108
48,404,640	Total Directorate Level	18,592,879	18,592,879	23,650,889
	Growth to be allocated to services	0	0	0
	Savings to be allocated to services	0	0	0
-28,193,497	Depreciation (contra to Service Unit Budgets)	-8,791,000	-8,791,000	-8,213,830
20,211,143	Directorate Level excluding depreciation	9,801,879	9,801,879	15,437,059
-2,069,098	External interest receivable (net)	-682,726	-682,726	-1,372,726
11,437	Housing Revenue Account	481,700	481,700	20,000
1,288,064	Minimum Revenue Provision	1,534,915	1,534,915	1,356,818
313,003	Revenue income from sale of assets	0	0	0
	Revenue Contributions to Capital Outlay (RCCO)			
0	Met from: Capital Schemes reserve	0	0	0
0	Other reserves	537,000	537,000	2,847,000
0	General Fund	0	0	0
19,754,549	Total before transfers to and from reserves	11,672,768	11,672,768	18,288,151
	Transfers to and from reserves			
	Capital Schemes reserve			
0	Funding of Revenue Contribution to Capital Outlay Contribution in year	0	0	0
-599,781	Budget Pressures reserve	0	0	0
0	Business Rates Equalisation reserve	-17,640,564	-17,640,563	-17,640,578
-328,000	Car Park Maintenance reserve	63,000	63,000	-2,358,384
18,324,301	Election Costs reserve	63,000	63,000	63,000
191,572	Insurance reserve	0	0	0
62,500	IT Renewals reserve	543,000	543,000	-288,000
0	Invest to Save reserve	250,000	250,000	-2,328,000
-122,679	New Homes Bonus reserve	-298,000	-298,000	-498,000
-1,846,187	Energy Management reserve	0	0	0
-355,581	On Street Parking reserve	-260,000	-260,000	0
41,442	Pensions reserve (Statutory)	0	0	0
0	Recycling reserve	0	0	0
2,929,168	Spectrum reserve	193,000	193,000	-83,696
0	Carry Forward Items	0	0	0
6,493,702	Covid reserve			
1,005,458	Other reserves	112,000	112,000	1,306,648
45,550,465	Total after transfers to and from reserves	-5,301,797	-5,301,795	-3,538,859
	Business Rates Retention Scheme payments			
31,843,510	Business Rates tariff payment	31,844,000	31,844,000	31,844,000
0	Business Rates levy payment to MHCLG	100,000	100,000	100,000
0	Business Rates tariff payment/Safety net from MHCLG	0	0	0
	Non specific government grants			
0	s31 grant re BRR scheme	-1,308,138	-1,308,138	-1,308,138
0	s31 grant re council tax	-100,000	-100,000	-100,000
0	New Burdens grant	0	0	0
0	COVID Funding	-622,690	-622,690	-622,690
-18,870,985	Other government grant	-389,546	-389,546	-389,546
-851,019	New Homes Bonus grant	-192,251	-192,251	-192,251
89,515,481	GUILDFORD BOROUGH COUNCIL NET BUDGET	24,029,578	24,029,580	25,792,516
1,876,544	Parish Council Precepts	1,935,225	1,935,225	1,935,225
91,392,025	TOTAL NET BUDGET	25,964,803	25,964,805	27,727,741
-34,713,245	Business Rates - retained income	-33,727,000	-33,727,000	-33,727,000
-4,140,430	Collection Fund Deficit - Business Rates	20,120,077	20,120,077	20,120,077
0	Collection Fund Surplus - Council Tax	-30,274	-30,274	-30,274
52,538,350	COUNCIL TAX REQUIREMENT	12,327,606	12,327,608	14,090,544
	Projected (under)/over spend			1,762,936
	Movement in MRP and External Interest			(868,097)
	Underlying (under) / overspend on services			2,631,033

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Revenue Account - Service Detail 202106

Directorate	Service	Revenue Classification	Revised Budget	Projected Outturn	Variance
Resources Directorate					
	Audit Management				
		Total Audit Management	-27,280	-18,996	8,284
		Audit Contract cost £114k. Revised Budget is not correct and needs to be amended.			
	Business Improvement				
		Total Business Improvement	-232,640	3,851,462	4,084,102
		Future Guildford implementation and redundancy costs associated with phase B will be funded from reserves as per original business case approved by Council in Feb 2019. A budget adjustment will be undertaken in P7 to reflect this in the service budget.			
	Corporate Financial				
		Total Corporate Financial	232,740	304,934	72,194
		Brokers fees are higher than budgeted due to more short term loans, but partially offset by interest below the service line. Higher recharge to HRA for treasury management costs than budgeted.			
	Corporate Services				
		Total Corporate Services	1,384,183	1,658,514	274,331
		The cost of the annual audit is higher than budgeted due to additional work required. Consultancy costs have been incurred relating to programme and project governance. There are salary costs here that need to be moved to other services.			
	Feasibility Studies				
		Total Feasibility Studies	40,470	63,892	23,422
		No Comments			
	ICT Investment and Renewal Fund				
		Total ICT Investment and Renewal Fund	21,190	-265,710	-286,900
		No Comments			
	Insurance Revenue Account				
		Total Insurance Revenue Account	0	85,236	85,236
		Charges against this cost centre will be recharged across services where additional costs have been incurred which are greater than the anticipated general recharge.			
	Lead Specialist - Finance				
		Total Lead Specialist - Finance	49,786	361,978	312,192
		Additional temporary staff has been employed to help with the closure of accounts and supporting the transfer of data as a result of the ICT refresh programme			

Lead Specialist - HR

Total Lead Specialist - HR	-188,580	-163,806	24,773
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Some support is being charged to HR, need to confirm whether more appropriate to charge those costs to a Future Guildford budget. HR Consultancy costs include Comensura costs which cover agency worker bookings across all services and will be reallocated.

Lead Specialist - ICT

Total Lead Specialist - ICT	580,953	609,034	28,082
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With the FY20/21 budget being used as the baseline for the FY21/22 budget, the forecast has been updated to reflect a modern bottom-up analysis of planned ICT spend. People budgets (salary, pensions etc.) are awaiting an update to re-align them based on the new Future Guildford organisation structure which centralised many roles into ICT. The permanent headcount in ICT is currently below that of the Future Guildford structure due to vacancies, though ICT people budgets are currently £146k below forecast spend for the year as they do not reflect all role changes yet. This should be resolved once people budgeting is completed for the organisation. In total direct controllable cost forecasts across ICT are £55k above budget. The main deviations £50k - Microsoft Extended Support for Windows 2008 - This provides security patching and support from Microsoft for our older servers whilst services are migrated to £85k - Business World application support contract for the resolution of system Defects and implementation of new functionality on the HR/Payroll side of the system.

Lead Specialist - Legal

Total Lead Specialist - Legal	-527,765	-469,039	58,726
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The overspend is due to redundancies made within the team following the Legal restructure as well as adverts for 6 vacancies. Vacancy cover has required locum solicitors which are expensive (but cheaper than outsourcing the work), however permanent staff have swiftly been recruited in a very difficult to recruit to market. The online JCT contracts costs need to be recharged to the relevant services. The adobe electronic signatures licence costs will be funded by a saving on printing and postage. Income streams from legal advice to North Downs Housing and Guildford Holdings are now developed and Ash Road Bridge capacity funding for internal legal resource has been granted, this will increase the income to the legal team this financial year.

Miscellaneous Expenses

Total Miscellaneous Expenses	2,347,906	-581,411	-2,929,317
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Variance relates to £1.45million grant claim to government for lost income under Sales, Fees and Charges compensation scheme, £1.142m income loss contingency budget and £177k vacancy credit underspend, all 3 of which offset income losses or additional expenditure across other services. In addition £200k additional Future Guildford Savings have been recognised.

Non Reportable Activity

Total Non Reportable Activity	0	0	0
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No Comments

Other Employee Costs

Total Other Employee Costs	48,451	27,898	-20,553
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No Comments

Parish Liaison

Total Parish Liaison	192,673	174,135	-18,538
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No Comments

Resources Caseworker

Total Resources Caseworker	68,362	35,278	-33,084
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Majority of adjustments have been made as a result of payroll costings being reallocated to correct codes and to align with figures provided by finance.

Unallocatable Central Overhead

Total Unallocatable Central Overhead	747,030	120,710	-626,320
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No Comments

Total Resources Directorate	4,737,478	5,794,108	1,056,630
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Service Delivery Directorate

Affordable Housing

Total Affordable Housing	39,181	112,247	73,066
No anticipated rise in salary costs this year against established FTE. Any delay in confirmation of current post will be off set by MHCLG grant. Current projected outturn higher than forecast due to agency fees.			

Arts Development

Total Arts Development	42,000	42,338	338
No Comments			

Building Control

Total Building Control	16,852	196,398	179,546
Addition 0.8 FTE at team leader level in salary costs. Agency and consultancy costs. Under projection of fee income.			

Building Maintenance

Total Building Maintenance	165,632	-582,138	-747,770
Helen Buck - Tech Services - materials & services - adjusted back to budget to allow for current service output. Income will exceed budget			

Business Rates

Total Business Rates	33,993	33,810	-183
Period 6 Main variances and issues; Allocation of salaries across F6141, F6151 and C4511 needs some adjustment post Phase B Future Guildford. Software costs (essential licenses) are looking as if they will rise by more than the budget increase from last year. Income recovery currently looks to exceed budget, however this relates to court costs from taking debtors to court and reflects the difficulties being faced by the business community. In practice the costs may not be recoverable. The estimate only includes costs from 200 Court			

Case Services

Total Case Services	1,367,992	1,373,668	5,676
No Comments			

Cemeteries

Total Cemeteries	211,537	200,683	-10,854
Salary allocation under review			

Civil Emergencies

Total Civil Emergencies	54,994	63,030	8,036
No Comments			

Community Meals and Transport

Total Community Meals and Transport	467,207	249,417	-217,790
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Increase of salaries will be due to additional support and increase of service from covid, which has continued, some of this will need to be re-coded to the Covid code. There is also a pending restructure, so we have had to rely on overtime until we can recruit to the vacant posts. Increased catering will be the additional meals, ensuring that we had enough stock on site to allow for Brexit issues and enough for the additional increase of need for the service during lockdown – Expectations that at least 4 weeks worth of stock kept on site to fill Mr Frosty. Food spend increased so we could keep an additional 4 weeks worth of food on rotation. There was also raised charges for the food due to increases by the provider. The Community Meals external vehicle hire charges have remained static due to our 5 year lease agreement. All of these activities will be generating more income to off-set the overspends.

Corporate Health and Safety

Total Corporate Health and Safety	18,837	12,960	-5,878
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No Comments

Council Tax

Total Council Tax	109,788	344,477	234,690
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Allocation of salaries needs some adjustment post Phase B Future Guildford. Agency costs for processing are transferring to Customer Case and Parking from the start of October. Prior to implementation of Phase B these costs were offset by vacancies within the original service. Income Recovery is reduced as a result of less court time due to COVID. The projected outturn is based on being half way between last year's actual outturn and this year to date. In addition to the link to court availability the outturn is also linked to the number of Council Tax payers defaulting and being taken to Court.

Countryside and Parks Services

Total Countryside and Parks Services	1,769,534	2,149,411	379,877
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Additional income from SCC recharges and rent from Guilden Park. Additional employee related costs of £190k- budgets to be reorganised between Operations and LeisureAsset maintenance over budget by £108,450- Assets to move budget at year end. Additional supplies and services in part due to skate park improvements.

Crematorium

Total Crematorium	-1,031,672	-680,337	351,335
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Salary Allocation under review. Depreciation over budget, with Finance to Review. Software costs planned to be over budget, awaiting virement from ICT renewals for new system. Income overall on track, allocation issue.

Customer Services

Total Customer Services	326,766	334,846	8,080
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All staff cost are being correctly posted to this budget.;CS is a recharge service and any expenditure should be balanced through income (charge to services),Salaries adjusted to bring back to budget. No concerns that we will have any issues with overspend in this area.

Day Services

Total Day Services	541,822	767,276	225,454
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Salaries - there will be overtime related to Covid and the additional support our service was giving during and after the initial lockdowns – This overtime will need to be transferred to the Covid code. There will be loss of income as Day Care services were not operating during lockdown/isolation and staff were used to support the Councils response to Covid with Food Parcels. During the height of lockdown, we were working 7 days a week to provide food parcels, which was only achieved by paying overtime to full time staff. Although the Shawfield Centre is not currently operating and the salary spend for increased Care Officers from this site has moved to The Hive – Increased staffing, increased customers and subsequently increased Centre spend to accommodate more older people/community services being run out of The Hive.

Development Control

Total Development Control	219,088	739,439	520,351
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Additional cost requirements since start of 2021 to assist service delivery with increased number of planning applications and COVID demands. Agency cost for majors team support brought online - cost to be recovered through Planning Performance Agreement income which is paid through installments. Planning Enforcement Agency staff included in DM however now sit outside DM. Consultants support on planning applications, significant amount will be funded through PPA income; Viability consultants are charged to applicants therefore cost will be met. Additional legal support on major applications required, some cost will be met through S.106 legal fees. Barrister support on major applications such as Garlicks Arch with attendance at planning committee. Pre-app suspended since April resulting in reduced income, to be reviewed end of August. Planning application numbers are higher, however, these are mainly at householder level where fees are set at a lower level. Planning Performance Agreement fees continue with phased payments expected on larger schemes. Situation regarding work levels to be reviewed towards the end of December 2021. Majors support to be retained depending on PPA income. Adjustments made in respect of planning fee income. Salary budgets adjusted to reflect shift of admin to the caseworker unit. Agency costs remain high however some offset with PPA expected over the coming year. Fee income adjustments made due to two large applications submitted this week, one of which includes addition £50,000 PPA commitment

Digital Services

Total Digital Services	154,669	283,246	128,577
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Salary adjustments (incorrect staff allocations) now with Finance, with the expectation that we will see no overspend in this area. YTD salaries require adjustment. Posts currently sitting within digital require re-allocation. Not expecting any salaries overspend for 2021/22.

Emergency Communications

Total Emergency Communications	-163,188	-135,099	28,090
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Staff involved with this service were deployed to focus on the provision of the Councils Food Parcel Service and to support the increase in need of the Community Meals Service which will account for the overtime, which will need to be coded back to Covid code . Surrey County Council give us contact money each year to provide spaces at the social centre for customers that require more support due to a memory impairment, which accounts to the majority of the people accessing this service – The contracted spaces at The Hive may have also increased due to customers from the Shawfield Centre attending the centre. We are yet to receive/code some payments due for a few self-funding customers that we have registered.

EMI Services

Total EMI Services	119,476	140,166	20,690
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No Comments

Engineering and Transportation Services

Total Engineering and Transportation Services	-187,301	17,955	205,256
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Lower staffing levels after FG leading to a lower recharge level than budgeted.

Environmental Health

Total Environmental Health	463,279	463,279	0
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No Comments

Family and Refugee Support Programme

Total Family and Refugee Support Programme	-1,803	6,972	8,775
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No Comments

Fleet Management

Total Fleet Management	63,240	-2,576	-65,816
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no comments

Food Safety

Total Food Safety	246,870	235,182	-11,688
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No Comments

G Live

Total G Live	1,665,057	1,718,255	53,198
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Income affected by closure and management fee reduced by revised contractual arrangement (which will also reduce the likelihood of a surplus),

Guildford House

Total Guildford House	268,289	487,170	218,881
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Significant costs for both building work and specialist consultancy arising. Building closure has affected income., Significant costs for both building work and specialist consultancy (@£175k) coming from central funding. Building closure for Covid and maintenance has impacted income., significant asset maintenance costs due to the mathematical tiling and kitchen refurbishment etc.

Guildford Museum	Total Guildford Museum	670,065	677,969	7,904
	Various Asset Management projects funded from central funding, particular 48 Quarry Street.			
Guildhall	Total Guildhall	82,868	267,256	184,388
	The income for the site has been affected by Covid. Guildhall affected by asset management costs funded from central funding (@£165k).			
Homelessness Support	Total Homelessness Support	745,705	438,064	-307,640
	Under spend on RSI year 4 grant due to delays in procurement. MHCLG grant of 140K to cover extra duties for rough sleepers and top up for support for the first quarter 2021/22.e.g Additional emergency accommodation costs. Homelessness Prevention Grant of 417K will in part cover additional costs relating to Domestic abuse and use of sanctuary scheme .			
Housing Advice	Total Housing Advice	350,100	350,110	10
	No Comments			
Housing Benefits	Total Housing Benefits	26,174	125,629	99,455
	Allocation of salaries needs some adjustment post Phase B Future Guildford. Agency costs for processing are transferring to Customer Case and Parking from the start of October. Prior to implementation of Phase B these costs were offset by vacancies within the original service. There remains more work to understand both Rent Allowances and Rent Rebates. The cost of paying Housing Benefit is broadly met by DWP Subsidy grant. Some work is needed to understand the interaction of overpayment recovery with the Subsidy, and the timing of payments.			
Housing Surveying	Total Housing Surveying	-120,835	-154,537	-33,701
	Salary allocations under review at time of monitoring.			
Land Charges	Total Land Charges	-32,074	-68,519	-36,445
	Increased income noted			
Land Drainage	Total Land Drainage	294,970	212,492	-82,478
	Lower than expected recharges for Engineers.			
Leisure and Community	Total Leisure and Community	105,438	101,828	-3,610
	No Comments			

Leisure Management Contract

Total Leisure Management Contract	1,230,079	2,015,729	785,650
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Sites hit by covid closures affecting receipt of management fee and utility consumption and recharges. Awaiting details of revised utility rates to end of year. Covid impact has reduced management fee over the two year contract extension.

Leisure Play

Total Leisure Play	104,670	78,148	-26,522
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FISH activity not delivered in Q1 & Q2 due to COVID. Activities planned to resume in Q3/Q4

Leisure Rangers

Total Leisure Rangers	167,663	165,485	-2,178
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No Comments

Leisure Sports

Total Leisure Sports	32,600	24,078	-8,523
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No Comments

Licensing

Total Licensing	109,701	128,587	18,886
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No Comments

Millmead House

Total Millmead House	-274,629	-499,552	-224,923
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Salary allocations under review by Finance. Business rates actuals not in at point of review. Recharges over budget.

MOT Bay

Total MOT Bay	-45,724	28,423	74,147
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Income reduced due to lower staffing levels and impacts from covid

North Downs Housing

Total North Downs Housing	0	2,682	2,682
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No Comments

Off Street Parking

Total Off Street Parking	-5,142,982	-2,252,512	2,890,470
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Parking income adjusted to a projection if 70% of expected revenue for financial year (reduced to £7.2m from £10.2m in line with latest estimates). Business rates, insurance, utilities and depreciation to bring them back to budget. Continuing uncertainty over revenue due to Covid.

On Street Parking

Total On Street Parking	-681,143	118,347	799,490
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Agency agreement (SCC) adjusted to zero, reflecting the likelihood of a deficit rather than any profit. Fees (PCNs) and Revenue (parking) have both been adjusted to reflect the impact of Covid

Ordnance Survey and Mapping	Total Ordnance Survey and Mapping	8,070	5,171	-2,899
	No Comments			
Park and Ride Service	Total Park and Ride Service	794,610	674,648	-119,962
	Onslow - projected outturn is £52k based on the assumption SCC are waiving subsidy until 2022. Spectrum - weekend service is currently suspended;£59k expenditure to be added to business rates;£164k savings expected based on current Onslow & Spectrum position.			
Parks Countryside Management	Total Parks Countryside Management	1,565,076	1,646,364	81,288
	Actuals need to match revised budget amendments on salary budget lines.			
Pest Control	Total Pest Control	-2,414	-11,352	-8,938
	No Comments			
Private Sector Housing	Total Private Sector Housing	110,822	124,779	13,957
	No Comments			
Private Sector Housing Maintenance	Total Private Sector Housing Maintenance	38,406	94,582	56,175
	Reflective of depot charges in care and repair. ICT software – corporate costing			
Project Aspire	Total Project Aspire	0	2,016	2,016
	No Comments			
Public Conveniences	Total Public Conveniences	289,184	348,397	59,213
	£50k project management costs associated with review. £18k overspent in premises repairs including some vandalism			
Public Health	Total Public Health	284,649	306,922	22,273
	No Comments			
Refuse and Recycling	Total Refuse and Recycling	3,841,138	3,991,512	150,374
	Salary allocations under review Transport pool hire over budget, under review, likely to be allocation issue. Services over budget (bartec in cab software annual service charge), likely to be miscode, under investigation. Additional costs related to covid in staffing and agency lines.			
River Control	Total River Control	26,860	28,744	1,884
	No Comments			

Roads and Footpaths	Total Roads and Footpaths	109,690	89,009	-20,681
	No Comments			
Snow and Ice	Total Snow and Ice	-23,160	-20,406	2,754
	No Comments			
SPA Sites	Total SPA Sites	24,550	-1,293,240	-1,317,790
	Difficult to forecast spend on SPA sites as expenditure and income may cover a number of years.			
Street Cleansing	Total Street Cleansing	1,990,150	1,979,512	-10,638
	No Comments			
Street Furniture	Total Street Furniture	107,800	92,274	-15,526
	No Comments			
Taxi Licensing	Total Taxi Licensing	44,590	56,298	11,709
	No Comments			
Tourist Information Centre	Total Tourist Information Centre	213,634	232,988	19,354
	No Comments			
Town Centre CCTV	Total Town Centre CCTV	100,700	76,763	-23,937
	No Comments			
Traveller Caravan Sites	Total Traveller Caravan Sites	-99,461	-87,403	12,058
	No Comments			
Vehicle Maintenance	Total Vehicle Maintenance	-7,633	624	8,258
	No Comments			
Waste and Fleet Business Development	Total Waste and Fleet Business Development	-572,144	-671,081	-98,937
	Higher levels of garden waste subscription than anticipated Increased levels of garden waste sales, but covid has affected trade waste services .			
Woking Road Depot	Total Woking Road Depot	45,210	22,747	-22,463
	No Comments			

Strategy Directorate

Woking Road Depot Stores

Total Woking Road Depot Stores	-33,998	-38,937	-4,939
Minor adjustments to out turns have been made.			

Total Service Delivery Directorate	13,461,110	17,982,711	4,521,600
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About Guildford

Total About Guildford	8,780	13,208	4,428
No Comments			

Business Forum

Total Business Forum	25,240	27,845	2,605
No Comments			

Citizens Advice Bureau

Total Citizens Advice Bureau	284,710	301,303	16,593
No Comments			

Civic Expenses

Total Civic Expenses	213,320	183,670	-29,650
It was agreed in January 2021 that we would not require the Mayor's Theme budget moving forward and no monies would be spent against the budget in 2021-22, and this is the cause of the major variance.			

Climate Change

Total Climate Change	75,164	-50,921	-126,085
Revised to be in line with budget. Savings within Consultancy.			

Community Development

Total Community Development	132,789	136,072	3,283
No Comments			

Community Lottery

Total Community Lottery	-100	-991	-891
No Comments			

Community Safety

Total Community Safety	64,430	47,538	-16,892
No Comments			

Community Wellbeing

Total Community Wellbeing	290,583	277,000	-13,583
No Comments			

Corporate Property Management

Total Corporate Property Management	1,802,207	1,140,511	-661,695
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Asset Maintenance: Expenditures are incurred in other cost centres. £705k of this budget needs to be re-allocated to the cost centres where the costs have been incurred. This exercise usually occurs at year end. Looking to review the process to occur every quarter to better reflect actual expenditure within GBC GF.

Council and Committee Support

Total Council and Committee Support	487,646	428,127	-59,519
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The overall variance of nearly £60k is due to potential savings in printing costs for agendas, following the move to paper-light process for meetings agreed in early 2020.

Democratic Representation

Total Democratic Representation	744,381	699,855	-44,526
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Variance of £42k seem to relate to payroll, which requires investigation.

Elections

Total Elections	88,969	108,369	19,400
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Overspend is showing due to costs incurred in respect of the PCC and SCC elections, which will be recovered from central government and SCC, as appropriate, following completion of the accounts for each of those elections.

Electoral Registration

Total Electoral Registration	257,619	259,367	1,749
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We are trying to reduce the cost of the annual canvass each year and the more residents use email and online services the less it will cost GBC, but we have no control over how the public will respond each year so have based all projections on the cost of the previous canvass.

Events

Total Events	7,711	6,405	-1,306
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No Comments

Grants to Voluntary Organisations

Total Grants to Voluntary Organisations	478,010	423,853	-54,157
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Estimated saving of £42,000. This is due to stopping the voluntary grants scheme as recommended. Part of the saving comes from a previous review of grants that doesn't seem to be have been reflected in this year's budget.

Housing Outside the HRA

Total Housing Outside the HRA	59,630	47,264	-12,366
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MHCLG funding for 2 years to cover the cost of the hub prior to refurbishment. Year 2 remaining £46.670

Industrial Estates

Total Industrial Estates	-2,596,941	-2,655,630	-58,690
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Budgets not reflective of changes to rental income. A review of all properties and rental income is underway to enable the correct budgets are reflected next year

Investment Properties

Total Investment Properties	-4,705,260	-4,884,386	-179,125
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Budgets not reflective of changes to rental income. A review of all properties and rental income is underway to enable the correct budgets are reflected next year

Lead Specialist - Information Governance	Total Lead Specialist - Information Governance	10,145	15,707	5,563
Part of the overspend (£2,500) due to increased costs of Freedom of Information software licence.				
Leisure Grants to Voluntary Organisations	Total Leisure Grants to Voluntary Organisation	393,060	415,603	22,543
No Comments				
Major Projects	Total Major Projects	995,819	1,832,030	836,211
Revised budget need to be updated for consultant costs as £743,494 will be funded from reserves for consultant costs for GERP (£466,798) and Spectrum (£276,696). Unbudgeted agency costs £302,847 are partially mitigated by salary saving of (£106.050) and underspend on consultancy costs of (£113,483).				
Markets	Total Markets	-7,214	-8,023	-809
No Comments				
Other Property	Total Other Property	-597,270	-441,873	155,397
Depreciation under budgeted in relation to New property. Current budget is £23k, projected outturn to be approx. £190k based on current charges.				
Planning Policy	Total Planning Policy	1,149,056	937,296	-211,760
Printing savings. Inspector costs savings as process delayed. Neighbourhood Plan adoption results in increased income. Salaries reduction in Conservation and Design to reflect establishment posts. Neighbourhood Plan+ income estimated to be 80k in year. Conservation and design posts filled from October 2021.				
Public Relations	Total Public Relations	633,282	416,380	-216,903
Overspend showing due to incorrect salary allocations to this cost centre.				
Tourism & Development	Total Tourism & Development	215,995	147,584	-68,412
Savings principally due to salaries underspend.				
Town Centre Management	Total Town Centre Management	-115,467	50,907	166,374
Reduced sponsorship income reported to CMT.				

Youth Council

Total Youth Council
No Comments

10	0	-10
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Total Strategy Directorate
Total General Fund

396,301	-125,930	-522,231
18,594,889	23,650,888	5,055,999

2019-20	2020-21	Analysis	2021-22	2021-22	Variance
Actual £	Projection £		Estimate £	Projection £	
		Borough Housing Services			
793,019	668,787	Income Collection	684,649	675,963	(8,686)
1,164,320	1,230,913	Tenants Services	1,259,070	1,248,483	(10,587)
122,998	114,599	Tenant Participation	117,245	119,748	2,503
107,717	94,367	Garage Management	95,099	92,512	(2,587)
41,744	43,280	Elderly Persons Dwellings	43,779	47,766	3,987
575,851	601,168	Flats Communal Services	611,716	611,716	0
414,254	429,677	Environmental Works to Estates	430,894	432,711	1,817
6,265,983	3,793,321	Responsive & Planned Maintenance	5,857,920	5,857,920	0
137,128	147,322	SOCH & Equity Share Administration	150,489	139,568	- 10,921
9,623,015	7,123,434		9,250,861	9,226,388	(24,473)
		Strategic Housing Services			
485,497	665,119	Advice, Registers & Tenant Selection	681,991	678,235	(3,756)
201,203	181,031	Void Property Management & Lettings	184,820	191,536	6,716
5,120	5,120	Homelessness Hostels	5,248	5,120	(128)
175,717	153,752	Supported Housing Management	157,954	159,006	1,052
527,717	467,493	Strategic Support to the HRA	476,346	476,346	0
1,395,255	1,472,515		1,506,359	1,510,242	3,883
		Community Services			
883,927	734,460	Sheltered Housing	872,642	871,524	(1,118)
		Other Items			
5,640,147	5,528,730	Depreciation	5,528,730	5,528,730	0
5,059,974	0	Revaluation and other Capital items		0	0
160,590	150,000	Debt Management	150,000	150,000	0
36,359	403,543	Other Items	402,380	402,380	0
22,799,267	15,412,682	Total Expenditure	17,710,972	17,689,264	(21,708)
(32,532,978)	(33,484,159)	Income	(33,732,537)	(33,718,202)	14,335
(9,733,711)	(18,071,477)	Net Cost of Services(per inc & exp a/c)	(16,021,565)	(16,028,938)	(7,373)
251,530	251,530	HRA share of CDC	256,800	256,800	0
(9,482,181)	(17,819,947)	Net Cost of HRA Services	(15,764,765)	(15,772,138)	(7,373)
(598,260)	(598,260)	Investment Income	(598,260)	(598,260)	0
5,131,995	5,675,260	Interest Payable	5,142,230	5,142,230	0
(4,948,446)	(12,742,947)	Deficit for Year on HRA Services	(11,220,795)	(11,228,168)	(7,373)
67,919	75,000	REFCUS - Revenue funded from capital	75,000	75,000	0
2,500,000	2,500,000	Contrib to/(Use of) RFFC	2,500,000	2,500,000	0
2,380,528	8,530,888	Contrib to/(Use of) New Build Reserve	8,433,504	8,440,876	7,372
0	0	Tfr (fr) to Pensions Reserve		0	0
0	1,637,058	Tfr (from)/to CAA re: Voluntary Revenue Provision	212,292	212,292	0
0	0	Tfr (from)/to CAA re: Revaluation		0	0
0	0	Tfr (from)/to CAA re: REFCUS		0	0
0	0	Tfr (from)/to CAA re: Intangible assets		0	0
0	0	Tfr (from)/to CAA re: rev. inc. from sale of asset		0	0
0	0	HRA Balance	0	0	0
(2,500,000)	(2,500,000)	Balance Brought Forward	(2,500,000)	(2,500,000)	0
(2,500,000)	(2,500,000)	Balance Carried Forward	(2,500,000)	(2,500,000)	0
2019-20	2020-21	Analysis	2021-22	2021-22	
Projection £	Estimate £		Estimate £	Projection £	
		Borough Housing Services			
(29,570,473)	(29,967,996)	Rent Income - Dwellings	(30,507,420)	(30,507,420)	0
(208,349)	(159,003)	Rent Income - Rosebery Hsg Assoc	(212,100)	(208,350)	3,750
(225,551)	(316,830)	Rents - Shops, Buildings etc	(322,533)	(316,830)	5,703
(753,058)	(759,740)	Rents - Garages	(785,572)	(785,572)	0
(30,757,431)	(31,203,569)	Total Rent Income	(31,827,625)	(31,818,172)	
(113,577)	(144,180)	Supporting People Grant	(144,180)	(144,180)	0
(1,098,353)	(1,114,559)	Service Charges	(1,136,108)	(1,136,108)	0
(15,339)	0	Legal Fees Recovered	(28,840)	(28,840)	0
(53,277)	(506,317)	Service Charges Recovered	(58,769)	(57,729)	1,040
(495,001)	(515,534)	Miscellaneous Income	(537,015)	(533,173)	3,842
(32,532,978)	(33,484,159)	Total Income	(33,732,537)	(33,718,202)	14,335

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GENERAL FUND CAPITAL PROGRAMME - ESTIMATED EXPENDITURE 2021-22 to 2026-27

Ref	Directorate/Service and Capital Scheme name	Approved gross estimate (a) £000	Cumulative spend at 31-03-21 (b) £000	2021-22		Expenditure at P6 (e) £000	Projected exp est by project officer (f) £000	2022-23 Est for year (ii) £000	2023-24 Est for year (iii) £000	2024-25 Est for year (iv) £000	2025-26 Est for year (v) £000	2026-27 Est for year (v) £000	Future years est exp (g) £000	Projected expenditure total (b)+(f)+(g)= (h) £000	Grants / Contributions towards cost of scheme (i) £000	Funded from Reserves (j)	Net cost of scheme (h)-(i)-(j)= (k) £000
				Estimate approved by Council in February (c) £000	Revised estimate (d) £000												
APPROVED SCHEMES																	
COMMUNITY DIRECTORATE																	
General Fund Housing																	
	Disabled Facilities Grants		annual	605	605	291	605	605	605	605	-	1,815	2,420	(806)	-	1,614	
	Better Care Fund		annual	-	-	182	-	-	-	-	-	-	-	-	-	-	
	Home Improvement Assistance		annual	-	-	4	-	-	-	-	-	-	-	-	-	-	
	Solar Energy Loans		annual	-	-	-	-	-	-	-	-	-	-	-	-	-	
	BCF TESH Project		annual	-	-	-	-	-	-	-	-	-	-	-	-	-	
	BCF Prevention grant		annual	-	-	19	-	-	-	-	-	-	-	-	-	-	
	SHIP		annual	-	-	-	-	-	-	-	-	-	-	-	-	-	
	General Grants to HAs		annual	100	100	-	100	100	100	100	-	300	400	-	-	400	
	General feasibility, site preparation costs for affordable housing		annual	120	-	-	-	-	-	-	-	-	-	-	-	-	
	Bright Hill Car Park Site			79	-	-	-	-	-	-	-	-	-	-	-	-	
	Garage Sites-General			163	-	-	-	-	-	-	-	-	-	-	-	-	
	Guildford Park feasibility			-	-	-	-	-	-	-	-	-	-	-	-	-	
	Shawfield			2	-	-	-	-	-	-	-	-	-	-	-	-	
	Site B10b feasibility			2	-	-	-	-	-	-	-	-	-	-	-	-	
	Redevelopment bid 13			193	-	-	-	-	-	-	-	-	-	-	-	-	
	Asset Management			-	-	-	-	-	-	-	-	-	-	-	-	-	
ED14(e)	Void investment property refurbishment works	570	383	-	47	-	47	-	-	-	-	-	560	-	-	560	
	Unit 2 The Billings void works (complete)	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	
ED14	5 High Street void works	-	-	11	13	-	13	-	-	-	-	-	-	-	-	-	
ED15	1 Midleton void works	-	-	-	2	-	2	-	-	-	-	-	-	-	-	-	
	C4 41 Moorfield Road Slyfield void works			-	124	2	114	10	-	-	-	-	-	-	-	-	
ED14	10 Midleton void works	230	222	-	8	-	8	-	-	-	-	-	230	(100)	-	130	
ED21	Methane gas monitoring system	100	45	51	51	-	0	51	-	-	-	51	100	-	-	100	
ED21a	Methane gas monitoring Depots	-	-	-	4	-	4	-	-	-	-	-	-	-	-	-	
ED22	Energy efficiency compliance - Council owned properties	245	82	163	163	0	-	163	-	-	-	163	245	-	-	245	
ED26	Bridges -Inspections and remedial works	317	201	100	116	2	116	-	-	-	-	-	317	-	-	317	
ED41	The Billings roof	200	29	170	171	3	171	-	-	-	-	-	200	-	-	200	
ED44	Broadwater cottage	319	300	-	19	45	19	-	-	-	-	-	319	-	-	319	
ED45	Gunpowder mills - scheduled ancient monument	222	196	-	26	-	26	-	-	-	-	-	202	-	-	202	
ED51(p)	Guildford House Exhibition lighting	50	-	-	50	51	50	-	-	-	-	-	50	-	-	50	
ED53	Tyting Farm Land-removal of barns and concrete hardstanding	200	143	-	57	0	(0)	57	-	-	-	57	200	-	-	200	
ED56	Foxenden Tunnels safety works	110	28	-	82	8	82	-	-	-	-	-	110	-	-	110	
ED57	Holy Trinity Church boundary wall	63	52	2	11	1	11	-	-	-	-	-	63	-	-	63	
CP1	SMP Ph1 Calorifer replacement	28	-	28	28	-	-	-	-	-	-	-	-	-	-	-	
CP2	SMP Main pavilion amenity club	50	3	-	47	66	47	-	-	-	-	-	50	-	-	50	
CP3	SMP cricket pavilion	120	4	116	116	75	116	-	-	-	-	-	120	-	-	120	
					-	-	-	-	-	-	-	-	-	-	-	-	
	COMMUNITY DIRECTORATE TOTAL	2,824	2,126	1,466	1,841	753	1,512	986	705	705	0	0	2,386	5,586	-906	4,680	
ENVIRONMENT DIRECTORATE																	
Operational Services																	
OP1/OP	Flood resilience measures (use in conjunction with grant)	445	324	121	121	-	121	-	-	-	-	-	445	-	-	445	
OP5	Mill Lane (Pirbright) Flood Protection Scheme	71	55	16	16	-	16	-	-	-	-	-	71	(19)	-	52	
OP6	Vehicles, Plant & Equipment Replacement Programme	10,665	9,242	566	1,423	916	1,423	-	-	-	-	-	10,665	(26)	-	10,639	
OP26	Marrow lane grille & headwall construction	60	3	57	57	-	57	-	-	-	-	-	60	-	-	60	
OP27	Marrow & Burpham surface water study	15	-	15	15	-	15	-	-	-	-	-	15	-	-	15	
OP28	Crown court CCTV	10	-	10	10	-	-	10	-	-	-	10	10	-	-	10	
OP22	Town Centre CCTV upgrade	250	-	250	250	-	-	250	-	-	-	250	250	-	-	250	
	Parks and Leisure																
PL11	Spectrum Roof replacement	4,000	1,783	151	168	8	168	-	-	-	-	-	3,100	-	-	3,100	
	Spectrum roof - steelwork ph2	-	409	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Spectrum roof - steelwork ph3	-	740	-	-	-	-	-	-	-	-	-	-	-	-	-	
PL15	Infrastructure works: Guildford Commons	150	4	-	2	-	2	-	-	-	-	-	6	-	-	6	
PL15(a)	Infrastructure works: Guildford Commons: Marrow	-	15	-	-	-	-	-	-	-	-	-	15	-	-	15	
PL15(b)	Infrastructure works: Guildford Commons: Shalford	-	129	-	-	-	-	-	-	-	-	-	129	-	-	129	
PL20(c)	Redevelopment of Westborough and Park barn play area	320	-	320	320	-	-	320	-	-	-	320	320	-	-	320	
PL34	Stoke cemetery re-tarmac	47	-	47	47	-	47	-	-	-	-	-	47	-	-	47	
PL35	Woodbridge rd sportsground replace fencing(complete)	280	278	-	3	4	3	-	-	-	-	-	280	-	-	280	
PL42	Pre-sang costs	100	57	-	43	43	43	-	-	-	-	-	100	-	-	100	
PL57	Parks and Countryside - repairs and renewal of paths,roads	295	150	130	145	14	145	-	-	-	-	-	295	-	-	295	
PL58	Shalford Common - regularising car parking/reduction of	121	26	99	95	3	5	30	60	-	-	90	121	-	-	121	
PL60	Traveller encampments	53	-	48	53	-	25	28	-	-	-	28	53	-	-	53	
PL60	Traveller transit site provision	127	-	75	127	-	127	-	-	-	-	-	127	-	127	127	
	ENVIRONMENT TOTAL DIRECTORATE	17,009	13,216	1,905	2,895	987	2,197	638	60	-	-	698	16,111	(45)	-	15,939	
FINANCE DIRECTORATE																	
FS1	Capital contingency fund	annual	-	5,000	5,000	-	45	5,000	5,000	5,000	-	15,000	15,045	-	-	15,045	
	RESOURCES DIRECTORATE TOTAL	0	0	5,000	5,000	0	45	5,000	5,000	5,000	0	0	15,000	15,045	0	15,045	
DEVELOPMENT/INCOME GENERATING/COST REDUCTION PROJECTS																	
Development / Infrastructure																	
ED54	Rodboro Buildings - electric theatre through road and parking	450	27	422	423	5	128	250	11	-	-	261	416	-	-	416	

GENERAL FUND CAPITAL PROGRAMME - ESTIMATED EXPENDITURE 2021-22 to 2026-27

Ref	Directorate/Service and Capital Scheme name	Approved gross estimate (a) £000	Cumulative spend at 31-03-21 (b) £000	2021-22		Expenditure at P6 (e) £000	Projected exp est by project officer (f) £000	2022-23 Est for year (iii) £000	2023-24 Est for year (iii) £000	2024-25 Est for year (iv) £000	2025-26 Est for year (v) £000	2026-27 Est for year (v) £000	Future years est exp (g) £000	Projected expenditure total (b)+(f)+(g)= (h) £000	Grants / Contributions towards cost of scheme (i) £000	Funded from Reserves (j)	Net cost of scheme (h)-(i)-(j)= (k) £000
				Estimate approved by Council in February (c) £000	Revised estimate (d) £000												
P5	Walnut Bridge replacement	5,098	2,947	17	2,151	866	2,151	-	-	-	-	-	-	5,098	(2,456)	(950)	1,691
	SMC(West) Phase 1	4,403	1,567	1,658	2,836	97	300	100	-	-	-	-	100	1,967	(914)		1,052
P16	A331 hotspots	3,930	351	500	3,579	0	3,579	-	-	-	-	-	-	3,930	(2,939)		991
P14	Town Centre Approaches	1,033	453	400	580	382	580	-	-	-	-	-	-	1,033	(700)		333
P22	Ash Bridge Land acquisition	120	104	-	16	7	16	-	-	-	-	-	-	120	-		120
P21	Ash Road Bridge	33,770	2,780	19,697	10,525	1,039	7,700	21,800	1,490	-	-	-	23,290	33,770	(30,400)		3,370
P21	Ash Road Footbridge	500	29	279	180	4	180	255	36	-	-	-	291	500	-		500
P11	Guildford West (PB) station	500	-	500	500	-	-	500	-	-	-	-	500	500	-		500
	Development Financial																
	Investment in North Downs Housing (60%)	15,180	11,142	1,682	4,038	1,605	2,965	1,073	-	-	-	-	1,073	15,180	-		15,180
	Equity shares in Guildford Holdings Ltd (40%)	10,120	7,433	1,117	2,687	1,074	1,977	710	-	-	-	-	710	10,120	-		10,120
ED49	Middleton Ind Est Redevelopment	9,350	5,319	3,700	4,031	2,799	4,031	-	-	-	-	-	-	9,350	-		9,350
P12	Property acquisitions	33,520	8,309	25,000	25,211	84	(0)	25,211	-	-	-	-	25,211	33,520	-		33,520
PL9	Rebuild Crematorium	11,822	10,909	-	127	16	127	-	-	-	-	-	-	11,036	-		11,036
ED27	North Street Development / Guild Town Centre regeneration	1,477	1,137	-	340	82	340	-	-	-	-	-	-	1,477	(150)		1,327
P22	Guildford Economic Regeneration (GER) Programme	1,100	-	1,100	1,100	-	1,100	-	-	-	-	-	-	1,100	-		1,100
ED32	Internal Estate Road - CLLR Phase 1	11,139	10,913	-	226	32	226	-	-	-	-	-	-	11,139	(5,107)		6,032
ED6	Slyfield Area Regeneration Project (SARP)	98,444	8,420	28,347	17,460	4,231	17,460	52,730	3,436	-	-	-	56,166	98,644	(42,674)		55,970
ED6	WUV - Allotment relocation	200	612	-	-	1,049	-	-	-	-	-	-	-	-	-		-
ED6	WUV - Int roads, Site clearance	-	1	-	-	-	-	-	-	-	-	-	-	-	-		-
ED6	WUV - New GBC Depot	2,480	59	-	2,421	528	2,421	-	-	-	-	-	-	2,480	-		2,480
ED6	WUV - Thames Water relocation	-	14,895	-	-	714	-	-	-	-	-	-	-	-	-		-
ED6	WUV - Land Purchase	-	1,091	-	-	-	-	-	-	-	-	-	-	-	-		-
	DEVELOPMENT/INCOME GENERATING/COST REDUCTION	244,636	88,497	84,419	78,430	14,615	45,280	102,629	4,973	0	0	0	107,602	241,379	-85,340	-950	155,089
	APPROVED SCHEMES TOTAL	264,468	103,839	92,790	88,165	16,355	49,033	109,253	10,738	5,705	0	0	125,686	278,120	-86,291	-950	190,752
	non-development projects total	19,833	15,342	8,371	9,735	1,740	3,753	6,624	5,765	5,705	0	0	18,084	36,741	-951	0	35,663
	development/infrastructure - non-financial benefit	49,804	8,258	23,473	20,790	2,401	14,634	22,905	1,537	0	0	0	24,442	47,333	-37,409	-950	8,974
	development- financial benefit	194,832	80,240	60,946	57,640	12,214	30,646	79,724	3,436	0	0	0	83,160	194,046	-47,931	0	146,115
	TOTAL	264,468	103,839	92,790	88,165	16,355	49,033	109,253	10,738	5,705	0	0	125,686	278,120	-86,291	-950	190,752
	SUMMARY																
	APPROVED SCHEMES - TOTAL	264,468	103,839	92,790	88,165	16,355	49,033	109,253	10,738	5,705	-	-	125,686	278,120	(86,291)		190,752
	GRAND TOTAL	264,468	103,839	92,790	88,165	16,355	49,033	109,253	10,738	5,705	-	-	125,686	278,120	(86,291)		190,752

GENERAL FUND CAPITAL PROGRAMME - ESTIMATED EXPENDITURE 2021-22 to 2026-27

Ref	Directorate / Service Units Capital Schemes	Gross estimate approved by Executive	Cumulative spend at 31-03-21	2021-22 Estimate approved by Council in February	Revised estimate	Expenditure at P6	Projected exp est by project officer	2022-23 Est for year	2023-24 Est for year	2024-25 Est for year	2025-26 Est for year	2026-27 Est for year	2027-28 Est for year	2028-29 Est for year	2029-30 est for yr and SARP to 3233	Future years estimated expenditure	Projected expenditure total	Grants or Contributions towards cost of scheme	Net total cost of scheme to the Council
		(a) £000	(b) £000	(c) £000	(e) £000	(f) £000	(g) £000	(i) £000	(ii) £000	(iii) £000	(iv) £000	(v) £000	(vi) £000	(vii) £000	(viii) £000	(ix) £000	(h) £000	(b)+(g)+(h)=(i) £000	(j) £000
PROVISIONAL SCHEMES (schemes approved in principle: further report to the Executive required)																			
COMMUNITY DIRECTORATE																			
Corporate Property																			
ED21(P)	Methane gas monitoring system	150	-	-	-	-	-	-	150	-	-	-	-	-	-	150	150	-	150
ED22(P)	Energy efficiency compliance - Council owned properties	950	-	-	-	-	-	-	950	-	-	-	-	-	-	950	950	-	950
ED26(P)	Bridges	370	-	370	370	-	370	-	-	-	-	-	-	-	-	-	370	-	370
ED48(p)	Westfield/Moorfield rd resurfacing	3,152	-	-	-	-	-	-	3,152	-	-	-	-	-	-	3,152	3,152	-	3,152
ED56(p)	Land to the rear of 39-42 Castle Street	10	-	-	-	-	-	10	-	-	-	-	-	-	-	10	10	-	10
CP5	Energy & CO2 reduction in Council non HRA properties	2,268	-	768	768	-	768	500	500	500	-	-	-	-	-	1,500	2,268	-	2,268
	Office Services	33	-	-	-	-	-	33	-	-	-	-	-	-	-	-	33	-	33
BS3(p)	Millmead House - M&E plant renewal	33	-	-	-	-	-	33	-	-	-	-	-	-	-	-	33	-	33
	COMMUNITY DIRECTORATE TOTAL	6,933	-	1,138	1,138	-	1,138	543	4,752	500	-	-	-	-	-	5,795	6,933	-	6,933
ENVIRONMENT DIRECTORATE																			
Operational Services																			
OP5(P)	Mill Lane (Pitbright) Flood Protection Scheme	200	-	-	-	-	-	-	200	-	-	-	-	-	-	200	200	(20)	180
OP6(P)	Vehicles, Plant & Equipment Replacement Programme	780	-	780	780	-	780	-	-	-	-	-	-	-	-	-	780	-	780
OP21(P)	Surface water management plan	200	-	-	-	-	-	-	200	-	-	-	-	-	-	200	200	-	200
Parks and Leisure																			
PL16(P)	New burial grounds - acquisition & development	88	38	30	50	-	50	-	-	-	-	-	-	-	-	-	88	-	88
PL18(P)	Refurbishment / rebuild Sutherland Memorial Park Pavilion	150	-	-	-	-	-	-	-	150	-	-	-	-	-	150	150	-	150
PL45(p)	Stoke Pk gardens water feature refurb	40	-	40	40	-	40	-	-	-	-	-	-	-	-	40	40	(29)	11
PL56(p)	Stoke Park Masterplan enabling costs	500	-	200	250	-	250	350	150	-	-	-	-	-	-	500	500	-	500
PL57(p)	Parks and Countryside - repairs and renewal of paths, roads and	1,442	-	992	1,042	-	192	250	250	250	250	250	-	-	-	1,250	1,442	-	1,442
PL58(p)	Sports pavilions - replace water heaters	154	-	42	70	-	-	-	154	-	-	-	-	-	-	154	154	-	154
PL59(p)	Millmead fish pass	60	-	60	60	-	-	60	-	-	-	-	-	-	-	60	60	-	60
	ENVIRONMENT DIRECTORATE TOTAL	3,614	38	2,144	2,292	-	1,022	700	800	554	250	250	-	-	-	2,554	3,614	(49)	3,565
DEVELOPMENT/INCOME GENERATING/COST REDUCTION PROJECTS																			
Development / Infrastructure																			
	Investment in North Downs Housing	30,100	-	5,518	5,518	-	-	5,518	12,539	-	-	-	-	-	-	-	18,057	-	18,057
	Equity shares in Guildford Holdings Ltd	-	-	3,683	3,683	-	-	3,683	8,360	-	-	-	-	-	-	12,043	12,043	-	12,043
P10(p)	Sustainable Movement Corridor	6,045	-	-	-	-	-	-	-	6,045	-	-	-	-	-	6,045	6,045	-	6,045
P11(p)	Guildford West (PS) station	4,700	-	1,000	1,000	-	-	1,000	3,700	-	-	-	-	-	-	4,700	4,700	-	4,700
P17(p)	Bus station relocation	500	-	-	-	-	-	-	500	-	-	-	-	-	-	500	500	-	500
P21(p)	Ash Road Footbridge	4,521	-	4,521	4,521	-	-	-	183	4,288	50	-	-	-	-	4,521	4,521	(2,500)	2,021
Development Financial																			
ED48(p)	Redevelop Middleton industrial estate	5,557	-	5,557	5,557	-	5,557	-	-	-	-	-	-	-	-	-	5,557	-	5,557
ED16(P)	Stifford Area Regeneration Project (SARP) (GBC share)	222,684	-	-	-	-	-	-	73,584	28,697	34,881	24,342	22,271	14,910	17,909	216,594	216,594	(52,300)	164,294
ED38(P)	North Street development	1,500	-	1,000	1,000	-	-	150	50	50	50	50	50	950	1,500	1,500	-	1,500	
HC4(p)	Bright Hill Development (to HRA)	13,500	-	680	680	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P12(p)	Property acquisitions	38,292	-	28,292	28,292	-	-	28,292	10,000	-	-	-	-	-	-	38,292	38,292	-	38,292
	DEVELOPMENT/INCOME GENERATING/COST REDUCTION PROJECTS TOTAL	327,399	-	50,251	50,251	-	5,557	38,643	108,516	39,580	34,981	24,392	22,321	14,960	18,859	302,252	307,809	(54,800)	253,009
	PROVISIONAL SCHEMES - GRAND TOTALS	337,946	38	53,533	53,681	-	7,717	39,886	114,068	40,634	35,231	24,642	22,321	14,960	18,859	310,601	318,356	(54,849)	263,507
non development projects																			
	development/infrastructure - non-financial benefit	45,866	0	14,722	14,722	0	0	10,201	24,782	10,833	50	0	0	0	0	45,866	45,866	-2,500	43,366
	development-financial benefit	281,533	0	35,529	35,529	0	5,557	28,442	83,734	28,747	34,931	24,392	22,321	14,960	18,859	256,386	261,943	-52,300	209,643
	TOTAL	337,946	38	53,533	53,681	0	7,717	39,886	114,068	40,634	35,231	24,642	22,321	14,960	18,859	310,601	318,356	(54,849)	263,507
SUMMARY																			
	PROVISIONAL SCHEMES - TOTAL	337,946	38	53,533	53,681	-	7,717	39,886	114,068	40,634	35,231	24,642	22,321	14,960	18,859	310,601	318,356	(54,849)	263,507
	GRAND TOTAL	337,946	38	53,533	53,681	-	7,717	39,886	114,068	40,634	35,231	24,642	22,321	14,960	18,859	310,601	318,356	(54,849)	263,507

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GENERAL FUND CAPITAL PROGRAMME - S106 ESTIMATED EXPENDITURE 2021-22 to 2025-26

Ref	Service Units / Capital Schemes	Approved gross estimate	Cumulative spend at 31-03-21	2021-22 Estimate approved by Council in February	Revised estimate	Expenditure at P6	Projected exp est by project officer	2022-23 Est for year	2023-24 Est for year	2024-25 Est for year	2025-26 Est for year	2026-27 Est for year	Future years est exp	Projected expenditure total	Grants / Contributions towards cost of scheme	Net cost of scheme
		(a)	(b)	(c)	(d)	(e)	(f)	(i)	(ii)	(iii)	(iv)	(v)	(g)	(b)+(f)+(g) = (h)	(i)	(h)-(i)
		£000	£000	£000		£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
APPROVED SCHEMES (fully funded from S106 contributions)																
ENVIRONMENT DIRECTORATE																
Operational Services																
Parks and Leisure																
S-PL36	Gunpowder mills - signage, access and woodland imp	36	22	-	14	-	5	9	-	-	-	-	9	36	(36)	
S-PL38	Chantry Wood Campsite	36		-	36	-	-	36	-	-	-	-	36	36	(36)	
S-PL51	Foxenden Quarry	101	3		98	-	98							101	(101)	
S-PL47	Fir Tree Garden	28	4	-	24	-	-		-	-	-	-	-	4	(4)	
S-PL48	Boardwalk Heathfield Nature Reserve	13			13	-	-	13					13	13	(13)	
S-PL49	Waterside Playarea Muti Unit	30			30	28	30						-	30	(30)	
S-PL50	Albury Playground Equip (PC)	23	17		5	-	5						-	23	(23)	
S-PL51	Lido Road Car Par	5			5	3	5						-	5	(5)	
S-PL52	West Horsley (PC) Playground	10			10	10	10						-	10	(10)	
	ENVIRONMENT DIRECTORATE TOTAL	282	46	-	235	41	153	58	-	-	-	-	58	257	(258)	-
	APPROVED S106 SCHEMES TOTAL	282	46	-	235	41	153	58	-	-	-	-	58	257	(258)	-

SUMMARY	
APPROVED S106 SCHEMES - TOTAL	
GRAND TOTAL	

46	-	235	41	153	58	-	-	-	-	58	257	(258)	-
46	-	235	41	153	58	-	-	-	-	58	257	(258)	-

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GENERAL FUND CAPITAL SCHEMES - PROJECTS FUNDED VIA RESERVES: ESTIMATED EXPENDITURE

Item No.	Projects & Sources of Funding	Approved gross estimate	Cumulative spend at 31-03-21	2021-22 Estimate approved by Council in February	Revised estimate	Expenditure at P6	Projected exp est by project officer	2022-23 Est for year	2023-24 Est for year	2024-25 Est for year	2025-26 Est for year	2026-27 Est for year	Future years est exp	Projected expenditure total
		(a)	(b)	(c)		(e)	(f)	(i)	(ii)	(iii)	(iv)	(v)	(g)	(b)+(f)+(g) = (h)
		£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
	COMMUNITY DIRECTORATE													
	ENERGY PROJECTS per SALIX RESERVE:(PR220)			-		-	-	-					-	-
R-EN12	LED lighting	44		-	44	-	44	-	-	-	-	-	-	44
R-EN13	ASHP CAB (no longer reqd)	28		28	28	-	28	-	-	-	-	-	-	28
R-EN14	MILLMEAD HOUSE & FARNHAM ROAD CP - PV	192	70		122	84	122	-					-	192
R-EN15	FARNHAM ROAD CP- PV													
	ENERGY PROJECTS per GBC INVEST TO SAVE RESERVE:													
	GBC 'Invest to Save' energy projects (to be repaid in line			-	-	-	-	-					-	-
R-EN14	SMP - air source heat pump	28	1	27	27	-	27	-	-	-	-	-	-	28
	ENERGY RESERVES TOTAL	292	71	55	221	84	221	-	-	-	-	-	-	292
	FINANCE DIRECTORATE													
	INFORMATION TECHNOLOGY - IT Renewals Reserve (PR265) : approved annually													
	Hardware / software budget	500		500	320	-	320	303	440				743	1,063
R-IT1	Hardware	annual	annual	-	-	-	-	-	-	-	-	-	-	-
R-IT2	Software	annual	annual	-	-	112	-	-	-	-	-	-	-	-
	ICT Refresh Phase 2				180		180	197	60				257	437
R-IT3	IDOX Acolaid to Uniform	275		-	275		275	-	-	-	-	-	-	275
R-IT4	LCTS alternative	56		-	56		56	-	-	-	-	-	-	56
	IT RENEWALS RESERVE TOTAL	831	-	500	831	112	831	500	500	-	-	-	1,000	1,831
	ENVIRONMENT DIRECTORATE													
	SPECTRUM RESERVE													
R-S14	Spectrum schemes (to be agreed with Freedom Leisure)	516	168	-	348	-	348	-					-	516
	Spectrum - Retaining Wall	184			184	14	184							184
	SPECTRUM RESERVE TOTAL	700	168	-	532	14	532	-	-	-	-	-	-	700
	CAR PARKS RESERVE													
R-CP1	Car parks - install/replace pay-on-foot equipment	1,170	240	930	930	-	930	-	-	-	-	-	-	1,170
	Car Parks - Lighting & Electrical improvements:													
R-CP14	Lift replacement (PR000293)	841	676	-	165	40	165	-	-	-	-	-	-	841
R-CP17	Leapale rd MSCP drainage (PR000433)	90	26	-	64	-	8	-	-	-	-	-	-	34
R-CP19	Structural works to MSCP	300	50	100	250	-	-	250	-	-	-	-	250	300
R-CP20	MSCP- Deck surface replacement & barriers	652	526	-	126	-	126	-	-	-	-	-	-	652
R-CP21	Additional barriers Farnham Rd	15		-	15	-	-	15	-	-	-	-	15	15
R-CP22	Deck surface replacement (stair cores)Farnham Rd	70		-	70	-	-	70	-	-	-	-	70	70
R-CP23	Deck surface replacement Leapale Rd	600	8	390	593	482	577	15	-	-	-	-	15	600
R-CP25	Structural repairs roof turret timbers Castle St	60		-	60	-	-	60	-	-	-	-	60	60
	CAR PARKS RESERVE TOTAL	3,798	1,526	1,420	2,272	522	1,805	410	-	-	-	-	410	3,742
	SPA RESERVE :													

Appendix 7

Agenda item number: 7

GENERAL FUND CAPITAL SCHEMES - PROJECTS FUNDED VIA RESERVES: ESTIMATED EXPENDITUR

Item No.	Projects & Sources of Funding	Approved gross estimate	Cumulative spend at 31-03-21	2021-22 Estimate approved by Council in February	Revised estimate	Expenditure at P6	Projected exp est by project officer	2022-23 Est for year	2023-24 Est for year	2024-25 Est for year	2025-26 Est for year	2026-27 Est for year	Future years est exp	Projected expenditure total
		(a)	(b)	(c)		(e)	(f)	(i)	(ii)	(iii)	(iv)	(v)	(g)	(b)+(f)+(g)
		£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
	SPA schemes (various)	100	annual	-	151	-	151	-	-	-	-	-	-	151
R-SPA1	Chantry Woods					-	-						-	
R-SPA2	Effingham					-	-						-	
R-SPA3	Lakeside					-	-						-	
R-SPA4	Riverside					-	-						-	
R-SPA5	Parsonage					-	-						-	
	SPA RESERVE TOTAL	100	-	-	151	-	151	-	-	-	-	-	-	151
	GRAND TOTALS	5,721	1,765	1,975	4,008	732	3,541	910	500	-	-	-	1,410	6,716

Agenda item number: 7
Appendix 7

GENERAL FUND CAPITAL PROGRAMME : SUMMARY OF RESOURCES AND FINANCIAL IMPLICATIONS

1.0 AVAILABILITY OF RESOURCES - NOTES :

1.1 The following balances have been calculated taking account of estimated expenditure on the approved capital schemes

1.2 The actuals for 2020-21 have not been audited.

1.3 Funding assumptions:

1. All capital expenditure will be funded in the first instance from available capital receipts and the General Fund capital programme reserve.
2. Once the above resources have been exhausted in any given year, the balance of expenditure will be financed from borrowing, both internally and externally, depending upon the Council's financial situation at the time.

1.4 These projections are based on estimated project costs, some of which will be 'firmed up' in due course. Any variations to the estimates and the phasing of expenditure will affect year on year funding projections.

2.0 Capital receipts - Balances (T01001)

	2020-21 Actuals £000	2021-22 Budget £000	2021-22 Est Outturn £000	2022-23 Estimate £000	2023-24 Estimate £000	2024-25 Estimate £000	2025-26 Estimate £000	2026-27 Estimate £000
Balance as at 1 April	95	95	112	0	0	0	0	21,641
Add estimated usable receipts in year	2,571	0	165	0	0	0	21,641	27,117
Less applied re funding of capital schemes	-2,554	-95	-277	0	0	0	0	0
Balance after funding capital expenditure as at 31 March	112	0	0	0	0	0	21,641	48,758

GENERAL FUND CAPITAL PROGRAMME : SUMMARY OF RESOURCES AND FINANCIAL IMPLICATIONS

during year = outturn (col v, actual = col u)

3.0 Capital expenditure and funding - summary

Estimated capital expenditure

Main programme - approved
Main programme - provisional
s106
Reserves
GF Housing

Total estimated capital expenditure

To be funded by:

Capital receipts (per 2.above)
Contributions
R.C.C.O. :
Other reserves

Balance of funding to be met from (i) the Capital Reserve, and (ii) borrowing

Total funding required

	2020-21 Actuals £000	2021-22 Budget £000	2021-22 Est Outturn £000	2022-23 Estimate £000	2023-24 Estimate £000	2024-25 Estimate £000	2025-26 Estimate £000	2026-27 Estimate £000
	27,710	92,790	49,033	109,253	10,738	5,705	0	0
	0	53,533	7,717	39,886	114,068	40,634	35,231	24,642
	81	0	153	58	0	0	0	0
	1,649	1,975	3,541	910	500	0	0	0
	0	0	0	0	0	0	0	0
Total estimated capital expenditure	29,440	148,298	60,444	150,107	125,306	46,339	35,231	24,642
To be funded by:								
Capital receipts (per 2.above)	-2,554	-95	-277	0	0	0	0	0
Contributions	-7,070	-51,415	-18,120	-48,626	-11,615	-2,954	0	0
R.C.C.O. :								
Other reserves	-6,164	-2,195	-4,263	-1,130	-720	-220	0	0
	0	0	0	0	0	0	0	0
	-15,787	-53,705	-22,661	-49,756	-12,335	-3,174	0	0
Balance of funding to be met from (i) the Capital Reserve, and (ii) borrowing	-13,653	-94,593	-37,783	-100,351	-112,971	-43,165	-35,231	-24,642
Total funding required	-29,440	-148,298	-60,444	-150,107	-125,306	-46,339	-35,231	-24,642

4.0 General Fund Capital Schemes Reserve (U01030)

Balance as at 1 April
Add: General Fund Revenue Budget variations
Contribution from revenue

Less: Applied re funding of capital programme

Balance after funding capital expenditure etc.as at 31 March

	2020-21 Actuals £000	2021-22 Budget £000	2021-22 Est Outturn £000	2022-23 Estimate £000	2023-24 Estimate £000	2024-25 Estimate £000	2025-26 Estimate £000	2026-27 Estimate £000
Balance as at 1 April	600	0	0	0	0	0	0	0
Add: General Fund Revenue Budget variations	0	0	0	0	0	0	0	0
Contribution from revenue	0	0	0	0	0	0	0	0
	600	0	0	0	0	0	0	0
Less: Applied re funding of capital programme	-600	0	0	0	0	0	0	0
Balance after funding capital expenditure etc.as at 31 March	0	0	0	0	0	0	0	0

Estimated shortfall at year-end to be funded from borrowing

	13,053	94,593	37,783	100,351	112,971	43,165	35,231	24,642
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GENERAL FUND CAPITAL PROGRAMME : SUMMARY OF RESOURCES AND FINANCIAL IMPLICATIONS

5.0 Housing capital receipts (pre 2013-14) - estimated availability/usage for Housing, Affordable Housing and Regeneration projects - GBC policy

	2020-21 Actuals £000	2021-22 Budget £000	2021-22 Est Outturn £000	2022-23 Estimate £000	2023-24 Estimate £000	2024-25 Estimate £000	2025-26 Estimate £000	2026-27 Estimate £000
Balance as at 1 April (T01008)	3,618	0	-0	-0	0	0	0	0
Add: Estimated receipts in year	0	0	0	0	0	0	0	0
Less: Applied re Housing (General Fund) capital programme	0	0	0	0	0	0	0	0
Less: Applied re Housing company	-3,618	0	0	0	0	0	0	0
	-0	0	-0	0	0	0	0	0
Less: Applied on regeneration schemes	0	0	0	0	0	0	0	0
Housing receipts - estimated balance in hand at year end	-0	0	-0	0	0	0	0	0

5.1 Housing capital receipts (post 2013-14) - estimated availability/usage for Housing, Affordable Housing and Regeneration projects only (statutory (impact CFR))

	2020-21 Actuals £000	2021-22 Budget £000	2021-22 Est Outturn £000	2022-23 Estimate £000	2023-24 Estimate £000	2024-25 Estimate £000	2025-26 Estimate £000	2026-27 Estimate £000
Balance as at 1 April (T01012)	0	0	0	0	0	0	0	0
Add: Estimated receipts in year	544	289	765	289	292	295	298	301
Less: Applied re Housing (General Fund) capital programme	-123	-220	-100	-220	-220	-220	-220	-220
Less: Applied re Housing Improvement programme	-421	-69	-665	-69	-72	-75	-78	-81
	0	0	0	0	0	0	0	0
Less: Applied on regeneration schemes	0	0	0	0	0	0	0	0
Housing receipts - estimated balance in hand	0	0	0	0	0	0	0	0

Total £'000s

6.1 Estimated annual borrowing requirement

	13,053	94,593	37,783	100,351	112,971	43,165	35,231	24,642	354,143
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GUILDFORD B.C. - HOUSING INVESTMENT PROGRAMME 2021-22 to 2026-27: HRA APPROVED PROGRAMME

	Project Budget £000	2020-21 Actual £000	Project Spend at 31-03-21 £000	2021-22 Estimate £000	Carry Forward	2021-22 Revised Estimate £000	Expenditure as at P6 £000	2021-22 Projected Outturn £000	2022-23 Estimate £000	2023-24 Estimate £000	2024-25 Estimate £000	2025-26 Estimate £000	2026-27 Estimate £000	Total Project Exp £000
Acquisition of Land & Buildings	15,900	5,276	7,414	4,800	86	4,886	1,843	4,886	1,800	1,800	0	0	0	15,900
New Build														
Appletree pub site	3,200	18	3,502	0	0	0	62	62	0	0	0	0	0	3,564
Fire Station/Ladymead	2,000	17	1,917	0	83	83	41	41	0	0	0	0	0	1,957
Guildford Park	75	0	75	0	0	0	0	0	0	0	0	0	0	75
Guildford Park (from GF)	6,500	3,148	3,148	2,806	546	3,352	106	792	888	1,672	0	0	0	6,500
Bright Hill	500	0	0	0	500	500	9	85	415	0	0	0	0	500
Foxburrows Redevelopment	533			0	533	533	0	0	533					533
Shawfield Redevelopment	300	4	4	0	296	296	0	0	296					300
Various small sites & feasibility/Site preparation	1,000		0	0	0	0	0	0	0	0	1,000	0	0	1,000
Pipeline projects:	9,425	61	115	3,325	2,285	5,610	0	0	0	5,381	0	0	0	9,425
Manor House Flats							25	76	1,530					
Banders Rise							1	6	130					
Station Road East							2	7	112					
Dunmore Garden Land							1	5	159					
Clover Road Garages							34	70	1,032					
Rapleys Field							9	32	415					
Georgelands 108							1	7	118					
27 Broomfield							3	8	109					
17 Wharf Lane							3	8	104					
Schemes to promote Home-Ownership								0						
Equity Share Re-purchases	annual	458	annual	400	0	400	0	400	400	400	400	400	0	annual
Major Repairs & Improvements				6,582	2,618	9,200		0						
Retentions & minor carry forwards	annual	0	annual				0	0						annual
Modern Homes - Kitchens, Bathrooms & Void refurb	annual	971	annual				805	3,191						annual
Doors and Windows	annual	241	annual				101	856						annual
Structural/Roof	annual	307	annual				55	1,053						annual
Energy efficiency: Central heating/Lighting	annual	1,262	annual				486	1,351						annual
General	annual	880	annual				614	2,749						annual
Grants														
Cash Incentive Scheme	annual	0	annual	75	0	75	0	75						annual
TOTAL APPROVED SCHEMES	39,433	12,643	16,174	17,988	6,948	24,936	4,201	15,761	8,041	9,253	1,400	400	0	39,753

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GUILDFORD B.C. - HOUSING INVESTMENT PROGRAMME 2020-21 to 2026-27: HRA PROVISIONAL PROGRAMME

	Project Budget	2020-21 Actual	Project Spend at 31-03-21	2021-22 Estimate	Carry Forward	2021-22 Revised Estimate	2021-22 Projected Outturn	2022-23 Estimate	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate	Total Project Exp
	£000	£000	£000	£000		£000	£000	£000	£000	£000	£000	£000	£000
Acquisition of Land & Buildings	7,000	0	0	0		0	0	3,000	4,000	0	0	0	7,000
New Build													
Guildford Park	16,000	0	1,225	14,499	250	14,749	0	26	14,749	0	0	0	16,000
Guildford Park (from GF)	23,125			4,380		4,380	0	0	4,380	11,625	7,120		23,125
Bright Hill	3,000	0	0	3,000	0	3,000	0	3,000	0	0	0	0	3,000
Bright Hill Development (from GF)	13,500	0	0	680	0	680	0	680	5,000	7,000	820	0	13,500
Slyfield (25/26 £5m; 26/27 £44m)	1,000	0	0	0	0	0	0	1,000	0	0	0	0	1,000
Foxburrows Redevelopment	10,124			9,058		9,058	0	9,058	1,066	0	0	0	10,124
Shawfield Redevelopment	3,000			2,500		2,500	0	2,500	500	0	0	0	3,000
Major Repairs & Improvements													
Major Repairs & Improvements	annual		annual	0		0	0	5,500	5,500	5,500	5,500	5,500	annual
Retentions & minor carry forwards	annual		annual										annual
Modern Homes: Kitchens and bathrooms	annual		annual										annual
Doors and Windows	annual		annual										annual
Structural	annual		annual										annual
Energy efficiency: Central heating	annual		annual										annual
General	annual		annual										annual
Grants													
Cash Incentive Scheme	annual		annual	0		0	0	75	75	75	75	75	annual
Total Expenditure to be financed	76,749	0	1,225	34,117	250	34,367	0	24,839	35,270	24,200	13,515	5,575	76,749

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GUILDFORD B.C. - HOUSING INVESTMENT PROGRAMME 2021-22 to 2026-27: HRA RESOURCES AND FUNDING STATEMENT

	2020-21 Actual £000	2021-22 Estimate £000	2021-22 Projected Outturn £000	2022-23 Estimate £000	2023-24 Estimate £000	2024-25 Estimate £000	2025-26 Estimate £000	2026-27 Estimate £000
EXPENDITURE								
Approved programme	12,685	17,988	15,761	8,041	9,253	1,400	400	0
Provisional programme	0	34,117	0	24,839	35,270	24,200	13,515	5,575
Total Expenditure	12,685	52,105	15,761	32,880	44,523	25,600	13,915	5,575
FINANCING OF PROGRAMME								
Capital Receipts	421	400	0	400	400	400	400	0
1-4-1 receipts	2,186	13,514	2,595	8,072	11,564	5,888	2,382	0
Contribution from Housing Revenue a/c (re cash incentives)	0	75	75	75	75	75	75	75
Future Capital Programme reserve	0	0	0	0	0	0	0	0
Major Repairs Reserve	3,662	6,582	9,200	5,500	5,500	5,500	5,500	5,500
New Build Reserve	4,818	31,534	3,891	18,834	26,984	13,738	5,558	0
Grants and Contributions	1,599	0	0	0	0	0	0	0
Total Financing (= Total Expenditure)	12,685	52,105	15,761	32,880	44,523	25,600	13,915	5,575

RESERVES - BALANCES

	2020-21 Actual £000	2021-22 Estimate £000	2021-22 Projected Outturn £000	2022-23 Estimate £000	2023-24 Estimate £000	2024-25 Estimate £000	2025-26 Estimate £000	2026-27 Estimate £000
Reserve for Future Capital Programme (U01035)								
Balance b/f	35,829	38,329	38,329	40,829	43,329	45,829	48,329	50,829
Contribution in year	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Used in year	0	0	0	0	0	0	0	0
Balance c/f	38,329	40,829	40,829	43,329	45,829	48,329	50,829	53,329
Major Repairs Reserve (U01036)								
Balance b/f	9,852	8,526	6,190	2,625	2,760	2,760	2,760	2,760
Contribution in year	0	5,500	5,635	5,635	5,500	5,500	5,500	5,500
Used in Year	-3,662	-6,582	-9,200	-5,500	-5,500	-5,500	-5,500	-5,500
Balance c/f	6,190	7,444	2,625	2,760	2,760	2,760	2,760	2,760
New Build Reserve (U01069)								
Balance b/f	56,112	54,634	51,295	55,645	45,217	26,808	21,816	25,178
Contribution in year	0	8,406	8,241	8,406	8,574	8,746	8,921	9,099
Used in Year	-4,818	-31,534	-3,891	-18,834	-26,984	-13,738	-5,558	0
Balance c/f	51,295	31,506	55,645	45,217	26,808	21,816	25,178	34,277
Usable Capital Receipts: 1-4-1 receipts (T01011)								
Balance b/f	6,004	7,657	4,526	3,579	-1,884	-10,564	-13,690	-13,231
Contribution in year	708	2,609	1,646	2,609	2,884	2,762	2,841	2,898
Repayment in year	0	0	0	0	0	0	0	0
Used in Year	-2,186	-13,514	-2,594	-8,072	-11,564	-5,888	-2,382	0

Balance c/f	4,526	-3,248	3,579	-1,884	-10,564	-13,690	-13,231	-10,333
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Note: a contribution to this reserve is dependent on the number of RTB sales in the year determined in the HRA self financing model. There are many variables to the calculation of the 1:4:1 contribution. As an estimate, I have used a model provided by Sector which is based on our assumption of RTB sales

Usable Capital Receipts - HRA Debt Repayment (T01010)

Balance b/f	4,216	4,243	4,262	4,308	4,969	5,652	6,357	7,085
Contribution in year	46	661	46	661	683	705	728	752
Used in Year	0	0	0	0	0	0	0	0
Balance c/f	4,262	4,904	4,308	4,969	5,652	6,357	7,085	7,837

Note: each RTB sale generates a contribution to this reserve toward debt repayment determined in the HRA self financing model. A small number of sales are anticipated each year.

Usable Capital Receipts - pre 2013-14 (T01008)

Balance b/f	3,618	2,260	-0	-0	0	0	0	0
Contribution in year	0	0	0	0	0	0	0	0
Used in Year (HRA = above)	0	0	0	0	0	0	0	0
Used in Year (GF Housing Co)	-3,618	0	0	0	0	0	0	0
Used in Year (GF Housing - DFG)	0	0	0	0	0	0	0	0
Balance c/f	-0	2,260	-0	0	0	0	0	0

Note: Can only be used for HRA capital expenditure, affordable housing and regeneration schemes as set by GBC policy

Usable Capital Receipts - post 2013-14 (T01012)

Balance b/f	0	0	-0	-0	-0	-0	-0	-0
Contribution in year	542	289	765	289	292	295	298	298
Used in Year (HRA = above)	-419	-69	-665	-69	-72	-75	-78	-475
Used in Year (GF Housing)	-123	-220	-100	-220	-220	-220	-220	-220
Balance c/f	-0	0	-0	-0	-0	-0	-0	-397

Note: Can only be used for HRA capital expenditure, affordable housing and regeneration schemes as set by the Government

Use of Right to Buy Receipts Monitoring

Scheme	2021-22 £000		Carry Forwards from 2020-21	2021-22		Projected Outturn Spend @ P6 31.3.22	Difference	% Slippage	Future Years Budgets (All Years)		
	Approved	Provisional		TOTAL Budget (Approved & Provisional)	Forecasted spend @ P6 Monitoring				Approved	Provisional	TOTAL Future years (All years)
Acquisition of Land & Buildings	4,800		86	4,886	1,843	4,886	0	0%	3,600	7,000	10,600
New Build Programme											
Guildford Park		14,499	250	14,749	0	0	-14,749	100%	0	14,775	14,775
Guildford Park - moved from GF	2,806	4,380	546	7,732	106	792	-6,940	90%	2,560	23,125	25,685
Appletree pub site	0		0	0	62	62	62	0%	0		0
Fire Station/Ladymead	0		83	83	41	41	-43	51%	0		0
Bright Hill	0	3,000	500	3,500	9	85	-3,415	98%	415	3,000	3,415
Bright Hill - moved from GF	0	680	0	680	0	0	-680	100%	0	12,680	12,680
Weyside Urban Village									0	1,000	1,000
Various small sites & feasibility/Site preparation	0			0	0	0	0		1,000		1,000
Pipeline projects:	3,325		2,285	5,610	0	0	-5,390	96%	9,090		9,090
Manor House Flats					25	76					
Banders Rise					1	6					
Station Road East					2	7					
Dunmore Garden Land					1	5					
Clover Road Garages					34	70					
Rapleys Field					9	32					
Georgelands 108					1	7					
27 Broomfield					3	8					
17 Wharf Lane					3	8					
Foxburrows Redevelopment	0	9,058	533	9,591	0	0	-9,591	100%	533	10,124	10,657
Shawfield Redevelopment	0	2,500	296	2,796	0	0	-2,796	100%	296	3,000	3,296
Equity Share repurchases	400			400	0	400	0	0%	1,600		1,600
SUB TOTAL Housing Investment Prog (HIP)	11,331	34,117	4,580	50,028	2,140	6,486	-43,542	87%	19,094	74,704	93,798
Major repairs and improvements	6,582		2,618	9,200	2,061	9,200	0	0%	0	27,500	27,500
HRA cash incentive grants	75			75	0	75	0	0%	0	375	375
TOTAL HRA Capital Programme	17,988	34,117	7,198	59,303	4,201	15,761	-43,542	73%	19,094	102,579	121,673

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Financing	2020-21 £000		TOTAL Budget Approved at Council	Forecasted spend @ P6 Monitoring	Projected Outturn Spend 31.3.22	Difference	% Slippage			Financing of future spend
Capital Receipts										
1-4-1 receipts			13,514		2,595	-10,919	-81%		27,905	
Contribution from Housing Revenue a/c (re cash incentives)			75		75	0			375	
Future Capital Programme reserve			0		0	0			0	
Major Repairs reserve			6,582		9,200	2,618			27,500	
New Build Reserve			31,534		3,891	-27,643			65,113	
Grants and Contributions			0		0	0			0	
TOTAL Financing			52,105		15,761	-36,344			122,493	

Reconciliation of Spend to RTB	2021-22 £000	2022-23 £000	2023-24 £000	2024-25 £000	2025-26 £000	2026-27 £000	2027-28 £000
Value of receipts that will need surrendering if no further spend			708	2,167	708	4,457	
HIP Expenditure required to avoid RTB repayments	0	0	1,770	5,418	1,771	11,143	
Forecast HIP Expenditure from the Approved Capital programme	4,346	8,041	9,253	1,400	400	0	0
Cumulative Expenditure forecast	6,486	14,527	23,780	25,180	25,580	25,580	25,580
Forecast additional receipts that will be used (c x 40%)	1,738	3,216	3,701	560	160	0	0
Cumulative additional receipts that will be used ((cumulative e) + a)	1,738	4,955	7,948	6,341	5,792	1,335	1,335
Revised value of receipts that might need to be surrendered			0	0	0	0	0

Note - no repayment will be required in 2021-22 - based on 20 RTB sales and only including current expenditure -repayment will not be required in future years unless actual expenditure does not occur in line with forecast.

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Loan Schedule

Lender	Amount £	Rate	Start	End
Temp (<365 days) Local authority				
South Derbyshire DC	£5,000,000.00	0.08000%	06-Apr-21	06-Jan-22
West Midlands Combined Authority	£10,000,000.00	0.07000%	21-May-21	21-Jan-22
North West Lancashire DC	£5,000,000.00	0.09000%	23-Apr-21	24-Jan-22
South Kesteven DC	£2,000,000.00	0.10000%	22-Jul-21	24-Jan-22
LB Wandsworth	£5,000,000.00	0.12000%	22-Mar-21	22-Feb-22
North Yorkshire CC	£5,000,000.00	0.15000%	26-Feb-21	25-Feb-22
Warwickshire CC	£10,000,000.00	0.15000%	01-Mar-21	28-Feb-22
West Yorkshire CA	£15,000,000.00	0.07000%	02-Jun-21	02-Mar-22
Sheffield CC	£10,000,000.00	0.12000%	16-Mar-21	15-Mar-22
LB Wandsworth	£5,000,000.00	0.20000%	26-Mar-21	25-Mar-22
Wokingham BC	£10,000,000.00	0.08000%	19-Jul-21	19-Apr-22
Hampshire CC	£5,000,000.00	0.09000%	04-May-21	03-May-22
Oxfordshire CC	£10,000,000.00	0.10000%	01-Jul-21	13-May-22
Durham CC	£10,000,000.00	0.12000%	21-May-21	20-May-22
West of England Combined Authority	£10,000,000.00	0.15000%	08-Jun-21	07-Jun-22
Local Government Assocoation	£1,500,000.00	0.10000%	08-Jun-21	07-Jun-22
West of England Combined Authority	£10,000,000.00	0.15000%	08-Jun-21	07-Jun-22
North of Tyne Authority	£10,000,000.00	0.17000%	02-Jul-21	01-Jul-22
Nottingham office of PCC	£8,000,000.00	0.15000%	05-Jul-21	04-Jul-22
	£146,500,000.00			
Long-term (>365 days)				
Variable PWLB	£20,000,000.00	0.48000%	28-Mar-12	28-Mar-22
Variable PWLB	£25,000,000.00	0.48000%	28-Mar-12	28-Mar-22
Fixed PWLB	£10,000,000.00	2.70000%	28-Mar-12	28-Mar-24
Fixed PWLB	£10,000,000.00	2.82000%	28-Mar-12	28-Mar-25
Fixed PWLB	£10,000,000.00	2.92000%	28-Mar-12	28-Mar-26
Fixed PWLB	£10,000,000.00	3.01000%	28-Mar-12	28-Mar-27
Fixed PWLB	£25,000,000.00	3.15000%	28-Mar-12	28-Mar-29
Fixed PWLB	£25,000,000.00	3.30000%	28-Mar-12	28-Mar-32
Fixed PWLB	£25,000,000.00	3.44000%	28-Mar-12	28-Mar-37
Fixed PWLB	£15,000,000.00	3.49000%	28-Mar-12	28-Mar-41
Fixed PWLB	£17,435,000.00	3.50000%	28-Mar-12	28-Mar-42
	£192,435,000.00			
	£338,935,000.00			

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Schedules of investments

<u>Lender</u>	<u>Amount £</u>	<u>Rate</u>	<u>Start</u>	<u>End</u>
<u>Fixed deposits <365 days</u>				
LA - Wokingham BC	5,000,000	0.2700%	10-Nov-20	09-Nov-21
LA - Brentwood Borough Council	5,000,000	0.0400%	16-Jun-21	11-Nov-21
LA - Thurrock Council	2,000,000	0.3800%	04-Jan-21	04-Jan-22
LA - Thurrock Council	4,000,000	0.3800%	12-Jan-21	12-Jan-22
LA - Aberdeen City	5,000,000	0.1000%	18-Jan-21	17-Jan-22
LA - IOW	5,000,000	0.1000%	20-Jan-21	19-Jan-22
West Dunbartonshire Council	3,000,000	0.0300%	23-Jul-21	24-Jan-22
LA - Thurrock Council	4,000,000	0.3800%	02-Feb-21	01-Feb-22
Southern Housing Group Ltd	6,000,000	1.2931%	04-Apr-21	05-Feb-22
LA - Lancashire CC	5,000,000	0.0500%	21-Jun-21	21-Feb-22
LA - Lancashire CC	5,000,000	0.0600%	28-Jun-21	28-Feb-22
LA - Warrington BC	10,000,000	0.3000%	12-Mar-21	11-Mar-22
LA - LB Croydon	10,000,000	0.4500%	04-May-21	03-May-22
LA - Slough BC	5,000,000	0.1200%	28-May-21	27-May-22
LA - Birmingham CC	5,000,000	0.1500%	30-Sep-21	29-Sep-22
	79,000,000			
<u>ST Bonds <365 days</u>				
London Stock Exchange	2,000,000	0.1720%	19-Jan-21	02-Nov-21
Barclays Bank UK PLC	1,800,000	0.0838%	25-May-21	12-Jan-22
Lloyds Bank Plc	2,000,000	0.1178%	28-Jun-21	31-Mar-22
	5,800,000			
<u>LT Bonds</u>				
National Australia Bank	2,000,000	1.1250%	10-Nov-16	10-Nov-21
Commonwealth Bank of Australia	2,000,000	1.1250%	18-Jan-17	22-Dec-21
CIBC	2,000,000	1.1250%	17-Jul-17	30-Jun-22
Transport for London	1,500,000	0.3940%	08-Jun-21	09-Aug-22
Santander UK plc	1,000,000	0.3034%	16-Nov-17	16-Nov-22
Barclays Bank UK PLC	1,000,000	0.4771%	23-Oct-18	09-Jan-23
Lloyds	1,500,000	0.4255%	03-Feb-20	03-Feb-23
United Overseas Bank	1,000,000	0.3040%	01-Feb-19	28-Feb-23
Nationwide	850,000	0.4729%	12-Apr-18	12-Apr-23
Santander UK plc	1,000,000	0.7850%	12-Feb-19	12-Feb-24
Nationwide	1,500,000	0.6070%	10-Jan-20	10-Jan-25
Leeds BS	750,000	0.5967%	15-Jan-20	15-Jan-25
Coventry BS	500,000	0.5767%	15-Jan-20	15-Jan-25
National Australia Bank	1,000,000	0.5555%	04-Feb-20	04-Feb-25
Royal Bank of Canada*	1,500,000	0.2500%	13-Jul-21	13-Jul-26
Royal Bank of Canada*	500,000	0.2800%	13-Jul-21	13-Jul-26
	19,600,000			
<u>LT Fixed</u>				
Staffordshire Moorlands	1,500,000	1.3000%	20-May-20	20-May-22
Uttlesford DC - Saffron Walden	3,000,000	0.4500%	24-Nov-20	24-May-22
Mid Suffolk DC	5,000,000	0.3800%	05-Jul-21	05-Jul-23
Yorkshire Housing	5,000,000	1.0000%	09-Jun-21	09-Jun-23
People for Places	5,000,000	1.0000%	17-Jun-21	19-Jun-23
	19,500,000			
Call a/c	4,150,014			
MMF	49,929,000			
Notice a/c	3,000,000			
	57,079,014			
<u>Investment Funds</u>				
CCLA	6,843,790			
M&G	3,704,746			
Schroders	727,377			
UBS	2,277,462			
Fundamentum	1,960,000			
Royal London	2,315,385			
Federated cash plus	5,000,000			
Funding Circle	496,030			
	23,324,789			
Total investments	204,303,804			

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Corporate Governance and Standards Committee Report

Ward(s) affected: n/a

Report of Director of Strategic Services

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Date: 18 November 2021

Corporate Governance and Standards Committee – 12 month rolling Work Programme

Executive Summary

The Committee is asked to consider its 12 month rolling work programme, which is set out in Appendix 1.

Recommendation to Committee

That the Committee considers and approves its updated 12 month rolling work programme, as detailed in Appendix 1 to this report.

Reason for recommendation:

To allow the Committee to maintain and update its work programme.

Is the report (or part of it) exempt from publication? No

1. Purpose of report

1.1 The draft work programme attached as Appendix 1 sets out the items scheduled to be considered by this Committee at its meetings over the next 12 months.

2. Draft work programme

2.1 The draft work programme for the Corporate Governance and Standards Committee is set out in Appendix 1 to this report. The timing of the reports contained in the work programme is subject to change, in consultation with the chairman. The items to be considered include decisions to be made by the Executive and/or full Council, with consideration of any comments or recommendations made by this Committee.

3. Financial Implications

3.1 There are no financial implications arising directly from this report.

4. Legal Implications

4.1 There are no legal implications arising directly from this report.

5. Human Resource Implications

5.1 There are no human resources implications arising directly from this report.

6. Background Papers

Guildford Borough Council Forward Plan

7. Appendices

Appendix 1: Corporate Governance and Standards Committee 12 month rolling work programme

CORPORATE GOVERNANCE AND STANDARDS COMMITTEE: 12 MONTH ROLLING WORK PROGRAMME

20 January 2022

Subject	Details of decision to be taken	Decision to be taken by	Contact Officer
The Council's Constitution	To review and update Financial Procedure Rules	Corporate Governance and Standards Committee Executive: 25 January Council: 9 February 2022	Victoria Worsfold 01483 444834
Capital and investment strategy (2022-23 to 2025-26)	To comment on various recommendations to the Executive and Council	Corporate Governance and Standards Committee Executive: 25 January 2022 Council: 9 February 2022	Victoria Worsfold 01483 444834
Financial Monitoring 2021-22 Period 8 (April to November 2021)	To note the results of the Council's financial monitoring for the period April to November 2021	Corporate Governance and Standards Committee	Victoria Worsfold 01483 444834
Monitoring of S.106 Contributions	To note the first six-monthly monitoring report on S.106 Contributions	Corporate Governance and Standards Committee	Rosie Trussler 01483 444463
Gender Pay Gap Report 2022-23	To note the Council's gender pay gap report	Corporate Governance and Standards Committee	Francesca Smith 01483 444014
Corporate Performance Monitoring	To receive a quarterly report setting out the Council's performance against its Key Performance Indicators	Corporate Governance and Standards Committee	Andrea Barnett 01483 444062
Freedom of Information Compliance - Annual Report 2021	To consider the annual report for 2021 on the Council's performance in dealing with Freedom of Information requests.	Corporate Governance and Standards Committee	Ciaran Ward 01483 444072
Corporate Risk Register and Risk Management Strategy	To review the Corporate Risk Register and Risk Management Strategy	Corporate Governance and Standards Committee	Jo James 01483 444703

CORPORATE GOVERNANCE AND STANDARDS COMMITTEE: 12 MONTH ROLLING WORK PROGRAMME

24 March 2022

Subject	Details of decision to be taken	Decision to be taken by	Contact Officer
2020-21 Audit Findings Report: Year ended 31 March 2021	To note the external auditor's findings and management's response in the Action Plan	Corporate Governance and Standards Committee	Victoria Worsfold 01483 444834
Final 2020-21 Audited Statement of Accounts	To approve the 2020-21 Statement of Accounts	Corporate Governance and Standards Committee	Victoria Worsfold 01483 444834
Annual Audit Letter 2020-21	To review the letter and make any comments to the Executive as appropriate.	Corporate Governance and Standards Committee Executive: 26 April 2022	Claire Morris 01483 444827
Annual report of the Monitoring Officer regarding misconduct allegations	(1) To note the cases dealt with; and (2) To advise the Monitoring Officer of any areas of concern upon which they would like further information and/or further work carried out.	Corporate Governance and Standards Committee	Diane Owens 01483 444027
Corporate Performance Monitoring	To receive a quarterly report setting out the Council's performance against its Key Performance Indicators	Corporate Governance and Standards Committee	Andrea Barnett 01483 444062
Financial Monitoring 2021-22 Period 10 (April 2021 to January 2022)	To note the results of the Council's financial monitoring for period April 2020 to January 2021	Corporate Governance and Standards Committee	Victoria Worsfold 01483 444834
Audit Report on the Certification of Financial Claims and Returns 2020-21: Housing Benefit Subsidy and Pooling Housing Capital Receipts	To note the position regarding the certification of financial claims and returns for 2020-21	Corporate Governance and Standards Committee	Belinda Hayden 01483 444867

CORPORATE GOVERNANCE AND STANDARDS COMMITTEE: 12 MONTH ROLLING WORK PROGRAMME

21 April 2022

Subject	Details of decision to be taken	Decision to be taken by	Contact Officer
Annual Governance Statement 2021-22	To adopt the Council's Annual Governance Statement 2021-22	Executive: 26 April 2022	John Armstrong 01483 444102
External Audit Plan and Audit Update and Fee Letter 2021-22	To approve the external audit plan for 2021-22, and to note the content of the External Auditor's update report and make any appropriate comments. To consider the planned audit fee.	Corporate Governance and Standards Committee	Claire Morris 01483 444827
Data Protection and Information Security Update Report	To consider a six-monthly update on compliance with statutory requirements	Corporate Governance and Standards Committee	Ciaran Ward 01483 444072
Equality Scheme Action Plan	Annual monitoring report on the implementation of the actions in the Equality Scheme action plan approved in June 2021	Corporate Governance and Standards Committee	Ali Holman 01483 444008

CORPORATE GOVERNANCE AND STANDARDS COMMITTEE: 12 MONTH ROLLING WORK PROGRAMME

June 2022

Subject	Details of decision to be taken	Decision to be taken by	Contact Officer
Planning Appeals	To monitor the Council's performance at appeals against refusal of planning permission by the Planning Committee (both in respect of officer recommendations for refusal and Committee overturns) including, where appeals are upheld, details of costs awarded against the Council and other associated legal/external adviser costs.	Corporate Governance and Standards Committee	Daniel Ledger 01483 444612
Corporate Performance Monitoring	To receive a quarterly report setting out the Council's performance against its Key Performance Indicators	Corporate Governance and Standards Committee	Andrea Barnett 01483 444062
Review of Task Groups reporting to the Committee	To review the work carried out by the task groups over the past 12 months and work to be carried put in the next 12 months and appoint councillors to the groups	Corporate Governance and Standards Committee	John Armstrong 01483 444102

CORPORATE GOVERNANCE AND STANDARDS COMMITTEE: 12 MONTH ROLLING WORK PROGRAMME

July 2022

Subject	Details of decision to be taken	Decision to be taken by	Contact Officer
Draft 2021-22 Statement of Accounts	To approve the draft 2021-22 Statement of Accounts for consultation	Corporate Governance and Standards Committee	Victoria Worsfold 01483 444834
Capital and Investment outturn report 2021-22	To submit any comments to the Executive.	Executive: August 2022 Council: October 2022	Victoria Worsfold 01483 444834
Revenue Outturn Report 2021-22	To submit any comments to the Executive.	Executive: August 2022	Victoria Worsfold 01483 444834
Housing Revenue Account Final Accounts 2020-21	To submit any comments to the Executive	Executive: August 2022	Victoria Worsfold 01483 444834
Financial Monitoring 2022-23 Period 2 (April/May 2022)	To note the results of the Council's financial monitoring for the period April/May 2022	Corporate Governance and Standards Committee	Victoria Worsfold 01483 444834
Monitoring of S.106 Contributions	To note the six-monthly monitoring report on S.106 Contributions	Corporate Governance and Standards Committee	Rosie Trussler 01483 444463
Summary of Internal Audit Reports October 2021 – March 2022	To consider the summary of internal audit reports for the period October 2021 to March 2022, including an update on complaints to the Local Government Ombudsman for that period	Corporate Governance and Standards Committee	Neil Hewitson (KPMG) 0207 311 1791
Corporate Risk Register and Risk Management Strategy	To consider a six-monthly update of the Corporate Risk Register and Risk Management Strategy	Corporate Governance and Standards Committee	Jo James 01483 444703

CORPORATE GOVERNANCE AND STANDARDS COMMITTEE: 12 MONTH ROLLING WORK PROGRAMME

September 2022

Subject	Details of decision to be taken	Decision to be taken by	Contact Officer
Financial Monitoring 2022-23 Period 4 (April to July 2022)	To note the results of the Council's financial monitoring for the period April to July 2022	Corporate Governance and Standards Committee	Victoria Worsfold 01483 444834
Corporate Performance Monitoring	To receive a quarterly report setting out the Council's performance against its Key Performance Indicators	Corporate Governance and Standards Committee	Andrea Barnett 01483 444062
Councillor Training and Development Update	To consider a report from the Councillors' Development Steering Group relating to councillor training and development	Corporate Governance and Standards Committee	Sophie Butcher 01483 444056
Data Protection and Information Security Update Report	To consider a six-monthly update on compliance with statutory requirements	Corporate Governance and Standards Committee	Ciaran Ward 01483 444072
Freedom of Information Compliance update	To consider the update report on the Council's performance in dealing with Freedom of Information requests (January to June 2022)	Corporate Governance and Standards Committee	Ciaran Ward 01483 444072

CORPORATE GOVERNANCE AND STANDARDS COMMITTEE: 12 MONTH ROLLING WORK PROGRAMME

November 2022

Subject	Details of decision to be taken	Decision to be taken by	Contact Officer
Planning Appeals	To monitor the Council's performance at appeals against refusal of planning permission by the Planning Committee (both in respect of officer recommendations for refusal and Committee overturns) including, where appeals are upheld, details of costs awarded against the Council and other associated legal/external adviser costs.	Corporate Governance and Standards Committee	Daniel Ledger 01483 444612
Financial Monitoring 2022-23: Period 6 (April to September 2022)	To note the results of the Council's financial monitoring for the period April to September 2022	Corporate Governance and Standards Committee	Victoria Worsfold 01483 444834
Summary of internal audit reports (April to September 2022)	To consider the summary of internal audit reports and progress on the internal audit plan for April to September 2022, including update on complaints to the Local Government Ombudsman for that period.	Corporate Governance and Standards Committee	Neil Hewitson (KPMG) 0207 311 1791

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