

Public Document Pack



MEETING:	Audit and Governance Committee
DATE:	Wednesday 15 March 2023
TIME:	2.00 pm
VENUE:	Council Chamber, Barnsley Town Hall

AGENDA

1. Declarations of Pecuniary and Non-Pecuniary Interest
2. Minutes (*Pages 3 - 14*)
To receive the minutes of the meeting held on 18 January 2023.
3. External Audit Progress Report (*Pages 15 - 24*)
4. Strategic Risk - Financial Sustainability (*Pages 25 - 172*)
5. Strategic Concerns/Risk Register (*Pages 173 - 176*)
6. Corporate Financial Performance - Quarter 3 2022/23 (for information only) (*Pages 177 - 198*)
7. Internal Audit Progress Report 2022/23 - 31st October, 2022 to 19th February, 2023 (*Pages 199 - 212*)
8. Corporate Anti-Fraud Team Progress Report - March 2023 (*Pages 213 - 218*)
9. Corporate Anti-Fraud Strategy 2021-2024 (*Pages 219 - 230*)
10. Health and Safety Report 2021/22 (*Pages 231 - 254*)
11. Revised CIPFA Guidance for Audit Committees in Local Government (*Pages 255 - 258*)
12. Audit Committee Work Plan 2022-23 (*Pages 259 - 266*)
13. Exclusion of the Public and Press
To consider if the public and press should be excluded from this meeting during the consideration of the following items because of the likely disclosure of exempt information.
14. Draft Internal Audit Plan 2023-24 (*Pages 267 - 282*)
Reason restricted:
Paragraph (7) Information relating to any action taken or to be taken in connection with the prevention, investigation or prosecution of crime.
15. Counter Fraud Plan 2023-24 (*Pages 283 - 290*)
Reason restricted:
Paragraph (7) Information relating to any action taken or to be taken in connection with the prevention, investigation or prosecution of crime.

16. Glassworks - Update (*Verbal Report*)

Reason restricted:

Paragraph (3) Information relating to the financial or business affairs of any particular person (including the authority holding that information)

To: Chair and Members of Audit and Governance Committee:-

Councillors Lofts (Chair), Barnard, Hunt, Richardson, Ms K Armitage, Mr G Bandy, Mr S Gill, Mr P Johnson and Mr S Wragg; together with Co-opted members Ms K Armitage, Mr G Bandy, Mr S Gill, Mr P Johnson and Mr S Wragg

Sarah Norman, Chief Executive

All Executive Directors

Neil Copley, Director of Financial Services (Section 151 Officer)

Rob Winter, Head of Internal Audit, Anti-Fraud and Assurance

Alison Salt, Corporate Governance and Assurance Manager

Sukdave Ghuman, Service Director Law and Governance (Monitoring Officer)

Michael Potter, Service Director Business Improvement, HR and Communications

Council Governance Unit – 3 copies

Please contact Daisy Thorpe on email governance@barnsley.gov.uk

Tuesday 7 March 2023

MEETING:	Audit and Governance Committee
DATE:	Wednesday 18 January 2023
TIME:	2.00 pm
VENUE:	Council Chamber, Barnsley Town Hall

MINUTES

Present Councillors Barnard, Hunt and Richardson together with Independent Members - Ms K Armitage, Mr G Bandy, Mr S Gill (Vice-Chair, in the Chair), Mr P Johnson and Mr S Wragg

59. DECLARATIONS OF PECUNIARY AND NON-PECUNIARY INTEREST

There were no declarations of interest from Members in respect of items on the agenda.

60. MINUTES

The minutes of the meeting held on 16 November 2022 were taken as read and signed by the Chair as a correct record.

In relation to Minute 58 'Glassworks Update', the Head of Internal Audit, Anti-Fraud and Assurance informed the Committee that he would obtain updates for Members following today's meeting with regards to the Alhambra Centre and current voids in the Town Centre.

61. LOCAL CODE OF CORPORATE GOVERNANCE

The Head of Internal Audit, Anti-Fraud and Assurance submitted a report on the Local Code of Corporate Governance, a copy of which was detailed within Appendix 1, which had been substantially updated in 2020 and had been approved by the Audit and Governance Committee in July 2020.

The Code had been reviewed and, except for a few minor amendments to reflect a number of name / description changes, continued to reflect the corporate position.

The report, if accepted, would then be published on the Council's website as part of the Council's governance framework.

RESOLVED that the Local Code of Corporate Governance as detailed within Appendix 1 to the report now submitted be approved and published on the Council's website.

62. ANNUAL GOVERNANCE REVIEW PROCESS 2022/23

The Head of Internal Audit, Anti-Fraud and Assurance submitted a report to provide the Committee with an update regarding the Annual Governance Review (AGR) process that had been determined and used to influence and assist in the preparation of the Council's Statutory Annual Governance Statement (AGS) for 2022/23.

It was noted that the Governance and Assurance Framework and the preparation of the AGS were key responsibilities of this Committee and the proposed timescales for the Annual Governance Review Process were outlined within the report.

The timescale for the publication of the Statutory Accounts and the AGS had reverted to the timescales used pre-pandemic with final versions of both documents to be approved and published on the Council's website by the end of September 2023.

RESOLVED:

- i) That the Annual Governance Review Process for 2022/23 be noted.
- ii) That further reports be submitted relating to the Annual Governance Review Process for 2022/23 and on how the Review would be used to inform the development of the Annual Governance Statement.

63. ANNUAL GOVERNANCE STATEMENT - ACTION PLAN UPDATE

A report of the Head of Internal Audit, Anti-Fraud and Assurance was submitted which contained issues identified following the Annual Governance Statement Review (AGR) for 2021/22 and actions carried forward from the previous year's Annual Governance Statement (AGS).

A copy of the Annual Governance Statement Action Plan was attached as Appendix 1 to the report, which had been approved alongside the Annual Governance Statement by the Audit and Governance Committee and Full Council in November 2022.

The Action Plan was used to track the progress of the actions identified as necessary to deal with the issues raised through the AGR process. The Action Plan also provided details of the action required, the lead officer / action officer, anticipated timescales to deliver the actions and the latest update on progress against the actions.

In the ensuing discussion, particular reference was made to the following points:

- In relation to the 'Partnership, Relationship and Collaboration Governance (2020/21)' issue, it was confirmed that the Service Director for Finance was the Corporate Lead for Partnerships and Collaborations. The Corporate Lead was supported by the Monitoring Officer and fellow colleagues.
- The Committee requested that a review takes place to update the status of the timescales contained in the Action Plan and revisions presented at a future Audit and Governance Committee meeting.

RESOLVED

- i) That the report and progress made against each item listed in the Annual Governance Statement Action Plan be noted.

- ii) That the timescales set out in the Annual Governance Statement Action Plan be reviewed and revisions presented at a future meeting of the Audit and Governance Committee.

64. STRATEGIC CONCERNS/RISK REGISTER

The Head of Internal Audit, Anti-Fraud and Assurance submitted a report that introduced the next scheduled strategic risks for the Audit and Governance Committee meeting.

It was noted that the Strategic Risk Register was reviewed by the Senior Management Team (SMT) on 22 November 2022 and continued to contain 15 risks. 5 risks were classified as high (red response rating), 10 risks were classified as medium (amber rating). No risks were classified as low (green rating).

One risk was regraded from high to medium at the SMT risk review meeting in November 2022. This was in relation to the strategic risk regarding Meeting our Statutory Responsibilities under the Care Act 2014.

The Executive Director Place Health and Adult Social Care attended the meeting to provide the Committee with a review of the strategic risk in relation to Meeting our Statutory Responsibilities under the Care Act 2014.

The Executive Director Place Health and Adult Social Care made particular reference to the following:

- Pressures continue for Adult Social Care, both financially and in relation to increased demand and complexity of needs.
- There had been an increase in discharges from hospitals, with high levels of need to be met.
- Actions 1,2, 4 and 5 were RAG rated 'Green' on the Strategic Risk Register and were currently on track due to collaborating and influencing taking place both locally and regionally.
- Actions 6, 7 and 8 were RAG rated 'Amber' on the Strategic Risk Register.
- In relation to Action 6 'Design and development of the right size and quality Care Market in Barnsley', there is currently an overprovision of residential care beds in Barnsley. The Adult Social Care Market Position Statement (available at www.barnsley.gov.uk) describes the priorities to reshape the market and tackle quality.
- With regards to Action 7 'Workforce Capacity' and Action 8 'Development of a Workforce Plan', it was noted that work was taking place jointly with the LGA, Adult Social Care and HR to develop a workforce plan. In addition, there was a Health and Care Workforce Group that brings together the shared priorities for the workforce. The membership of the Group was currently being refreshed.
- In terms of workforce capacity, it was highlighted that this was a current pressure point regarding the availability of the workforce.
- In respect of pay for care staff, the Team are in the process of setting fees for residential care and home care, and they continue to look for pay parity with Band 3 in the NHS for care workers.

- There was currently a large focus from the Homecare Association regarding the level of pay for the care home workforce, due to vast competition in the marketplace for the same workforce. The Committee were keen to understand why this may be.
- In response, it was explained that there were a number of factors, for example, increased economic development and lack of career options. However, pay was still a primary factor.
- Work was taking place to build an alliance of partners to look at recruitment and retention of the workforce. In addition, work had also taken place with the NHS, Job Centres and other parts of the Council to promote jobs in health and social care. Regionally, Barnsley had set the trend to pay above the national minimum wage.
- Assurances were provided to the Committee that there was a strong health and social care system in Barnsley. Relationships had been built with partners to tackle problems with a shared vigour. Nationally, Barnsley is seen as a high performing system on discharges from hospital. There was currently a high level of need when patients were leaving hospital, placing pressure on intermediate Care and Adult Social Care.

Nina Sleight, Service Director Education, Early Start and Prevention, was welcomed to the meeting to discuss the strategic risk relating to Educational Outcomes Progress.

Members were reminded that there had been a significant impact on all aspects of educational delivery due to the Covid 19 pandemic and changes which had taken place over the last 3 years around assessing progress. 2023 was an important year in terms of GCSE examinations and Early Years Foundation Stage assessments.

Congratulations were expressed to the workforce for working together during challenging times when remote learning had taken place. It was noted that Barnsley children had been adversely impacted by the Covid 19 pandemic with regards to their mental health and dealing with bereavements.

Members were informed that Barnsley was above the national average in relation to the Early Years Foundation Stage Phonics assessment. Improvements had been seen across all schools in Barnsley in terms of GCSE results. There was a relenting ambition for schools now and in the future to increase those outcomes.

Via the Barnsley Alliance, all schools in Barnsley were very much focused on pupils and this had continued through the challenges of the pandemic. The Authority were aware where schools need to improve and through the Barnsley Alliance underperformance would be addressed through the structures and frameworks in place.

Focus had been given to developing an overarching SEND Strategy Action Plan and strong governance arrangements were now in place to support this.

There was now a focus on improving children's reading, to which, a programme had been developed to support libraries and family hubs.

In response to a question, assurances were provided that if the Authority had concerns with a school or Academy Trust, then they would be raised with the school and governing body and escalated as required.

RESOLVED that Strategic Risk Register report be noted.

65. REVISION OF CONTRACT PROCEDURAL RULES

The Committee received a report of the Head of Strategic Procurement and Contract Management outlining proposed changes to the Contract Procedure Rules which were unable to be completed in the last revision in 2019 and changes required to ensure compliance with a Procurement Audit of 2020.

The revised Contract Procedure Rules (CPR's), which were appended to the report had been amended to reflect the growing remit and development of procurement within the Council including innovation performed by the Strategic Procurement and Contract Management Team and recommendations in the 2020 Procurement Audit.

The revisions made to the CPR's were detailed in Section 3 of the report. A number of strategic recommendations in key areas were also summarised within the report.

In the ensuing discussion, particular reference was made to the following points:

- A review was currently being undertaken in relation to procurement cards to look at how transactions are being controlled. Reports were now issued to Heads of Service to show spends and to remind directorates that controls needed to be adhered to and complied with. The Procurement Team would continue to track spends and increase reporting in this area.
- Assurances were provided that controls were in place regarding the ability to vary contracts and approvals were sought to increase spends in line with procurement legislation. Any variation to contract would be risk assessed by the Procurement Team.
- In relation to external grant funded procurements, it was confirmed that procurement rules had changed following Brexit. There was still a requirement to undertake certain action when procuring goods and services in the EU market. Assurances were provided that UK Procurement Rules were adhered to when procurements were being led by the Council's Category Managers.
- The Committee noted that phase 3 of the Procurement Team's development work was to establish a methodology, policy and guidance note to support the Contract Procedure Rules. In view of this, the Committee agreed to defer the report to the March meeting to allow officers to undertake further work in this area.
- The Committee asked that the Zero Carbon reduction target for Barnsley be amended in the report.

RESOLVED

- i) That the report be deferred to the March meeting to allow officers to develop a methodology, policy and guidance note to support the Contract Procedure Rules.

- ii) That the Zero Carbon reduction target for Barnsley be amended in the Contract Procedure Rules.

66. BARNSELY COUNCIL'S EMPLOYEE SICKNESS ABSENCE AND PERFORMANCE MANAGEMENT FOR 2021 - 2022

The Service Director – Business Improvement, Human Resources and Communications submitted a report to provide the Committee with an update on the Council's sickness absence and performance management for the financial year 2021 – 2022 and to provide a comparison to the financial year 2020 - 2021.

Furthermore, the report also provided assurance to the Committee that the Council's mitigating actions and improvements are either in place or being developed to support the health and wellbeing of its employees, reduce sickness absence levels and support effective performance management.

The key highlights of the report were noted as:

- The Council's performance target for 2021- 2022 was an average of no more than 7.5 days sickness absence per employee, per year.
- In the financial year 2021-2022, the average total days lost per employee was 10.24 days. This was an increase of 2.74 days lost per employee from 2020 – 2021 (7.77). This figure included absences due to Covid-19, which, along with Mental Health were the two main reasons for absence in 2021- 2022.
- The Council's performance target for the completion of Performance and Development Reviews (PDR) for 2021-2022 was 95%. As at the end of the 2021-2022 year, the completion rate was 84.7%, an increase of 2.2% compared to the previous year (82.5%).

The report then went on to outline:

- The ways in which the Council are managing sickness absence via the use of absence management dashboards.
- The way in which managers can refer employees to the Occupational Health Unit for support if they are absent to due mental health reasons from day one of their absence rather than waiting for four weeks.
- The support available to employees' wellbeing via the Employee Assistance Programme.
- Details in relation to changing the culture of the organisation following people's working practices and the impact of working from home during the pandemic.
- The various health and wellbeing initiatives being implemented to support employees.
- The Council's future plans to continue to identify and implement actions that support employee health and wellbeing.

The following discussion ensued:

- The Committee queried why sickness absence rates for public sector workers had been consistently higher than those for private-sector workers.

- In response, it was highlighted that sickness absence rates did vary across sectors and the public sector was generally higher, than the private sector. The Council's policy was around early intervention, especially in relation to mental health issues to help employees. Prompt action was also being taken by Managers and HR Business Partners to address long-term sicknesses absences with absence management a priority in directorate management meetings.
- Concerns were expressed by the Committee in relation to the number of mental health related absences and queried what action was being taken to help address this.
- It was confirmed that support and direct intervention was available for managers from HR Business Partners and Mental Health First Aiders around mental health issues.
- The Committee received assurances that the Occupational Health Unit had the capacity to be able to deal with any mental health referrals quickly and sufficiently.
- The Committee noted that there could potentially be under reporting of sickness absences due to the ability of employees being able to work from home when they have symptoms of colds or coughs. Managers were reminded to accurately and quickly report sickness absences to ensure the data remains accurate.
- In response to a request for information, Phil Quinn, Head of Service HR and OD, agreed to provide the Committee with the Council's sickness absence rate for the last 9 months.
- It was questioned why the Children's directorate had the greatest number of sickness absences during the financial year 2021/22.
- In response, it was noted that the Council had been unable to fill vacant Social Work posts, which had led to higher caseloads for existing Social Workers, which had impacted upon existing staff. A range of recruitment and retention interventions were now in place and continue to be worked on to help address this issue.
- In relation to the financial cost of sickness absences, it was confirmed that costs were calculated on average salaries across the Council.

RESOLVED

- i) That the report be received.
- ii) That the Committee be provided with the Council's sickness absence rate for the last 9 months.

67. CIVIL CONTINGENCIES 2021/22

The Committee received a report, presented by Simon Dobby, Head of Corporate Health, Safety and Emergency Resilience, which provided an overview of the emergency response undertaken by Council during 2021/22 as required by the Civil Contingencies Act 2004.

RESOLVED that the report be received.

68. BUSINESS IMPROVEMENT, HUMAN RESOURCES AND COMMUNICATIONS UPDATE REPORT FOR PERFORMANCE MANAGEMENT AND EQUALITY AND INCLUSION

The Service Director Business Improvement, Human Resources and Communications submitted a report giving an overview of the functions of the Business Improvement, Human Resources and Communications Business Unit.

The report also provided an update regarding progress made against the assurance programme in the areas of Performance Management and Equality and Inclusion.

Shokat Lal, Executive Director – Core Services, provided the Committee with an overview of the Performance Management arrangements in place across the organisation. In summary, the Committee noted that the Council's Performance report was produced on a quarterly basis to provide an overview of the Council's latest performance, from information available for each quarter and to illustrate progress achieved in delivering the priorities and outcomes of the Corporate Plan 2021-24.

Assurances were provided to the Committee that the Plan was scrutinised at directorate management meetings and by the Council's Senior Management Team prior to it being shared with Cabinet and then publicly released.

In addition, Directorate Performance Frameworks were also developed and monitored to track progress against the Council Plan priorities at a service level and shared with the respective Cabinet Member.

Phil Quinn, Head of Service HR and OD, then provided the Committee with a progress update regarding Equality and Inclusion to demonstrate the Council's compliance with the public sector Equality Duty (section 149 of the Equality Act 2010).

The key highlights of the report were noted as:

- During 2021/22, the Equality and Inclusion Team had supported 241 full Equality Impact Assessments (EIA's) and EIA screening across all directorates.
- In 2021, new Equality Objectives were set, and some examples were detailed within the report to demonstrate how the Council were meeting the objectives. The Equality Objectives were based on five of the outcomes within the Council Plan 2021-24.
- A wellbeing calendar had recently been developed to enable the Authority to celebrate key equality, diversity, and inclusion events throughout the year to promote inclusion and raise awareness of key issues with the workforce and with members of the community.

RESOLVED that the report be received.

69. EXTERNAL AUDIT PROGRESS REPORT UPDATE

Gareth Mills (representing the External Auditor) was welcomed to the meeting virtually, and made particular reference to the following:

- The ISA 260 Report had been issued and presented to Full Council on 24 November 2022.
- The Audit of the 2021/22 Accounts had now been completed with the exception of a national issue regarding Accounting for Infrastructure Assets.
- A Statutory Instrument on Accounting for Infrastructure Assets had been issued as a final document on 25 December 2022.
- During early January, External Audit colleagues had been finalising work on this area with the Council's Finance Team, with the expectation that the External Auditor would be signing off the Audit Opinion on the 2021/22 Accounts by 20 January 2022.
- Thanks were extended to the Service Director Finance and his Team for their commitment and engagement in the process.
- Work was currently underway in relation to the Value for Money Auditor's Annual Report, which was expected to be completed in February. The findings would be presented at the meeting on 15 March 2022.

In the ensuing discussion particular reference was made to the following points:

- Confirmation was received that no changes had been made to the value of the Infrastructure Assets in the Council's balance sheet, following the publication of the Statutory Instrument on Accounting for Infrastructure Assets. There would be some changes made to the Fixed Asset Disclosure Note set out in the Accounts. There was no impact to key primary documents.
- Following a request from the Committee, Steve Loach, Head of Corporate Finance and Business Partnering agreed to provide the Committee with a copy of the Fixed Asset Disclosure Note, following today's meeting setting out the changes made.
- Confirmation was received that the 2022/23 Audit would be the final year of the existing PSAA (Public Sector Audit Appointments) contract for Grant Thornton. Furthermore, as required by the Ethical Standards for Auditors it would be Gareth Mill's fifth and final year for him to act as the Engagement Lead for the Authority. A process to identify a new Audit Engagement Lead for the Council would be held towards the end of 2023.

RESOLVED

- i) That the verbal update be noted.
- ii) That the Committee be provided with a copy of the Fixed Asset Disclosure Note setting out the changes made.

70. REVISED CIPFA GUIDANCE FOR AUDIT COMMITTEES IN LOCAL GOVERNMENT

The Head of Internal Audit, Anti-Fraud and Assurance introduced a report which informed the Committee that the Chartered Institute of Public Finance and Accountancy (CIPFA) had recently published their updated guidance for Audit Committees in Local Government.

The Committee noted that it was therefore appropriate to re-assess the Council's arrangements against the revised guidance to identify and consider if any changes or improvements are appropriate.

A self-assessment had been undertaken to identify areas for change and/or improvement. Section 4 of the report detailed the key issues arising from the self-assessment. It was confirmed that the Council's arrangements were significantly aligned and meet the revised guidance and, in some areas, exceed it.

The Committee were invited to consider the guidance and discuss areas of possible improvement or change. Any suggested changes that would impact on the Committee's terms of reference would be considered at the next meeting in March for referral to the Annual Full Council in May.

The Head of Internal Audit, Anti-Fraud and Assurance thanked Mr Johnson for the suggestions he had submitted by email. It was noted that consideration would be given to the suggestions in relation to obtaining assurances around the work being undertaken by the Overview and Scrutiny Committee.

The Committee supported the proposals outlined in section 4 of the report and noted that a further update on the proposed changes would be presented at the March meeting.

RESOLVED:

- i) That the Committee considered the revised CIPFA Guidance, the initial self-assessment and agreed where the Council's Audit Committee arrangements should be reviewed.
- ii) That the Committee agreed to receive proposals for any changes at the next meeting.

71. WORK PROGRAMME AND WORK PROGRAMME REPORT

The Corporate Governance and Assurance Manager submitted a report which detailed the updates to the 2022-23 work programme, with the work programme appended.

The Committee were informed that the 26th April 2023 meeting had now been re-scheduled to 31st May 2023 to accommodate the new timetable for consideration of the draft Accounts and draft Annual Governance Statement for 2022/23.

Steve Loach, Head of Corporate Finance and Business Partnering advised the Committee that a consultation was currently on-going in respect of the statutory audit deadlines for the 2022/23 Accounts. He agreed to provide a further update at the March meeting regarding the timetable for the External Audit of the Council's 2022/23 Accounts.

It was noted that the Financial Regulations had been deferred to the next meeting – 15th March 2023.

RESOLVED

- i) That the updated work plan be noted.
- ii) That an update be provided at the March meeting in relation to the timetable for the External Audit of the Council's 2022/23 Accounts.

72. EXCLUSION OF THE PUBLIC AND PRESS

RESOLVED that the public and press be excluded from this meeting during the consideration of the following item because of the likely disclosure of exempt information as defined by Paragraph 7 of Part 1 of Schedule 12A to the Local Government Act 1972 (as amended).

73. INTERNAL AUDIT PLANNING CONSULTATION REPORT FOR 2023/24

The Head of Internal Audit, Anti-Fraud and Assurance submitted a report outlining the annual audit planning process and to consult the Committee with regard to potential projects for inclusion in the draft Internal Audit Plan for 2023/24.

A key part of the audit planning process was to ensure sufficient overall coverage was provided across the Council to enable the Head of Internal Audit to give an annual opinion on the effectiveness of the Council's control, risk and governance arrangements. In addition, and where possible, capacity would be provided for advisory support to management. A detailed 5-year Plan was used for the discussions with Business Units and SMT, covering work undertaken in 2020/21 and 2021/22, the work currently included in the 2022/23 Plan and a look ahead at potential coverage for 2023/24 and 2024/25 to assist in the consideration of possible areas for audit coverage.

The Committee were invited to forward any further nominations for potential inclusion in the 2023/24 Internal Audit Plan to the Head of Internal Audit, Anti-Fraud and Assurance at their earliest opportunity.

RESOLVED:

- i) That Members noted the report and considered potential projects for consideration in the Internal Audit Plan for 2023/24.
- ii) That Members of the Committee pass any further nominations for inclusion in the 2023/24 Internal Audit Plan to the Head of Internal Audit, Anti-Fraud and Assurance.
- iii) That the Committee is satisfied that the planning process is sufficiently robust that it will determine a value-adding Audit Plan, informed by risk and through consultation with appropriate senior management.
- iv) That the professional responsibility of the Head of Internal Audit to ultimately determine the Plan of audit work be acknowledged.

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Chair

Barnsley Metropolitan Borough Council Audit Progress Report

Year ending 31 March 2023

6 March 2023
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The contents of this report relate only to the matters which have come to our attention, which we believe need to be reported to you as part of our audit planning process. It is not a comprehensive record of all the relevant matters, which may be subject to change, and in particular we cannot be held responsible to you for reporting all of the risks which may affect the Authority or all weaknesses in your internal controls. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

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Introduction

Your key Grant Thornton team members are:



Gareth Mills

Key Audit Partner &
Engagement Lead

T 0113 200 2535

E gareth.mills@uk.gt.com



Thilina De Zoysa

Engagement Senior Manager

T 0113 200 1589

E thilina.de.zoysa@uk.gt.com

This report provides the Audit and Governance Committee with an update on progress in delivering our Audit Code responsibilities as your external auditors.

Members of the Audit and Governance Committee can find further useful material on our website, where we have a section dedicated to our work in the public sector. Here you can download copies of our publications at <https://www.grantthornton.co.uk/industries/public-sector/>

We have also included (Appendix A) the latest Grant Thornton publication (March 2023) on exploring the reasons for delayed publication of audited local authority accounts in England, for your information.

If you would like to register with Grant Thornton to receive regular email updates on issues that are of interest to you, please contact either Thilina or Gareth.

Audit progress as at the end of February 2023

Financial Statements Audit 2021-22

We are pleased to report that we issued our 2021-22 audit opinion on your financial statements and final 2021-22 Audit Finding Report (ISA 260) on 20 January 2023.

As reported in our Audit Findings (ISA260) Report to the Audit and Governance Committee in November, our audit was substantially completed at the end of November, as planned, with the exception of the national infrastructure accounting issue.

The Statutory Instrument 2022 number 1232 came in to force on 25 December 2022. As a result, CIFPA updated the previous guidance, providing a temporary relief to local authorities not to report the gross book value and accumulated depreciation for infrastructure assets. This temporary relief was applied from the 2021-22 Code up to and including the 2024-25 Code. We worked through the implications of this matter with the Council's senior finance team, resolving all issues and allowing us to complete the financial statement audit in January.

Formal closure of 2020-21 Audit

Further to issuing your 2020-21 audit opinion on 26 November 2021, Members may recall that the 2020-21 audit was 'left open' as a result of the national infrastructure accounting issue stated above and uncertainties over the 2020-21 Whole of Government Accounts audit requirements. Given both issues are now resolved, we formally closed off your 2020-21 audit by issuing our audit certificate on 21 February 2023.

Value for Money arrangements review 2021-22

Our Value for Money Work for 2021-22 is progressing well and we are planning to agree and finalise our Auditor's Annual Report (AAR) with management by the end of March 2023. We would be happy for the report to be circulated to Audit Committee members once agreed with management, given that the next Committee date has been moved from April to May.

As in 2020-21 and also reported in our 2021-22 Audit Opinion on 20 January 2023, we have identified one significant weakness in the Council's arrangements in relation to implementing Special Educational Needs and Disabilities (SEND) reforms in Barnsley. This is as a result of CQC/Ofsted report issued in November 2021 – the findings of which were still relevant in assessing the Council's arrangements as at 31 March 2022.

To date, we have not identified any other significant weaknesses as part of our 2021-22 VFM work. Our AAR will be presented to the Audit and Governance committee on 31 May 2023.

Financial Statements Audit 2022-23

As the Redmond Review set out in 2020, and from our presentations and training sessions to Members over the past 18 months, the public sector external audit market is under significant pressure for a variety of reasons. These challenges have culminated in the timeliness of issuing audit opinions across the local authority sector.

In addition, the decision for NHS Clinical Commissioning Groups to be extended to 30 June 2022, prior to forming NHS Integrated Care Boards on 1 July, has created a significant number of part-year accounts audits to be delivered in 2023, largely by the same auditors and audit firms who deliver local authority audits.

Given this situation, we believe it is appropriate to highlight to you that achieving a signed opinion on your 2022-23 accounts by the current national statutory date of 30 September 2023 is unlikely. We believe targeting our sign off of the 2022-23 accounts for November is a more realistic and achievable date. A November completion date would be consistent with our 2019-20 and 2020-21 opinions, and with our 2021-22 audit work (with the exception of the national infrastructure issue).

We wish to note that this proposed timetable is in no way a reflection of the finance team or the wider Council, it is entirely as a result of the level of public sector audit work to be delivered by our team across our NHS and local authority client base.

We have commenced some of our initial planning work for your 2022-23 financial statement audit. It is important to note that we have a consistent and experienced audit team in place to deliver the Council's 2022-23 accounts audit and one that has been subject to positive regulatory inspection in recent years – giving Members the assurance over the level of audit documentation and audit quality of our work. This also aides the efficiency of the audit given our cumulative audit knowledge and experience of the Council.

As part of our 2022-23 audit planning to date we have held a number of meetings with key team members of the finance department to discuss accounting issues and logistics. We will continue to have regular dialogue and engagement with the Council throughout the 2022-23 audit process.

Progress as at the end of February 2023 (cont.)

Meetings

We met with your Chief Executive, s151 officer and the Monitoring Officer on 24 February as part of our quarterly liaison meetings.

We continue to be in discussions with Authority's senior management regarding strategic priorities, financial, legal matters and any other emerging developments that could impact on our audit work. Our aim is to maintain a regular dialogue with senior management at the Council in order to ensure a continued smooth and efficient audit process.

Events

We provide a range of workshops, along with network events for members and publications to support the Authority.

Your finance officers attended our Accounts Workshop in January and February 2023, where we highlighted financial reporting requirements for local authority accounts in 2022-23 and gave insight into elements of the audit approach.

Audit Deliverables

2021-22 Deliverables	Planned Date	Status
<p>Audit Plan</p> <p>We are required to issue a detailed audit plan to the Audit and Governance Committee setting out our proposed approach in order to give an opinion on the Authority's 2021/22 financial statements and to issue a commentary on the Authority's value for money arrangements in the Auditor's Annual Report</p>	July 2022	Completed
<p>Audit Findings (ISA260) Report</p> <p>The Audit Findings Report will be reported to the November Audit and Governance Committee.</p>	November 2022	Completed
<p>Auditors Report</p> <p>This includes the 2021-22 opinion on your financial statements.</p>	January 2023	Completed
<p>Auditor's Annual Report on the Council's VFM arrangements</p> <p>This report communicates the key outputs of the audit, including our commentary on the Authority's value for money arrangements.</p>	By end of March 2023	<p>To be completed and agreed with management by the end of March 2023.</p> <p>We will report to the Audit and Governance Committee on 31 May 2023.</p>

Audit Deliverables

2022-23 Deliverables

Audit Plan

We are required to issue a detailed audit plan to the Audit and Governance Committee setting out our proposed approach in order to give an opinion on the Authority's 2022- 23 financial statements and to issue a commentary on the Authority's value for money arrangements in the Auditor's Annual Report

Planned Date

31 May 2023

Status

Not yet due

Audit Findings (ISA260) Report

⇒ Audit Findings Report will be reported to the November Audit and Governance Committee.

15 November 2023

Not yet due

Auditors Report

This includes the opinion on your financial statements.

By 30 November
2023

Not yet due

Auditor's Annual Report on the Council's VFM arrangements

This report communicates the key outputs of the audit, including our commentary on the Authority's value for money arrangements.

17 January 2024

Not yet due

Appendix A

Exploring the reasons for delayed publication of audited local authority accounts in England – Grant Thornton

Recent performance against target publication dates for audited local authority accounts in England has been poor. There are some reasons for optimism that there will be an improvement in the timeliness of publication of audited accounts as foundations are being laid for the future.

In this report we explore the requirements for publication of draft and audited accounts and look at some of the reasons for the decline in performance against these requirements over time. Only 12% of audited accounts for 2021/22 were published by the target date of 30 November 2022. There is no single cause for the delays in completing local authority audits, and unfortunately there is no quick solution in a complicated system involving multiple parties. We consider a variety of factors contributing to delays, note the measures which have already been taken to support the local audit system and make recommendations for further improvement.

There are some reasons for cautious optimism that the system will begin to recover and there will be a gradual return to better compliance with publication targets. However, we consider that these are outweighed by a number of risk factors and that the September deadline for audited accounts set by DHLUC is not achievable in the short term and also not achievable until there is further significant change in local audit and local government.

We note the following matters that are yet to be tackled:

- clarity over the purpose of local audit
- the complexity of local government financial statements
- agreement on the focus of financial statements audit work
- an improvement in the quality of financial statements and working papers

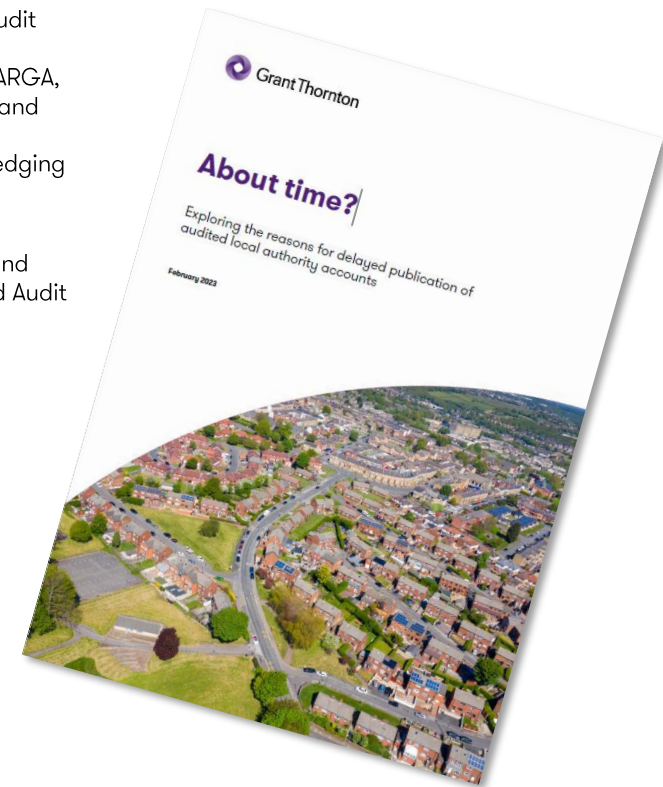
- an agreed approach to dealing with the backlog of local government audits
- Government intervention where there are significant failures in financial reporting processes

All key stakeholders including local audited bodies, the audit firms, the Department for Levelling Up Housing and Communities, PSAA, the NAO, the FRC and its successor ARGA, CIPFA and the Institute of Chartered Accountants in England and Wales will need to continue their efforts to support a coherent and sustainable system of local audit, acknowledging that it will take time to get things back on track.

We make recommendations in our report for various stakeholders, including Audit Committees and auditors, and include a checklist for consideration by management and Audit Committees within an Appendix to the report.

Read the full report here:

<https://www.grantthornton.co.uk/insights/report-key-challenges-in-local-audit-accounting/>





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REPORT OF: DIRECTOR OF FINANCE (S151 OFFICER)

TITLE: Strategic Risk : Financial Sustainability

REPORT TO:	Audit Committee
Date of Meeting	13th March 2023

Purpose of report

To provide Audit Committee with an update on the Council's Financial Sustainability Strategic Risk, in particular referencing the 2023/24 Budget, Council Tax Setting and updated Medium Term Financial Strategy for the period covering 2023 – 2026 agreed by Full Council on the 23/24.

Executive Summary

Attached to this paper is the full suite of budget papers for the period 2023 – 2026 which was agreed at Full Council on the 23rd February 2023.

When the Council agreed the 2022/23 budget last year, concerns were highlighted in respect of the cost of living crisis but no one could predict at that time what has since come to pass. The legacy impact of the pandemic and the ongoing conflict in Ukraine continues to cause havoc with the economy, with low growth and high inflation forecast in the near term.

This has resulted in a significant increase in the cost of living for all residents and businesses in our communities and is also having a significant impact on the cost of simply maintaining the quality council services we deliver.

In addition to rising costs, the demand for council services particularly in Children's and Adults Social Care has also continued to increase significantly following the lifting of the COVID 19 restrictions.

These cost pressures have been highlighted throughout 2022/23 within the Council's Quarterly Financial Performance Report. The report as at the end of December 2022 shows a current estimated overspend of £12M.

As we move into the 2023/24 financial year these pressures have increased further adding an unprecedented £35 Million increase in the cost of merely maintaining existing service levels.

And whilst the 2023/24 budget shows a balanced position, this has been delivered mainly due to an increase in core funding including additional social care grant, a 3.9% increase in council tax and efficiency savings of some £7.3M, together with the use of £5.5m reserves for the first time in a long while.

However, the future remains uncertain, fuelled by significant volatility both in terms of funding and costs. The Director of Finance's Section 25 Report attached at section 1 in the budget pack highlights in further detail some of these significant risks:

- Robustness of Estimates.
This area covers the risks attached to the Adult Social Care Reforms, demography and demand, inflation and supply chains issues, funding, and the Council's ambitious savings/transformation programme. It also highlights the process undertaken with regards to future income and cost assumptions, with some of these assumptions (e.g. Pay) already adrift to the likely / actual position.
- Adequacy of Reserves
The Council has been able to maintain its level of Minimal Working Balance of £20M. Furthermore, the increase in the general Social Care Grant (£7M) received has also been held back to help address future pressures in Social Care.

- Prudence and Affordability
This section highlights the responsibilities placed on the Council with regards the financial impact of new additional borrowing. Whilst the Director of Finance's previous advice was against any significant additional borrowing until the Glassworks scheme was complete / de-risked financially, now that the scheme is complete new additional borrowing can now be prudently considered subject to normal governance arrangements. Consequently , the budget does approve additional borrowing to invest in the Council's Housing Stock over the period to 2030.
- Value for Money
We await the External Auditor's Value for Money Report for this year although at present no major areas of concern have been flagged.
- Medium Term Financial Strategy and Budget Reductions Measures
This section highlights that whilst a balanced position can be delivered for 23/24, there remains significant gaps in future years which will need to be delivered via a transformation / efficiency plan.

BUDGET PROPOSALS 2023/26

CONTENTS

- 1 Section 151 Officer's Section 25 Report (*Pages 3 - 10*)
- 2 Medium Term Financial Strategy (*Pages 11 - 26*)
- 2a Council Tax Options 2023/24 (*Pages 27 - 32*)
- 2b Reserves Strategy 2023-2026 (*Pages 33 - 46*)
- 2c 2023/24 Treasury Management Strategy (*Pages 47 - 76*)
- 2d 2023/24 Fees and Charges (*Pages 77 - 90*)
- 3 Budget Recommendations (*Pages 91 - 94*)
- 4 Efficiency Proposals 2023 - 2024 and Service Reviews 2024 - 2026 (*Pages 95 - 96*)
- 4a Place Health and Adult Social Care (*Pages 97 - 100*)
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- 4c Growth and Sustainability (*Pages 103 - 108*)
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- 5 Directorate Spending Plans 2023 - 2026
- 5a 2023-24 Spending Plans (*Pages 113 - 114*)
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- 5c 2025-26 Spending Plans (*Pages 117 - 118*)
- 5d 2023-24 Schools Settlement and Delegated Budgets (*Pages 119 - 122*)
- 6 2023 - 2027 Capital Programme (*Pages 123 - 140*)
- 7 Redundancy Compensation and Procedures (*Pages 141 - 144*)
- 8 Communications (*Pages 145 - 146*)

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BARNSELY METROPOLITAN BOROUGH COUNCIL

**LOCAL GOVERNMENT ACT 2003 - THE S151 OFFICER'S SECTION 25
REPORT ON THE 23/24 BUDGET PROPOSALS**

1. **Purpose of the Report**

- 1.1 To provide, in accordance with the requirements of Section 25 of the Local Government Act 2003, advice from the Authority's Chief Finance Officer (CFO) on aspects of the 23/24 budget proposals.

2. **Background**

- 2.1 Part 2 of the Local Government Act 2003 contains a series of duties and powers that give statutory support to aspects of good financial management within local government.
- 2.2 Section 25 requires the CFO to report to an Authority, when it is making its decision on determining the council tax, advice on the following issues:
- The robustness of the estimates included in the budget; and
 - The adequacy of the reserves the budget will provide.
- 2.3 The CIPFA Prudential Code also requires consideration to be given to the affordability and prudence of future capital investment - given its impact on the revenue budget.
- 2.4 CIPFA's Financial Management Code also highlights the importance of the budget setting framework which operates within local authorities and the legal requirements under which this sits.

3. **Advice of the Chief Finance Officer**

- 3.1 This report is based on the Budget Recommendations at **Section 3** and the financial strategy and suite of financial information set out in **Sections 2 – 6**.

Robustness of the Estimates

- 3.2 As Members are aware, the setting of the 23/24 revenue and capital budgets are part of the Council's Medium-Term Financial Strategy that forms the framework for the budget for the period 23-26.
- 3.3 The Council's financial strategy has sought to clearly identify the risks associated with the budget so that properly informed and prioritised decisions are made.

- 3.4 Whilst in general terms I feel that this has been achieved, it should be noted that several of the key risks are fluid and although not quantifiable at this stage are likely to have a material impact on the budget moving forwards.
- 3.5 As such my advice to the Council is to exercise financial prudence and to hold back any betterment in non-specific / non-ringfenced funding [e.g., the general children's and adult social care grant] arising from the Local Government Finance Settlement pending a full assessment of the most significant risks which I set out below.

Adult Social Care

- 3.6 The impact of the National Living Wage for 23/24 together with continuing inflationary & energy pressures on Adult Social Care provider costs are likely to place significant upward pressure on fee levels for next year and beyond. It is currently assumed that these will be funded from a combination of a 2% increase in the Adult Social Care council tax precept, the Council's own base budget resources together with the specific adult social care grant confirmed as part of the settlement. That assumption will be revisited as part of the ongoing dialogue with care providers around fee levels for 23/24.
- 3.7 In addition, although the Government has announced a 2-year delay to the Adult Social Care Funding reforms it is not yet clear whether that extends to the policy intention to move towards a 'fair cost of care'. Any requirements to do this in advance of the full implementation of the reforms would add a significant unfunded pressure to the Council's MTFS [over and above addressing the aforementioned inflationary pressures for 23/24].

Demand & Demography

- 3.8 Throughout 22/23 we have seen the demand [and cost] for Council services significantly increase, particularly in Children's Social Care, but also in Adult Social Care, Home to School Transport and Waste services. In my view some of those pressures are likely to get worse before they begin to level out and this is something the Council needs to be mindful of when considering the approach to balancing the 23/24 budget as well as its longer-term financial planning.

Inflation & Supply Chain Issues

- 3.9 The well-publicised inflation and supply chain issues relating to energy, fuel, food, and construction costs will continue to put pressure on the cost of council services during 23/24. Moreover, the impact of rising prices on household disposable incomes and on business cashflow / profitability will likely increase the volatility, unpredictability, and uncertainty on the levels of council tax and business rate collection.

Funding

- 3.10 Despite announcing a 2-year financial policy intent, DLUHC have disappointingly announced a one year only funding settlement for 23/24. Whilst the policy intent infers no fundamental change in approach for the 24/25 settlement this is obviously not confirmed and is therefore subject to amendment.
- 3.11 In addition, the longer-term outlook for Local Government funding is clearly challenging, and if the predicted cash standstill Departmental Expenditure Limits [DEL] for the period 2025-28 are realised, that will result in significant real terms funding cuts over the medium term.
- 3.12 The long-awaited review of the way in which funds are distributed to individual local authorities together with the proposals for a reset of the business rate retention scheme also bring added funding uncertainty over the medium term.

Savings / Transformation Programme

- 3.13 As set out in the MTFS at **Section 2** the Council is embarking on an ambitious programme of service transformation with the intention of reviewing how it might deliver outcomes differently and more efficiently in future. Undertaking such a fundamental review at the same time as delivering day to day council services, all within the context of reducing resources, is a major undertaking. The Council will need to ensure appropriate focus, governance, and resourcing of the programme to ensure the required level of savings are delivered.
- 3.14 So, whilst I am confident that the Council will deliver a balanced budget for 23/24 and that, through working with the Senior Management Team, we have a framework in place to achieve a balanced position over the longer-term; this is heavily dependent on the assumptions set out in the budget papers being delivered and the effective management and mitigation of the risks set out at paragraphs 3.2 – 3.12 above.
- 3.15 In terms of the specific estimates and assumptions which are included in the proposed 23/24 budget, I would also offer the following comments:

(i) ***Council Tax Income Assumptions***

The estimates for Council Tax Income are based on a collection rate of 95%, the same level as in previous years. In addition, I have made assumptions around growth in the tax base to be achieved through a combination of new properties coming into rating and a reduction in the number of households claiming local council tax support which increased significantly during 20/21 and the early part of 21/22. At this stage I have no reason to believe that these are not robust assumptions, although given the fluidity of the current macro- economic / cost of living situation, the position will need to be closely monitored during the year.

(ii) ***Business Rates Income Assumptions***

Under the current Business Rate Retention scheme, Barnsley retains 49% of the total income collected. Government have confirmed that there will be no major changes to the Business Rate System next year and that the planned move to reset the business rate baseline will not take place until 25/26 at the earliest.

As part of the Autumn Statement, it was announced that there would be a general freeze in business rate bills in 23/24 along with a 75% discount for retail, leisure, and hospitality businesses. In the normal course of events this would have frozen the business rate bills for every business in the Borough.

However, the Valuation Office have simultaneously reassessed the rateable values of all businesses across the country which will mean that businesses in the Borough may see their business rate bills increase / decrease from April 2023, albeit with a transitional relief scheme in place to phase in any increased cost.

Government have stated that local authorities will be compensated for the reduction in income as a result of there being no inflationary increase to business rates in 23/24, whilst the impact of the revaluation exercise is anticipated to be fiscally neutral.

Finally, business rate collection may be adversely impacted by the ongoing macro-economic / cost of living situation. Again, this position will need to be closely monitored.

(iii) ***Pay and other Inflation Assumptions***

The pay award for the current financial year [22/23] was resolved in November 2022 and equated to an average 7% uplift in the Council's pay bill, considerably in excess of the provision made in the 22/23 budget [2%], resulting in additional unbudgeted costs of £5m in this and future years.

Pay is forecast to increase by 4% in 23/24 and then at 3% per annum for the remainder of the financial planning period to 25/26; this will be kept under review in view of the balancing required to reflect the ongoing 'cost of living crisis' set against the effective freeze in local government funding over the medium term.

As set out above a provision has also been made in relation to the impact of the increase in the National Living Wage on the Council's external contracts, this having a particularly significant financial impact in adult social care. However, on the latter I reiterate that this provision does not extend to address the full impact of any proposed move towards paying a 'fair cost of care' as set out in the Government's adult social care reform agenda.

Finally, provision has also been made where contractual payments are linked to the Consumer Price Index or other inflationary measures; the full impact of which will be monitored during the next financial year.

(iv) ***Interest Rate Assumptions***

Our treasury advisors and other commentators are predicting further interest rate increases over the planning period, though the timing and pace of those remains subject to debate. In view of this my advice is to limit the Council's exposure to interest rate risk by restricting the amount of the debt portfolio that may be subject to variable interest rates at any one time. This is reflected in the proposed Treasury Management Strategy which is set out in detail at **Paper 2c**. The position will continue to be closely monitored by the Treasury Management Panel with regular updates provided to Cabinet as part of the quarterly performance monitoring cycle.

(v) ***Service/ Demand Pressures***

There have been significant increases in the demand for all council services during 22/23, those been particularly acute in children and adult social care services. These pressures are expected to continue into 23/24 and beyond and provision for this has been made within the budget and MTFs.

Given the inherent risks with these assumptions it remains unclear whether this provision will be adequate to cover these demographic and other associated cost pressures. Therefore, my advice is to set aside any betterment in the Council's core resource position [non-ringfenced grants] following the Local Government Settlement pending further clarity in relation to these risks.

Adequacy of Reserves

- 3.16 **Section 2b** of the 23/24 budget proposals set out the Council's position in relation to the current level of provisions, reserves, and balances available to the Authority.
- 3.17 As indicated in that paper, the current Minimum Working Balance (MWB) held by the Authority remains at £20M, a level that I consider prudent and appropriate to the current risk environment faced by the Council.
- 3.18 I have also undertaken an assessment of all earmarked reserves & provisions to ensure their continued validity and to make additional provision to cover known commitments where that has been necessary. I consider the current levels to be adequate subject to my comment at paragraph 3.14.

- 3.19 The 23/24 local government finance settlement has provided additional resources over and above those initially included within the forecast. My advice is that this resource be set aside in reserves pending a full assessment / quantification of the emerging risks highlighted above.
- 3.20 It should also be noted that not all resources have yet been received and need to be 'banked' before being committed to future investments. I will ensure that this position is reviewed and reported through future monitoring reports. In addition, I also consider it appropriate and necessary to continually monitor reserve levels in the light of the changing circumstances facing the Council and as such, a further detailed review will be carried out as an integral part of the 22/23 accounts closure process and throughout 23/24.
- 3.21 Separately, the Council continues to progress significant external funding opportunities, working particularly closely with the South Yorkshire Mayoral Combined Authority. Specifically, officers are working with SYMCA colleagues to explore the possibility of bringing forward the Council's share of Renewal Fund income streams expected to be received over the next 26 years into a single upfront investment pot capable of delivering major capital investment at scale over the next 3 to 5 years. The Capital Investment Strategy and Capital Investment Programme (**Section 6**) provide further details on this.

Prudence and Affordability

- 3.22 The current Prudential Borrowing regime places a duty on the CFO to ensure that the financial impact of decisions to incur additional borrowing are affordable both in the immediate future and over the longer term.
- 3.23 Consideration of the revenue impact of all new capital schemes is therefore undertaken alongside other operational service issues to ensure that resources are allocated in accordance with the Council's priorities and within the overall resources available.
- 3.24 As Members will be aware the Council holds relatively high levels of debt as compared to its statistical neighbours. This is a result of previous policy decisions, including the building of a new secondary school estate and more recently the Glassworks town centre development.
- 3.25 I have advised in recent budgets against further significant borrowing until such time as the Glassworks scheme was complete and from a financial perspective de-risked. With the scheme now largely complete and the financial risk attached to that provided for within the MTFs I now consider it prudent to consider, subject to robust business cases, due diligence and funding guarantees, the proposals set out within the budget pack to invest in the Council's housing stock and economic regeneration schemes funded by the SYMCA Renewal Fund.
- 3.26 In addition, regardless of the source of funding any future borrowing is ultimately Council borrowing and should be considered carefully in line with the Prudential Framework, all relevant statutory indicators and a thorough risk assessment of all

financial and non-financial factors to ensure that there are no broader unintended consequences and that any risk to the Council's ongoing financial sustainability is minimised.

Value for Money

- 3.27 In June 2021 the National Audit Office launched a new Code of Audit Practice, part of which required the External Auditor to undertake a significantly more in-depth review of the Council's arrangements for securing Value for Money [VFM].
- 3.28 In January 2022 the External Auditor's Annual Report reported no significant issues in relation to the Council's arrangements for securing value for money during the 21/22 financial year. The External Auditor's assessment and final report in relation to the Council's 22/23 arrangements is expected imminently, and although I do not anticipate any major concerns to be raised, I will ensure that any issues or areas for improvement are addressed appropriately.

Medium Term Financial Strategy (MTFS) and Budget Reduction Measures

- 3.29 A balanced budget for 23/24 can be delivered through the agreement of the proposals contained within the budget papers. However, this view is contingent upon the additional matters identified at paragraph 3.14 above and paragraphs 3.30 to 3.33 below.
- 3.30 The draft budget for 23/24 is again based upon the delivery of several budget reduction & efficiency measures and there needs to be a strong and sustained focus on ensuring the timely and comprehensive implementation of these.
- 3.31 Moreover, it is proposed that the significant budget gaps identified for 24/25 & beyond will be addressed by a programme of service transformation. In my view, whilst the suggested planning framework is sound, the fundamental nature of the reviews and timelines around delivery of savings for 24/25 and 25/26 are challenging. Consequently, I will keep progress under close review and update and report any impact on the MTFS including advising on any required changes to the transformation / efficiency plan as required.
- 3.32 In addition, future forecasts are predicated on the Council maintaining, as a minimum, a cash standstill core resources position. I consider this to be a reasonable assumption but for the reasons outlined at paragraph 3.10 – 3.12 there is considerable uncertainty around this.
- 3.33 Finally, although a prudent approach has been taken in relation to the Medium-Term Financial Strategy, providing for all known pressures over the planning period, any additional pressures from here on in will need to be contained within the ongoing resource envelope determined by the local government finance settlement and any associated subsequent reviews. If for whatever reason this looks like not being achievable, I will instigate an immediate review of the 23/24 budget, MTFS and reserves strategies contained within these budget proposals.

4. **Budget Recommendations**

- 4.1 As indicated in the 3-year forecast at **Section 2 (Appendix 1)** and based on the Budget Recommendations at **Section 3**, a balanced budget will be set for 23/24.
- 4.2 This would see the Minimum Working Balance being retained at £20M and the one-off betterment in general / non-ringfenced grants from the 2022 Local Government Finance Settlement being set aside to provide additional financial resilience to help mitigate the significant unquantified risks highlighted within the MTFs. I consider this to be prudent and appropriate to the current risk environment faced by the Council (**Section 2 refers**).
- 4.3 The proposals identified within the budget papers provide the foundation around which the Barnsley's 2030 Plan & Council Plan can be delivered in a financially sustainable manner.
- 4.4 However, there remains considerable uncertainty around the impact of the longer-term funding position, challenges that need to be overcome to ensure the successful delivery of the transformation programme and other risks that the Council needs to be vigilant to and, if necessary, be prepared to change its planning assumptions and mitigation plans at short notice if that is required.
- 4.5 **In summarising my advice, I would stress that the robustness of the estimates and adequacy of the reserves which the budget will provide are satisfactory. However, this is contingent upon the requirements outlined at paragraphs 3.13 – 3.15 and reiterated at paragraph 4.4 above being delivered.**

N Copley BA (HONS), CPFA

Director Finance and S151 Officer

January 2023

UPDATED MEDIUM TERM FINANCIAL STRATEGY 2023/24 – 2025/26**1. PURPOSE**

- 1.1 As in previous years, this paper provides an update to the current Medium-Term Financial Strategy (MTFS) and extends it for a further year to 25/26 to maintain the Council’s rolling 3-year planning framework.
- 1.2 The updated forecast reflects several financial pressures which have recently come to light, as well as additional thoughts on the emerging risks [which are yet to be quantified] highlighted in the 2022-2025 MTFS agreed by Council in February.

2. INTRODUCTION

- 2.1 On 24th February 2022 the Council set a balanced budget for the current financial year (22/23) together with forecast gaps predicted at that time for the remainder of the MTFS planning period as shown below:

	23/24 £M	24/25 £M	25/26 £M	TOTAL £M
Deficit	+4.423	+2.528	+3.084	+10.035

23 – 26 Assumptions

- Provision for pay awards and inflation at 2%.
 - Provision for additional pension costs expected from the actuarial review in 23/24.
 - Further provision for demand and demography pressures.
 - Council tax increases at 2% per annum across 2023-2026.
- 2.2 The updated MTFS also highlighted several key emerging risks and as a result, a one – off provision of £3.8M was set aside to help temporarily address these pressures.

3 What’s changed since February**Additional Pressures**

- 3.1 During 22/23, several new or deteriorating pressures have been identified which require further consideration within the context of the MTFS:

Employee Pay

- 3.2 The 22/23 pay negotiations agreed the following:
- a flat rate increase of £1,925 on all NJC pay points for 22/23 (equivalent to an average 7% increase).
 - an increase of 4.04% on all allowances for 22/23.
 - an increase of one day to all employees’ annual leave entitlement from 1st April 2023.
 - deletion of pay point 1 from the NJC pay spine with effect from 1st April 2023.

The previous provision in the MTFS [2% pay award] has been updated to reflect this increase together with an updated forecast of a 4% increase in 23/24 and 3% thereafter. The pay negotiations for 23/24 are due to commence shortly: any changes required to the forecast will be reflected as these discussions progress [NB: each 1% increase equates to a £1m additional cost]

Energy Costs

- 3.3 The cost of energy has also been rising steeply since the middle of the last year and consequently the previous MTFS assumed cost increases in the region of 35% - 50% in 22/23. However, the war in Ukraine and other global macro-economic factors have resulted in a further spike in costs. Government introduced the Energy Bill Relief scheme from October 22 for an initial period of 6 months. However, even after taking into account this relief the average cost of electricity supplied to the Council has increased by 110% in 22/23 and gas at around 280%. Whilst the Council has recently approved a strategic approach to the reduction of carbon and fuel costs, it is unlikely to contribute significant mitigation to the cost pressures. The updated MTFS sets aside a total provision of £8M across the planning period.

Fuel Costs

- 3.4 The cost of petrol and diesel has also increased significantly in the past year and more so since the start of the war in Ukraine in February 2022. During 21/22 the average price per litre was £1.08. The average cost to the council as at November 22 stood at around £1.30 per litre. This equates to an overall increase in fuel costs required to operate the Council's vehicle fleet of around an additional £0.3M p.a.

General Contract Inflation

- 3.5 The current forecast provides resources for the cost of inflationary uplift (CPI) on major contracts [Building Schools for the Future, Waste, Primary PFI, PRIP etc].
- 3.6 Based on the terms of the Council's major contracts, a rate of 10% has been provided for in 23/24 falling to 4% thereafter [equivalent to an additional £3M in 23/24]. This continues to be monitored closely.
- 3.7 It should also be noted that rising inflation will impact the delivery of other key priorities, for example, the increasing cost of raw materials [e.g., steel / concrete] will have an impact on the deliverability of major infrastructure projects [SEAM et al] or the cost of repairing and maintaining the council's housing stock and other assets. The impact on the overall capital programme, planned maintenance and individual major projects will be kept under close review and reported to Cabinet as part of standard budgetary procedures or by exception if circumstances dictate.

General Demography and Demand

- 3.8 Whilst the current forecast made some provision for demographic changes and increased demand in key services (e.g., adults and children's social care, home to school, waste), it was highlighted in February's budget that this provision may be insufficient if trends at that time

continued unabated. During 2022/23 the demand and cost of providing key services particularly Children's Social Care and Home to School Transport has increased exponentially. As a result, a further provision of £9.5M has been made across the period.

Adults Social Care NLW/Inflationary increases

- 3.9 As part of addressing the cost-of-living crisis, the Government has confirmed a 9.7% increase in the National Living wage from £9.50 to £10.42 from 1st April. This increase, together with the rate of inflation running at around 11%, and other pressures such as the rising cost of energy has led to an increase in the cost of care / fee payment to be made to care providers. The current estimate is that costs are likely to increase by at least £6.5M. However, to counter this Government have announced additional funding via the Local Government Settlement (see below) together with confirming an ASC Council Tax Precept of 2%, although this is unlikely to cover the increased cost in full.

Discharge to assess

- 3.10 In addition, Government have also announced funding to assist Local Authorities /Health to free up space by allowing patients to be safely discharged from hospital more speedily. This funding is highlighted below.

MITIGATIONS

- 3.11 To offset the above, the MTFs has been reviewed and the following mitigations identified:

Energy Costs Provision

- 3.12 The current MTFs made some provision for cost increases in relation to energy & utility costs. It is proposed to release this to partly offset the anticipated cost increases.

Release of the Provision Set Aside for Increased Pension Contributions

- 3.13 The next Local Government Pension Scheme [LGPS] triennial actuarial review is due in 23/24. Based on discussions with the scheme actuary and the South Yorkshire Pensions Authority no increases in employers' pension contributions are now anticipated [meaning that the current provision is no longer required]. This will be kept under close review in view of the continuing war in Ukraine and other global macro-economic factors which may adversely impact scheme asset and liability values moving forward.

Release of Demography Provision

- 3.14 Resources are currently set aside within the MTFs to fund potential increases in demography over and above those already assumed in service budgets. It is proposed that these are released to partially offset the pressures identified above.
- 3.15 In addition following an increase in the general [non-ringfenced] social care grant announced in the Local Government Settlement as highlighted below, it is proposed to set

this aside for future demography/demand pressures in both Children's and Adults Social Care.

Release of One-Off Risk Provision

- 3.16 As part of the 2021 Local Government Finance Settlement, the Council received a one-off General Services Grant (£3.8M). This grant was earmarked as part of the approved 2022 – 2025 MTFS in February to help temporarily address the risks highlighted at the time. It is proposed to release this provision to help fund the anticipated cost pressures in 23/24.

Improved Business Rates Growth / Collection

- 3.17 Additional income has been included from an anticipated growth in business rates (e.g from the Glassworks / other borough wide developments).

Fees and Charges

- 3.18 A full review of all fees and charges has been undertaken with the proposed charges enclosed at paper 2d.

Base Budget Review

- 3.19 A further review of non-critical base budget provision has been undertaken to release further resources to help mitigate the pressures highlighted above.

Government Autumn Statement / Provisional Local Government Settlement

- 3.20 The Chancellor of the Exchequer 's Autumn Statement made a number of announcements that have a direct impact on local government, namely:
- Planned departmental spending to grow at 1% in real terms each year from 25/26 to 27/28. This is lower than the estimated growth in the economy meaning departments will need to make efficiencies to manage inflation.
 - A delay to the Health and Social care reforms for 2 years to 25/26 at the earliest i.e the proposed £86k cap on care costs and new means test proposals;
 - An additional £4.7bn within the adult social care system including £1bn of additional resources to directly support discharges from hospital, £1.3bn in additional social care grant and further council tax flexibility allowing increases of up to 5% (3% core and 2% adult social care) in 23/24.
 - A further £2.3bn for schools, increasing per pupil funding;
 - Business rates will be frozen in 23/24 with additional relief for the retail, hospitality and leisure sectors and small businesses.
 - Further support to the public to help with the energy and cost of living crisis.
- 3.21 Subsequently on 21st December the Local Government Finance Settlement confirmed for 2023/24:
- Core funding (RSG and Business rates) uplifted for inflation;
 - An increase in the non-ringfenced social care grant for both Adults and Children's (£7.5M) to be set aside to address the risks highlighted in Section 8 below);

- A specific ringfenced grant for Adult Social Care (£2.1M) to contribute towards funding pressures within the care sector;
- Additional funding to be allocated through the Better Care Fund to support safer hospital discharges, helping people regain or maximise independence as soon as possible and freeing up NHS beds for those who need them (£1.9M).
- Council tax flexibilities allowing for a maximum 5% increase in 23/24 and 24/25 (3% Core Services and 2% Adult Social Care).

3.22 Finally whilst Government have announced a two-year settlement which provides some certainty, the actual details of the 24/25 settlement will be released in autumn/winter 2023. As such a carry forward funding position has been assumed pending more clarity.

REVISED POSITION

3.23 The impact of the above changes is shown in the following table:

INCREMENTAL CHANGES	2023/24	2024/25	2025/26		
	£M	£M	£M		
COST B/FWD	211.395	214.170	219.706		
FIXED & ONGOING (pay @2%, NI @1.25% Inflation @ 2%, Pension in 23/24, Other)	6.196	4.196	4.196		
DEMOGRAPHY & DEMAND (ASC, CSC, H2S, Waste)	2.827	3.032	3.032		
POLICY DECISIONS (Glassworks, Youth Zone FYE)	1.200	0.000	0.000		
TOTAL COSTS	221.618	221.398	226.934		
INCOME BfWD	211.395	214.170	218.870		
CTAX @2.0 increase plus growth	3.500	3.650	3.800		
Business Rates	2.300	1.050	1.180		
TOTAL INCOME	217.195	218.870	223.850		
FORECAST AS AT FEB 2022	4.423	2.528	3.084	10.035	
Additional Cost Pressures					
Provision for Pay Award @ 4% in 23/24 and 3% thereafter	6.600	1.000	1.000	8.600	
Energy Costs	5.300	2.000	1.000	8.300	
Children's SC Demand and Development plan	6.800	(0.500)	-	6.300	
ASC NLW/Inflationary Increases	4.100	-	-	4.100	
Provision for contract inflation at 10% in 23/24 falling to 4% in future years (currently 2%)	2.800	0.700	0.700	4.200	
Further Demography and Demand pressures	2.900	0.300	-	3.200	
TOTAL ADDITIONAL PRESSURES	28.500	3.500	2.700	34.700	
REVISED FORECAST - Pre-Mitigations	32.923	6.028	5.784	44.735	

Mitigations					
Release of provisions (energy, demography, pensions)	(14.000)	(2.870)	2.164	(14.706)	
Use of Reserve previously set aside	(5.500)	5.500	-	-	
Increased Business Rates growth and CTAX	(2.100)	(0.900)	(0.300)	(3.300)	
ASC Council Tax Precept	(2.000)	-	-	(2.000)	
Specific Social Care grant	(2.100)	(1.500)	-	(3.600)	
TOTAL MITIGATIONS	(25.700)	0.230	1.864	(23.606)	
REVISED FORECAST AFTER MITIGATIONS	7.223	6.258	7.648	21.129	

4. Strategy to address the above funding gaps

4.1 During the summer, SMT have been formulating a strategy to address the above forecast funding gaps and have determined a subsequent 5-point action plan to address both the short and medium-term budget gaps that were identified at that time:

1. **Action 1** – Executive Directors agreed to revisit previously submitted 23/24 efficiency proposals for deliverability, timing, and value [with alternative proposals being put forward where any issues were identified] – [see update at Paragraph 4.2 below].
2. **Action 2** – Executive Directors to identify new “quick win” efficiencies / cashable savings for 23/24 – were requested by July 2022 [see update at Paragraph 4.2 below].
3. **Action 3** – Executive Directors were requested to produce a proposed sequencing for the ‘transformational’ review of **all** their service areas together with a high-level Outline Business Case [OBC] for those reviews to be completed in the first tranche [i.e., operational / delivered by 24/25] – [see update and key timelines below].
4. **Action 4** – Lead officers were tasked with co-designing a potential programme of digital transformation activity in Adult Social Care & Waste, Recycling and Neighbourhood Services with the support of an external implementation partner – initial scoping to be completed by August 22 / detailed business cases to be completed by December / delivery in 23/24 + [see update and key timelines below].
5. **Action 5** – Lead officers were tasked with co-designing a refreshed Asset Management Strategy & Delivery Plan – high level strategy refreshed by August 22 / final strategy and delivery plan agreed by December 22 [see update / key timeline below].

Section 2

Action 1 / 2 – SMT to revisit the previously submitted 23/24 efficiency proposals and identify new “quick win” efficiencies / cashable savings

- 4.2 This exercise has been completed with efficiency proposals capable of being delivered for 23/24 now estimated at £7.3M [full details are provided at Section 4].
- 4.3 Subject to approval and delivery, these proposals will provide for a balanced budget in 23/24.

Action 3 – That Executive Directors produce a proposed sequencing for the review of **all** their service areas together with a high-level Outline Business Case [OBC] for those reviews to be completed in the first tranche

- 4.4 Each Executive Director has submitted a proposed sequencing and timing for each of their service reviews [all phases are shown below].
- 4.5 In high level terms, this indicates that 21 / 38 service areas will be reviewed in tranche 1 i.e., new operating models to be in place by 1st April 2024, with the remaining 15 reviews taking place thereafter with the new operating models for those being in place by 1st April 2025.
- 4.6 The table below highlights those service areas currently included within the first tranche of reviews (Phases 1a & 1b) with a high-level Outline Business Case produced for each setting out the key themes & opportunities that will be explored as part of the review [click on link below to access individual OBC’s].

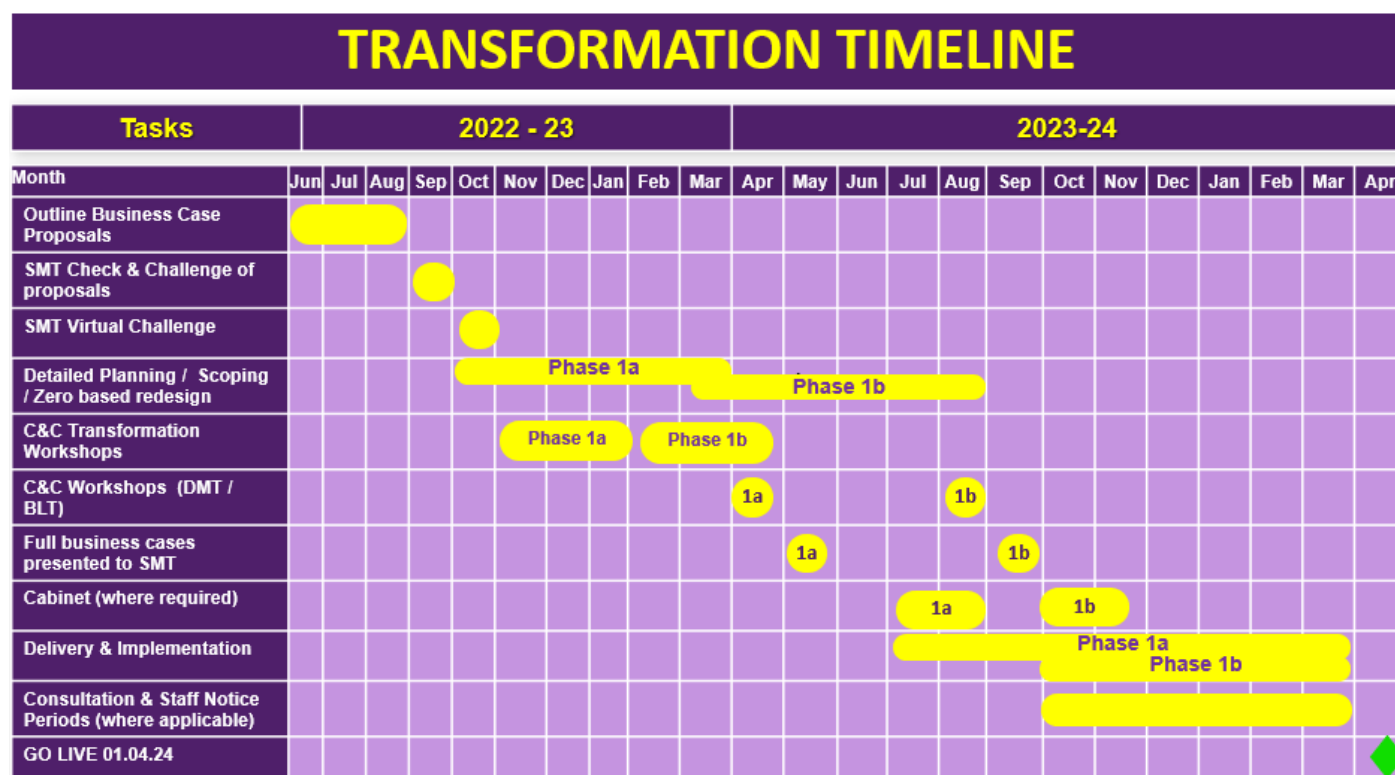
1a Service reviews

Place Health & Adults Social Care	Children’s	Growth & Sustainability	Public Health & Communities	Core
	Children in care and Leaving Care	Property Services	Public Health inc Regulatory Services	Strategic Procurement & Contract Management
		Economic Development		Service Design & Compliance [IT]
		Commercial & Operational Services		Council Governance
		Waste and Neighbourhoods Services		Business Support

1b Service reviews

Place Health & Adults Social Care	Children’s	Growth & Sustainability	Public Health & Communities	Core
Better lives programme / review of ASC operating	Early Start and Family Centers	Culture & Visitor Economy	Public Health inc Regulatory Services	Internal Audit, Anti-Fraud & Assurance
		Employment & Skills	Safer Communities	Legal Services
		Strategic Transport		
		Bereavement, Environment, Sport & Transport		
		Highways & Engineering		

4.7 Key dates and milestones in respect of these reviews are set out below:



4.8 The table below translates the anticipated profile of service reviews into an indicative financial plan for MTFs planning purposes [this will be reviewed on an ongoing basis as circumstances dictate].

Directorate	By 01/04/2024				By 01/04/2025		Total	
	Phase 1A		Phase 1B		Phase 2			
	No of reviews	Efficiency £M	No of reviews	Efficiency £M	No of reviews	Efficiency £M	No of reviews	Efficiency £M
Place Health and Adults SC	0	0.000	1**	See 4.9-4.11	0	0.000	1	-
Children's*	1	0.406	3	1.157	3	0.542	7	2.105
Growth & Sustainability	3	1.260	5	0.840	3	0.580	11	2.680
Public Health & Communities	2^	0.870	1	0.340	2	0.305	5	1.515
Core	4	0.900	3	0.150	7	0.880	14	1.930
TOTAL	10	3.436	13	2.487	15	2.307	38	8.230

^ The transformation review of Public Health is to be completed and implemented by the 1st April 2023

* Currently excludes budgets / savings related to commissioned looked after children's placements in CSC even though it is anticipated that actions can be taken to reduce / mitigate those costs to some extent e.g., early help & prevention initiatives, review of high-cost placements, in Borough provision etc.

** The service areas in Adult Social Care / Waste, Recycling and Neighbourhood Services, whilst included in the above, are assumed to be picked up by the Digital Transformation strand set out at paragraph 4.9 – 4.11 [subject to review].

Action 4 - Digital transformation

- 4.9 Digital Transformation has been agreed by SMT / BLT as one of the prime cross cutting areas from which efficiencies can be derived. To allow momentum and focus, the initial areas of work to be considered are Adult Social Care & Waste, Recycling and Neighbourhood Services.
- 4.10 A number of workshops have taken place during 2022. These workshops have been facilitated by Microsoft who are seen as a potential key software and services supplier to expedite digital enhancements using platforms the Council is already familiar with, namely optimising license usage and Azure platforms. Initial discovery and business case work has been carried out by Microsoft consultants 'at risk' – there is still no guarantee / expectation that work will be awarded to them. Decisions to move forward with Microsoft will be business case driven and reported to Cabinet for approval.
- 4.11 As with the Service reviews it is anticipated that the above reviews [in conjunction with the non-digital transformation aspects of these service areas] will deliver a minimum of a 10% efficiency saving of the net budget for the respective services (excluding Adult Social Care commissioning budgets).

Action 5 – Asset management strategy & delivery plan

- 4.12 The Strategic Property and Asset Board (SPAB) has been established with the remit to implement a new Asset Management Strategy [together with a detailed delivery plan]. The board is co-chaired by the Service Directors from both Regeneration/Culture and Finance, with representatives from Estates, Core Services, together with a member rep from each Business Unit.
- 4.13 Although activities had previously taken place across various workstreams (e.g., Locality review, Work Smart etc.), further work has been required to truly understand the wider asset base and how it is used by Services. It has also acknowledged that a refreshed Asset Management Strategy (AMS) is required which is better aligned to the 2030 Strategy and the Council's wider corporate objectives, as well as helping to address cost pressures (particularly in relation to buildings etc.) within the updated MTFS.
- 4.14 Several workshops have taken place to date to scope and define the AMS and associated plans to make the actions a reality. Work has also been undertaken to 'cluster' the assets held within the portfolio, providing a more manageable approach. This has produced a greater understanding of the asset categories held and those that are deemed in / out of scope. The ambition is that each cluster will have its own implementation plan (with each asset having a mini-associated plan). For planning purposes efficiency savings have been estimated at 18% of the total portfolio operating cost [18% of £30M i.e., £5.5M] to be delivered over the planning period.

	2024/25	2025/26	TOTAL
	£M	£M	£M
Asset Strategy Review	1.600*	3.900^	5.500

*Includes savings to be delivered in 23/24 of £0.7M

^ Includes savings anticipated beyond 25/26

4.15 The Strategy is due to move through the Council's governance framework in tandem with the MTFs. The Board will meet monthly with key subgroups / task and finish groups delivering key pieces of work to shape and deliver action plans. The Board will be the key governance vehicle for all property and asset related decisions taken by the Council and will ensure these decisions are guided by our current financial situation, effective delivery of outcomes and the need to manage our assets and estate in accordance with agreed best practice principles. Further updates will be provided throughout the programme of delivery.

5. COST OF LIVING CRISIS / LOCAL COUNCIL TAX SUPPORT

- 5.1 The current cost of living crisis is clearly having an impact on members of the public. This impact is starting to be reflected in council tax collection rates, particularly those most vulnerable / low income households.
- 5.2 Current Council tax planning assumptions are based on a 3.9% increase in 2023/24.
- 5.3 Members will recall that the Council amended the current Local Council tax Support Scheme in 2022/23 to protect claimants from the agreed 3.5% council tax rise this year together with continuing to provide the extra £125 of support previously provided via Government during Covid. The current scheme supports over 15,000 claimants.
- 5.4 It is proposed that an additional one-off cost of living support be provided to all eligible working age local council tax support claimants in Band 1 of the scheme, equivalent to an amount that reduces those claimant's council tax bills to zero for the 23/24 financial year
- 5.5 This means those in Band 1 will receive additional support from between £96 (Ctax band A properties) and £290 in 23/24 (Ctax band H properties).
- 5.6 Furthermore, an additional one-off cost of living support be provided to all eligible working age local council tax support claimants in Bands 2,3 & 4 of the scheme, equivalent to mitigating the full impact of the proposed 3.9% increase for 23/24 plus an additional £50 discount to further reduce the bills for all those eligible claimants
- 5.7 Finally an additional one-off cost of living support equivalent to the 3.9% increase be provided to all eligible pensioners in receipt of council tax support, for the 23/24 financial year.
- 5.8 The above changes are expected to cost in the region of £2.2M and will be funded via the use of one-off collection fund surpluses generated at the end of 2021/22.

6. REVISED MEDIUM TERM FINANCIAL FORECAST

6.1 The net impact of the above cost and mitigation strategies is summarised in the table below:

	23/24	24/25	25/26	TOTAL
	£M	£M	£M	£M
FORECAST GAP AS AT NOV 2022 (Pre efficiency proposals)	7.223	6.258	7.648	21.129
23/24 Efficiencies	(7.336)			(7.336)

Digital Transformation	-	(1.980)	(0.200)	(2.180)
Asset Strategy Review	-	(1.600)	(3.900)	(5.500)
Service Transformation Reviews – Phase 1		(4.469)	-	(4.469)
Service Transformation Reviews - Phase 2	-	-	(3.121)	(3.121)
REVISED GAP AFTER EFFICIENCIES	(0.113)	(1.791)	0.427	(1.477)

6.2 This position is based on the following key assumptions:

- Core funding uplifted for inflation in 23/24;
- Additional non-ringfenced social care grant;
- Provision for pay awards FYE of 22/23 @ 7% & 4% in 23/24 (£9.0M) and 3% p.a. thereafter.
- Provision for contract inflation of 10% in 23/24 (£3.0M), and 4% thereafter.
- Provision for key service pressures, mainly within Children’s Social Care, in 23/24 (£11.0M).
- Provision for increases in the National Living Wage and inflation in Adults Social Care (£6.5M) partially offset by additional specific Adult Social Care grant.
- Provision for hospital discharges within Adult Social Care (£1.8M in the Better Care Fund)
- Provision for increased energy / fuel costs based on current estimates (£5.3M) in 23/24.
- Council Tax @ 3.9% in 23/24 (£4.1M) and 2% thereafter.
- Delivery of efficiency proposals totalling £7.3M in 23-24 (Section 4 refers).
- Future year deficits to be addressed via the development of a programme of transformational activity capable of delivering a minimum £15M by 25/26 (Section 4 refers).

7. UPDATED RESERVES STRATGEY

7.1 The Council maintains a rolling 3 years reserves strategy to align one-off resources to the MTFs planning period. A full update is provided at paper 2b as part of the 23/24 suite of budget papers.

7.2 Total reserves currently stand at approximately £488M [*£354M GF and £134M HRA*], with the vast majority of that already committed to previous policy and investment decisions [e.g., major capital investment such as the Glass Works, SEAM & Principal Towns; Directorate projects and initiatives, school balances, minimum revenue provision [debt], insurances and other statutory provisions].

7.3 Of that, it has been necessary to set aside an amount of £29M to support the budget and delivery of the transformation programme:

- Temporary Budget Mitigation - £19M [22/23 overspend & 23/24 smoothing]
- Transformation programme delivery - £10M

7.4 Over and above that the Council retains a Minimum Working Balance of £20M [contingency for unforeseen / emergency circumstances] that will only be used in extremis.

	Earmarked Under Statute REVENUE £M	Earmarked - Invest to Save/ Future Commitments REVENUE £M	Earmarked - Future Capital Investments CAPITAL £M	Resources Set Aside to Complete Schemes CAPITAL £M	Budget Mitigation REVENUE £M	Total Resources TOTAL £M
Sub Total – GF	24.844	95.897	177.611	26.348	29.000	353.700
Sub Total – Housing	7.000	-	125.590	1.500	-	134.090
GRAND TOTAL	31.844	95.897	303.201	27.848	29.000	487.790

8. RISKS & OPPORTUNITIES

8.1 The strategy set out above provides the framework to balance the Council's budgets over the period of the MTFs. However, this is predicated on the effective management of the following risks and opportunities:

Risks

1. The successful delivery of the programme of transformational activity.
2. Inflation remains at higher levels for longer than anticipated.
3. Health and social care reforms – aren't cost neutral [current assumption].
4. Demography & demand pressures are worse than forecast e.g., children's social care
5. Special Educational Needs & Disability (SEND) - risk that the Safety Valve programme doesn't yield any financial support.
6. Cost of living crisis – impact on demand for Council services / ability to collect core income streams deteriorates further.
7. Other national or local major policy initiatives e.g., bus franchising, education white paper, SEND green paper, environment bill etc

Opportunities

1. Council tax beyond currently assumed levels – whilst protecting the most vulnerable residents (see paper 2a).
2. Increase in fees & charges beyond the levels currently assumed – in line with the Council's fees & charges policy.
3. Pressures abate / improve e.g. energy costs and inflation.
4. Potential disposal of 'hero' assets.

- 8.2 The position will be reviewed iteratively considering the above / other data & intelligence and changes to the strategy proposed as appropriate.

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MTFS Detailed Forecast

	FORECAST 2023/24		FORECAST 2024/25		FORECAST 2025/26	
		£m		£m		£m
EXPENDITURE:						
Revised Base Position		211.395		230.422		237.029
2. Fixed and Ongoing (already reported)						
Pay Award, National Insurance 1.25% increase	9.011		3.411		3.411	
		9.011		3.411		3.411
3. Demographic and Demand						
Energy Cost issues	5.300		2.000		1.000	
Children's Social Care (Demographics/additional social workers)	7.000		0.200		0.200	
Adult Social Care National Living Wage /Inflationary Increases	6.532		1.832		1.832	
Adults Social Care - Demographics					0.605	
Waste - Demographics / HWRC	0.900		0.200		0.200	
Home To School - Demographics	1.200		0.200		0.200	
Adult Social Care Discharge to Assess						
Other Inflation (inc BSF)	3.015		1.415		1.415	
Financing Capital New Starts Programme & MRP	0.570		0.570		0.570	
Legal	0.500					
Car Park Income	0.500					
Customer Services	0.150					
Provision for Youth Zone	0.700					
		26.367		6.417		6.022
4. Provisions						
Release of Energy provision	-1.300					
Demography Provision	-2.000					
Base Budget Review/Reprofiling	-5.715		-3.221		3.000	
		-9.015		-3.221		3.000
5. One-Off investment						
Temporary One-off resources (reserves)						
TOTAL EXPENDITURE BEFORE EFFICIENCIES		237.758		237.029		249.462
RESOURCES:						
8. Core Resources						
<u>Council Tax</u>						
Council Tax Income inc Base	107.930		113.330		116.955	
Council Tax Collection Fund Surplus	3.572		3.572		3.572	
		111.502		116.902		120.527
<u>Business Rates Retention (BRR) scheme</u>						
Local Share - Business Rates (net 50% share)	25.414		28.414		31.414	
Business Rate Surplus	1.000		1.000		1.000	
S31 Grant for 2% Capping - Local Share	3.910		6.910		6.910	
Local Share - Top Up Grant	32.268		32.268		32.268	
S31 Grant for 2% Capping - Top Up	1.769		1.769		1.769	
Revenue Support Grant (RSG)	13.429		15.196		15.196	
		77.790		85.557		88.557
<u>S31 Grant</u>						
Services Grant	3.925		2.212		0.000	
		3.925		2.212		0.000
<u>Additional Changes</u>						
IBCF	3.350		3.350		3.350	
Public Health Grant	0.300		0.300		0.300	
Market Sustainability Grant	0.836		2.900		4.345	
Social Care grant	13.692		13.692		13.692	
		18.178		20.242		21.687
Reserves				5.509		
Core Resources b/f		211.395		230.422		230.771
9. Change in Resources						
<u>Council Tax</u>						
Council Tax increase in tax base @ 800	1.300		1.325		1.385	
Council Tax increase (@ 3.9% in 23/24 + 2% in future years)	4.100		2.300		2.300	
		5.400		3.625		3.685
<u>Business Rates Retention (BRR) scheme</u>						
Local Share Business Rate Growth /Multiplier	3.000		3.000		1.100	
S31 grant for CPI cap - Top Up	3.000					
Changes to RSG	1.767					
		7.767		3.000		1.100
<u>Other Specific Funding</u>						
Services Grant	-1.713		-2.212			
Market Sustainability Grant	2.064		1.445			
		0.351		-0.767		
Reserves		5.509		-5.509		
TOTAL RESOURCES		230.422		230.771		235.556
NET SHORTFALL		7.336		6.258		13.906
SHORTFALL IF PERMANENT SAVINGS ANNUALLY		7.336		6.258		7.648
6. Efficiency Proposals						
2023-24 Efficiency Programme		-7.336				
Shortfall after efficiencies				6.258		7.648

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BARNSELEY METROPOLITAN BOROUGH COUNCIL

2023/24 COUNCIL TAX OPTIONS

1. Introduction

1.1 This report considers the calculation and options for setting Council Tax levels for 2023/24.

2. Basis of Council Tax Calculation

2.1 The following stages are involved in determining options for setting the Council Tax:

- 1) Determining the Council Tax base;
- 2) A review of past performance in collecting Council Tax;
- 3) Identifying the potential impact on the Council's Medium Term Financial Strategy of various Council Tax increases; and
- 4) Options for setting the Council Tax in the context of national and local policy.

Step 1 – Determining the council tax base

2.2 The Council Tax Base represents the estimated number of chargeable dwellings in the area, expressed in terms of Band D equivalent properties after allowing for disabled persons relief, discounts and other statutory adjustments.

2.3 The calculation of the tax base is further complicated by the Government's Local Government Finance reforms that took effect from 1st April 2013. These changes are summarised below.

Technical Changes to Council Tax

2.4 Since 2013/14, local authorities have been afforded discretion to charge Council Tax on second homes and empty properties. The Council's current policy is as follows:

- A discount of 0% to be applied to second homes and empty furnished homes;
- A discount of 25% to be applied to properties that are vacant and undergoing repair or major structural alterations for up to 12 months, or 6 months after the completion of works, whichever is shorter;
- A discount of 8.3% (1 month) to be applied to properties that are vacant from the date the property becomes empty. This discount is only available to landlords of rented accommodation.
- A 100% premium to be charged on properties which have been empty and unfurnished for in excess of two years;
- A 200% premium to be charged on properties which have been empty and unfurnished for in excess of five years; and

- A 300% premium to be charged on properties which have been empty and unfurnished for in excess of ten years.

2.5 The 2023/24 Council Tax Base report approved in January 2023 (Cab.11.1.2023/7 refers) set a tax base of 66,446.80.

Step 2 - Review of performance in collecting council tax

2.6 Cabinet receive regular updates in relation to Council Tax collection. The cost of living crisis and ongoing recovery from the pandemic has clearly adversely impacted collection rates, though the precise impact is difficult to determine within any accuracy, particularly because collection rates have been masked to some extent by temporary one-off Government support measures and increased LCTS awards.

2.7 As at the end of Q2 [in 2022/23], the collection rate has improved slightly when compared to Q1. It remains to be seen what the impact of the cost of living crisis will be over the winter months though it is considered that the estimated 95% collection rate is achievable. Collection rates will continue to be closely monitored throughout 2023/24 with updates reported to Cabinet as appropriate.

Step 3 – Potential Council Tax Yields 2023/24

2.8 Table 1 below provides information on the estimated yields that could be generated based on the currently estimated Council Tax base and different levels of Council Tax increase.

Table 1 – Council Tax Options (2023/24)

% Increase	0% £M	1% £m	1.50% £M	1.90% £M	2.50% £m	2.90% £M	3.50% £M	3.90% £M	4.90% £M
Council Tax Income	109.076	110.167	110.712	111.148	111.803	112.239	112.893	113.330	114.420
Collection Fund Surplus	3.572	3.572	3.572	3.572	3.572	3.572	3.572	3.572	3.572
Total Council Tax Income	112.648	113.739	114.284	114.72	115.375	115.811	116.465	116.902	117.992

2.9 Each 1% increase in the Band D Council Tax generates additional income of approximately **£1.090M** per annum recurrently (0.5% = £0.545M).

2.10 Table 2 provides an analysis of the impact of the various increases on council tax bills for council services for each band.

Table 2 – Indicative 2023/24 Council Tax Levels for BMBC Services

% Increase	0.00%	1.00%	1.50%	1.90%	2.50%	2.90%	3.50%	3.90%	4.90%
Band A-	911.97	921.09	925.65	929.30	934.77	938.42	943.89	947.54	956.66
Band A	1094.37	1,105.31	1,110.79	1,115.16	1,121.73	1,126.11	1,132.67	1,137.05	1,147.99
Band B	1,276.76	1,289.53	1,295.91	1,301.02	1,308.68	1,313.79	1,321.45	1,326.55	1,339.32
Band C	1,459.16	1,473.75	1,481.05	1,486.88	1,495.64	1,501.48	1,510.23	1,516.07	1,530.66
Band D	1,641.55	1,657.97	1,666.17	1,672.74	1,682.59	1,689.15	1,699.00	1,705.57	1,721.99
Band E	2,006.34	2,026.40	2,036.44	2,044.46	2,056.50	2,064.52	2,076.56	2,084.59	2,104.65
Band F	2,371.13	2,394.84	2,406.70	2,416.18	2,430.41	2,439.89	2,454.12	2,463.60	2,487.32
Band G	2,735.92	2,763.28	2,776.96	2,787.90	2,804.32	2,815.26	2,831.68	2,842.62	2,869.98
Band H	3,283.10	3,315.93	3,332.35	3,345.48	3,365.18	3,378.31	3,398.01	3,411.14	3,443.97

- 2.11 It should be noted that the final overall Council Tax increase for properties in the borough will depend on the precepts levied by the Police and Fire Authorities. These are currently being finalised by the respective authorities. If the maximum allowable increases are made during 2023/24 (assumed to be £15 for Police and £5 for Fire) this will equate to an additional 1.0% in the overall headline Council Tax increase.

Step 4 – Options for setting council tax in the context of national and local policy

Options for 2023/24

Council Tax Referendums and Council Tax Capping

General Services

- 2.12 Schedule 5 of the Localism Act introduced a new chapter into the 1992 Local Government Finance Act, making provision for Council Tax referendums to be held if an authority increases its Council Tax by an amount exceeding the principle determined by the Secretary of State and agreed by Parliament.
- 2.13 The Chancellor announced in the 2022 Autumn statement that the Council Tax for general (core) services threshold would increase from 2% to 3%. The referendum principles have therefore increased to 3% increase before the requirement to hold a referendum. There remains the option to increase core Council Tax above 3% subject to holding a referendum. The cost of holding a referendum is estimated to be around £0.5M so any additional income received for increases above 3% would be needed to cover this cost.

Additional Flexibility for Adult Social Care Pressures

- 2.14 Members will recall the further flexibilities Government made to local authorities around the Adult Social Care (ASC) precept. This flexibility was offered in recognition of the increasing demand and cost for ASC services and permitted authorities to introduce total increases of 6% over the period 2017-2021.

- 2.15 As part of the one-year settlement for 2021 and because of the impact of the pandemic, the Government announced flexibility for a further ASC precept of up to 3% which could be spread over the following 2 years. The Council took the decision to increase the ASC precept by 1.5% in 2021/22.
- 2.16 An additional 1% increase in the ASC precept [over and above the remaining 1.5% carried forward from 2021/22] was announced in the 2022 local government finance settlement, giving overall potential flexibility to increase the ASC precept in 2022/23 by 2.5%. The Council increased the ASC precept by 2% in 2022/23.
- 2.17 The Chancellor announced as part of his Autumn Statement in November 2022 that Councils can increase the ASC precept in 2023/24 by 2%.
- 2.18 Table 3 below provides an analysis of the impact of an additional 3.90% increase (2% for ASC plus 1.9% for Core Service) on Council Tax bills across each charging band.

Table 3 – Indicative 2023/24 Council Tax Levels at 3.90%

% Increase	0.00%	ADULT SOCIAL CARE PRECEPT		GENERAL INCREASE		CUMULATIVE INCREASE		2023/24 TOTAL	
		2.00%		1.90%		3.90%			
BAND	Annual Charge	Annual Increase	Weekly Increase	Annual Increase	Weekly Increase	Annual Increase	Weekly Increase	Annual Cost	Weekly Cost
Band A-	911.97	18.24	0.35	17.33	0.33	35.57	0.68	947.54	18.22
Band A	1,094.37	21.89	0.42	20.79	0.40	42.68	0.82	1,137.05	21.87
Band B	1,276.76	25.54	0.49	24.26	0.47	49.79	0.96	1,326.55	25.51
Band C	1,459.16	29.18	0.56	27.72	0.53	56.91	1.09	1,516.07	29.16
Band D	1,641.55	32.83	0.63	31.19	0.60	64.02	1.23	1,705.57	32.80
Band E	2,006.34	40.13	0.77	38.12	0.73	78.25	1.50	2,084.59	40.09
Band F	2,371.13	47.42	0.91	45.05	0.87	92.47	1.78	2,463.60	47.38
Band G	2,735.92	54.72	1.05	51.98	1.00	106.70	2.05	2,842.62	54.67
Band H	3,283.10	65.66	1.26	62.38	1.20	128.04	2.46	3,411.14	65.60

Local Council Tax Support Scheme

- 2.19 The Local Council Tax Support Scheme (LCTS) was introduced in 2013/14. Funding for the scheme forms part of the overall resources allocated to the Council as part of the Local Government Finance Settlement.
- 2.20 Following a public consultation in Autumn 2019, the Council approved a new scheme to be implemented from 1st April 2020. The current scheme uses 4 income bands applied to different household circumstances / composition. The income considered in assessing eligibility for LCTS is attached at Appendix 1 – this being applied to the banding structure to determine the overall level of support to be awarded.

Band	Single Income		Couple Income		Family 1 Child Income		Family 2+ Children Income	
	From	To	From	To	From	To	From	To
1	£0.00	£86.00	£0.00	£135.00	£0.00	£213.00	£0.00	£290.00
2	£86.01	£127.00	£135.01	£175.00	£213.01	£254.00	£290.01	£331.00

3	£127.01	£168.00	£175.01	£216.00	£254.01	£294.00	£331.01	£371.00
4	£168.01	£209.00	£216.01	£257.00	£294.01	£335.00	£371.01	£412.00

2.21 During the Covid 19 pandemic there was a significant increase in the number of households in Barnsley claiming LCTS. As the country exited from restrictions during 2021 it was envisaged that the number of claims would begin to reduce with the tax base being adjusted accordingly. This has not been the case and levels have remained consistent throughout the last financial year.

2.22 In 2022/23 the LCTS scheme was adjusted to provide further support to its most vulnerable residents and all protection to eligible claimants from any subsequent increase in council tax which had been agreed for 2022/23. The levels of LCTS discount were increased across the 4 income bands for working age LCTS claimants with an average additional top up payment of £125 per household.

2.23 The current cost of living crisis is adding additional pressures to all household budgets and is having a particularly detrimental impact on the most vulnerable households and their ability to pay Council Tax. The following additional support is to be provided to these vulnerable groups as a one-off cost of living payment in 23/24 will be fully funded by the Council.

- Working Age LCTS claimants in Band 1, will receive an additional one-off discount to increase their LCTS award to 100% and will not have any Council Tax to pay in 2023/24.
- The remaining Working Age claimants in LCTS Bands 2, 3 and 4 will be protected from the proposed 3.9% increase and also receive a one-off discount of £50 which will be used to reduce their Council Tax bill for 2023/24.
- Pensioners in receipt of Council Tax Support will be protected from the proposed 3.9% increase in Council Tax as a one off measure in 23/24.

This will provide additional support to around 18,000 households across the Borough.

Conclusion

2.24 The cost of living crisis and the ongoing recovery from the pandemic are placing significant financial strain on the Council. These issues are also impacting households across the Borough. In considering any council tax increase for 23/24 Members will need to give careful consideration as to whether to:

- Increase Council Tax over and above the referendum cap and hold a referendum.
- Increase Council Tax up to the existing 3% referendum cap for general (core) services (proposal to increase by 1.9%).
- Take the opportunity to increase the ASC precept by 2% to fund Adult Social Care pressures.

Local Council Tax Support Eligibility Criteria

Type of Income Source claimant received	Included or disregarded	Amount disregarded
Passported benefits (Jobseekers Allowance income-based, Employment Support Allowance income-related, Income Support)	Disregarded	All income received by applicants receiving passported benefits are disregarded
Jobseekers Allowance Contribution-based (JSA C)	Included	None
Employment Support Allowance Contribution-based (ESA C)	Included	None
Work Related Activity Component of ESA C	Included	None
Support Component of ESA C	Disregarded	Fully disregarded
Carers Allowance	Disregarded	Fully disregarded
Disability Living Allowance (DLA)	Disregarded	Fully disregarded
Personal Independence Payment (PIP)	Disregarded	Fully disregarded
Attendance Allowance	Disregarded	Fully disregarded
Armed Forces Independence Payment	Disregarded	Fully disregarded
Severe Disablement Allowance	Disregarded	Fully disregarded
Bereavement Support Payment	Disregarded	Fully disregarded
Guardians Allowance	Disregarded	Fully disregarded
Child Benefit	Disregarded	Fully disregarded
Child Maintenance	Disregarded	Fully disregarded
DLA/PIP paid for a child	Disregarded	Fully Disregarded
Child Tax Credit	Included	None
Working Tax Credit	Included	None
Industrial Injuries Benefit	Included	None
Statutory Maternity/Paternity/Adoption Allowance	Included	None
Statutory Sick Pay	Included	None
Earned income	Partial	£25 per week
Self-employed Earnings (Minimum Income Floor applies for self-employed earners)	Partial	£25 per week
Occupational/Private Pensions	Included	None
State Retirement Pension	Included	None
War Pensions	Disregarded	Fully disregarded
Student Finance	Partial	£693 per year plus £10 per week
Income from boarders/lodgers	Partial	£20 per week
Universal Credit:		
Standard Allowance	Included	None
Child Element	Included	None
Disabled Child Element	Disregarded	Fully Disregarded
Housing Element	Disregarded	Fully Disregarded
Limited Capacity for Work	Included	None
Limited Capability for Work Related Activity	Disregarded	Fully Disregarded
Child Care Element	Disregarded	Fully Disregarded
Earned Income assessed by Universal Credit	Included	None
Unearned income assessed by Universal Credit	Included	None

RESERVES STRATEGY 2023 - 2026**1. Purpose of Report**

- 1.1 The purpose of the report is to set out the Council's Reserves Strategy for the period of the MTFS [23/24 to 25/26].
- 1.2 The report provides i) the Council's reserves strategy, ii) an updated reserves position, iii) a list of the existing commitments / investments to be funded from reserves and iv) the level of uncommitted reserves along with a recommended approach for investment.

2. Recommendations

- 2.1 Note the updated reserves position shown in Table 1 including anticipated future resources [Appendix i refers].**
- 2.2 Note the existing commitments summarised in Table 2 and described throughout Section 4 of this report [Appendices ii - vi refer].**
- 2.3 Note that £29M of reserves have been set aside to temporarily bridge budget shortfalls anticipated in 22/23 & 23/24 [£13.5M & £5.5M respectively] together with a further £10M set aside to deliver the transformation programme over the life of the MTFS.**
- 2.4 Note that a Minimum Working Balance of £20M will also be retained as a contingency for unforeseen events / emergency situations.**

3. Background**Reserves Strategy**

- 3.1 The Council has a medium-term financial planning framework that incorporates a rolling 3-year forecast and reserves strategy.
- 3.2 One of the key components of the reserves strategy is to maximise balances and one-off resources. This is achieved through a range of strategies & activities including:
- The 23/24 budget and transformation proposals include the development of a refreshed Asset Management Strategy & Delivery Plan to ensure value for money in the use of the Council's significant asset portfolio, an element of which will involve the use of disposal proceeds [capital receipts] to pare down the Council's debt financing costs.
 - Implementing other strategies (e.g., External Funding, Commercial, Digital Barnsley) to ensure the Council maximises and efficiently uses its available resources and in turn 'frees up' cash for one off investments: and
 - Through robust financial management delivers year end underspends to bolster the Council's reserves position wherever possible.
- 3.3 The Council's strategy for using reserves to deliver the objectives outlined in the MTFS [Section 2] and Capital Investment Strategy [Section 6] is based on the clear principle that ongoing spending requirements must be matched with ongoing income. As such, reserves may only be used as a temporary bridging strategy as a means to achieve this end and in addition should only be used in exceptional circumstances.

- 3.4 The current macro-economic circumstances [recession, anticipated low levels of economic growth in the future, unsustainable national debt levels, persistent high levels of inflation, increasing interest rates] are having a huge and 'front loaded' impact on the Council's expenditure and income levels resulting in severe budget pressures in the current financial year [22/23] and beyond. Consequently, it has been necessary to set aside £19M of reserves to support the budget over 22/23 and 23/24 [£13.5M & £5.5M respectively]. The S151 Officer supports this course of action *only* on the basis that a robust and deliverable transformation programme capable of delivering the savings identified in the MTFS is put in place [MTFS report at Section 2 refers].
- 3.5 This is over and above reserves that have previously been set aside in line with the Capital Investment Strategy:
- Setting aside sums required by statute (e.g., Minimum Working Balance).
 - Investing in priority development / regeneration schemes.
 - Investing in 'one off' expenditure that delivers ongoing efficiencies / service improvement e.g., the Council's Transformation & Service Review programme; and
 - Setting aside provisions to fund one off service pressures / commitments (e.g., insurance liabilities).

Updated Reserves Position

- 3.6 In view of the Council's financial challenges a fundamental review of all existing earmarked reserves has been undertaken as part of this set of budget proposals. An extension of the MTFS planning period to 25/26 has also been reflected in the revised position.
- 3.7 Table 1 below summarises the Council's reserves & balances as of 1 April 2022 along with assumptions around future resources. The position is in line with the Council's 21/22 audited Statement of Accounts (SOA). A full breakdown of projected future resources is also provided at Appendix i.

Table 1: Total Available Resources 22/23-25/26 (as of 1 April 2022)

	1 st April 2022 £M	Anticipated Future Resources £M	Total Balances £M
Reserves	217.132	-	217.132
Grants & Contributions	1.300	65.472	66.772
Borrowing	41.088	10.000	51.088
Capital Receipts	18.708	-	18.708
Sub Total - GF	278.228	75.472	353.700
Reserves	46.962	40.333	87.295
Grants & Contributions	7.373	2.163	9.536
Borrowing	-	30.000	30.000
Capital Receipts	6.385	0.874	7.259
Sub Total - Housing	60.720	73.370	134.090
GRAND TOTAL	338.948	148.842	487.790
	SOA	Appendix i	

Future Anticipated Resources

- 3.8 The Council prudently estimates the resources that are expected in future periods that are either earmarked to fund current commitments or are available for consideration for future investment.

3.9 In respect of the General Fund:

A further £10M of borrowing approval has been considered by extending the MTFS to 25/26.

Grants are expected totalling £65.5M mainly relating to key Government funding streams such as the Towns Fund and Transforming Cities Fund.

3.10 In respect of Housing:

As part of the HRA business planning process, resources are earmarked annually from the HRA to fund the Council's core capital programme, with resources totalling £40.3M [£20.9M in 22/23 and £19.4M in 23/24] earmarked for this purpose.

Grants are expected totalling £2.2M relating to Brownfield monies (£0.4M) to support the Goldthorpe Market scheme and £1.8M of Social Housing Decarb Fund Phase 2 monies, anticipated from the Council's recent bid.

As part of the HRA 23/24 budget, provision has been made for borrowing of c.£30M to support the Council's energy efficiency targets relating to upgrading all Council stock to a minimum energy rating of EPC C; and finally

Capital receipts totalling £0.9M which relate to the Council's share of the receipts from the sale of Council housing stock in 22/23, are to be released to support the HRA capital programme.

3.11 These resources are shown in Appendix i to this report.

4. Current Use of Reserves

4.1 As shown at Table 1, the total level of reserves and balances available through to 25/26 is estimated at £487.8M. However, previous Council decisions have already committed the vast majority of this.

Table 2: Current Use of Available Resources 2022/23-2025/26 (as of 1 April 2022)

	Earmarked Under Statute REVENUE £M	Earmarked - Invest to Save/ Future Commitments REVENUE £M	Earmarked - Future Capital Investments CAPITAL £M	Resources Set Aside to Complete Schemes CAPITAL £M	Budget Mitigation REVENUE £M	Total Resources TOTAL £M
Sub Total – GF	24.844	95.894	177.614	26.348	29.000	353.700
Sub Total – Housing	7.000	-	125.590	1.500	-	134.090
GRAND TOTAL	31.844	95.894	303.204	27.848	29.000	487.790
Appendix	ii	iii	iv	v	vi	

Resources Earmarked under Statute

4.2 Certain resources are required to be earmarked under statute or are recommended to support good financial practice e.g., Minimum Working Balance (MWB). Table 3 provides a summary:

Table 3: Earmarked Resources under Statute (as of 1st April 2022)

Investment	Amount £M	Description
General Fund		
Minimum Working Balance	20.0	MWB set aside as a contingency for unforeseen events.
School Balances	4.8	Reserves held by maintained schools.
Sub Total - GF	24.8	
Housing		
Minimum Working Balance	7.0	MWB set aside as a contingency for unforeseen events.
Sub Total - Housing	7.0	
TOTAL	31.8	

Resources Earmarked for Invest to Save/ Future Commitments

- 4.3 Cabinet has previously approved reserves to be set aside to fund invest to save schemes or to provide for known commitments / pressures such as those agreed during 2022 to support investment in Children's Social Care. Table 4 highlights the most significant examples under this category with a full list provided at Appendix iii.

Table 4: Earmarked for Revenue Commitments/Investment (as of 1st April 2022)

Investment	Amount £M	Description
Capital financing	19.1	Resources earmarked in accordance with the agreed Treasury Management Strategy (e.g., MRP/ BSF).
Social care	10.0	Resources set aside to fund future priorities and pressures in social care / CSC development plan.
Budget mitigation / organisational re-design	10.0	Reserves set aside to fund costs (e.g., redundancy & pensions) associated with planning for 2030.
Insurance fund	6.2	Resources earmarked to cover uninsured losses.
Directorate investment / commitments	50.6	Investments / commitments approved for individual Directorate priorities
Sub Total - GF	95.9	
Sub Total - Housing	-	
TOTAL	95.9	

Resources Earmarked for Capital Investments

- 4.4 Cabinet have previously approved capital investment funded from reserves. Such investments include the Glassworks with other notable schemes set out in Table 5 with a full list provided at Appendix iv.

Table 5: Earmarked for Capital Commitments/Investment (as of 1st April 2022)

Investment	Amount £M	Description
Glassworks	37.6	This amount reflects the <u>remaining</u> reserves set aside to fund completion of the development [including the bridge].
Towns Fund - Goldthorpe	25.2	Grant resources relating to the Towns Fund deal at Goldthorpe
The Seam	23.4	Resources set aside to develop the 'Seam'.
Transforming Cities Fund	22.8	Grant relating to a range of Transforming Cities schemes.
Principal Towns	12.0	Remaining resources set aside to complete the Principal Towns programme
Royston Primary School	6.1	Resources set aside to fund a primary school in Royston
Youth Zone	5.0	Council contribution towards the construction of a Youth Zone
Additional Highways Programme	4.1	Resources set aside for additional works on the highways, over and above monies received from SYMCA

Investment	Amount £M	Description
Affordable Warmth	3.0	Monies set aside for the continuation of the Affordable Warmth Programme, assisting residents in energy efficiency e.g., boilers / insulation etc
Other	38.4	Various other capital priorities (see Appendix iv).
Sub Total - GF	177.6	
EPC C Works	33.6	Monies set aside for investment in upgrading the Council's stock to EPC C energy efficiency standards
Existing Decency Works (inc. 22/23)	21.4	22/23 Decency works
Decency Works 23/24	20.4	23/24 Decency works
Development at St Michaels Avenue	5.5	The scheme seeks to build 37 new housing properties of which 18 will be affordable.
Development at Billingley View	2.6	Social housing development at Billingley View, Bolton on Dearne
Goldthorpe Market Phase 1	2.3	Social housing development at the old market site in Goldthorpe
Other housing priorities	39.8	Various housing development schemes including the Council's new build programme (See Appendix iv).
Sub Total Housing	125.6	
TOTAL	303.2	

Capital Contingency / Resources Set Aside to Complete Existing Schemes

- 4.5 The Council has set aside a reserve to deal with any additional costs required to complete schemes that are already in delivery. This is particularly pertinent, given the current economic climate and prevailing high levels of inflation. It is therefore considered prudent to maintain the remaining balance of **£17.8M** [£16.3M General Fund and £1.5M HRA] in view of recent supply chain issues and the upward pressure seen across many of the Council's recent construction projects. Appendix v refers.
- 4.6 Furthermore, the Council is holding **£10M** to support its Gain Share / Renewal Fund capital investments from SYMCA. These capital investment priorities are described in the Capital Programme report at Section 6 of this budget pack.

Budget Mitigation & Support

- 4.7 As outlined in paragraph 3.4 above, it has been necessary to set aside **£19M** of reserves to support the budget over 22/23 and 23/24 [£13.5M & £5.5M respectively]. Furthermore, a further **£10M** has been identified and earmarked to support the Council's transformation programme over the life of the MTFs period. Appendix vi refers.

Conclusion

- 4.8 The Council's reserves and balances position remains healthy over the life of the MTFs. These reserves have all been earmarked for existing and future priorities, with Minimum Working Balances (£27M, being £20M General Fund and £7M HRA) and a capital contingency being retained for unforeseen events (£17.8M).

Table 6: Resources Available

	Current Resources £M	Future Resources Available £M	Total Resources Available £M	Committed £M	Available Resources £M
Sub Total – GF	278.228	75.472	353.700	(353.700)	-
Sub Total – Housing	60.720	73.370	134.090	(134.090)	-
GRAND TOTAL	338.948	148.842	487.790	(487.790)	-

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APPENDIX i

Anticipated Future Resources

	TYPE	2022/23 £M	2023/24 £M	2024/25 £M	2025/26 £M	TOTAL £M
GENERAL FUND						
Capital Grants & Contributions	Grants	65.472	-	-	-	65.472
MTFS 25/26 Borrowing	Borrowing	-	-	-	10.000	10.000
TOTAL GENERAL FUND		65.472	-	-	10.000	75.472
HOUSING						
MRR	Reserves	20.907	19.426	-	-	40.333
Capital Grants & Contributions	Grants	-	2.163	-	-	2.163
Borrowing	Borrowing	-	30.000	-	-	30.000
Capital Receipts	Capital Receipts	0.874	-	-	-	0.874
TOTAL HOUSING		21.781	51.589	-	-	73.370
TOTAL ANTICIPATED FUTURE RESOURCES		87.253	51.589	-	10.000	148.842

APPENDIX ii

Earmarked for Invest to Save / Future Commitments (as of 1st April 2022)

Investment	Amount £M	Description
General Fund:		
Minimum Working Balance	20.000	MWB set aside as a contingency for unforeseen events
School Balances	4.844	Balances held for maintained schools
Sub Total - GF	24.844	
Housing:		
Minimum Working Balance	7.000	MWB set aside as a contingency for unforeseen events
Sub Total - HRA	7.000	
TOTAL	31.844	

APPENDIX iii

Earmarked for Revenue Commitments/Investment (as of 1st April 2022)

Investment	Amount £M	Amount £M
General Fund:		
Provision for MRP Policy/BSF/PFI - Future Years		19.098
Social Care Demography / Other Pressures		10.000
Barnsley 2030 Budget Mitigation /Downsizing Costs		10.000
Insurance Fund Reserve		6.198
Sub Total – Investment in Specific Corporate Priorities		45.296
Directorate Investments/Commitments:		
CHILDRENS Investments/Commitments	4.066	
GROWTH & SUSTAINABILITY Investments/Commitments	4.802	
PLACE HEALTH & ADULT SOCIAL CARE Investments/Commitments	12.296	
PUBLIC HEALTH & COMMUNITIES Investments/Commitments	6.400	
CORE Investments/Commitments	6.604	
CORPORATE Investments/Commitments	16.430	
Sub Total – Directorate Investments/Commitments		50.598
Sub Total - GF		95.894

Investment	Amount £M	Amount £M
Housing:		
Sub Total - Housing		0.000
TOTAL		95.894

APPENDIX iv**Earmarked for Capital Commitments/Investment (as of 1st April 2022)**

Investment	Amount £M	Amount £M
General Fund:		
Glassworks (PH1,PH2,Public Realm & Bridge)		37.641
The Seam		23.404
Transforming Cities		22.771
Towns Fund - Goldthorpe		25.185
Royston Primary School		6.100
Principal Towns Programme		12.037
Youth Zone		5.000
Additional Highways Works		6.089
Affordable Warmth		3.000
Other Corporate Priorities:		
Landlord Responsibilities	5.000	
Worsbrough Res Works	3.297	
Property Investment Fund	2.929	
Penny Pie Park Bridge	2.901	
Hoyland Parkside Sporting Facilities	2.487	
Town Centre Retail	2.000	
Match Funding Historic High Streets Heritage Action Zone (HHS HAZ) Bid	1.951	
Capital Feasibility	1.785	
Street Lighting LED Replacement	1.623	
Worksmart Full Rollout	1.500	
Emergency Active Travel	1.125	
Fit For Purpose IT Infrastructure	1.065	
New Council's owned Children's Residential Home	1.000	
Libraries Review	1.000	
Highway Improvement - Dearne Town link-road (J36 Goldthorpe)	0.941	
Town Centre Parking Strategy - Phase 1	0.908	
Eastern Gateway	0.549	
Nave	0.500	
J36	0.500	
Eldon Street Public Realm	0.500	
Investment in Wi-Fi Connectivity at Visitor Attractions	0.493	
Wentworth and Stainborough - National Trust - Revenue	0.430	
Commerce House	0.400	

APPENDIX iv

Earmarked for Capital Commitments/Investment (as of 1st April 2022)

Investment	Amount £M	Amount £M
Other GF Schemes (Individually less than £0.400M)	3.503	
Sub Total – Other Corporate Priorities		38.387
Sub Total - GF		179.614

Investment	Amount £M	Amount £M
Housing:		
EPC C Works		33.600
Existing Decency Works (inc. 22/23)		21.366
Decency Works 23/24		20.394
St Michael's Avenue		5.514
Billingley View		2.641
Goldthorpe Market Phase 1		2.322
Other Housing Priorities:		
Minimum Level of MRR	7.500	
Future Years (MTFS Capital Programme)	4.000	
Social Housing Decarb Fund Phase 2	3.600	
Goldthorpe pre-1919 Housing Strategy	3.000	
Neighbourhoods / Environmental Works	2.000	
Sprinkler Systems to 4 independent living schemes	1.987	
Catchup Repairs - Programmed Replacements	1.920	
Smoke and CO Alarms	1.625	
Fire Safety Budget - High Rise in Scope Buildings	1.500	
Customer Services IT System	1.311	
Princess Street - Floor Replacement	1.200	
Water Ingress 3 X High Rise	1.150	
Laites Lane	1.132	
Lang Avenue Flooding Resilience Works All Properties - Private & HRA	1.007	
Social Housing Decarbonisation Fund - Match	1.000	
Installation of Solar PV	1.000	
Unallocated 1-4-1 Receipts	0.756	
Spandrel Panels	0.600	
Asbestos Removal Aldham House & Royston	0.600	

APPENDIX iv

Earmarked for Capital Commitments/Investment (as of 1st April 2022)

Investment	Amount £M	Amount £M
Non-Traditional Archetype Fire Works	0.500	
Other Housing Schemes (Individually less than £0.400M)	2.365	
Sub Total – Other Housing Priorities		39.753
Sub Total - Housing		125.590
TOTAL		305.204

APPENDIX v

Set Aside to Complete Schemes

	Amount £M
General Fund:	
Capital Contingency	14.348
Resources to Support Gain Share / Renewal Fund	10.000
Housing:	
Capital Contingency	1.500
TOTAL	25.848

APPENDIX vi

Budget Mitigation

	Amount £M
General Fund:	
MTFS 22/23 & 23/24 Mitigation	19.000
Transformation Programme	10.000
Sub Total - GF	29.000
Housing:	
	0.000
Sub Total - Housing	0.000
TOTAL	29.000

**TREASURY MANAGEMENT STRATEGY AND POLICY STATEMENT
2023/24**

INDEX

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2. CAPITAL EXPENDITURE PLANS & CAPITAL PRUDENTIAL INDICATORS	2.1 - 2.11
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1 EXECUTIVE SUMMARY

BACKGROUND

1.1 This document has been prepared in accordance with the Local Government Act 2003, which stipulates that local authorities must 'have regard to' the following guidance:

- The **Prudential Code** (CIPFA);
- The **Treasury Management Code** (CIPFA);
- **Statutory Guidance on Minimum Revenue Provision** (DLUHC), and
- **Statutory Guidance on Local Authority Investments** (DLUHC).

1.2 In line with the recommendations of these codes, the Treasury Management Strategy sets out the following each year for approval by Full Council:

The Treasury Management Policy Statement The Council's overall policies, practices and objectives in relation to treasury management
The Council's Capital Expenditure Plans The Council's indicative capital programme over the planning period
The MRP Policy Statement How capital expenditure will be charged to revenue over time
The Council's Borrowing Strategy How its ongoing borrowing requirement will be managed, with regard to interest rate and refinancing risk
The Annual Investment Strategy How any surplus cash will be managed, with regard to the principles of Security, Liquidity and Yield
The Council's Prudential and Treasury Indicators The limits and indicators designed to help monitor and control treasury management risk

1.3 CIPFA published updated Treasury Management and Prudential Codes in December 2021 and full implementation of the reporting changes is required by local authorities from 2023/24. To comply with the code changes, the Council therefore must have regard to these Codes of Practice when preparing the following Treasury Management Strategy Statement and Annual Investment Strategy, and also related reports during the financial year which are taken to Full Council for approval. The updates and changes are summarised as follows:

- The Council's risk appetite and our governance processes for managing risk are defined;
- The adoption of a new liability benchmark treasury indicator to support the financing risk management of the capital financing requirement (CFR);

- No borrowing is undertaken to finance capital expenditure to invest primarily for commercial return;
- Increases in CFR and borrowing are undertaken solely for purposes directly related to the functions of the Authority;
- The Council's capital plans and investment plans are affordable and proportionate, and all borrowing is within prudent and sustainable levels;
- The inclusion of a high-level summary of the Council's investment policy in relation to environmental, social and governance aspects;
- The risks and rewards of significant investments are assessed over the **long term** (20 to 30 years);
- Treasury Management decisions are in accordance with good professional practice;
- A review of the knowledge and skills register for officers and members involved in the treasury management function. Ensuring that the Council has access to expertise in all areas of investment and capital expenditure, and to involve members in making informed decisions.

1.4 In addition to the above, the DLUHC are planning to provide further clarity in relation to the Minimum Revenue Provision regulations and guidance so that all local authorities understand the need and value in ensuring revenue is set aside annually in respect of their CFR. The latest indications are that any changes will take effect from 2024/25 at the earliest.

1.5 If required, the Strategy will be revised accordingly to reflect any changes to legislation outlined in the paragraphs above.

OBJECTIVES

1.6 The objectives of the Treasury Management Strategy are to:

- Ensure the Council's capital expenditure plans are prudent, affordable and sustainable over the longer-term;
- Ensure that sufficient cash is available when needed to meet the Council's spending commitments;
- Manage the Council's exposure to interest rate and refinancing risk whilst maximising value for money; and
- Manage the investment of temporary surplus cash in a way that preserves the capital invested.

THE COUNCIL'S BORROWING STRATEGY

1.7 Within the context of increasing economic uncertainty and interest rate volatility, the proposed strategy is to:

- **Maintain an appropriate proportion of fixed rate borrowing** in order to limit the Council's exposure to interest rate risk (proposed targets in section 3);
- **Maintain a balanced maturity profile on long and short-term borrowing** in order to limit the Council's exposure to refinancing risk (proposed limits in Appendix C), and
- **Maintain an appropriate level of internal borrowing** in order to reduce the Council's financing costs.

THE ANNUAL INVESTMENT STRATEGY

- 1.8 In order to safely manage the Council's temporary surplus cash, the proposed strategy is to:
- **Invest only in secure products and counterparties** in order to minimise the risk of loss (proposed limits in section 4);
 - **Maintain an appropriate balance of liquid funds** to ensure that sufficient cash is available when needed; and
 - **Within this context, seek to optimise performance** in terms of yield.

TREASURY MANAGEMENT REPORTING

- 1.9 The Council is currently required to receive and approve the following treasury reports each year, which incorporate a variety of policies, estimates and actuals.
- Prudential and treasury indicators and treasury strategy** (this report)
 - The first, and most important report is forward looking and covers:
 - the capital plans (including prudential indicators);
 - a minimum revenue provision (MRP) policy (how residual capital expenditure is charged to revenue over time);
 - the Treasury Management Strategy (how the investments and borrowings are to be organised), including treasury indicators; and
 - an Annual Investment Strategy (the parameters on how investments are to be managed).
 - Quarterly treasury management reports** – These are primarily progress reports and will update members on the capital position, amending prudential indicators as necessary, and whether any policies require revision.
 - An annual treasury report** – This is a backward-looking review document and provides details of a selection of actual prudential and treasury indicators and actual treasury operations compared to the estimates within the strategy.

TRAINING

1.10 The CIPFA Treasury Management Code requires that staff and members with responsibility for treasury management receive adequate training. The Council carries out the following to monitor and review knowledge and skills:

- Provide training sessions for new Council members together with periodic training sessions at Audit and Governance Committee.
- Hold quarterly Treasury Management Panel meetings to discuss the latest treasury position in detail with panel members.
- Keep the CIPFA Treasury Management Skills Assessment up to date to identify any gaps in knowledge, plus regular communication with officers and Council members to encourage them to highlight training needs on an ongoing basis.
- The training needs of treasury management officers are periodically reviewed through the PDR process.
- A formal record of the training received by officers central to the treasury function is maintained within the Treasury Management Practices.

TREASURY MANAGEMENT CONSULTANTS

1.11 The Council currently uses LINK Group as its external treasury management advisors. The Authority recognises that responsibility for treasury management decisions remain with the organisation at all times but there is value in employing external providers of treasury management services to acquire access to specialist skills and resources.

The Council will ensure that the terms of their appointment and the methods by which their value will be assessed are properly agreed and documented and subject to regular review.

2 CAPITAL EXPENDITURE PLANS & CAPITAL PRUDENTIAL INDICATORS

- 2.1 The Council's capital expenditure plans are a key driver of its treasury management activities. The CIPFA 2021 Prudential and Treasury Management Codes require all local authorities to prepare a Capital Investment Strategy and this report should be considered alongside the TMSS. The two reports will provide a high-level long-term overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of Council services, together with how associated risks will be managed and the implications for future sustainability.
- 2.2 This section of the TMSS covers a range of prudential indicators designed both to inform members of future activity and to assess whether those plans are prudent, affordable and sustainable over the longer term and reflect the framework as set out in CIPFA's Prudential Code. The full suite of indicators can be found in Appendix C.

Estimates of Capital Expenditure

- 2.3 This indicator summarises the capital expenditure plans set out in the Council's Capital Investment Strategy. These plans are funded from a variety of sources including £108M from borrowing or finance lease (see Appendix C for further details):

Table 1 - Estimates of Capital Expenditure

	2022/23 (£M)	2023/24 (£M)	2024/25 (£M)	2025/26 (£M)	Total (£M)
Indicative Capital Programme*	160.805	170.416	65.091	68.738	465.050
Funded from Borrowing / Finance Lease	22.972	34.953	9.848	40.613	108.386
Funded from Other Resources	137.833	135.463	55.243	28.125	356.664

* Includes new 2023 – 2026 investment subject to approval

Estimates of Capital Financing Requirement (CFR)

- 2.4 This indicator sets out the Council's CFR, which reflects the capital expenditure (both historic and planned) being funded from borrowing or other long-term liabilities. This includes the £108M identified in paragraph 2.3:

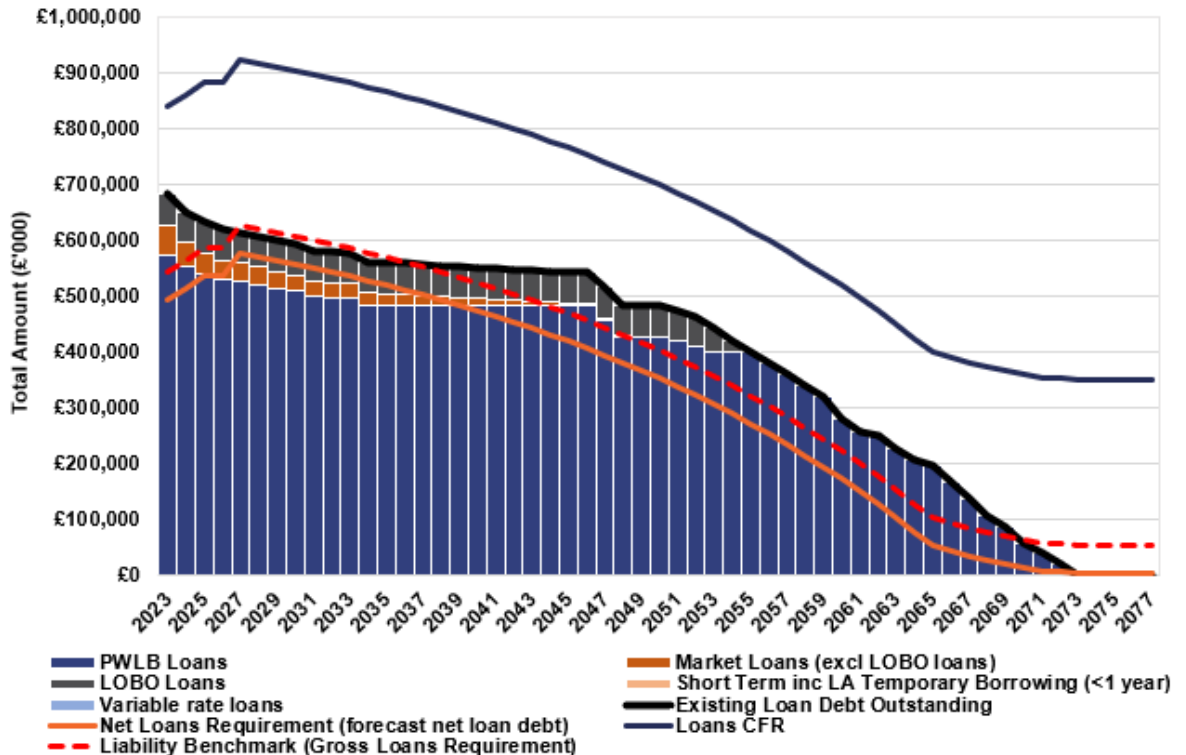
Table 2 - Estimates of Capital Financing Requirement

	2022/23 (£M)	2023/24 (£M)	2024/25 (£M)	2025/26 (£M)
Borrowing (Existing)	837.041	831.924	826.510	820.880
Other Long-Term Liabilities (Existing)	228.811	225.909	223.407	220.550
Planned Capital Investment (Cumulative)	22.972	57.925	67.773	108.386
Total Estimated CFR	1,088.824	1,115.758	1,117.690	1,149.816

- 2.5 New expenditure aside, the CFR will reduce over time via a statutory annual charge to the revenue account, known as the Minimum Revenue Provision (MRP). The Council's MRP policy is included in Appendix B.

Liability Benchmark

- 2.6 A new prudential indicator for 2023/24 is the Liability Benchmark (LB) which has been developed by CIPFA to provide a longer-term view of a local authority's debt position. The Council is required to estimate and measure the LB and report this to members within the quarterly treasury management updates. The LB is effectively the Net Borrowing Requirement of the Council plus a liquidity allowance.



- 2.7 The graph above shows the Council's Liability Benchmark as at 2022/23 which includes the following four balances:

- **Existing loan debt outstanding (blue stacked bars):** the Council's existing loans that are still outstanding in future years.
- **Loans CFR (blue line):** the loans CFR projected into the future based on approved prudential borrowing and planned MRP.
- **Net loans requirement (orange line):** the Council's gross loan debt less treasury management investments at the last financial year-end, projected into the future based on approved prudential borrowing, planned MRP and any other major cash flow forecasts.
- **Liability benchmark (broken red line):** the net loans requirement plus a short-term liquidity allowance.

- 2.8 It should be noted that **only approved prudential borrowing** (£108M as detailed in table 1) is included in the above calculations. In practice this means that the Loans CFR will peak after four years, as is demonstrated in the graph above. This creates a slight anomaly in the model given that all other inputs are projected forward for 50 years+.

- 2.9 CIPFA recommends that the optimum position for external borrowing should be at the level of the LB (i.e. all balance sheet resources should be used to maximise internal borrowing). If the outputs show future periods where external loans are less than the LB, then this indicates a borrowing requirement, thus identifying where the Council is exposed to interest rate, liquidity and refinancing risks. Conversely, where external loans exceed the LB then this will highlight an overborrowed position which will result in excess cash in the organisation requiring investment, thus exposing the Council to credit and reinvestment risks and a potential cost of carry.
- 2.10 Members are also asked to note that the LB calculation does not include targets for interest rate exposure and measures to mitigate the risk of rising borrowing costs. Further calculations are provided in the following borrowing strategy section which sets out the Council's interest rate exposure targets.
- 2.11 Additional updates on the LB position will be provided throughout the year and included as part of the treasury management training sessions delivered to members.

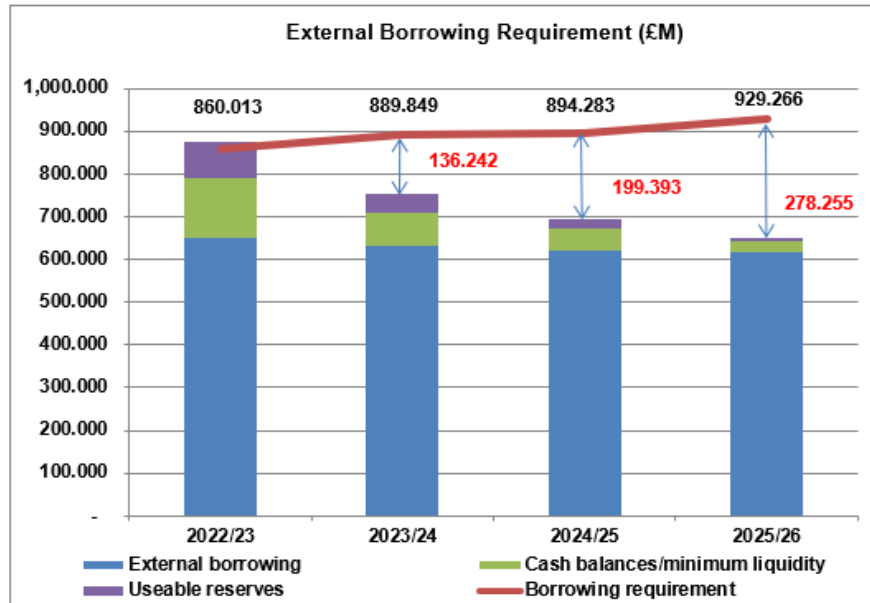
3 BORROWING STRATEGY

- 3.1 The capital expenditure plans set out in section 2 provide details of the capital activity across Council services and more detailed information can be found within the Capital Investment Strategy 2023/24.
- 3.2 The treasury management function will ensure that the Council's cash is organised in accordance with the relevant professional codes, so that sufficient cash is available to meet service activity and the plans included in the Capital Strategy. This will involve both the management of the cash flow and, where capital plans require, the organisation of appropriate borrowing facilities.
- 3.3 The Council's general policy objective is to ensure its level of debt is prudent, affordable and sustainable over the longer term. This requires the treasury function to keep financing costs to a minimum whilst addressing the key associated risks: interest rate risk and refinancing risk.
- 3.4 The following table compares the Council's expected borrowing position to its underlying borrowing need (**referred to as the Borrowing CFR**), to identify the extent to which the Council is under or over-borrowed. This excludes other long-term liabilities since each arrangement contains its own borrowing facility, therefore the Council is not required to borrow separately. The table also includes the use of a proportion of investment balances over the time period plus a minimum liquidity requirement, both of which are incorporated within the LB calculation in section 2.

Table 3 – Gross Borrowing and the Capital Financing Requirement

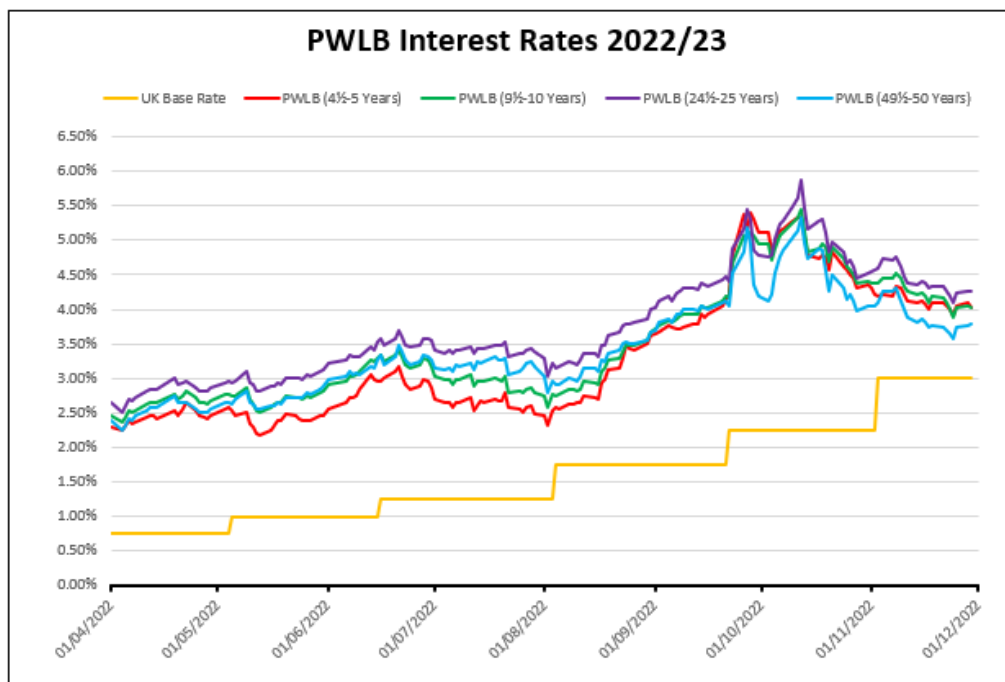
	2022/23 (£M)	2023/24 (£M)	2024/25 (£M)	2025/26 (£M)
Borrowing CFR	860.013	889.849	894.283	929.266
Gross Borrowing	(651.508)	(633.074)	(620.983)	(615.835)
Under-Borrowed Position	208.505	256.775	273.300	313.431
Support from Usable Reserves	(86.239)	(45.533)	(23.907)	(10.176)
Cash Balances / Minimum Liquidity Requirement	(139.030)	(75.000)	(50.000)	(25.000)
External Borrowing Requirement	(16.764)	136.242	199.393	278.255

- 3.5 This position is supported by the Council's usable reserves, which largely represent the resources set aside for investment in future years. By utilising the cash supporting these resources temporarily, the Council has the option to defer long-term borrowing until the related spending commitments occur (**also referred to as internal borrowing**). Whilst this is a cost-effective position, it is one that needs to be actively monitored and managed considering the Council's planned capital investment and the prevailing economic climate.
- 3.6 As illustrated by the following chart, the external borrowing requirement (represented by the blue arrows) is the total cumulative amount required over the period:



Interest Rate Risk

- 3.7 This is the risk of an adverse movement in interest rates which leads to a rise in borrowing costs or lost opportunity costs. The Council measures this risk against its temporary and variable rate borrowing and any requirement which has yet to be financed (i.e. its under-borrowed position).
- 3.8 Interest rates are a key driver of the Council's treasury management activities and as such are monitored by officers on a regular basis. As shown below, PWLB borrowing rates reacted to events in the financial markets during 2022 and have been on an upward trajectory since the beginning of the year. A period of high volatility occurred at the end of September 2022 following the 'mini budget' announcement by former Chancellor Kwasi Kwarteng. Movements in rates have become less volatile under the Sunak/Hunt government.



3.9 The Council has appointed LINK Group as its treasury advisor and part of their service is to assist the Council to formulate a view on interest rates. The table below includes the latest view (as at 8th November) which is for interest rates to remain elevated and peak at around 4.5% in Spring 2023, before falling back to lower levels by 2025/26. As there are so many variables at this time, caution must be exercised in respect of all interest rate forecasts.

Table 4 - Latest Interest Rate Projections (provided by Link Asset Services as at 08 Nov 22)

	Latest	Mar-23	Sep-23	Mar-24	Mar-25	Mar-26
UK Bank Rate	3.00%	4.25%	4.50%	4.00%	3.00%	2.50%
PWLB Certainty (50 Years)	4.00%	4.40%	4.20%	4.00%	3.40%	3.20%

3.10 In the interest of long-term budget certainty and mitigating interest rate risk, the proposed strategy is to maintain the proportion of fixed rate borrowing at 70% through to 2025/26 (see table 5 below). This proportion of fixed rate borrowing will create cost certainty for the Council in terms of the Medium-Term Financial Strategy, whilst also allowing flexibility to use the under borrowed position to minimise costs.

3.11 To deliver against the interest exposure targets, it is anticipated that the Council will need around £90M of fixed rate borrowing over the period to 2025/26 (table 5 contains further details). The remainder could be funded through temporary borrowing or internal cash resources.

3.12 The percentage borrowing targets will be kept under review and the timing of the requirement could be subject to change depending on interest rate movements and possible reprofiling of capital expenditure. In this event further advice will be provided to members by the Section 151 Officer. Adopting an agile approach to our treasury strategy is essential in the current climate and will enable the Council to achieve optimum value and help to manage risk exposure in the long-term.

Table 5 – External Borrowing Requirement

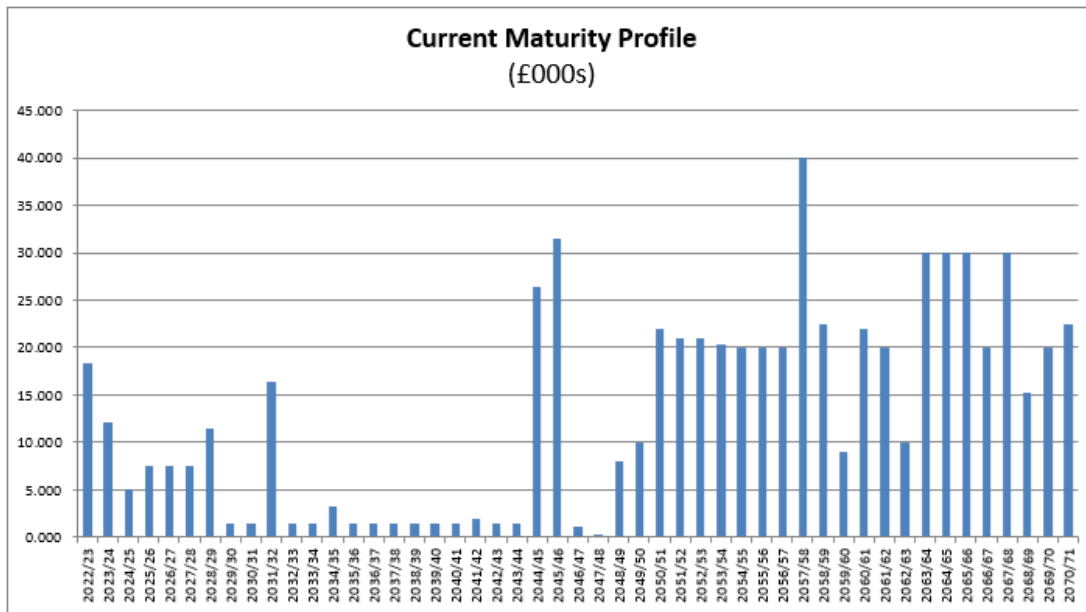
External Borrowing Requirement	2022/23 (£M)	2023/24 (£M)	2024/25 (£M)	2025/26 (£M)
Fixed Rate Borrowing Requirement	-	44.821	60.016	89.652
Temporary Borrowing Requirement	-	91.421	139.377	188.603
Total Borrowing Requirement (Cumulative)	-	136.242	199.393	278.255
Interest Rate Risk Exposure				
Limit on Variable Rate Borrowing/Unfinanced CFR	30%	30%	30%	30%
Fixed Rate Borrowing Target	70%	70%	70%	70%

3.13 In light of the above requirements, treasury officers will continue to monitor options for meeting the borrowing requirement and achieving best value for the Council considering a combination of the following:

- **Utilising cash balances** – utilising cash investment balances in lieu of external borrowing whilst ensuring that minimum liquidity requirements are maintained.
- **Deferred loans** - the Council may be able to access long-term, fixed rate funding from financial institutions such as banks, insurance companies and pension funds on a deferred drawdown basis. Whilst they may no longer be cheaper than the PWLB, deferred loans can provide protection from interest rate risk without the additional cost of carry and credit risk. However, as the forecast is for borrowing rates to decrease over next 2 to 3 years (table 4) it may not be advantageous at present to lock into a forward borrowing rate.
- **The Municipal Bonds Agency (MBA)** - the MBA was established in 2014 with the intention of providing an alternative source of funding to the PWLB. The MBA has made two bond issues for Lancashire CC and are aiming to launch a pooled bond issue. Barnsley has been a leading authority in promoting the MBA and has already committed to the next bond issue subject to 'due diligence' tests. Officers are monitoring the situation and any updates on the MBA bond launch will be reported.
- **PWLB borrowing** - the Council has access to long-term PWLB funding at the 'Certainty Rate' (providing loans at 0.2% below the usual rate). The latest forecasts (at table 4) show a gradual decline in PWLB rates during the forecast period to March 2026. There is likely to be unpredictable volatility during this period, as detailed previously in the report, and officers will continue to closely monitor long-term PWLB rates and assess opportunities for securing long-term funding at attractive rates.
- **Local authority loans** - the Council may be able to borrow from other local authorities for periods of up to 5 years, which would provide additional budget certainty over the term whilst providing a saving against current long-term PWLB rates. This would be carried out in small tranches to minimise the cost of carry and mitigate credit risk. Opportunities for inter-authority lending are assessed by treasury officers on an ongoing basis.

Refinancing Risk

- 3.14 This is risk of refinancing debt on unfavourable terms, due to either a lack of availability of replacement financing or an increase in interest rates. The Council measures this risk against the maturity profile on long and short-term borrowing.
- 3.15 To protect the Council from refinancing risk, officers will operate within the maturity limits set out in Appendix C, which typically* allow for up to £70M of maturing loans (on average) in any given year - £50M General Fund and £20M HRA. As shown below the Council has a balanced maturity profile which is currently well within this limit:



** With an additional allowance for temporary borrowing*

- 3.16 Included in the chart above are the Council's LOBO loans, which are subject to rate reviews every 6 months. Should the lender choose to increase the rate on these loans, the Council has the option to repay without penalty, however this would mean having to borrow an additional £55M to replace the principal repaid. The Council will continue to monitor the 'call dates' on its LOBO loans and should the option be triggered we will liaise with Link Group (our Treasury Management Advisors) as to the preferred course of action, however any new loan rate is highly unlikely to be advantageous to the Council. If the option was triggered, the borrowing requirement could be addressed through short-term loans from other local authorities.
- 3.17 If the Council does undertake borrowing, the recommendation is to borrow in small tranches to spread refinancing risk and to allow officers to invest the cash safely whilst it becomes required to meet the Council's spending commitments.

4 ANNUAL INVESTMENT STRATEGY

CONTEXT

- 4.1 The Council's general policy objective is to invest its surplus funds prudently, which involves managing a variety of risks as outlined later in this section. The Authority's investment priorities (in order) are as follows:
- the **security of capital**;
 - the **liquidity of investments**, and
 - **optimum yield commensurate with the above**
- 4.2 The Department of Levelling Up, Housing and Communities (DLUHC) and CIPFA have extended the meaning of 'investments' to include both financial and non-financial investments. This report deals solely with treasury (financial) investments, as managed by the treasury management function. Non-financial investments, essentially the purchase of income yielding assets, are covered in the Capital Strategy.
- 4.3 The borrowing of monies purely to invest or on-lend and make a return is considered unlawful. As such the Council will not engage in such activity and as per table 3 (paragraph 3.4) will keep external borrowing beneath the CFR.

STRATEGY

- 4.4 As outlined in the previous section, the Council may need to take out £90M of fixed rate borrowing over period to 2025/26, which may result in a temporary increase in cash balances. Within this context, the Council's investment strategy will be to:
- **Invest any temporary surplus cash in secure products and counterparties** in order to minimise the risk of loss;
 - **Maintain an appropriate balance of liquid funds** to ensure that sufficient cash is available when needed; and
 - **Within this context, seek to optimise performance** in terms of yield.
- 4.5 The guidance from DLUHC and CIPFA places a high priority on the management of risk. The Council has low risk appetite in terms of the investment of surplus cash balances and has adopted a prudent approach to managing investment risk. Further details of the associated risks are provided below:

Credit and Counterparty Risk (Security)

- 4.6 This is the risk of a third party being unable to meet its contractual obligations to the Council, which put simply is the risk of default on any principal or interest payable. This would clearly have a detrimental impact on the Council's resources.
- 4.7 In order to mitigate this risk, the Council maintains a list of approved counterparties and investment limits based on the creditworthiness service provided by LINK Group (further details are available on request). This

approach combines the credit ratings assigned by the three main rating agencies (Fitch, Moody's and Standard and Poor's) with a range of market factors to provide a suggested duration for investments, including:

- Credit 'watches' and 'outlooks' from the main rating agencies;
- Credit Default Swap (CDS) spreads to give early warning of likely changes in credit ratings; and
- Sovereign ratings to select counterparties from only the most creditworthy countries.

4.8 Members are asked to approve the investment counterparties and limits below:

Institution	Minimum Long-Term Rating (Fitch or Equivalent)	Maximum Amount	Maximum Duration
UK Government	AA-*	Unlimited	5 Years
Barclays Bank PLC (The Council's own bank)	A	£20M	Overnight**
Banks	A+	£20M (£20M per group)	1 Year
	A	£10M (£20M per group)	6 Months
	A-	£10M (£20M per group)	100 Days
Building Societies	A	£10M	6 Months
	A-	£10M	100 Days
Local Authorities	AA-***	£20M	2 Years
Money Market Funds (including VNAV)	AAA	£20M per fund	Overnight****

* The UK Sovereign Debt Rating has been placed on Negative Outlook by the three major rating agencies. The outcome of these reviews is currently unknown; should the UK's rating be downgraded the minimum rating will be amended accordingly.

**For liquidity purposes cash is placed with the Council's own bank (Barclays Bank PLC) on an overnight basis only.

*** Not all Local Authorities are separately rated, but they are deemed to be in line with the UK Government reflecting the likelihood of intervention in the event of severe financial difficulty.

**** Money Market Funds may be invested for longer periods than overnight, however funds can be withdrawn daily if required.

4.9 It should be noted that local authority creditworthiness is an ongoing issue, particularly in light of recent volatility within the economy. Whilst there are no issues foreseen from a credit perspective (there are regulations in place to avoid local authorities going bankrupt), officers recognise the reputational risk associated with such investments and will take this into consideration when deciding where to invest the Council's surplus cash. Local authorities with a Section 114 Notice are not deemed to be a safe investment by the Council and are avoided.

4.10 In addition to the use of credit ratings, the Council will be advised of information in movements in CDS and other market data on a weekly basis, which will be used to inform the amount and duration of new investments. If a downgrade results in the counterparty / investment scheme no longer meeting the

Council's minimum criteria (e.g. a credit rating below A-), it will be withdrawn from the approved list immediately and any outstanding investments not re-invested at maturity.

4.11 Members are also asked to approve the limits in the following table which consider the Council's total exposure to loans, non-specified investments and foreign countries. These limits are designed to protect the Council from undue credit / counterparty risk and are additional to those set out in paragraph 4.8:

Type	Maximum Amount	Comments
Total loans or investments with unrated entities / entities rated below A-	£20M	This limits the overall amount that can be invested with entities without credit ratings or those with credit ratings below A- and covers any loans awarded to / shares held in local businesses.
Total long-term investments	£20M	This limits the overall amount that can be invested for longer than 12 months and covers any investments with the UK Government or other local authorities.
Total non-specified investments	£40M	The total of the two limits above.
Total investments with institutions domiciled in foreign countries	£70M	This limits the overall amount that can be invested with institutions from outside the UK and is subject to a minimum sovereign credit rating of AA-.

4.12 The process for approving such investments is detailed in Treasury Management Practice Document 5: Organisation, Clarity and Segregation of Responsibilities and Dealing Arrangements, which requires prior authorisation from the Head of Financial Services and Deputy S151 Officer.

Price Risk (Security)

4.13 This is the risk of a reduction in value of funds invested, due to an adverse change in market conditions. Due to the low-risk strategy that the Council has adopted, the risk of credit loss in relation to its treasury investments is deemed low / immaterial (therefore no impact on the general fund), however officers will continue to monitor this position on a regular basis to identify any potential risks.

Legal and Regulatory Risk (Security)

4.14 This is the risk that the Council or an organisation which it is undertaking treasury management activities with, fails to act in accordance with its legal powers or regulatory requirements, causing reputational damage and / or resulting in financial loss.

4.15 In order to mitigate this risk, the Council adopts the recommendations of the statutory guidance and receives professional advice from its Treasury

Management advisers (LINK Group). Officers attend regular training updates to keep up to date with the latest developments and regulatory changes.

Liquidity Risk

- 4.16 This is the risk that cash is not available when needed to meet the Council's spending commitments, causing reputational damage, compromise service objectives and potentially lead to additional unbudgeted costs.
- 4.17 In line with the DLUHC investment advice on the liquidity of investments, the Council will aim to maintain an appropriate balance of liquid funds (i.e. the Barclays Flexible Interest-Bearing Current Account and Money Market Funds).
- 4.18 In accordance with the Council's low risk appetite, the majority of investment maturities are to be kept relatively short i.e. for periods less than 12 months (further details in the table at paragraph 4.8). While most cash balances are required in order to manage fluctuations in cash flow, where cash sums can be identified that could be invested for longer periods, the value to be obtained from longer-term investments will be carefully assessed.

Yield

- 4.19 The pursuit of optimum returns is a secondary priority to security and liquidity. This is particularly important in a period of significant political and economic uncertainty and the Council continues to maintain a low-risk appetite for investments. The Bank Rate is forecast to rise to around 4.0% by the end of 2023/24 (see table 4 – Latest Interest Rate Projections) and investment yields are therefore likely to increase as a result.

Diversification

- 4.20 Although the Council currently has a good spread of investment instruments, officers will continue to evaluate alternative investment options that meet the principles of security, liquidity and yield. Consideration will be given to alternative products and whether they are suitable for the investment portfolio. Proposals for new investment instruments will be taken to the Treasury Management Panel for discussion and where necessary, advice will be sought from LINK prior to making any investment decisions.
- 4.21 In addition to the core investment principles of security, liquidity and yield the Council will also seek to diversify investments to avoid concentration in specific banks, types of financial instrument, sovereign state etc. Consideration will also be given to the overall concentration of investments within each sector.
- 4.22 In order to diversify a portfolio largely invested in cash, investments will be placed with approved counterparties over a range of maturity periods. Maximum investment levels are set to ensure prudent diversification is achieved and these, together with minimum ratings and cash limits, are shown in the table at paragraph 4.8.

Environmental, Social and Governance (ESG) Considerations

- 4.23 In September 2019 Barnsley Cabinet declared a climate emergency to bring the effects of climate change to everyone's attention. Barnsley Council's existing Energy Strategy commits it to being zero carbon in its operations by 2040, with the aim of achieving this by 2035 or earlier if possible.
- 4.24 Changes to the CIPFA TM Code 2021 include ESG investment considerations which should be incorporated into the Council's treasury management practices and procedures. This is a developing area and the measurement of ESG considerations is more widely used in equity and bond markets rather than for short-term cash deposits that the Council uses.
- 4.25 Where possible, treasury officers will consider ESG investment options which are consistent with the Council's own environmental and climate change policies although it is recognised that this is currently difficult. Further information on this matter will be provided once it becomes available and any updates to the Annual Investment Strategy will be made as necessary.

Berneslai Homes

- 4.26 The funds of Berneslai Homes continue to be ring fenced in a segregated Barclays account, with clear separation from Council funds. Officers of the Council are responsible for the management of Berneslai Homes' cash balances, and the account is run in accordance with Treasury Management best practice and the effective management of risk.

TREASURY MANAGEMENT POLICY STATEMENT 2023/24**1 Introduction & Background**

- 1.1 The Treasury Management Code of Practice requires local authorities to produce a Treasury Management Policy and Strategy Statement on an annual basis.
- 1.2 The Council adopted the original CIPFA Code of Practice on 13th February 2002, and this resolution is carried through to the revised codes. Therefore, the Treasury Policy Statement for 2023/24 has been prepared in compliance with the latest Code which was published by CIPFA in December 2021 (with full implementation of the reporting changes required by local authorities from 2023/24).
- 1.3 The Council will create and maintain the following key documents in accordance with the revised Code of Practice and other relevant guidance:
 - The Treasury Management Policy Statement, outlining the key objectives of its Treasury Management activities;
 - The Treasury Management Strategy Statement including the Annual Investment Strategy setting out the specific expected Treasury Management activities for the forthcoming financial year;
 - Treasury Management Practices (TMPs) setting out the manner in which the Council will seek to achieve its objectives, and prescribing how it will manage and control those activities;
 - Prudential and Treasury Indicators as prescribed within the Prudential and Treasury Management Codes, and
 - The Capital Investment Strategy which sets the framework for all aspects of the Council's capital and investment expenditure including prioritisation, governance, planning, outcomes, management, funding and monitoring.
- 1.4 The Council will receive reports on its Treasury Management activities, including as a minimum, an annual strategy for the forthcoming year, an annual report after year end and interim quarterly reports.
- 1.5 The Council delegates responsibility for the implementation and monitoring of its Treasury Management policies and practices and for the execution and administration of Treasury Management decisions to the Section 151 Officer, who will act in accordance with the Council's Policy Statement and the CIPFA Treasury Management Code.
- 1.6 The Council nominates the Treasury Management Panel and the Audit Committee as being responsible for ensuring the effective scrutiny of the Treasury Management Strategy and Policies.
- 1.7 The Treasury Management Panel will meet on a quarterly basis (or as required) to monitor and review the Council's implementation of the Treasury Management Strategy and Policy. The Audit Committee will receive reports through which it will gain assurance regarding the effective implementation of the Strategy and Policy.

2. Policies and Objectives of Treasury Management Activities

2.1 The Council defines its Treasury Management activities as:

“the management of the organisation’s borrowing, investments and cash flows, its banking, money market and capital market transactions; the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent with those risks.”

2.2 Approved activities of the Treasury Management operation cover:

- Borrowing;
- Lending;
- Debt repayment and rescheduling;
- Consideration, approval and use of new financial instruments and treasury management techniques;
- Managing cash flow;
- Banking activities;
- Leasing, and
- Managing the risk associated with the Council’s Treasury Management activities.

2.3 The Council regards the successful identification, monitoring and control of risk to be the prime criteria by which the effectiveness of its Treasury Management activities will be measured. Accordingly, the analysis and reporting of Treasury Management activities will include their risk implications for the organisation.

2.4 This Council acknowledges that effective Treasury Management will provide support towards the achievement of its business and service objectives. It is therefore committed to the principles of achieving best value in Treasury Management, and to employing suitable performance measurement techniques, within the context of effective risk management.

2.5 The Council’s borrowing will be affordable, sustainable and prudent and consideration will be given to the management of interest rate risk and refinancing risk. The Section 151 Officer has delegated powers to select the most appropriate form of capital financing (including leasing arrangements) from the approved sources. Both the source and type of borrowing should allow the Council transparency and control over its debt.

2.6 The Council will not borrow more than (or in advance of) it’s needs purely in order to profit from the investment of the extra sums borrowed. Any decision to borrow in advance will be within the approved CFR estimates for the prescribed planning period. Moreover, future borrowing transactions will be considered carefully before they are undertaken to ensure that value for money can be demonstrated and that the Council can ensure the security of such funds. Borrowing in advance of need will only be undertaken when there is a clear business case for doing so.

2.7 The Council’s primary objective in relation to investment remains the security of capital. The liquidity of the Council’s investments and the yield earned remain important but secondary considerations.

2.8 The Annual Investment Strategy details the categories of investment the Council will invest in, maturity periods and criteria for selecting investment counterparties. Any revisions to these criteria will require Council approval.

3. Treasury Management Scheme of Delegation

Full Council

- Receiving and reviewing reports on treasury management policies, practices and activities, and
- Approval of the annual strategy.

Cabinet

- Approval of/amendments to the organisation's adopted clauses, treasury management policy statement and treasury management practices;
- Budget consideration and approval;
- Approval of the division of responsibilities; and
- Receiving and reviewing regular summary reports and acting on recommendations.

Treasury Management Panel / Audit Committee

- Approving the selection of external service providers and agreeing terms of appointment; and
- Reviewing the treasury management policy and procedures and making recommendations to the responsible body.

The S151 (responsible) officer

- Recommending clauses, treasury management policy/practices for approval, reviewing the same regularly, and monitoring compliance;
- Submitting regular treasury management policy reports;
- Submitting budgets and budget variations;
- Receiving and reviewing management information reports;
- Reviewing the performance of the treasury management function;
- Ensuring the adequacy of treasury management resources and skills, and the effective division of responsibilities within the treasury management function;
- Ensuring the adequacy of internal audit, and liaising with external audit;
- Implementing the treasury management strategy and policies in compliance with member approvals, and
- Recommending the appointment of external service providers.

4. Policies on the use of Derivatives

4.1 The general power of competence in Section 1 of the Localism Act 2011 removes much of the uncertainty over local authorities' use of financial derivatives. The CIPFA Code requires authorities to clearly detail their policy on the use of derivatives in the TMSS. The Council will only use derivatives where they can be clearly demonstrated to reduce the overall level of financial risk.

- 4.2 Derivatives may be arranged with any organisation that meets the Council's approved investment criteria.
- 4.3 The Council will only use derivatives after seeking a legal opinion and ensuring that officers have the appropriate training to effectively manage their use.

2023/24 MINIMUM REVENUE PROVISION (MRP) STATEMENT

The Authority is required to make a prudent provision for debt repayment known as the Minimum Revenue Provision (MRP). Guidance on MRP has been issued by the Secretary of State and local authorities are required to “have regard” to such Guidance under Section 21(1A) of the Local Government Act 2003. The four MRP options available are:

- Option 1: Regulatory Method;
- Option 2: CFR Method;
- Option 3: Asset Life Method, and
- Option 4: Depreciation Method.

NB This does not preclude other prudent methods

MRP in 2023/24: Options 1 and 2 may only be used for General Fund supported expenditure. Methods of making prudent provision for General Fund self-financed expenditure include Options 3 and 4 (which may also be used for supported expenditure if the Authority chooses).

The MRP Statement is required to be submitted to the Authority before the start of the financial year for approval. Any revision of which must also be submitted to the Authority for approval. The Authority is recommended to approve the following statement:

- **For capital expenditure incurred before 1st April 2008, MRP will be determined in accordance with Option 3;**
- **For supported capital expenditure incurred after 1st April 2008, MRP will be determined in accordance with Option 3;**
- **For non-supported (prudentially borrowed) capital expenditure incurred after 1st April 2008, MRP will be determined in accordance with Option 3;**
- **Within Option 3, MRP is permitted to be calculated in one of two ways - equal instalments or on an annuity basis. The Authority has chosen to calculate MRP on an annuity basis, and**
- **MRP will normally commence in the financial year following the one in which expenditure is incurred. However, MRP Guidance permits local authorities to defer MRP until the financial year following the one in which the asset becomes operational. The Authority has chosen to employ this option for significant qualifying projects.**

MRP in respect of on balance sheet leases will match the annual principal repayment for the associated deferred liability, which will produce an MRP charge comparable to that under Option 3, in that it will run over the life of the lease term.

Changes introduced by the revised (DLUHC) guidance on MRP mean that any charges made over the statutory minimum revenue provision (MRP) can, if needed, be reclaimed in later years if deemed necessary or prudent. In order to do so this policy must disclose the cumulative overpayment made each year. To date, the Authority has not made any voluntary repayments over and above the statutory MRP.

On occasion, where the Council incurs capital expenditure that relates to capital loans or capital disposals, which results in capital receipts being received, the Council's policy is to prudently reduce the Capital Financing Requirement by the value of those receipts in the year they are received. The Council then adjusts the ongoing statutory minimum revenue provision that relates to that capital expenditure, prospectively over the remainder of the policy, to ensure that no overprovision occurs and that the full amount is repaid. Therefore, there are no overpayments that can be reclaimed at any point in the future.

PRUDENTIAL AND TREASURY INDICATORS 2022/23 – 2025/26**Estimates of Capital Expenditure (General Fund and HRA)**

This prudential indicator is a summary of the Council's capital expenditure plans, both those agreed previously, and those forming part of this budget cycle. Members are asked to approve the capital expenditure forecasts:

Capital Expenditure	2022/23 (£M)	2023/24 (£M)	2024/25 (£M)	2025/26 (£M)
General Fund	109.079	142.091	60.191	38.238
HRA	51.726	28.325	4.900	30.500
Other Long-Term Liabilities	-	-	-	-
Total	160.805	170.416	65.091	68.738

Estimates of Capital Financing Requirement (General Fund and HRA)

This indicator sets out the Council's CFR, which reflects the capital expenditure (both historic and planned) being funded from borrowing or other long-term liabilities (e.g. PFI schemes, finance leases). The Council is asked to approve the CFR projections below:

CFR	2022/23 (£M)	2023/24 (£M)	2024/25 (£M)	2025/26 (£M)
General Fund Borrowing	588.279	618.115	622.549	627.532
HRA Borrowing	271.734	271.734	271.734	301.734
Other Long-Term Liabilities	228.811	225.909	223.407	220.550
Total	1,088.824	1,115.758	1,117.690	1,149.816

The Operational Boundary (Overall)

This is the limit beyond which external debt is not normally expected to exceed, based on the Council's CFR (see above). The Council is asked to approve the limits set out below:

Operational Boundary (£M)	2022/23 (£M)	2023/24 (£M)	2024/25 (£M)	2025/26 (£M)
General Fund Debt	588.279	618.115	622.549	627.532
HRA Debt	271.734	271.734	271.734	301.734
Other Long-Term Liabilities	228.811	225.909	223.407	220.550
Total	1,088.824	1,115.758	1,117.690	1,149.816

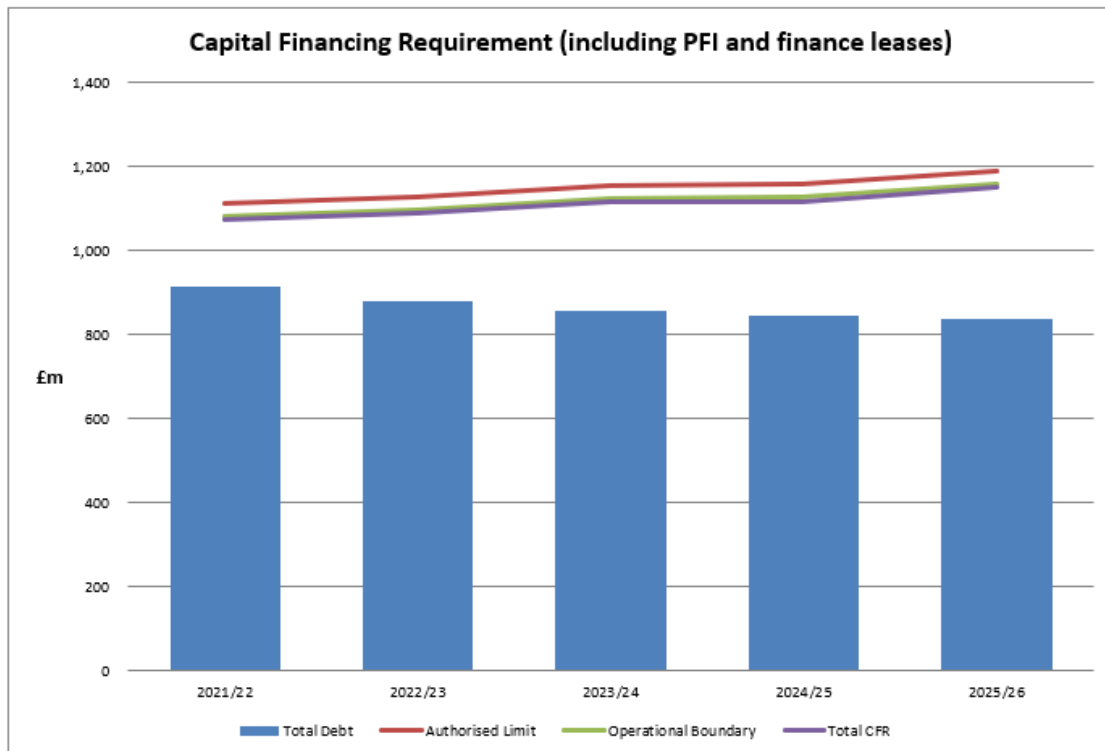
The Authorised Limit for External Debt (Overall)

A further key prudential indicator represents a control on the maximum level of borrowing. This represents a limit beyond which external debt is prohibited, and this limit needs to be set or revised by the full Council. It reflects the level of external debt which, while not desired, could be afforded in the short term, but is not sustainable in the longer term. The authorised limit has been set at £30M above the operational boundary (£20M General Fund and £10M HRA).

This is the statutory limit determined under section 3 (1) of the Local Government Act 2003. The Government retains an option to control either the total of all councils' plans, or those of a specific council, although this power has not yet been exercised. The Council is asked to approve the following authorised limit:

Authorised Limit (£M)	2022/23 (£M)	2023/24 (£M)	2024/25 (£M)	2025/26 (£M)
General Fund Debt	608.279	638.115	642.549	647.532
HRA Debt	281.734	281.734	281.734	311.734
Other Long-Term Liabilities	228.811	225.909	223.407	220.550
Total	1,118.824	1,145.758	1,147.690	1,179.816

From 1st April 2024, the Council is required to implement IFRS 16, replacing the previous accounting standard applied for leases. This standard removes the distinction between finance and operating leases which means that many of the Council's existing leases will now be brought onto the balance sheet, increasing the Council's CFR. Once analysis has been undertaken to identify the leases affected, the operational boundary and authorised limit will require adjustment to account for the increased CFR and any amendments to the Strategy will require approval by the Council mid-year.



Maturity Structure of Borrowing (General Fund and HRA)

These gross limits are set to reduce the Council's exposure to large, fixed rate sums falling due for refinancing and are required for upper and lower limits. The Council is asked to approve the following limits:

General Fund: Loan Maturity Structure (All Years)		
	Lower	Upper
Under 12 months	0%	50%
12 months to 2 years	0%	25%
2 years to 5 years	0%	25%
5 years to 10 years	0%	40%
10 years to 20 years	0%	75%
20 years to 30 years	0%	75%
30 years to 40 years	0%	75%
40 years to 50 years	0%	75%
HRA: Loan Maturity Structure (All Years)		
	Lower	Upper
Under 12 months	0%	25%
12 months to 2 years	0%	25%
2 years to 5 years	0%	25%
5 years to 10 years	0%	40%
10 years to 20 years	0%	75%
20 years to 30 years	0%	75%
30 years to 40 years	0%	75%
40 years to 50 years	0%	75%

Maximum Principal Sums Invested for more than 365 Days (General Fund)

These limits are set in relation to the Council's liquidity requirements and to reduce the need for early sale of an investment and are based on the availability of funds after each year-end. The Council is asked to approve the treasury indicator and limit:

(£M)	2022/23	2023/24	2024/25	2025/26
Principal Sums Invested > 365 Days	20.000	20.000	20.000	20.000

Ratio of Financing Costs to Net Revenue Streams (General Fund and HRA)

This indicator identifies the estimated trend in the cost of capital (borrowing and other long-term liabilities net of investment income) against the Council's net revenue streams.

Ratio of Financing Costs to Net Revenue Streams (%)	2022/23 Estimate	2023/24 Estimate	2024/25 Estimate	2025/26 Estimate
GF	20.13%	18.93%	18.57%	18.66%
HRA	40.73%	37.01%	38.16%	38.14%

DEFINITION OF TERMS

Treasury Management refers to the management of the organisation's borrowing, investments and cash flows, its banking, money market and capital market transactions; the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent with those risks.

CIPFA is the Chartered Institute of Public Finance and Accountancy - the leading accountancy body for the public services providing education and training in accountancy and financial management.

DLUHC is the Department for Levelling Up, Housing and Communities (formerly the MHCLG - Ministry of Housing, Communities and Local Government) - a ministerial department responsible for UK Government policy on housing and public services.

MRP refers to the Minimum Revenue Provision - a statutory annual charge to the revenue account for the repayment of debt (as measured by the Capital Financing Requirement).

Capital Financing Requirement (CFR) represents the authority's underlying indebtedness for capital purposes, based on historic capital expenditure which hasn't yet been financed (e.g. from grants, capital receipts or revenue contributions).

Debt refers to the sum of borrowing and other long-term liabilities.

Other Long-Term Liabilities mean the liabilities outstanding under credit arrangements (e.g. PFI contracts or finance leases).

Internal Borrowing / Under-Borrowed refers to the temporary use of cash resources (e.g. reserves earmarked for future capital expenditure or grants received in advance of expenditure) to avoid borrowing immediately, which seeks to reduce investment counterparty risk and create a short-term budget saving. The Council will replace these cash resources with external borrowing as these spending commitments occur.

Specified Investments are short-term investments (i.e. less than 12 months) denominated in pounds sterling with a high credit quality.

Non-Specified Investments refers to any financial investments (excluding loans) that do not meet the criteria to be treated as a specified investment.

Investments in Foreign Countries refer to investments placed with counterparties from countries outside the UK (subject to a minimum sovereign rating of AA-).

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BARNSELY METROPOLITAN BOROUGH COUNCIL

FEES AND CHARGES 2023/24

1. **Purpose of the report**

- 1.1 The purpose of this report is to update the Council's Fees and Charges Policy as well as outline the Council's proposed 2023/24 fees and charges which are an integral part of the 2023/24 Budget Process.

2. **Recommendation**

It is recommended that Cabinet:

2.1 Approve the new and existing fees and charges set out in Appendix 1 for implementation from 1st April 2023 or later in 2023/24 as applicable.

2.2 Note that additional reports will be submitted during the year, if any further amendments to fees & charges are required.

3. **Introduction & Background**

Work Undertaken on Fees & Charges

- 3.1 The Council is facing unprecedented financial pressures/challenges due to the current socio-economic climate. As noted in the MTFs update the Council is facing the most challenging financial position for a number of years. Pay, utilities, fuel and material costs are all rising exponentially. As at October 2023 CPI was 11.1%, the highest rate for over 30 years. This, and the potential impact to the public and other stakeholders has been considered in the review of on the proposed Fees & Charges for 2023/24.
- 3.2 All fees and charges for 2023/24 have been reviewed in line with of the updated Fees and Charges Policy, which is included at Appendix 2. This provides a corporate framework within which all decisions on implementation and / or changes to the levels of fees and charges are considered and approved.

Fees & Charges Policy

- 3.4 A significant element of the Council's activity is underpinned by income generated through a variety of fees and charges made in relation to such activities.
- 3.5 Whilst being an important element of the overall financing of the Council's services and activities, fees and charges can also have an important role in other areas such as:

- Demonstrating the value of a service;

- Discouraging abuse of a service;
- Strengthening service and corporate objectives; and
- Promoting and encouraging access to services.

3.6 Therefore, as well as ensuring that fees and charges are in line with Council objectives, it is also sound practice to ensure that the impact on service users of any change in fees and charges is appropriately evidenced. The objectives of any charging policy should also be clearly communicated to the public who should have the opportunity to hold the Council to account. The 2023/24 policy is available at Barnsley.gov.uk

4. **Existing Fees and Charges**

4.1 All service areas have undertaken a full review of the fees and charges under their respective remits. In line with the fees and charges policy with the following changes proposed:

Charge	Basis of changes proposed
Property Services	There are a wide range of fees and charges within property services at various rates dependant on the size and circumstances of each asset.
Learning & Skills	A 3.4% increase proposed following a market review.
Building Control	Proposed to increase fees by average CPI (in most cases) however where this is not the case reasons are identified on Appendix 1.
Music service	Increases are proposed in line with market intelligence.
Development Management	Increases in line with other local authorities and CPI principles used were necessary.
Markets (including districts) & Commercial Space management	A new charging mechanism is proposed for Outside and District Markets. (Barnsley indoor market is in line with existing 5-year lease terms).
Museums & Heritage Centres	A new charging strategy for Museums and Heritages Centres is proposed based on market intelligence, with new charges introduced where appropriate or increased by CPI accordingly.
Transport	Charges determined by size and scale of transport scheme being undertaken
Gypsy & Traveller Sites	Benchmarking with other LA's completed and a CPI increase is proposed.
Waste	The increases proposed are based upon the market intelligence or CPI where appropriate.
Stores/Depot – Material Recycling Plant	A review of the charging strategy for the Material Recycling Plant has been undertaken using market intelligence, and a price on application model is proposed to allow for market changes and seasonality.
Engineers / Highways licences, permits & Services / Traffic Signals	The increases proposed are based on a combination of CPI, market knowledge/intelligence and benchmarking. Where appropriate individual charges for some items is proposed.
Car Parking	A full review of car parking charging is ongoing with a future report to propose a new strategy.
Pest Control & Drainage	Fees and charges have reviewed in line with market intelligence.

Golf Course fees	A 5% increase in fees is proposed based on market intelligence.
Bereavement fees	Increases based upon either CPI or market intelligence.
Education, Early Start Provision & Safeguarding	An average 5% increase is proposed.
Registrars Marriages & Ceremonies	Charges have been increased (where not prescribed by law) by varying percentages based upon a baseline review with other neighbouring authorities.

- 4.2 All other charges have also been reviewed and either increased in line with inflation (rounded to nearest appropriate measurement) (10.1% used - September 22) or no changes have been made (e.g., where the charges are set by statute).
- 4.3 It should be noted that inflation is volatile, and the current socio-economic climate may result in F&C being reviewed at more regular intervals than in the past when the fiscal climate was more stable.
- 4.4 In accordance with the overall review it is recommended that the schedule of fees and charges as set out in Appendix 1 are implemented from the 1st of April 2023 or later in 2023/24 as applicable.

5. New Fees and Charges

- 5.1 In line with the Council's Commercial Strategy, a review of all new opportunities open to the Council for which a charge can be levied in accordance with the Council's Policy has been undertaken.
- 5.2 This review has identified the following new proposed fees and charges:

Charge	Basis of charges
Development Management – 2 new charges for Change of Use and Planning Policy Evidence Based & Land Allocation Discussions	Used benchmarking with similar local authorities and market intelligence to set the price.
Markets, District Markets & Com. Space Management	As detailed in 4.1
Arts & Events - Application to undertake filming / facilitation of film production	As per market value and benchmarked against other LA's of a similar size.
Museums & Heritage Centres	As detailed in 4.1
Pet Cremation – Extra Large Dog	New Charge based upon the costs this incurs and market intelligence
Registrars, Marriages & Ceremonies – New services / options	New charges to give more options and flexibility for registrars, marriages and ceremonies, the charges are based upon market intelligence and baselined with charges for neighbouring authorities.

- 5.3 It is recommended that these are implemented from 1st April 2023 as set out in Appendix 1 to this report.

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FEES & CHARGES PROPOSALS FOR 2023/24
APPENDIX 1

Fee / Charge description	Income type - (Statutory or Discretionary)	Basis of charge	Charge for 2023/24
GROWTH AND SUSTAINABILITY			
REGENERATION & CULTURE			
PROPERTY SERVICES			
Land and Building Rent; Maintenance, Service Charges	Discretionary	Market Value	Various rates
Allotment rent - with water	Discretionary	Per allotment	
Allotment rent - without water	Discretionary	Per allotment	
Garage rent	Discretionary	per site	
CLIS / Adult Learning			
Acorn Centre Service Charges	Discretionary		
Office Space	Discretionary	per sq. ft	
Workshops	Discretionary	per sq. ft	
Kendray Service Charges			
Office Space	Discretionary	per sq. ft	
Workshops	Discretionary	per sq. ft	
LEARNING AND SKILLS			
Tuition / course fees			
With SFA public subsidy	Discretionary		£3.00
Without SFA public subsidy	Discretionary		£6.00
With SFA public subsidy - in receipt of eligible means tested benefit	Discretionary		£1.50
Without SFA public subsidy - in receipt of eligible means tested benefit	Discretionary		£3.00
BUILDING CONTROL			
Building regulation application charges			
New housing			
1 Dwelling	Statutory	1 Dwelling	£625.00
2 Dwelling	Statutory	2 Dwelling	£875.00
3 Dwelling	Statutory	3 Dwelling	£1,125.00
4 Dwelling	Statutory	4 Dwelling	£1,350.00
5 Dwelling	Statutory	5 Dwelling	£1,600.00
6 or more Dwellings	Statutory	6 or more Dwellings	Determined individually
Sites containing one or more dwellings more than 300m2	Statutory	Varying number of dwellings	Determined individually
Domestic building works			
Attached/detached garage or carport, i.e. 36m2	Statutory	Domestic Building Type	£250.00
Attached/detached garage or carport, 36-100m2	Statutory	Domestic Building Type	£325.00
Conversion of a garage to a habitable room(s)	Statutory	Domestic Building Type	£291.67
Extension – floor area up to 10m ²	Statutory	Domestic Building Type	£341.67
Extension – floor area over 10m ² and up to 40m ²	Statutory	Domestic Building Type	£483.33
Extension 40 - 60m ²	Statutory	Domestic Building Type	£575.00
Extension 60 - 100m ²	Statutory	Domestic Building Type	£650.00
Replacement window/s & door/s to one property	Statutory	Domestic Building Type	£100.00
Replacement window/s & door/s to more than one property	Statutory	Domestic Building Type	Determined individually
Controlled domestic electrical work (not CPS)	Statutory	Domestic Building Type	£391.67
Renovation of a thermal element (non-structural)	Statutory	Domestic Building Type	£100.00
Renovation of a thermal element (structural)	Statutory	Domestic Building Type	£175.00
Rooms in a roof space including means of access	Statutory	Domestic Building Type	£483.33
Additional rooms in a roof space excluding means of access	Statutory	Domestic Building Type	£391.67
Other domestic work - estimated cost < £2,000	Statutory	Domestic Building Type	£158.33
Other domestic work - estimated cost £2,000 - £5,000	Statutory	Domestic Building Type	£241.67
Other domestic work - estimated cost £5,000 - £25,000	Statutory	Domestic Building Type	£358.33
Other domestic work - estimated cost £25,000 - £50,000	Statutory	Domestic Building Type	£516.67
Other domestic work - estimated cost > £50,000	Statutory	Domestic Building Type	Determined individually
Additional charge to above categories for electrical work not carried out by a registered 'Competent Person'	Statutory	Domestic Building Type	£275.00
Multiple Works scheme	Statutory	Domestic Building Type	Determined individually
Non-domestic building works			
Installation of < 20 windows and doors	Statutory	Domestic Building Type	£250.00
Installation of 20 - 50 windows and doors	Statutory	Domestic Building Type	Determined individually
Other non-domestic work - estimated cost < £2,000	Statutory	Domestic Building Type	£0.00
Other non-domestic work - estimated cost < £5,000	Statutory	Domestic Building Type	£283.22
Other non-domestic work - estimated cost £5,000 - £10,000	Statutory	Domestic Building Type	£375.00
Other non-domestic work - estimated cost £10,000 - £25,000	Statutory	Domestic Building Type	£483.33
Other non-domestic work - estimated cost £25,000 - £50,000	Statutory	Non-domestic Building Type	£525.00
Other non-domestic work - estimated > £50,000	Statutory	Domestic Building Type	Determined individually
Regularisation Applications - unauthorised works	Statutory	All Building Types	20% uplift on the above identified charges
Street naming & property numbering charges			
New property addresses on existing street			
1	Discretionary	1 property	£65.00
2 to 5	Discretionary	2 to 5 properties	£105.00
6 to 10	Discretionary	6 to 10 properties	£125.00
11 to 50	Discretionary	11 to 50 properties	£190.00
51+	Discretionary	51+ properties	£260.00
Change to a new development after notification			
1	Discretionary	1 property	£65.00
2 to 5	Discretionary	2 to 5 properties	£105.00
6 to 10	Discretionary	6 to 10 properties	£125.00
11 to 50	Discretionary	11 to 50 properties	£190.00
51+	Discretionary	51+ properties	£260.00
Re-addressing of properties on existing street	Discretionary	per property	£160.00
New property addresses requiring new street names:			
1	Discretionary	1 property	£95.00
2 to 5	Discretionary	2 to 5 properties	£125.00
6 to 10	Discretionary	6 to 10 properties	£180.00
11 to 50	Discretionary	11 to 50 properties	£260.00
51+	Discretionary	51+ properties	£345.00
MUSIC SERVICE			
Instrument Hire Theory	Discretionary	per term	£18.00
Instrument Hire Aural	Discretionary	per term	£16.00
Cont'n Lessons per term	Discretionary	per term	£39.00
Group Lessons per term	Discretionary	per term	£54.00
20 minute Individual Lessons per term	Discretionary	per term	£108.00
30 minute Individual Lessons per term	Discretionary	per term	£162.00
Ensemble Rehearsal Charge	Discretionary	(minimum 10 per term)	£32.00
Ensemble Performance Charge	Discretionary	per member of staff	£32.00

KS1 projects per year	Discretionary	per year	£1,296.00
KS2 full year projects	Discretionary	per year	£845.00
DEVELOPMENT MANAGEMENT			
Planning Application Fees	Statutory	Per application	Various rates
Admin charge for refunding application fee prior to validation	Statutory	Per application	£55 or 20% of the original fee (whichever is greater)
Householder Enquiry Forms	Discretionary	Per enquiry	£70.00
Minor Pre-application Advice	Discretionary	Per enquiry	£70.00
Residential pre-app - 1 to 5 dwellings	Discretionary	Per enquiry	£250.00
Residential pre-app - 6 to 19 dwellings	Discretionary	Per enquiry	£750.00
Residential pre app - 20 dwellings +	Discretionary	Per enquiry	£1,500.00
Non - residential pre-app : 0 to 99sqm of additional floorspace	Discretionary	Per enquiry	£125.00
Non - residential pre-app : 99 to 500sqm of additional floorspace	Discretionary	Per enquiry	£275.00
Non - residential pre-app: 500 - 4,999 sqm of additional floorspace	Discretionary	Per enquiry	£750.00
Non - residential pre app: 5,000 sqm + of additional floorspace	Discretionary	Per enquiry	£1,500.00
Change Of Use	Discretionary	Per enquiry	£200.00
Other pre-apps not within above categories	Discretionary	Per enquiry	30% of planning app fee or £1500.00 (whichever is lowest)
Listed Building & Conservation Area Advice	Discretionary	Hourly Rate	£125.00
Sec 106 Legal Agreement Enquires	Discretionary	Hourly Rate	£125.00
Planning Policy Evidence Based & Land Allocation Discussions	Discretionary	Hourly Rate	£125.00
MARKETS			
Barnsley Open Market - all stalls	Discretionary	Day Rate	See Below
Barnsley Central Sunday Market - all 8ft stalls	Discretionary	Day Rate	See Below
Barnsley Outdoor Market			
Pitch and Gazebo in Zone A - Regular Trader	Discretionary	Day Rate	£18.00
Pitch and Gazebo in Zone B - Regular Trader	Discretionary	Day Rate	£15.00
Pitch and Gazebo - Casual Trader	Discretionary	Day Rate	£21.00
Table hire	Discretionary	Day Rate	£2.50
Barnsley Glassworks Market			
Stall rental	Discretionary	Per annum per Square Foot	£31.00
Café rental	Discretionary	Per annum per Square Foot	£37.20
Market Kitchen Rental	Discretionary	10% or 15% of Turnover dependant on Business type	10% or 15% of Turnover
Basement storage	Discretionary	Per annum per Square Foot	£12.75
Service Charge	Discretionary	Per annum per Square Foot	£13.00
Trader car parking - Standard trader bay	Discretionary	Day Rate	£0.00
DISTRICT MARKETS			
Wombwell Market			
Wombwell - Stall 10 x 8	Discretionary	Day Rate	See Below
Pitch 3m x 3m - Regular Trader	Discretionary	Day Rate	£13.20
Pitch and Gazebo - Regular Trader	Discretionary	Day Rate	£17.00
Pitch 3m x 3m - Casual Trader	Discretionary	Day Rate	£17.00
Pitch and Gazebo - Casual Trader	Discretionary	Day Rate	£20.00
Hoyland Market			
Hoyland - A 11' stall	Discretionary	Day Rate	See Below
Market Stall - Regular Trader	Discretionary	Day Rate	£12.00
Pitch 3m x 3m - Regular Trader	Discretionary	Day Rate	£14.00
Pitch and Gazebo - Regular Trader	Discretionary	Day Rate	£17.00
Market Stall - Casual Trader	Discretionary	Day Rate	£15.00
Pitch 3m x 3m - Casual Trader	Discretionary	Day Rate	£17.00
Pitch and Gazebo - Casual Trader	Discretionary	Day Rate	£20.00
Goldthorpe Market			
Goldthorpe - A 9' stall	Discretionary	Day Rate	See Below
Temporary Market Rate	Discretionary	Day Rate	£10.00
Pitch 3m x 3m - Regular Trader	Discretionary	Day Rate	£13.00
Pitch and Gazebo - Regular Trader	Discretionary	Day Rate	£16.00
Pitch 3m x 3m - Casual Trader	Discretionary	Day Rate	£16.00
Pitch and Gazebo - Casual Trader	Discretionary	Day Rate	£19.00
Penistone Market			
Penistone - 2 metre stall	Discretionary	Day Rate	See Below
Penistone - 3 metre stall	Discretionary	Day Rate	See Below
Penistone - Building Hire	Discretionary	1/2 day rate	See Below
Pitch 2m x 3m - Regular Trader	Discretionary	Day Rate	£10.00
Pitch 3m x 3m - Regular Trader	Discretionary	Day Rate	£13.00
Pitch 2m x 3m - Casual Trader	Discretionary	Day Rate	£13.00
Pitch 3m x 3m - Casual Trader	Discretionary	Day Rate	£26.00
Table hire	Discretionary	Day Rate	£2.50
Penistone - Community Building Hire	Discretionary	1/2 day rate	£50.00
Penistone - Commercial Building Hire	Discretionary	Day Rate	£200.00
COMMERCIAL SPACE MANAGEMENT			
Barnsley from 4m x 4m (£8 per sqm)	Discretionary	Day Rate	£128.00
Wombwell Pitch from 3m x 3m (£8 per sqm)	Discretionary	Day Rate	£72.00
Barnsley 6m x 4m	Discretionary	Day Rate	See Below
Barnsley 8m x 4m	Discretionary	Day Rate	See Below
Hoyland	Discretionary	Day Rate	See Below
Goldthorpe	Discretionary	Day Rate	See Below
Penistone	Discretionary	Day Rate	See Below
Book to roam (leaflets)	Discretionary	Per distributor	See Below
Barnsley Roaming and Samples (up to 3 people)	Discretionary	Day Rate	£120.00
Principal Towns Roaming and Samples (up to 3 people)	Discretionary	Day Rate	£65.00
Daily Leaflet Permit	Discretionary	Per Distributor	£20.00
Monthly Leaflet Permit	Discretionary	Per Distributor	£50.00
Monthly Leaflet Permit	Discretionary	Additional badge	£35.00
Replacement for lost monthly permit	Discretionary	Per Distributor	£20.00
Quarterly Leaflet Permit	Discretionary	Per Distributor	£90.00
Quarterly Leaflet Permit	Discretionary	Additional badge	£45.00
Replacement for lost quarterly permit	Discretionary	Per Distributor	£20.00
MUSEUMS AND HERITAGE CENTRES			
Commission on Artists work sales	Discretionary	Commission on Artists work sales	40% + VAT
Cooper Gallery	Discr		
Sadler Room Hire Per Day	Discr		£200 - £500
Sadler Room Hire Per hr within core hrs	Discretionary	Per hour	£55.00

Sadler Room Hire Per hr outside core hrs	Discretionary	Per Hour Outside Core Hours	£75.00
Sadler Room Hire Charities - per day	Discretionary	Charity Full Day	£150 - £300
Sadler Room Hire Charities Per Hour	Discretionary	Charity Per Hour	£30.00
Sadler Room Hire Per hr outside core hrs	Discretionary	Charity Per hr outside core hrs	£35.00
Sadler Room Hire Gallery Hire (2 hours)	Discretionary	Gallery Hire (2 hours)	£550.00
Cannon Hall	Discretionary		
Spencer Wing Conference Hire	Discretionary	Per Day	£200 - £500
Spencer Wing Conference Hire	Discretionary	Per Day within core hours	£55.00
Spencer Wing Conference Hire	Discretionary	Per Hour outside core hours	£75.00
Spencer Wing Conference Hire	Discretionary	Charities full day	£150 - £300
Spencer Wing Conference Hire	Discretionary	Charity per hour within core hours	£30.00
Spencer Wing Conference Hire	Discretionary	Charities per hour outside core hours	£35.00
Experience Barnsley			
Hire of Learning Lab (office hours)	Discretionary	Per day	£225.00
Hire of Learning Lab	Discretionary	Per hr	£55 - £150
Hire of Learning Lab	Discretionary	Charities -full day	£150.00
Hire of Learning Lab	Discretionary	Per hr	£30 - £60
Hire of galleries (evening function)	Discretionary	Dependent on length (from)	£650.00
Victorian Wing	Discretionary	per day	£200 - £500
Victorian Wing	Discretionary	Per Hour	£55.00
Victorian Wing	Discretionary	Per Hour Outside Core Hours	£75.00
Victorian Wing	Discretionary	Charities Per Day	£150 - £300
Victorian Wing	Discretionary	Per Hour Charity within core hours	£30.00
Victorian Wing	Discretionary	Per Hour Charity outside or core hours	£35.00
Visitor Centre Meeting Room			
Private & Commercial Mon-Fri	Discretionary	Per day	£225.00
Charity Per Day	Discretionary	Per day	£150.00
Per Hour	Discretionary	Per hour	£55.00
Per Hours Out of Core Hours	Discretionary	Per Hour Outside Core Hours	£75.00
Per Hour Charity	Discretionary	Per hour	£30.00
Per Hour Charity Out of Hours	Discretionary	Per Hour Outside Core Hours	£35.00
Weekends and evenings	Discretionary	Per hour	£0.00
Ballroom Hire for ceremony	Discretionary	All prices are Plus VAT	£1250 - £1500
Deer Shelter for Ceremony	Discretionary	All prices are Plus VAT	£1500 - £1700
Library Hire for ceremony	Discretionary	All prices are Plus VAT	£1250 - £1500
Ballroom Hire for private functions	Discretionary	All prices are Plus VAT	£900 - £1600
Gallery Hire for functions	Discretionary	For 2 hours	£550.00
Drink Functions (Spencer wing)	Discretionary	Per Hour	£100 - £300
Car Parking at Cannon Hall		up to 2 hours - cars and minibuses	£1.00
	Discretionary	All day - cars and minibuses	£5.00
	Discretionary	Coaches	£5.00
	Discretionary	Motorcycles	Free
	Discretionary	Season Ticket (includes VAT)	£125.00
	Discretionary	Land Hire per day	£1250 - £3000
	Discretionary	per day per pitch (charities)	£50.00
	Discretionary	per day per pitch (charities)	£25.00
Land hire for commercial marketing or photography use	Discretionary	Land Hire per day	£500 - £2000
Walled Garden Exclusive use	Discretionary	2 hours	£1000 - £3000
North Range Hire	Discretionary	Full day	£200 - £500
North Range Hire		Per Hour Within Core Hours	£55.00
North Range Hire	Discretionary	Per Hour Outside Core Hours	£75.00
North Range Hire	Discretionary	Charities full day	£150 - £300
North Range Hire		Charities per hour within core hours	£30.00
North Range Hire	Discretionary	Charities per hour outside core hours	£35.00
Seminar Corridor Meeting Room	Discretionary	Full day	£80.00
Seminar Corridor Meeting Room	Discretionary	Per Hour Outside Core Hours	£20.00
Elsecar			
Building 21 - hire per hour weekdays	Discretionary	All prices are Plus VAT	£60 - £110
Building 21 - hire per hour weekdays (Charity)	Discretionary	All prices are Plus VAT	£35 - £75
Building 21 - hire all day	Discretionary	All prices are Plus VAT	£500 - £4500
Building 21 - Wedding Ceremony only	Discretionary	All prices are Plus VAT	£1500 - £2000
Building 21 - Wedding Ceremony and reception	Discretionary	All prices are Plus VAT	£2500 - £4500
Building 21 - Wedding reception only	Discretionary	All prices are Plus VAT	£2000 - £4500
Building 21 - kitchen and bar pitch hire (non wedding)	Discretionary	All prices are Plus VAT	£50 - £100
Stage Hire	Discretionary	Per day	£250 - £400
Tiered seating	Discretionary	Per day	£250 - £500
Trestle tables	Discretionary	Per table	£5.00
Additional chairs(over 50)	Discretionary	Per chair	£2.00
AV equipment	Discretionary	Per day	£0.00
Stage lighting	Discretionary	Per day	£0.00
Marketing support packages	Discretionary	Per event	From £50
Crash barriers	Discretionary	Per barrier per day	£20.00
Pitch Fee (outdoors)	Discretionary	Per day per pitch	£50.00
Pitch Fee (outdoors) Charity rate	Discretionary	Per day per pitch Charity Rate	£25.00
Hard based space outside	Discretionary	All prices are Plus VAT	£500.00
Worsbro Mill			
Season Ticket (incl VAT)	Discretionary	Includes VAT	£125.00
Car Parking	Discretionary	per hour	£1.00
Car Parking	Discretionary	per day	£3.00
Car Parking	Discretionary	per day coaches	£5.00
Land hire	Discretionary	Per day	£1250 - £3000
Pitch	Discretionary	Charities	£25.00
Pitch	Discretionary	Non-charities	£50.00
Classroom Hire (per day)	Discretionary	Non-charities	£65.00
Classroom Hire (per day)	Discretionary	Charities	£35.00
Archives			
Various copying, printing charges	Discretionary		£0.45 to £22.00
Bespoke digitisation orders (hourly rate)	Discretionary	Hourly fee	£28.00
Commercial use of images or documents	Discretionary	Various charges	£140 - £500
Low resolution images for use on the internet	Discretionary	Various charges	£10 - £250
Commercial use of exhibitions	Discretionary	Various charges	£80 - £200
Television - first broadcast	Discretionary	Plus VAT	£400.00
Television - for subsequent repeats	Discretionary	Plus VAT	£200.00
SCHOOL VISITS			
Visits per child (full day) Arts Award	Discretionary	Visits per child (full day) Arts Award	£13.50
Visits per child (full day)	Discretionary	Visits per child (full day)	£280 (£200 for groups under 20)
Half day per child	Discretionary	Visits per child	£160 (£120 for groups under 20)
Use of Learning Lab per hour	Discretionary	Use of Learning Lab per hour	£30.00

Talks and Tours on Site	Discretionary	Talks and Tours on Site	£50-£110
Outreach full day	Discretionary		£255 (£190 for groups under 20)
Outreach half day	Discretionary		£135 (£100 for groups under 20)
Virtual workshops	Discretionary		£65.00
Loan Box Hire per half term	Discretionary	Loan Box Hire 1/2 term	£55.00
PROFESSIONAL CONSULTANCY (CULTURE/LEISURE)	Discretionary	Per day + expenses (from)	From £350 per day
ARTS & EVENTS - Film (new charges)			
Application to undertake filming	Discretionary	Per application	£40.00
Facilitation of clearance to film small production	Discretionary	Per application	£55.00
Facilitation of clearance to film medium production	Discretionary	Per application	£70.00
Facilitation of clearance to film large production	Discretionary	Per application	£100.00
Facilitation of clearance to film major production	Discretionary	Per application	£130.00
TRANSPORT			
Section 38 / section 278 Highways Act 1980 & Commuted Sums	Discretionary	Based on size and scale of project	Variable
HOUSING			
Landlords Accreditation Scheme			
Landlords with more than 1 property	Discretionary	Per Landlord	£50.00
GYPSY & TRAVELLER SITES			
Pitch rents at Smithies Lane Gypsy & Traveller site (Small improved pitch)	Discretionary	per week per pitch	£89.50
Pitch rents at Smithies Lane Gypsy & Traveller site (Large improved pitch)	Discretionary	per week per pitch	£116.34
Hire of caravans (Ings Road site etc)	Discretionary	per week - 28ft caravan	£80.41
Hire of caravans (Ings Road site etc)	Discretionary	per week - 35ft caravan	£80.41
ENVIRONMENT & TRANSPORT			
WASTE			
Commercial waste collection			
Assisted Collection Registration Fee	Discretionary	per registration	£11.55
Others			
Zone B	Discretionary	Commercially Sensitive Information - available on request	Commercially Sensitive Information - available on request
Zone C	Discretionary		
charity a	Discretionary		
charity b	Discretionary		
charity c	Discretionary		
charity d	Discretionary		
Paper & card recycling per bin	Discretionary	Per Bin	£234.00
Commercial Waste Bin delivery (admin fee)	Discretionary	Per Bin	£29.00
Bin delivery charges (admin fee)	Discretionary	Per Bin	£29.00
Special (bulky) collection	Discretionary	up to 2 items	£24.00
1 to 2 items	Discretionary	each item above 2 (up to 12)	£7.50
Above 12 items	Discretionary	Above 12	Determined individually
Premium upgrade	Discretionary	Premium Upgrade	£15.00
Additional premium item	Discretionary	Additional premium item	£7.50
Residential Waste			
Provision of 4 new bins to houses on new development	Discretionary	Per bin	£120.00
FLEET			
MOT fees - general public	Statutory	Per Inspection - £5 discount available	£54.85
NEIGHBOURHOOD SERVICES			
Parcels of work	Discretionary	Individually priced	individually priced
Disposal of dead animals following RTA	Discretionary	per Animal	£34.00
TRANSPORT			
Transport (Day Care)	Discretionary	Per Journey	£2.75
STORES / DEPOT			
Weighbridge	Discretionary	Per use (Plus VAT)	£13.20
Material Recycling Plant			
Green Waste	Discretionary	Cost per ton	price per application
Clean Rubble Hard Core	Discretionary	Cost per ton	price per application
Sub soil/stone (i.e. mixed)	Discretionary	Cost per ton	price per application
Bulk Orders	Discretionary	Individually priced	individually priced
ENGINEERS			
Street Lighting - external	Discretionary	Individually priced	individually priced
Street Lighting Design	Discretionary	Individually priced	individually priced
Other (dropped crossings)	Discretionary	Individually priced	individually priced
Dropped Crossing licence	Discretionary	per licence	£307.00
Dropped Crossing Admin (included in licence)	Discretionary	per licence	£83.00
Other (signs)	Discretionary	Individually priced	individually priced
Other (Engineering Services external works)	Discretionary	Individually priced	individually priced
Mechanical sweeping - external	Discretionary	per hour	£84.00
Cesspit emptying - domestic	Discretionary	per visit	£353.00
Cesspit emptying-Domestic-additional load	Discretionary	per visit	£110.00
Cesspit emptying - industrial	Discretionary	per hour + disposal costs + vat	£125.00
Drain Clearance - 9:00am - 5:00am	Discretionary	per hour + vat	£118.00
Drain Clearance - outside normal hours	Discretionary	per hour + vat	£239.00
Preparation & site induction for mechanical sweeping & cesspit emptying where required	Discretionary	actual costs +10%	actual costs +10%
Professional Fee's - Engineering	Discretionary	Per hour	£183.00
Recycling	Discretionary	Per ton per material	individually priced
HIGHWAYS LICENCES, PERMITS AND SERVICES			
Licensing of builders' skips placed on the highway	Discretionary	Licence	£35.00
Licensing of builder's skips placed on the highway - retrospective license	Discretionary	Licence	£97.00
Licence charge for scaffolding and other structures on highways (Fixed)	Discretionary	First week	£222.00
	Discretionary	Subsequent weeks	£83.00
Licence charge for scaffolding and other structures on highways (Mobile)	Discretionary	Licence	£66.00
Licensing of builder's materials deposited on the highway	Discretionary	Licence	£14.00
License to dispense with erection of a hoarding	Discretionary	Licence	£99.00
Site inspections to monitor compliance with duties relating to the erection of hoardings	Discretionary	Licence	£64.00
Section 50 license to instal private apparatus in the highway	Discretionary	Licence	£524.00
Retrospective Section 50 Licence	Discretionary	Licence	£620.00
Various licences to make openings in the street or footway for constructing works, cellars or the admission of light into premises	Discretionary	Licence	£233.00
Section 171 licence to carry out highways works	Discretionary	Licence	£246.00

Additional Fee for retrospective issues of section 171 or 184 notice	Discretionary	Licence	£94.00
License to construct a vehicle crossing - use of private contractors	Discretionary	Licence	£246.00
License to construct a vehicle crossing - use of BMBC Engineering Services or private contractors	Discretionary	Licence	£83.00
Clearance of accident debris	Discretionary	Actual costs +10%	Actual costs +10%
Recovery of costs following accident / call out	Discretionary	Actual Costs	Actual Costs
Road Closure Orders (Planned)	Discretionary	Road Closure Order	£1,207.00
Road Closure Notice (Emergency)	Discretionary	Road Closure Notice	£886.00
Road Closure to the benefit of the highway authority carried out by a third party on a not for profit basis	Discretionary	Road Closure	£242.00
Road Closure Order (Special Events)	Discretionary	Road Closure Order	£1,207.00
Application for a traffic sign to specified land or premises (permanent)	Discretionary	Application	£63.00
Application for a traffic sign to specified land or premises (temporary)	Discretionary	Application	£65.00
Pavement café licences	Statutory	Licence	£540.00
Pavement café licences (continuation fee)	Statutory	Licence	£268.00
Consideration of applications for consent for overhead beams, Rails, wires, banners etc above the highway	Discretionary	Application	£119.00
Licence to Over sail the Highway with Tower Cranes etc	Discretionary	Licence	£113.00
Consideration of applications to buildings, structures, balconies etc over the highway	Discretionary	Application	£737.00
Licence to non-Statutory Undertakers to place and maintain apparatus in the Highway (New Roads and Street works Act)	Discretionary	Licence	£540.00
Charges for Demolition Notices	Discretionary	Demolition Notice	£359.00
Penalty charges to Statutory Undertakers for exceeding permitted licence to occupy the Highway (Section 74 New Roads and Street works Act)	Statutory	Variable	Variable
Bus lane enforcement	Discretionary	Per enfraction	£72.00
Increased Highways Act enforcement	Discretionary	Actual costs to clear the highway	Actual Costs
Weekly Inspection of scaffolding and hording	Discretionary	Inspection	£83.00
Retrospective Licenses for S184, S50 & Scaffold licenses would incur a charge of £80 additional to the normal license fee.	Discretionary	Licence	£95.00
Road Closure Orders (Planned) PROW Initial fee - dependant on dwelling numbers, sliding scale for more than 1 dwelling	Discretionary	Road closure order	£604.00
Road Closure Orders (Planned) PROW weekly fee	Discretionary	Road closure order	£112.00
Road Closure Orders (Planned) PROW Extension	Discretionary	Road closure order	£302.00
Road Closure Notice (Emergency) PROW	Discretionary	Road closure order	£302.00
Public Path Orders (Diversion Orders)	Discretionary	Dependant on dwelling numbers, sliding scale for more than 1 dwelling	minimum £3,296, maximum £5,665
Water Course Consenting	Statutory	Per Consent	£50.00
Section 81 Demolition Notices under the Building Act	Discretionary	per demolition notice	£359.00
Status Enquiries	Discretionary	per status enquiry	£73.00
Status Enquiries incl Highways DC	Discretionary	per status enquiry	£105.00
H-Markings Application Fee	Discretionary	Per request	£24.00
H-Markings Inspection Fee	Discretionary		£59.00
H-Markings Installation Fee - up to 6.0m in length	Discretionary		£223.00
H-Markings extra for markings over 6.0m in length	Discretionary		£47.00
H-Markings Renewal Fee	Discretionary		£118.00
Traffic Signals Only Application	Discretionary	Per application	£83.00
Permit scheme: Provisional Advance Authorisation on Road categories 0, 1, 2 or Traffic sensitive	Statutory	Application	£105.00
Permit scheme: Major Works permit on Road categories 0, 1, 2 or Traffic sensitive	Statutory	Application	£213.00
Permit scheme: Standard Activity permit on Road categories 0, 1, 2 or Traffic sensitive	Statutory	Application	£121.00
Permit scheme: Minor Activity Permit on Road categories 0, 1, 2 or Traffic sensitive	Statutory	Application	£65.00
Permit scheme: Immediate Activity Permit on Road categories 0, 1, 2 or Traffic sensitive	Statutory	Application	£57.00
Permit scheme: Provisional Advance Authorisation on Road categories 3, 4 and Non-traffic sensitive	Statutory	Application	£74.00
Permit scheme: Major Works permit on Road categories 3, 4 and Non-traffic sensitive	Statutory	Application	£150.00
Permit scheme: Standard Activity permit on Road categories 3, 4 and Non-traffic sensitive	Statutory	Application	£75.00
Permit scheme: Minor Activity Permit on Road categories 3, 4 and Non-traffic sensitive	Statutory	Application	£45.00
Permit scheme: Immediate Activity Permit on Road categories 3, 4 and Non-traffic sensitive	Statutory	Application	£40.00
TRAFFIC SIGNALS			
Switch Off / On Traffic Signals (Monday to Friday Daytime)	Discretionary	Application	£469.00
Switch Off / On Traffic Signals (Evenings & Weekends)	Discretionary	Application	£513.00
Switch Off / On Traffic Signals (Less than 5 days notice)	Discretionary	Application	£628.00
Bag Over Traffic Signals - Pelican / Puffin/Pegasus (Monday to Friday Daytime)	Discretionary	Application	£520.00
Bag Over Traffic Signals - Pelican / Puffin/Pegasus (Evenings & Weekends)	Discretionary	Application	£601.00
Bag Over Traffic Signals - Up to 4 arm junction (Monday to Friday Daytime)	Discretionary	Application	£607.00
Bag Over Traffic Signals - Up to 4 arm junction (Evenings & Weekends)	Discretionary	Application	£656.00
Bag Over Traffic Signals - Over 4 arm junction	Discretionary	Price on Application	Variable
Bag Over Traffic Signals (Less than 5 days notice) - Pelican / Puffin/Pegasus (Monday to Friday Daytime)	Discretionary	Application	£650.00
Bag Over Traffic Signals (Less than 5 days notice) - Pelican / Puffin/Pegasus (Evenings & Weekends)	Discretionary	Application	£751.00
Bag Over Traffic Signals (Less than 5 days notice) - Up to 4 arm junction (Monday to Friday Daytime)	Discretionary	Application	£759.00
Bag Over Traffic Signals (Less than 5 days notice) - Up to 4 arm junction (Evenings & Weekends)	Discretionary	Application	£818.00
Bag Over Traffic Signals (Less than 5 days notice) - Over 4 arm junction	Discretionary	Price on Application	Variable
Amendment of traffic signal removal from service change of date/time	Discretionary	Per Change	£40.00
Cancellation of traffic signal removal from service request (Less than two days notice)	Discretionary	Per Cancellation	Variable
Cancellation of traffic signal removal from service request (more than two days notice)	Discretionary	Per Cancellation	£86.00
Traffic Signal Engineer standing time (Monday to Friday Daytime)	Discretionary	Hourly Charge	£85.00
Traffic Signal Engineer standing time (Evenings & Weekends)	Discretionary	Hourly Charge	£100.00
Traffic Signal Scheme Design	Discretionary	Price on Application	Variable
RESIDENT PARKING ZONES			
Residents - First Permit	Discretionary	Residents - First Permit	£26.00
Residents - Second Permit	Discretionary	Residents - Second Permit	£52.00
Business - First Permit	Discretionary	Business - First Permit	£39.00
Business - Second Permit	Discretionary	Business - Second Permit	£77.50
CAR PARKING			
Off Street Parking			
Market Gate, Pontefract Road	Discr	available separately	available separately
Lambra Rd	Discr	available separately	available separately
Burleigh St, Joseph St, Pitt St	Discretionary	available separately	available separately

St Marys Place; Grahams Orchard	Discretionary	available separately	available separately
John St; Sackville St	Discretionary	available separately	available separately
Churchfield; County Way/Court House; Multi Storey; Mark Street	Discretionary	available separately	available separately
West Road Pogmoor	Discretionary	available separately	available separately
Wellington House	Discretionary	available separately	available separately
On Street parking			
Premium Parking	Discretionary	Per Hour	£0.90
Public Season Tickets	Discretionary	Per week	£28.00
	Discretionary	Per month	£104.00
	Discretionary	Per quarter	£292.00
	Discretionary	Per year	£978.00
Staff Discounted Season Tickets	Discretionary	Staff Season Ticket (per month)	£17.50 to £35.00
Charges for Fixed Penalty Notices	Discretionary	Fixed Penalty Notice and depends on severity of offence	£50 or £70
Parking place suspension	Discretionary	Estimated loss of parking revenue plus 10% to cover administration costs	Determined individually
Visitor Vouchers (residential)	Discretionary		£12.50
Replacements (manual change of circumstances)	Discretionary		£10.00
Bay Closures (Utilities) p.d.	Discretionary	Inner Town Centre	£50.00
Bay Closures (Utilities) p.d.	Discretionary	Outer Town Centre (less popular area)	£25.00
Reserved Bays (E.g., for Business)	Discretionary	Per year	£1,300.00
NHS Permits	Discretionary		£30.00
PEST CONTROL & DRAINAGE			
Pest Control Fees (Owner occupiers, B Homes, Private contracts)			
Rats & Mice (3 visits)	Discretionary	Rats & Mice (3 visits)	£126.00
Wasps, Bees, Flies Ants (1 visit)	Discretionary	Wasps, Bees, Flies Ants (1 visit)	£65.00
Fleas (1 visits)	Discretionary	Fleas (1 visits)	£120.00
Moles (3 visits)	Discretionary	Moles (3 visits)	£250.00
Cockroaches (2 visits)	Discretionary	Cockroaches (2 visits)	£250.00
Bed Bugs (2 visits)	Discretionary	Bed Bugs (2 visits)	£230.00
Squirrels (2 visits)	Discretionary	Squirrels (2 visits)	£230.00
Proofing premises for rodents	Discretionary	1 visit	
Others (per hour)	Discretionary	Others (per hour)	£80.00
Premium Upgrade	Discretionary	Premium Upgrade	
Call out fee	Discretionary	Call out fee	£40.00
SPORTS			
Golf Course - Green Fees	Discretionary	Per Round - weekdays	£20.00
Golf Course - Green Fees	Discretionary	Per Round - weekends	£25.00
Golf Course - Green Fees	Discretionary	Season Ticket (per annum)	£730.00
BEREAVEMENT SERVICES			
Purchase of right of burial in grave(dug for 2 only)	Discretionary	per burial / cremation	£1,030.00
Prew Purchase of right of burial in grave(dug for 2 only)	Discretionary	per burial / cremation	£1,200.00
Renew EROB for 50 years	Discretionary	per burial / cremation	£239.00
Interment fee	Discretionary	per burial / cremation	£999.00
Additional excavation charge for coffins exceeding 6'6" x 26"	Discretionary	per burial / cremation	£65.00
Additional grave space (for 3)	Discretionary	per burial / cremation	£280.00
Test dig grave	Discretionary	per burial / cremation	£110.00
Purchase of right of burial 4'6" x 2' (Childs grave for 1)	Discretionary	per burial / cremation	£287.00
Interment fee up to 18 yrs.	Discretionary	per burial / cremation	£298.00
Cremation of a child up to 18 yrs.	Discretionary	per burial / cremation	£287.00
Delivery charge to a cemetery	Discretionary	per burial / cremation	£25.00
Interment fee All caskets or urns containing ashes - 2ft depth in grave	Discretionary	per burial / cremation	£230.00
Interment fee All caskets or urns containing ashes - full depth engrave	Discretionary	per burial / cremation	£570.00
Interment Fee All caskets or urns containing ashes - cremation plots	Discretionary	per burial / cremation	£230.00
Exhumation fee of cremated remains (from a cemetery)	Discretionary	per burial / cremation	£260.00
purchase of a cremation plot	Discretionary	per burial / cremation	£420.00
Prepurchase of a cremation plot	Discretionary	per burial / cremation	£560.00
Vaulting All graves 9' x 4' - full depth	Discretionary	per burial / cremation	£245.00
Vaulting All graves 9' x 4' - to height of coffin	Discretionary	per burial / cremation	£50.00
Vaulting All graves 4'6" x 2' - full depth	Discretionary	per burial / cremation	£93.00
Vaulting All graves 4'6" x 2' - to height of coffin	Discretionary	per burial / cremation	£35.00
Flagging of graves	Discretionary	per burial / cremation	£150.00
Headstone Nc. Inscription, flower holders & photo illustrations	Discretionary	per burial / cremation	£250.00
Each additional inscription plus inspection	Discretionary	per burial / cremation	£70.00
Additional memorial vase	Discretionary	per burial / cremation	£70.00
Kerbstones (where permitted)	Discretionary	per burial / cremation	£200.00
Tablets Inc. Into kerb sets 18" x 18"	Discretionary	per burial / cremation	£145.00
Children's headstone	Discretionary	per burial / cremation	£93.00
Children's Kerbs	Discretionary	per burial / cremation	£93.00
Cremation (strewn)	Discretionary	per burial / cremation	£900.00
Double cremations (for second cremation)	Discretionary	per burial / cremation	£396.00
Medical referee fee	Discretionary	per burial / cremation	£20.00
Environmental levy Mercury abatement	Discretionary	per burial / cremation	£45.00
Direct Cremation	Discretionary	per burial / cremation	£395.00
Foetal Urn	Discretionary	per burial / cremation	£22.00
Card foetal urn	Discretionary	per burial / cremation	£6.00
Child or Baby urns inc. wooden baby urns	Discretionary	per burial / cremation	£22.00
Plastic urns	Discretionary	per burial / cremation	£22.00
Wooden casket	Discretionary	per burial / cremation	£55.00
Adult cardboard	Discretionary	per burial / cremation	£20.00
Interment of cremated remains	Discretionary	per burial / cremation	£110.00
Postage of ashes	Discretionary	per burial / cremation	£35.00
Disinter cremated remains from the crematorium grounds	Discretionary	per burial / cremation	£150.00
Cancelation fee	Discretionary	per burial / cremation	£26.00
Usage of chapel facilities for additional half hour	Discretionary	per burial / cremation	£120.00
Usage of chapel facilities for additional half hour or part thereof without prior notice	Discretionary	per burial / cremation	£182.00
Handling charge for non crematorium supplied Urns	Discretionary	per burial / cremation	£22.00
Book of remembrance 2 line entry	Discretionary	per burial / cremation	£85.00
Book of Remembrance 5 line entry	Discretionary	per burial / cremation	£150.00
Book of remembrance 8 line entry	Discretionary	per burial / cremation	£205.00
Any flower - only available with 5 or 8 line	Discretionary	per burial / cremation	£115.00
Any other memorial design - entries in book of remembrance	Discretionary	per burial / cremation	£150.00
Rose bush & plaque for 5 years (100mm x 55mm)	Discretionary	per burial / cremation	£160.00
Rose standard & plaque for 5 years (100mm x 55mm)	Discretionary	per burial / cremation	£185.00
Renew rose bush and plaque for 5 years	Discretionary	per burial / cremation	£99.00
Renew rose standard and plaque for 5 years	Discretionary	per burial / cremation	£128.00
Additional/joint plaque to existing rose (100mm x 55mm)	Discretionary	per burial / cremation	£69.00
Bronze plaque for 25 yrs. (175mm x 67mm)	Discretionary	per burial / cremation	£300.00

Renew bronze plaque for 25 years	Discretionary	per burial / cremation	£175.00
Replace bronze plaque with joint within first 10 years of lease period	Discretionary	per burial / cremation	£225.00
Bronze joint plaque for 25 yrs. (175mm x 67mm)	Discretionary	per burial / cremation	£300.00
Marble plaque for 10 yrs. (195mm x 147mm)	Discretionary	per burial / cremation	£380.00
Replace marble plaque	Discretionary	per burial / cremation	£323.00
Extra posy holder for marble plaque	Discretionary	per burial / cremation	£5.00
Renew marble with joint within first 5 years	Discretionary	per burial / cremation	£280.00
Renew marble	Discretionary	per burial / cremation	£230.00
Planter plaque for 10 yrs.	Discretionary	per burial / cremation	£370.00
Renew Planter plaque with joint within first 5 years	Discretionary	per burial / cremation	£315.00
replace planter plaque with joint	Discretionary	per burial / cremation	£370.00
Picture or emblem	Discretionary	per burial / cremation	£120.00
Memorial tree plaque for 15 yrs. (151mm x 100mm)	Discretionary	per burial / cremation	£280.00
Additional tree plaque to existing tree	Discretionary	per burial / cremation	£100.00
Renew memorial tree and plaque for 15 years	Discretionary	per burial / cremation	£180.00
Marble plaque baby memorial (295mm x 105mm)	Discretionary	per burial / cremation	£260.00
Penistone & Thurnscoe cemetery plaques (perpetuity 175mm x 67mm)	Discretionary	per burial / cremation	£280.00
Donation of railing for Wombwell cemetery	Discretionary	per burial / cremation	
Plaque for Garden seat (at home)	Discretionary	per burial / cremation	£66.00
Wombwell railing plaque	Discretionary	per burial / cremation	£60.00
baby memorial plaque Thurnscoe & Wombwell	Discretionary	per burial / cremation	£60.00
Sanctum 2000 15 years	Discretionary	per burial / cremation	£735.00
Renew sanctum 2000 10 years	Discretionary	per burial / cremation	£500.00
Hoyland New niche for 25 yrs.	Discretionary	per burial / cremation	£140.00
Hoyland Re-open niche	Discretionary	per burial / cremation	£105.00
Hoyland Memorial plaque for 25 yrs. (123mm x 73mm)	Discretionary	per burial / cremation	£141.00
Renew Hoyland columbarium niche for 25yrs	Discretionary	per burial / cremation	£90.00
Hoyland Renew wall plaque for 25 yrs.	Discretionary	per burial / cremation	£90.00
Memorial seat plaque for 15 yrs. (200mm x 63mm)	Discretionary	per burial / cremation	£280.00
Renew memorial seat plaque for 15 yrs.	Discretionary	per burial / cremation	£170.00
Extra plaque for garden seat	Discretionary	per burial / cremation	£60.00
Pet Cremation Fees			
Scatter Tube	Discretionary		
Rabbits & Small Pets	Discretionary		£69.00
Cat	Discretionary		£92.00
Small Dog	Discretionary		£145.00
Medium Sized Dog	Discretionary		£170.00
Large Dog	Discretionary		£210.00
Extra Large Dog	Discretionary		£300.00
Collect & Delivery	Discretionary		£60.00
Wooden Casket	Discretionary		£33.00
Same Day Cremation additional Charge	Discretionary		£50.00
PARKS SERVICES			
Fairs & Circuses	Discretionary		£225.00
Grange Lane	Discretionary		£440.00
Playground Inspections - Yearly	Discretionary	Per Inspection	£64.00
Playground Inspections - Bi Monthly	Discretionary	Per Inspection	£64.00
Football Pitch Adult	Discretionary	Per Season	£448.00
Football Pitch Junior	Discretionary	Per Season	£232.00
Football Cat A Adult	Discretionary	Per Season	£629.00
Football Cat A Junior	Discretionary	Per Season	£323.00
Football Cat B Adult	Discretionary	Per Season	£572.00
Football Cat B Junior	Discretionary	Per Season	£300.00
Football Cat C Adult	Discretionary	Per Season	£515.00
Football Cat C Junior	Discretionary	Per Season	£266.00
Mini Soccer	Discretionary	Per Season	£154.00
Cricket Pitch Rent Income	Discretionary	Per Season	£0.00
PLACE HEALTH & ADULT SOCIAL CARE			
Adult & Wellbeing			
ADULT ASSESSMENT AND CARE MANAGEMENT			
Client Care Contributions - covers charges made by service users eligible for social care support towards their assessed care costs (residential, nursing and community based care e.g. homecare).	Discretionary	Fees based on ability to pay	Determined individually
Community based support: Shared Lives	Discretionary	Board Payment per week	£50.00
	Discretionary	HB claim payment per week	£58.07
Provider Services			
Assisted Living Technology			
Alarm + Intercom	Discretionary	Weekly charge	£1.37
Alarm + Intercom + non timed telecare	Discretionary	Weekly charge	£1.94
Alarm + Intercom + timed telecare	Discretionary	Weekly charge	£2.47
non timed telecare only	Discretionary	Weekly charge	£0.58
timed telecare only	Discretionary	Weekly charge	£1.10
GSM Alarm + smoke alarm + intercom	Discretionary	Weekly charge	£3.20
Alarm 1 service user	Discretionary	Weekly charge	£3.53
Alarm 2 service users	Discretionary	Weekly charge	£5.43
Alarm3 service users	Discretionary	Weekly charge	£7.33
Alarm 4 service users	Discretionary	Weekly charge	£9.23
Alarm + 1 service user non timed telecare	Discretionary	Weekly charge	£4.11
Alarm 1 service user plus timed telecare	Discretionary	Weekly charge	£4.63
Alarm 1 service user	Discretionary	Weekly charge	£4.41
Alarm 2 service users	Discretionary	Weekly charge	£6.83
Alarm 3 service users	Discretionary	Weekly charge	£9.24
Alarm 4 service users	Discretionary	Weekly charge	£11.66
Alarm 5 service users	Discretionary	Weekly charge	£14.07
Alarm + non timed telecare 1 service user	Discretionary	Weekly charge	£4.99
Alarm + non timed telecare 2 service users	Discretionary	Weekly charge	£7.40
Alarm + non timed telecare 3 service users	Discretionary	Weekly charge	£9.82
Alarm + non timed telecare 4 service users	Discretionary	Weekly charge	£12.23
Alarm + non timed telecare 5 service users	Discretionary	Weekly charge	£14.65
Alarm + non timed telecare + mobile care 1 service user	Discretionary	Weekly charge	£6.04
Alarm + timed telecare 1 service user	Discretionary	Weekly charge	£5.51
Alarm + timed telecare 2 service users	Discretionary	Weekly charge	£7.93
Alarm + timed telecare 3 service users	Discretionary	Weekly charge	£10.34
Alarm + timed telecare 4 service users	Discretionary	Weekly charge	£12.76
Alarm + timed telecare 5 service users	Discretionary	Weekly charge	£16.22
Alarm + timed telecare 6 service users	Discretionary	Weekly charge	£18.64
Alarm + timed telecare + mobile care 1 service user	Discretionary	Weekly charge	£6.56
Alarm + mobile care 1 service user	Discretionary	Weekly charge	£5.46

Alarm + mobile care 2 service users	Discretionary	Weekly charge	£8.40
mobile care 1 service user	Discretionary	Weekly charge	£3.03
mobile care 2 service users	Discretionary	Weekly charge	£4.71
Smart hub 1 service user	Discretionary	Weekly charge	£7.19
Smart hub 2 service users	Discretionary	Weekly charge	£11.03
Smart hub 1 service user non timed telecare	Discretionary	Weekly charge	£7.77
Smart hub 2 service users non timed telecare	Discretionary	Weekly charge	£11.60
Smart hub 1 service user timed telecare	Discretionary	Weekly charge	£8.30
Smart hub 2 service user timed telecare	Discretionary	Weekly charge	£12.13
Lone Worker Charges	Discretionary	weekly charge/per person	£1.58
CHILDREN'S SERVICES			
EDUCATION & EARLY START PREVENTION			
Education Welfare			
EWO Buy Back for maintained schools / academies	Discretionary	Per Hour (Plus VAT where applicable)	£34.65
School Workforce Modernisation			
Tuition Fees - Governor Development (with buy back)	Discretionary	Per Governor	£68.25
Tuition Fees - Governor Development (outside buy back)	Discretionary	Per Governor	£52.50
School Organisation & Governance			
Governor Clerking for schools - full service - Primary	Discretionary	Per annum	£1,695.51
Governor Clerking for schools - partial service - Primary	Discretionary	Per annum	£1,489.23
Governor Clerking for schools - additional committee service - Primary	Discretionary	Per meeting	£130.17
Additional FGB - Primary	Discretionary	Per meeting	£201.87
Governor Clerking for schools - full secondary service	Discretionary	Per annum	£2,063.95
Governor Clerking for schools - partial service - Secondary	Discretionary	Per annum	£1,859.88
Governor Clerking for schools - additional committee service - Secondary	Discretionary	Per meeting	£156.65
Additional FGB - Secondary	Discretionary	Per meeting	£242.69
Confidential Meetings	Discretionary	Per meeting	£202.98
Bespoke Service	Discretionary	Per annum	£824.04
Admission services (Academy)	Discretionary	Charge per pupil	£0.49
Appeals - panel member cost	Discretionary	Per half day	£53.55
Appeal hearing	Discretionary	Per Full day	£382.20
Outdoor Education			
Educational Visits & Journeys (Academies, VA and Trust Schools)	Discretionary	Per Acad/VA/trust school: Negotiated fee around	£199.00
		Variable fee - pp on roll	£1.00
Education Psychology			
Schools: Additional provision	Discretionary	Minimum per day (under contract)	Ceased Trading
		Maximum per day (under contract)	
		Maximum per day on adhoc basis	
CHILDREN ASSESSMENT AND CARE MANAGEMENT			
Safeguarding			
Multi-agency child protection and safeguarding training - academies		Per person for non attendance at training courses and not cancelling within the agreement of the Cancellation Policy	No longer relevant
Multi-agency child protection and safeguarding training - schools & academies	Discretionary	Per person	£137.00
		Training session per hour	£84.00
Newsome Avenue Respite Care			
Day-care - Overnight stays for Children with Disabilities from other Authorities	Discretionary	Respite care per night	No longer relevant
PUBLIC HEALTH AND COMMUNITIES			
ENVIRONMENTAL AND TRADING STANDARDS			
Pollution Control			
Environmental Searches	Discretionary	Hourly rate	Variable
Misc. Fees & Charges	Discretionary	Various	Variable
PPC Permits			
	Statutory	Based on annual risk assessment	
Part 1 permit	Statutory	Low risk	£79.00
		Medium risk	£158.00
		High risk	£237.00
PVR Stage 2	Statutory	Low risk	£113.00
		Medium risk	£226.00
		High risk	£341.00
Part 2 Permit	Statutory	Low risk	£228.00
		Medium risk	£365.00
		High risk	£548.00
Part B Permit	Statutory	Low risk	£771.00
		Medium risk	£1161.00
		High risk	£1747.00
A2 Permit	Statutory	Low risk	£1343.00
		Medium risk	£1507.00
		High risk	£2230.00
Local Site Operator Contracts	Discretionary	Tendered contract	
Trading Standards			
Stamping Fees	Discretionary	Hourly rate	Variable
Second Hand Dealer Registration	Discretionary	Per registration	£19.25
Primary Authority Work	Discretionary	Hourly rate	Variable
Food Hygiene			
Reinspection Charge	Discretionary	Per inspection	£212.49
Premises Endorsement (no visit required)	Discretionary	Per certificate	£146.98
Health and Safety			
Skin Piercing Registrations (eg Tattooing, Acupuncture, Ear Piercing etc)	Discretionary	Per registration	£123.86
ANIMAL WELFARE			
Dog Warden Fees			
Dog Release Fee	Statutory	Per dog (plus rechargeable vets)	£50.00
Dog Release Kennelling Fee	Discretionary	Per dog (daily fee)	£15.00
Dog Surrender Fee	Discretionary	Per dog	£115.00
Animal Health - Licence Fees			
Home Dog Boarders	Statutory	Per licence	£280.00
Performing Animals	Statutory	Per licence	£185.00
Dangerous Wild Animals (+ vets fees)	Statutory	Per licence (plus rechargeable vets)	Variable
Dog Day Care (Low Volume)	Statutory	Per licence	£293.97
Dog Day Care (High Volume)	Statutory	Per licence	£407.00
Dog Breeders	Statutory	Per licence	£375.00
Pet Shops	Statutory	Per licence	£361.13
Boarding Kennels (Dogs / Cats)	Statut		£280.00
Greyhound Racing Track	Statut		£162.40

Hiring out of Horses (+ vets fees)	Statutory	Per licence (plus rechargeable vets fees)	£305.00
Zoo (+ vets fees)	Statutory	Per licence (plus rechargeable vets fees)	Variable
SAFER, STRONGER & HEALTHIER COMMUNITIES			
Safer Communities			
Abandoned vehicle	Statutory		£200.00
Vehicle for Sale on Highway	Statutory		£100.00
Vehicle Repairs on Road (Business)	Statutory		£100.00
Breach of PCSO	Statutory		£100.00
Depositing litter	Statutory		£100.00
Dog Fouling	Statutory		£100.00
Controlled Waste Documents	Statutory		£300.00
No Waste Transfer Notes	Statutory		£300.00
Graffiti	Statutory		£100.00
Flyposting	Statutory		£100.00
Duty of Care	Statutory		£200.00
Fly tipping	Statutory		£400.00
FPNS	Discretionary		£50.00
MEES False Presentation	Statutory		£1,000.00
MEES let Substandard Property Minimum Charge	Statutory		£2,000.00
MEES let Substandard Property Maximum Charge	Statutory		£4,000.00
Failure to Comply with Community Protection Notice	Statutory		£100.00
HMO License	Statutory		£505.00
Civil Penalty	Discretionary		Determined individually
Works in Default	Discretionary	Charged @ Cost	Determined individually
CORE SERVICES			
FINANCE			
School Meals	Discretionary		Commercially Sensitive
Summons	Statutory	Per Order	£28.00
Benefits/Taxation - Liability Order	Statutory	Per Summons	£52.00
Benefits/Taxation - Late Payment of Commercial Debts (Interest) Act 1998	Discretionary		
Prompt Payment Discount Scheme	Discretionary	Individual agreements with companies	N/A
Court of Protection Fees	Discretionary	Application	Set individually
Court of Protection Fees	Discretionary	Year 1 Management Fee	
Court of Protection Fees	Discretionary	Year 2 management Fee	
Court of Protection Fees	Discretionary	Management fee (assets <£16k)	
Court of Protection Fees	Discretionary	Annual property management fee	
Court of Protection Fees	Discretionary	Prep of OPG reports	
Payroll for schools	Discretionary	Per payslip	Commercially Sensitive
DPA Associated Administration Costs	Discretionary	Per DPA	£600.00
Property Valuation	Discretionary	Per DPA	£450.00
Redemption Fee	Discretionary	Per DPA	
Unregistered Property	Discretionary	Per DPA (Case dependent)	£250.00
Annual Finance Admin Cost	Discretionary	Per DPA	£100.00
BACS service	Discretionary	Per BACS File	Commercially Sensitive
Free school meals eligibility checking (Academy)	Discretionary		£160 (primary schools) £270 (secondary schools) plus £5.50 per eligible student
Procurement support to External Bodies (Category Manager)	Discretionary	Per hour	£64.75
	Discretionary	Per day	£479.16
Procurement support to External Bodies (Procurement Officer)	Discretionary	Per hour	£41.01
	Discretionary	Per day	£303.50
Internal Audit - Support to External Bodies	Discretionary	Per day - minimum	Commercially Sensitive
CSC Support Charges to Berneslai Homes	Discretionary		Commercially Sensitive
Insurance Charge to Berneslai Homes	Discretionary		Commercially Sensitive
IT			
Registrars			
Non Refundable booking fee	Discretionary		£35.00
Ceremony Amendment fee	Discretionary		£35.00
Notice of intention to marry (weekdays)	Statutory		£35.00
Reduction to 28-day notice period	Statutory		£60.00
Notice of intention to marry (Saturday)	Discretionary		£50.00
General Search	Statutory	General Search	£18.00
Certificates	Statutory	Per certificate	£11.00
Marriages (Register Office)	Statutory	Marriages (Register Office)	£46.00
Marriages / Ceremonies (Ceremony Suite):			
- Monday - Thursday	Discretionary	Per Ceremony	£200.00
- Friday	Discretionary	Per Ceremony	£220.00
- Saturday (am)	Discretionary	Per Ceremony	£235.00
- Saturday (pm)	Discretionary		£265.00
Twilight ceremony 5-6	Discretionary		£250.00
Mid range ceremony	Discretionary		£130.00
Ceremony room visit	Discretionary		£25.00
Marriages (Approved Premises)			
- Monday - Thursday	Discretionary	Per Ceremony	£365.00
- Friday	Discretionary	Per Ceremony	£475.00
- Saturday	Discretionary	Per Ceremony	£520.00
- Sunday	Discretionary	Per Ceremony	£520.00
- Bank Holiday	Discretionary	Per Ceremony	£550.00
Twilight ceremony 5-6	Discretionary		£550.00
Marriage ceremony religious building (registrar in attendance)	Statutory		£97.00
Non Stat Ceremony (Naming/Renewal of vows)			
Town Hall Monday -Thursday	Discretionary		£170.00
Town Hall - Friday & Saturday	Discretionary		£200.00
Approved premise	Discretionary	Per Ceremony	£250.00
Private citizenship ceremonies Town Hall	Discretionary	Per day - maximum	£140
Ceremony Premises Licence			
New premises or renewal	Discretionary		£1,650.00
Additional rooms	Discretionary	Per day - maximum	£55.00
Customer Experience			
Blue Badges		Per Badge	£10.00

DBS CHECKS / HUMAN RESOURCES / PERFORMANCE SERVICES				
Recruitment - DBS checks for Schools	Discretionary	Per check		£49.95
Recruitment - DBS checks Taxi Drivers	Discretionary	Per check		£60.00
Recruitment - DBS checks for BMBC Internal (cost centre)		Per check		£44.40
Recruitment - DBS checks for External Customers (Umbrellas)		Per Check		*£40 + Admin Fee
Recruitment - DBS checks for civil enforcement	Discretionary	Per check		£25.60
Occupational Health - Pre-Employment Checks: Engage	Discretionary	Per check		£17.89
Occupational Health - Pre-Employment Checks: Nurse follow-up	Discretionary			£36.92
Recruitment - online advertising External	Discretionary			Various rates
Recruitment - NS1 Form check	Discretionary	Per Check		£38.54
Recruitment - VC01 Form check	Discretionary	Per Check		£19.27
Recruitment - Barred List / Dfe check	Discretionary	Per Check		£6.61
Barnsley HR Services - Provision of HR Services	Discretionary	Per employee - fixed fee arrangement		£142.03
Barnsley HR Services - Provision of HR Services	Discretionary	Per hour - consultancy arrangement		£84.78
Health and Safety - Provision of health and safety services	Discretionary	Per hour. Fixed fee terms available.		£93.50
Health and Safety - Training Courses	Discretionary	Per delegate		£100.00 to £438.00
Research and Business Intelligence	Discretionary	Per SLA		Determined individually
OWI - Assessment Centre Qualification Fees	Discretionary	Per qualification: based on total cost of qualification		Determined individually
OWI - Workforce Development - Training Fees	Discretionary	Per qualification: based on total cost of qualification		Determined individually
LEGAL, ELECTIONS & GOVERNANCE				
Land Charge Searches - Various Types	Statutory	Dependant on type of Search		Determined individually
ENTERTAINMENT LICENCES				
Licence Fees - Premises, Alcohol & Gambling	Statutory	Per establishment		variable. Dependent on rateable value of premises
Licence Fees - Premises, sex establishments				
New application	Statutory	Per establishment		£234.00
Renewal	Statutory	Per establishment		£112.00
Variation	Statutory	Per establishment		£234.00
Transfer	Statutory	Per establishment		£34.00
HACKNEY CARRIAGE LICENCES				
Private hire vehicle	Statutory	Per licence application		£164.00
A Hackney Carriage vehicle	Statutory	Per licence application		£164.00
A 12 month driver licence	Statutory	Per licence application		£137.00
A 3 year driver licence	Statutory	Per licence application		£221.00
An Operator licence (1 year)	Statutory	Per licence application		£63.00
An Operator licence (1 year)	Statutory	Per licence application		£127.00

BARNSELY METROPOLITAN BOROUGH COUNCIL

2023/24 BUDGET RECOMMENDATIONS

1. 2023/24 Revenue Budget, Capital Programme and Council Tax

1.1 Further to previous reports submitted by the Executive Director of Core Services and the Service Director Finance (S151 Officer).

RECOMMENDED:

1.2 That Council approves the following:

- a) that the report of the Service Director Finance (S151 Officer), under Section 25 of the Local Government Act 2003 at **Section 1** be noted, that the 2023/24 budget proposals be agreed and that the Chief Executive and Senior Management Team (SMT), in consultation with Cabinet Spokespersons, submit, for early consideration, detailed plans that ensure the Council's ongoing financial sustainability in 23/24 and beyond.
- b) that the revised Medium Term Financial Strategy (MTFS) and Budget Forecast for 23/24 to 25/26 contained at **Section 2** (supported by the suite of background papers in **Sections 2a – 2d**) be noted and that these are monitored as part of the arrangements for the delivery of the MTFS.
- c) that provision of **£35.4M** to cover anticipated demographic and other cost pressures in 23/24:
 - Pay (£9.0M),
 - Energy (£5.3M),
 - Children's Social Care including the development plan costs (£7.0M),
 - Adult Social Care including hospital discharges (£6.5M),
 - Homes to School Transport (£1.2M),
 - Waste Services (£0.9M),
 - Inflation on major contracts e.g. PFI (£3.1M),
 - Funding borrowing costs (£0.6M),
 - Investment in legal resource (£0.5M),
 - Investment in car parking (£0.5M),
 - Youth zone running costs (£0.8M).

be approved for inclusion in the budget as identified at **Section 2**.

- d) that the budgetary provisions previously set aside in the 22/23 budget for demography, demand and energy costs totalling **£9.2M** be approved to be released to mitigate the above pressures.
- e) that the specific Adult Social Care grant of **£2.1M** received in the 2022 Local Government Finance Settlement be used to contribute to the funding of inflationary pressures in the care sector.
- f) that the increase in the Better Care Fund of **£1.9M** received in the 2022 Local Government Finance Settlement be used to fund the cost of hospital discharges.

- g) that **£7.5M** of additional general social care funding received in the 2022 Local Government Finance Settlement be set aside pending further assessment of the emerging financial risks relating to Childrens and Adults Social Care.
- h) that reserves totalling **£5.5M** be used to further mitigate the pressures above, strictly on the basis of this being a temporary bridging strategy to permanently aligning ongoing spend and income over the MTF5 planning period.
- i) that the proposed efficiency savings in 23/24 highlighted in **Section 2** and detailed at **Section 4a – 4e** be approved for implementation and that Members also note the development of a transformation programme to help deliver balanced budget positions over the medium term (24/25 – 25/26).
- j) that the Council's reserves strategy and updated reserves position at **Section 2b** be noted.
- k) that the proposed changes to the 23/24 fees and charges policy and accompanying schedule of charges set out at **Section 2d** be approved.
- l) to submit to Council for approval the cash limited budgets for each Service with overall net expenditure for 23/24 of **£230.4M** as highlighted in **Section 5a**.
- m) to consider the budgets for all services and approve, for submission into Council, the 23/24 – 25/26 budget proposals presented at **Sections 5a – 5c**, subject to Cabinet receiving detailed implementation reports where appropriate.
- n) to consider and approve the changes to the schools funding formula including the transfer of funding from the schools block to the high needs block and approve the proposed 23/24 schools block budget as set out at **Section 5d**.
- o) that the capital investment schemes totalling £12.4M (**Section 6 Appendix 1**), be included within the capital programme and released subject to receiving further detailed business cases where appropriate.
- p) that £2M is provisionally set aside for additional investment in repairing the borough's highways (principal roads / side streets) and released subject to receiving a further detailed report on plans for its use.
- q) that the Chief Executive and SMT, in consultation with Cabinet Spokespersons, be required to submit reports into Cabinet, as a matter of urgency, in relation to the detailed General Fund Revenue Budget for 23/24 on any further action required to achieve an appropriately balanced budget in addition to those proposals set out above.
- r) that the Chief Executive and SMT be responsible for managing their respective budgets including ensuring the implementation of all approved saving proposals.
- s) that the Authority's SMT be charged with ensuring that the budget remains in balance and report regularly into Cabinet on budget / savings monitoring including any action required.
- t) that Cabinet and the Section 151 Officer be authorised to make any necessary technical adjustments to form the 23/24 budget.

- u) that appropriate consultation on the budget proposals takes place with the Trade Unions and representatives of Non-Domestic Ratepayers and that the views of consultees be considered by Cabinet and the Council.

2. Council Tax 2023/24

RECOMMENDED:

2.1 that Council notes the contents of **Section 2a** (23/24 Council Tax options) and that:

- a) the Council Tax Collection Fund net surplus as at 31st March 2022 relating to BMBC of £3.6M be used to reduce the 23/24 Council Tax requirement, in line with statute.
- b) the 23/24 Band D Council Tax increase for Barnsley MBC services be set at 3.9% (1.9% for Core Council Services and an additional 2.0% for the Adult Social Care precept).
- c) the Band D Council Tax for Barnsley MBC's areas be determined following confirmation of the South Yorkshire Police and Crime Commissioner and South Yorkshire Fire Authority precepts for 23/24.
- d) the Band D Council Tax for areas of the Borough with Parish / Town Councils be determined following confirmation of individual parish precepts for 23/24.
- e) additional one off cost of living support be provided to all eligible working age local council tax support claimants in Band 1 of the scheme, equivalent to an amount that reduces those claimant's council tax bills to zero for the 23/24 financial year.
- f) additional one off cost of living support be provided to all eligible working age local council tax support claimants in Bands 2,3 & 4 of the scheme, equivalent to mitigating the full impact of the proposed 3.9% increase for 23/24 plus an additional £50 discount to further reduce the bills for all those eligible claimants.
- (g) additional one off cost of living support equivalent to the 3.9% increase be provided to all eligible pensioners in receipt of council tax support, for the 23/24 financial year.

3. Treasury Management Strategy & Policy Statement 2023/24

RECOMMENDED:

3.1 that Council approves the 23/24 Treasury Management Strategy and Policy Statement (included in the main papers at **Section 2c**) and specifically:

- a) approve the 23/24 Treasury Management Policy Statement (**Section 2c Appendix A**).
- b) approve the 23/24 Minimum Revenue Provision (MRP) Statement (**Section 2c Appendix B**).
- c) approve the 23/24 Borrowing Strategy at **Section 2c** including the full suite of Prudential and Treasury Indicators (**Section 2c Appendix C**).
- d) approve the 23/24 Annual Investment Strategy at **Section 2c**.

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BARNSELY METROPOLITAN BOROUGH COUNCIL
SUMMARY EFFICIENCY PROPOSALS
2023/2024

Directorate	Full Year Effect £
PLACE HEALTH & ADULTS	
Adult Social Care	3,010,000
Total Place Health & Adults	3,010,000
CHILDRENS SERVICES	
Education, Early Start and Prevention	283,000
Children's Social Care and Safeguarding	479,600
Total Children's	762,600
GROWTH & SUSTAINABILITY	
Regeneration & Culture	1,540,000
Highways & Engineering	200,000
Total Growth & Sustainability	1,740,000
PUBLIC HEALTH & COMMUNITIES	
Public Health	700,000
Communities	360,000
Public Health & Communities	1,060,000
CORE	
Finance	190,000
Business Improvement, HR & Comms	275,000
Customer Information & Digital Services	299,000
Legal & Governance	-
Total Core	764,000
TOTAL	7,336,600

Equality Impact assessments

Under Section 149 of the Equality Act 2010, the Council has a duty when exercising its functions to have 'due regard' to the need to eliminate discrimination and other conduct prohibited under the Act, and promote equality of opportunity and foster good relations between those who share a 'protected characteristic' and those who do not. This is the public sector equality duty.

The protected characteristics are: age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, sex, sexual orientation, and, marriage and civil partnership.

The purpose of the duty is to assess whether a proposed decision disproportionately affects people with a protected characteristic. In other words, the indirect discriminatory effects of a proposed decision. Before the Council exercises its fees and charging powers, the impact on individuals or groups of individuals who share a protected characteristic must be carefully considered and properly factored into the decision making process using the Council's Equality Impact Assessment process.

We have assessed the proposed efficiency savings for 2023/24 to ensure that none of the protected characteristic groups have the potential to be disproportionately adversely affected.

All areas undertaking efficiency savings will separately also undertake an Equality Impact Assessment to ensure due regard is paid to our legal obligations. Mitigations will be considered if there is potential to disproportionately adversely affect a protected characteristic group.

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2023/2024 Efficiency Proposals PLACE HEALTH and ADULTS DIRECTORATE

Proposal Theme	Brief Description of Proposal	2023/24 £
Re-design of the operational model of the Reablement Service	Develop and implement a revised operating model for the Reablement Service, embedding the Discharge to Assess requirements. This will provide people with a safe and effective discharge from hospital with a home first approach and prevent hospital admissions wherever possible. New service users would be referred into reablement at the first point of contact to proactively support people to regain or retain independence as far as possible, only moving into community and commissioned models of care where needed, with consideration given to the use of technology / equipment where possible. It is anticipated that reablement will reduce the level of statutory service being provisioned.	200,000
Review of the Adult Social Care operating model	Identify and understand customer journeys to inform the development of early intervention and prevention and strength based approach themes. Develop front door screening of referrals and embed strength or asset-based assessment processes into practice (such as utilising access to wider family networks, community and voluntary support pathways for referrals as well as equipment and digital offers to support service users to remain independent). It is envisaged that this would lead to a reduction in reliance on statutory support packages resulting in savings across care team budgets. in addition a review operational processes to secure service provision and safe care whilst ensuring cost effectiveness in the use of resources will also be undertaken to : (1) maximise CHC/FNC health funding / charging; (2) review of handed back care packages e.g. 2:1 homecare packages; (3) standardise out of hours cover and on-call arrangements.	1,000,000
Providing innovative support through our Shared Lives Service	Review of current management and processes within Shared Lives Service for cost effectiveness.	50,000
Review of operational processes	Full review of all operational processes within the Adults Social Care Business Unit, removing duplication and creating efficiency.	100,000
Sub - Total Review of ASC operating model (Reablement / Front Door /Shared lives)		1,350,000

2023/2024 Efficiency Proposals PLACE HEALTH and ADULTS DIRECTORATE

Proposal Theme	Brief Description of Proposal	2023/24 £
Targeted reviews of high cost care packages	A targeted review of high cost care packages (residential/nursing and community based support) above certain values across older people and working age adults will be undertaken ensuring that care packages are aligned to support plans and that changes in needs or progression following reviews of plans are reflected in care provision (including stepping down cases where it is safe to do so).	320,000
Review of Adult Community Support and Enablement Service (ACSES) Contract	The current ACSES contract was commissioned in 2017, under which 66 staff were transferred from the BMBC Supported Living Service to 2 of the framework providers, under TUPE Regulations. Staff turnover over time and negotiations with providers has resulted in cost reductions. A review has recently been undertaken of the actual real time costs of the transferred staff - it has identified areas of challenge / scope for further transfer of liability to the 2x providers. A revised TUPE rate has been calculated per hour of care based on the above review that would inform the upcoming procurement exercise.	200,000
Maximising the use of Disabled Facilities Grants (DFG) to fund minor equipment and adapted living technology	DFG funds works / adaptations to homes aimed at promoting independence and to avoid residential care. However, minor adaptations and equipment is currently funded by the council via a contract with SWYPFT. It is proposed to maximise current flexibility in the DFG grant conditions to fully fund the SWYPFT minor equipment contract as well as the provision of alarms / sensors by the Assisted Living Technology Service (thereby releasing core / base funding). In addition, to improve best value, it is proposed to review the commissioning arrangement of the minor equipment contract via SWYPFT with a view of reducing the VAT costs / liability	340,000
Maximise the use of ASC winter pressures grant funding	The council receives £1.2m recurrent winter pressures grant funding as part of the IBCF - which is passported to meet ASC needs, in addition to MTFs funding provided to address demography and national living wage increases. It is proposed to maximise the use of the winter pressures funding to fund ASC baseline pressures (and to release corresponding core budget). Risk : would reduce the flexibility within ASC to sufficiently respond to any significant rise in demand or address cost pressures during the year. Also, there is the risk that the IBCF funding could be impacted by funding changes / decisions made by the Govt in future spending reviews. Such changes would be addressed as part for the Council's MTFs process	500,000
Sub - Total Review of ASC External Funding		840,000

2023/2024 Efficiency Proposals PLACE HEALTH and ADULTS DIRECTORATE

Proposal Theme	Brief Description of Proposal	2023/24 £
Direct Payments - surplus balances clawback	Direct Payments are funds paid directly to eligible adults to be used to meet the needs in their support plan. It helps promote personal independence and control. Under the DP conditions, the Council can recover unclaimed or unutilised direct payment funds in managed accounts after a period of 3 months following an audit. It is proposed to reflect the impact of surplus DP balances clawback on the direct payments budget.	300,000
		3,010,000

**PHASE 1 TRANSFORMATION
PLACE HEALTH and ADULTS DIRECTORATE**

SERVICE AREA	DESCRIPTION
PHASE 1a	
PHASE 1b	
Better Lives Programme /Review of ASC Operating Model	<ul style="list-style-type: none"> - further roll out of the community reablement model / home first principles; - formalise “front door” offer (triaging, digitalisation and signposting to self-help options or early intervention pathways); - review and embed strength / asset-based assessment processes into practice; - Implement digital solutions to support service users to remain independent; - continuous improvement in operational processes.

BARNSELY METROPOLITAN BOROUGH COUNCIL
2023 /2024 Efficiency Proposals
CHILDREN'S DIRECTORATE

Proposal Theme	Brief Description of Proposal	2023/24 £
Education, Early Start and Prevention		
Review of the Barnsley Multi-Systemic Therapy Service (MST)	The Barnsley MST service is delivered to 50 children across Barnsley and Rotherham. It provides intensive family and community-based intervention programmes for children and young people aged 11-17, where young people are at risk of care or custody. Rotherham have given notice to end the contract. Following a review of the service during 22/23 it is now proposed that Barnsley follows Rotherham Council in ending the contract.	170,000
Maximise use of Supporting Families Grant	The Council has been allocated around £1.1m of supporting families grant to provide targeted support to vulnerable families with multiple needs. It is proposed to maximise the use of this grant to fund existing family support posts in early start / family centres (thereby releasing core budget).	68,000
Targeted Youth Service	Deletion of a vacant post that is no longer required for service delivery.	45,000
		283,000
Children's Social Care and Safeguarding		
Develop Children in Care residential provision in Barnsley	Work is ongoing to secure a property to develop a Children in Care (CIC) residential provision within the borough. This will enable children to be cared for locally and help sustain family and social relationships and reduce missing from care episodes. In borough provision improves placement stability, timely consistent support and relationships, and wrap around services and interventions.	200,000
Increase Foster Care recruitment to ensure children are placed local to home, school and their communities.	Currently 71 children are in external fostering placements @ £850 per week (£44,200pa) By both reducing LAC admissions and placing children in internal foster care (£23,400pa) it is possible to create a cost avoidance of £20,800 per child pa. Placing 12 children in-house would achieve a cost saving of £249,600 pa. This equates to 6 – 8 additional foster carers	249,600
Student Placements	Barnsley has on average 30 student placement per year. Off set 71K predicted student income 21/22 (-40k to cover re-grades) achieving a saving of 30K.	30,000
		479,600
		762,600

**PHASE 1 TRANSFORMATION
CHILDRENS SERVICES DIRECTORATE**

SERVICE AREA	DESCRIPTION	Timeline
PHASE 1a		
Children in Care & Care Leavers	<ul style="list-style-type: none"> - further roll out of the community reablement model / home first principles; - formalise “front door” offer (triaging, digitalisation and signposting to self-help options or early intervention pathways); - review and embed strength / asset-based assessment processes into practice; - Implement digital solutions to support service users to remain independent; - continuous improvement in operational processes. 	Full business case required by 31st May 2023
PHASE 1b		
Early Start & Family Centres	<ul style="list-style-type: none"> - Re-alignment of the service structure across Early Start, Targeted Youth and Youth Justice services; - Co-location opportunities within the Family Centre Network (Family Hubs Framework delivery model); - Early intervention approach to reduce need for statutory services 	Full business case required by 30th September 2022
Early Start & Family Centres	<ul style="list-style-type: none"> - Re-align service structures across Early Start Families and Youth Justice services - Explore co-location opportunities, - Streamline business operating model, - Explore traded offer to schools 	Full business case required by 30th September 2022
Early Start & Family Centres	<ul style="list-style-type: none"> - Re-alignment of the service structure across Early Start, Targeted Youth and Youth Justice services; - Co-location opportunities within the Family Centre Network (Family Hubs Framework delivery model); - Early intervention approach to reduce need for statutory services 	Full business case required by 30th September 2022

BARNSELY METROPOLITAN BOROUGH COUNCIL

2023/2024 Efficiency Proposals

GROWTH & SUSTAINABILITY DIRECTORATE

Proposal Theme	Brief Description of Proposal	2023/24 £
Town centre buildings review	Further opportunity to revisit the Town Centre accommodation strategy using the learning and experiences from COVID19 i.e. home working options. Key considerations to include: <ul style="list-style-type: none"> •Re-purpose/disposal of surplus accommodation •Potential to change use of Gateway reviewing commercial angles / accelerate occupancy pipeline for DMC2 	500,000
Glassworks cultural units	The three temporary cultural units at the Glassworks are set to be closed from January 2023 following the end of the last exhibition and these will be let as trading units. This will save on the running costs allocated to the units (4.2 FTEs and premises costs).	170,000
	Sub - Total Town Centre Buildings Review inc. GW cultural units	670,000
Review of Strategic Transport fees	Strategic transport currently charge S38 and S278 fees on active travel and sustainable transport schemes. £45.5m of new funding is expected to be received for active travel and sustainable transport schemes between now and 2027 through the SYMCA. Fees of 12% are receivable on this. The Local Plan also includes some large development schemes attracting S38 and S278 receipts into the BU4 strategic transport area.	300,000
Right to Buy	Currently the Council targets to sell 112 properties on average each year but generally sales reach 150. The Council currently charges an administration fee of £1500 on each sale. It is proposed to increase the target to reflect the increased sales being achieved.	50,000
Barnsley NORSE contract	The service has carried out a detailed strategic review of the contract with Barnsley NORSE for cleaning, catering, mobile catering and courier services. This looked at the services provided and resources committed by Norse on every building in the Borough. The review has generated savings through a combination of efficiencies and realignment of service provision including bringing some services back in house.	200,000

BARNSELY METROPOLITAN BOROUGH COUNCIL

2023/2024 Efficiency Proposals

GROWTH & SUSTAINABILITY DIRECTORATE

Proposal Theme	Brief Description of Proposal	2023/24 £
MFDs contract renewal	The service is going to retender the MFDs contract. The level of printing reduced significantly during the Covid lockdown and the level has not increased significantly above that since returning to the office. The contract renewal therefore presents an opportunity to reduce the number of devices from 117 to 78. Also, some of the 78 will be smaller, lower spec devices which are cheaper. This should save in leasing costs and associated expenditure e.g. paper and electricity.	100,000
Sub - Total Contracts review in Facilities Management		300,000
Review of rents in industrial properties	A full rent review of the Council's investment properties (in particular industrial & commercial units but excluding DMC and DMC2) is being undertaken during 22/23. Industrial units are showing 100% occupancy and there is high demand for this type of space. A large number of the units are already due a rent review or will require one in the next two years.	70,000
Increased income from cultural venues	Increased visitor numbers across the Council's cultural venues has resulted in an increase in the income received for car parking. Also, the Cannon Hall boating concession should start to deliver improved performance from 2023/24 onwards.	50,000
Review of general fees and charges	The annual review of fees and charges is ongoing, but is expected to yeild a 3% uplift in income as a minimum.	100,000
Sub - Total		1,540,000
Review of general fees and charges	The annual review of fees and charges is ongoing, but is expected to yeild a 3% uplift in income as a minimum.	100,000

BARNSELY METROPOLITAN BOROUGH COUNCIL

2023/2024 Efficiency Proposals

GROWTH & SUSTAINABILITY DIRECTORATE

Proposal Theme	Brief Description of Proposal	2023/24 £
Review of overtime/agency costs	Overtime/agency/relief costs. The combined budget within Environment & Transport stands at around £2.6M A review of working practices is being undertaken to reduce the reliance on these sources of staffing / changing rates etc.	100,000
		200,000
		1,740,000

PHASE 1 TRANSFORMATION

GROWTH & SUSTAINABILITY DIRECTORATE

SERVICE AREA	DESCRIPTION	Timeline
PHASE 1a		
Property Services	<ul style="list-style-type: none"> - Baseline review of operating model (go hybrid) - introduce new technologies (self serve portal/ holistic asset management) - maximise commercial income within the portfolio drive further VFM in contracts 	Full business case required by 31st May 2023
Economic Development	<ul style="list-style-type: none"> - Review the delivery / staffing structure - Maximise external (grant) funding opportunities 	Full business case required by 31st May 2023
Waste, Recycling and Neighbourhoods	<ul style="list-style-type: none"> - Evaluate Statutory requirements, - Maximise efficiency of the service/workforce (Digital) - Explore alternative delivery models and commercial opportunities - Explore charging opportunities to raise external income 	Full business case required by 31st May 2023
Commercial & Operational Services	<ul style="list-style-type: none"> - Review of current operating model (including scope for digitisation) - Review charging model and capacity for income generation - Explore shared services with other LA's - Increase recycling opportunities 	Full business case required by 31st May 2023
PHASE 1b		
Culture & Visitor Economy	<ul style="list-style-type: none"> - Review operating model - Explore income & funding opportunities - Explore internal and external partnerships - explore outsourcing and commissioning 	Full business case required by 30th September 2023
Employment & Skills	<ul style="list-style-type: none"> - A baseline review of service structure and operating model - Explore internal and external partnerships including outsourcing - Explore income and funding opportunities 	Full business case required by 30th September 2023
Strategic Transport	<ul style="list-style-type: none"> - Baseline review of structure & working practices - Review income / commercial generating potential - look at a invest for rewards model - Strategic scheme modelling 	Full business case required by 30th September 2023

<p>Bereavement, Environment, Sport & Transport (note Home to School Transport in Phase 2)</p>	<ul style="list-style-type: none"> - Review of operating model - Review current pricing / capacity for income generation & commercial opportunities - Explore shared services with other LA's 	<p>Full business case required by 30th September 2023</p>
<p>Highways & Engineering</p>	<ul style="list-style-type: none"> - Utilise outcome from recent peer review - Evaluate statutory responsibilities - Utilise workforce planning toolkit - Review charging model for highways - Evaluate future Highways pipeline and funding opportunities 	<p>Full business case required by 30th September 2023</p>

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BARNSLEY METROPOLITAN BOROUGH COUNCIL
2023/24 Efficiency Proposals
PUBLIC HEALTH and COMMUNITIES DIRECTORATE

Proposal Theme	Brief Description of Proposal	2023/24 Saving £
Review of Public Health ambitions aligned to 2030	The strategic review of Public Health and Regulatory Services including service realignment and transformation in preparation for the next phase of COVID-19 recovery and ambitions aligned to 2030 has been undertaken during 2022/23 with a new operating model to be put in place from 1st April 2023.	700,000
		700,000
Adjustment to the investment in town centre wardens	As part of the Town Centre Cleanliness Cabinet report October 2021, an allocation of £175k was made for an additional 4.5fte TC Warden capacity. Following a review over the last year it is now considered that an enhancement to town centre safety and security can be achieved with x2fte additional Town Centre wardens at a cost £75k.	100,000
Capitalisation of salary	Capitalisation of 0.5 fte Housing & Environment Officer From Sept 22 working on the Empty Homes Programme	20,000
SY Police Fortify team	A contributions is currently made to SY Police for the operation of the "Fortify" team which is designed to address serious and organised crime. This team consists of 1 Sgt and 6 PC's of which BMBC contributes to 5 of the PC's. Following the receipt of national funding by SY Police for this type of police work, the contribution from the Council is no longer required. The new fortify team will consist of 2 Sgt and 6PC's in 23/24 (an increase of 1 on current provision).	240,000
		360,000
		1,060,000

PHASE 1 TRANSFORMATION
PUBLIC HEALTH and COMMUNITIES DIRECTORATE

SERVICE AREA	DESCRIPTION	Timeline
PHASE 1a		
Safer Communities	- Streamline management costs and review business operating model, - Optimise external income - Reducing external expenditure	Full business case required by 31st May 2023
PHASE 1b		
Stronger Communities	- Review operating model	Full business case required by 30th September 2023

BARNSELY METROPOLITAN BOROUGH COUNCIL

2023/2024 Efficiency Proposals

CORE DIRECTORATE

Proposal Theme	Brief Description of Proposal	2023/24 Saving £
Registrars Income	Business Development Manager post has been employed to generate business for the Registrars Service - any increase in income would be used to fund the post in the first instance, however, any over and above the cost of the post would allow a base budget saving to be made.	TBD
Drop in zone to reduce expenses / car mileage.	A drop in zone has been developed for staff to attend Westgate for IT issues rather than the CID team visit the staff place of work and incurring expenses and mileage costs.	TBD
Service Desk Self Serve	The Council currently operates a Service Desk Self Serve via the logging of a issue via the Digital Hub as well as a telephone service help desk. It is proposed to passport all staff to use the digital hub and reduce the availability of the telephone help desk to save 1* G4 position.	11,000
Capitalisation of Project Managers	The Project Manager posts in CID are currently funded by base budget. The work these posts undertake is related to capital projects across the Authority. (3*Grade 10s & 1*G6)	188,000
Capitalisation of applications and	All posts currently funded by base budget. Seek to capitalise apps and infrastructure work on projects such as Success Factors, Firewall and Server replacements etc	100,000
		299,000
Capitalisation of salaries	The recent increase in the number of external funding opportunities (e.g. levelling up, gainshare monies, shared prosperity, CRTS, council funded development) provides the opportunity to fund a number of positions in all service areas of the business unit.	100,000
Fraud - Invest to Save	The Council's Corporate Fraud team are able to recover through their various investigations and reviews e.g. benefits frauds, council tax fraud etc. There is an opportunity to set a financial target for the outcome of such investigations/reviews which can be used to fund a post within the structure currently funded via base budget.	50,000
Procurement	Successfully secured the E-Tendering contract management role for Yorkshire & Humber.	30,000
Procurement	Cancellation of Social Value portal contract	10,000
		190,000
Smart Working Programme	The full year effect efficiency of the new Smart Working programme implemented during 2022/23 was £750,000 with £500,000 delivered during 2022/23.	250,000
Corporate Health, Safety Emergency Resilience - system review	A programme of digitalisation and automation of Corporate Health, Safety & Emergency Resilience processes has been undertaken to release a Grade 4 post.	25,000
		275,000
		764,000

Other

Capitalisation

Capitalisation

Capitalisation

Other

Other

Other

**PHASE 1 TRANSFORMATION
CORE DIRECTORATE**

SERVICE AREA	DESCRIPTION	Timeline
PHASE 1a		
Strategic Procurement & Contract Management	<ul style="list-style-type: none"> - Review operating model / innovative procurement solutions - Improve end-to-end processes / use of tech - Improved contract management & supplier negotiation - Pure category procurement across the Council 	Full business case required by 31st May 2023
Service Design & Compliance	<ul style="list-style-type: none"> - Review operating model and scope for commercial opportunities within Registrars - Review of processes (e.g Information Governance and Freedom of Information requests) - Rationalisation of software solutions / licencing - More efficient IT commissioning and contract management 	Full business case required by 31st May 2023
Governance	-Rationalisation of processes within the Governance Team	Full business case required by 31st May 2023
Business Support	- Fundamental review of Business Support operating model inc. utilising enhanced technology for key processes	Full business case required by 31st May 2023
PHASE 1b		
Audit, Anti Fraud & Assurance	<ul style="list-style-type: none"> - Review of existing operation in comparison with other LA's, - Explore external income opportunities, - Explore outsourcing and shared services 	Full business case required by 30th September 2023
Safety & Community Resilience	- Review of operating model	Full business case required by 30th September 2023
Legal Services	- Review of operating model e.g commercial, property and planning teams	Full business case required by 30th September 2023

DIRECTORATE SUMMARY SPENDING PLANS 2023/2024

DIRECTORATE	OPENING 2023/24 RESOURCE ENVELOPE	ADD		SUB -TOTAL PRE EFFICIENCIES	LESS	REVISED 2023/24 RESOURCE ENVELOPE
	£M	Pay £M	Demography & Demand £M		Efficiencies £M	
<u>PLACE HEALTH & ADULTS</u>						
Adults Assessment and Care Management	47.835	0.498	6.532	54.865	-3.010	51.855
TOTAL PLACE HEALTH & ADULTS	47.835	0.498	6.532	54.865	-3.010	51.855
<u>CHILDRENS DIRECTORATE</u>						
Education and Early Start Prevention	10.104	0.504		10.608	-0.283	10.325
Children Assessment and Care Management	33.057	0.449	7.000	40.506	-0.480	40.026
TOTAL CHILDRENS	43.161	0.953	7.000	51.114	-0.763	50.351
<u>GROWTH & SUSTAINABILITY</u>						
Regeneration and Culture	15.589	0.702	3.110	19.401	-1.540	17.861
Environment and Transport	34.760	0.695	3.725	39.180	-0.200	38.980
TOTAL GROWTH & SUSTAINABILITY	50.349	1.397	6.835	58.581	-1.740	56.841
<u>PUBLIC HEALTH & COMMUNITIES</u>						
Public Health	4.276	0.330	0.000	4.606	-0.700	3.906
Safer, Stronger & Healthier Communities	7.223	0.327		7.550	-0.360	7.190
TOTAL PUBLIC HEALTH & COMMUNITIES	11.499	0.657	0.000	12.156	-1.060	11.096
<u>CORE DIRECTORATE</u>						
Finance	3.743	0.365	1.286	5.394	-0.190	5.204
IT	7.596	0.221	0.150	7.967	-0.299	7.668
HR, Performance & Communications	4.799	0.353		5.152	-0.025	5.127
Legal & Governance	5.693	0.147	0.500	6.340		6.340
TOTAL CORE	21.831	1.086	1.936	24.853	-0.514	24.339
<u>CORPORATE BUDGETS</u>						
Levies	0.947	0.000		0.947		0.947
Corporate & Democratic Core	0.463	0.005		0.468		0.468
Capital Financing	19.271	0.000	0.570	19.841		19.841
Corporate Budgets & Provisions	16.039	4.415	-5.521	14.933	-0.250	14.683
TOTAL CORPORATE	36.720	4.420	-4.951	36.189	-0.250	35.939
TOTAL NET BUDGET	211.395	9.011	17.352	237.758	-7.337	230.421

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DIRECTORATE SUMMARY SPENDING PLANS 2024/25

DIRECTORATE	OPENING 2024/25 RESOURCE ENVELOPE	ADD		SUB -TOTAL PRE EFFICIENCIES	LESS	REVISED 2024/25 RESOURCE ENVELOPE
	£M	PAY £M	Demography & Demand £M		Efficiencies £M	
<u>PLACE HEALTH & ADULTS</u>						
Adults Assessment and Care Management	51.855	0.383	1.832	54.070	TBD	54.070
TOTAL PLACE HEALTH & ADULTS	51.855	0.383	1.832	54.070	TBD	54.070
<u>CHILDRENS DIRECTORATE</u>						
Education and Early Start Prevention	10.325	0.388		10.713	TBD	10.713
Children Assessment and Care Management	40.026	0.346	0.200	40.572	TBD	40.572
TOTAL CHILDRENS	50.351	0.734	0.200	51.285	TBD	51.285
<u>GROWTH & SUSTAINABILITY</u>						
Regeneration and Culture	17.861	0.541		18.402	TBD	18.402
Environment and Transport	38.980	0.535	0.750	40.265	TBD	40.265
TOTAL GROWTH & SUSTAINABILITY	56.841	1.076	0.750	58.667	TBD	58.667
<u>PUBLIC HEALTH & COMMUNITIES</u>						
Public Health	3.906	0.249		4.155	TBD	4.155
Safer, Stronger & Healthier Communities	7.190	0.257		7.447	TBD	7.447
TOTAL PUBLIC HEALTH & COMMUNITIES	11.096	0.506	0.000	11.602	TBD	11.602
<u>CORE DIRECTORATE</u>						
Finance	5.204	0.282	1.011	6.497	TBD	6.497
IT	7.668	0.170		7.838	TBD	7.838
HR, Performance & Communications	5.127	0.272		5.399	TBD	5.399
Legal & Governance	6.340	0.113		6.453	TBD	6.453
TOTAL CORE	24.339	0.837	1.011	26.187	TBD	26.187
<u>CORPORATE BUDGETS</u>						
Levies	0.947	0.000		0.947	TBD	0.947
Corporate & Democratic Core	0.468	0.004		0.472	TBD	0.472
Capital Financing	19.841	0.000	0.570	20.411	TBD	20.411
Corporate Budgets & Provisions	14.683	-0.129	-1.167	13.387	TBD	13.387
TOTAL CORPORATE	35.939	-0.125	-0.597	35.217	TBD	35.217
TOTAL NET BUDGET	230.421	3.411	3.196	237.028	TBD	237.028

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DIRECTORATE SUMMARY SPENDING PLANS 2025/26

DIRECTORATE	OPENING 2025/26 RESOURCE ENVELOPE	ADD		SUB -TOTAL PRE EFFICIENCIES	LESS	REVISED 2025/26 RESOURCE ENVELOPE
		Pay	Demography & Demand		Efficiencies	
	£M	£M	£M		£M	
<u>PLACE HEALTH & ADULTS</u>						
Adults Assessment and Care Management	54.070	0.331	2.437	56.838	TBD	56.838
TOTAL PLACE HEALTH & ADULTS	54.070	0.331	2.437	56.838	TBD	56.838
<u>CHILDRENS DIRECTORATE</u>						
Education and Early Start Prevention	10.713	0.335		11.048	TBD	11.048
Children Assessment and Care Management	40.572	0.299	0.200	41.071	TBD	41.071
TOTAL CHILDRENS	51.285	0.634	0.200	52.119	TBD	52.119
<u>GROWTH & SUSTAINABILITY</u>						
Regeneration and Culture	18.402	0.467		18.869	TBD	18.869
Environment and Transport	40.265	0.462	0.750	41.477	TBD	41.477
TOTAL GROWTH & SUSTAINABILITY	58.667	0.929	0.750	60.346	TBD	60.346
<u>PUBLIC HEALTH & COMMUNITIES</u>						
Public Health	4.155	0.222	0.000	4.377	TBD	4.377
Safer, Stronger & Healthier Communities	7.447	0.218		7.665	TBD	7.665
TOTAL PUBLIC HEALTH & COMMUNITIES	11.602	0.440	0.000	12.042	TBD	12.042
<u>CORE DIRECTORATE</u>						
Finance	6.497	0.243	0.470	7.210	TBD	7.210
IT	7.838	0.147		7.985	TBD	7.985
HR, Performance & Communications	5.399	0.234		5.633	TBD	5.633
Legal & Governance	6.453	0.098		6.551	TBD	6.551
TOTAL CORE	26.187	0.722	0.470	27.379	TBD	27.379
<u>CORPORATE BUDGETS</u>						
Levies	0.947	0.000		0.947	TBD	0.947
Corporate & Democratic Core	0.472	0.002		0.474	TBD	0.474
Capital Financing	20.411	0.000	0.570	20.981	TBD	20.981
Corporate Budgets & Provisions	13.387	0.353	4.595	18.335	TBD	18.335
TOTAL CORPORATE	35.217	0.355	5.165	40.737	TBD	40.737
TOTAL NET BUDGET	237.028	3.411	9.022	249.461	TBD	249.461

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BARNSELY METROPOLITAN BOROUGH COUNCIL

2023/24 SCHOOLS DELEGATED BUDGETS**1. Purpose of the Report**

- 1.1 To seek approval for the proposed 2023-24 schools' budget and for the transfer of schools' funding to the high needs budget, following consultation with schools and the Barnsley's Schools Forum.

2. Recommendations

- 2.1 That Cabinet approves the local schools funding formula and the proposed schools' budget as outlined in this report - subject to the outcome of the proposed the Disapplication Request (see para 2.2).
- 2.2 That Cabinet approves the transfer of funding (1%) from the schools' block (£1.8M) to the high needs block (subject to DfE's approval).

3. Schools Funding Settlement 2023/24

- 3.1 Details of the 2023/24 funding settlement for schools was announced on 16 December 2022. The total schools funding for Barnsley for 2023-24 is **£255.8M**. This equates to a **£16.8M** increase in funding compared to 2022-23. The table below compares Barnsley's DSG allocation for 2023/24 to the current year on an equivalent basis.

	2022-23* £M	2023-24 £M	Change £M
Baseline allocation*	185.346	190.953	5.607
Autumn Statement funding	-	6.317	6.317
Total Schools Block	185.346	197.269	11.924
High Needs Block	36.205	40.384	4.179
Early Years Block**	15.763	16.538	0.775
Central Schools Services	1.665	1.602	-0.063
	238.979	255.793	16.814

* supplementary grant £5.097M has been included in 22-23 to allow for a like for like comparison to 23-24 (as it has been rolled into the baseline allocation)

** 22/23 teachers' pay and pensions grants funding has been included within the Early Years baseline funding for 23/24

- 3.2 The following summarises the main funding changes in 2023-24:

- **Schools Block** – the increase in funding £11.9M can be explained by the impact of increase in pupil numbers £1.6M (as per the October 2022 schools census); increased funding through the National Funding Formula £4.0M; and the additional grant funding for schools as per the Autumn Statement £6.3M.

- **High Needs Block** – the £4.2M funding increase is due to increased funding through the high needs NFF £2.3M; additional grant funding for schools as per the Autumn Statement £1.4M; and the increase in pupils in special schools £0.5M.
- **Early years Block** – the increase in funding is mainly due to the 6% increase in the 3 & 4 year old early years funding rate (23/24 = £4.87). This increase is as a result of the changes / update to the Early Years national formula, as well as the roll in of the teachers pay and pension cost grant funding into the EY formula funding.

4. Barnsley's Schools Funding formula (2023/24)

4.1 A consultation exercise was undertaken in November 2022, which sought views on changes to Barnsley's schools' funding formula. The aim was to deliver on the Government's requirement of the further alignment of the local school's formulae to the national formula. The outcome of the consultation was reported to the Schools Forum on 13 December 2022.

4.2 The following, reflects the main proposed changes to the Barnsley's local funding formula for 2023-24:

- Increase in the basic entitlement unit funding for primary and secondary in line with the 2023-24 national formula values.
- Increase in the unit rates in the Barnsley's formula to the national formula level for the following funding factors: Deprivation; Low Prior Attainment; Mobility, sparsity and English as an Additional Language (EAL). In addition, where necessary the proportion of funding allocated through these factors will be aligned to the NFF.
- Inclusion of a new Split Site funding factor – with allocated funding based on distance and eligibility criteria (consistent with the DfE proposed criteria). This is in recognition of additional costs incurred by schools operating from more than one site.
- Increase in the Lump Sum factor to £128,000 per school to match the NFF amount.
- Continue to protect schools from adverse formula changes by setting the Minimum Funding Guarantee (MFG) at 0.5% (in line with the national formula).
- Growth funding will be managed outside the funding formula based on the Council's Pupil Growth criteria. The amount to be top sliced from the schools' block for 2023-24 is £588k (same as in 2022-23).

5. Funding transfer to high needs

- 5.1 Barnsley continues to face increased cost pressures in the high needs block, with a deficit projected for 2023-24. There is local flexibility for the transfer of funding from the schools to high needs block in 2023-24, subject to Schools Forum approval (NB DfE approval required for transfers above 0.5%).
- 5.2 The Council has consulted with schools and the Schools' Forum on the proposal to transfer 1% of the schools' funding to the high needs block. The transferred funding (£1.8M) will be used to fund the commissioning of new SEND places in local Barnsley schools – to stem the placements in costly independent settings.
- 5.3 The 1% funding transfer proposal was approved by the Schools' Forum on 13 December 2022. DfE approval of the proposal would not be confirmed till the end of February 2023. However, the attached school budget proposal put forward for assumes the 1% funding transfer.

6. Proposed 2023/24 Schools Delegated Budget

- 6.1 Submission of Barnsley's schools funding formula and confirmation of political ratification of the schools' budget is required by DfE. The table below outlines the proposed schools' budget for 2022/23 and reflect the changes to the formula as detailed in paragraph 4.2 and the 1% funding transfer as outlined in paragraph 5.3 (subject to DfE decision).

	2022/23 Budget	2023/24 Budget	Variance
	£'000	£'000	£'000
Schools block funding*	180,249	190,953	10,704
Growth fund	-588	-474	114
Funding transfer to high needs block**	-1,786	-1,877	-91
	177,875	188,602	10,727

* 22-23 school block funding excludes supplementary grant funding £5.097m

**23-24 funding transfer subject to DfE approval

1) Age Weighted Pupil Unit (AWPU)	125,319	132,695	7,376
2) Deprivation	17,619	20,141	2,522
3) English as an Additional Language	569	689	120
4) Mobility	75	80	5
5) Prior Attainment	11,443	11,633	190
6) Lump sum	10,674	11,264	590
7) Sparsity	24	29	5
8) Split Site(NEW)	-	26	26
9) Minimum pupil funding	1,001	528	-473
10) Minimum Funding Guarantee	1,040	194	-846
11) Rates	1,670	1,626	-44
12) PFI funding	8,441	9,696	1,256
	177,875	188,602	10,727

NB the autumn statement additional funding of £6.317m has been excluded from the table above – as it would be allocated as a separate grant funding to schools

2023/24 – 2026/27 CAPITAL INVESTMENT PROGRAMME

1. Purpose of Report

- 1.1 To agree the 23/24 capital investment programme and future year emerging priorities.

2. Recommendations

It is recommended that:

- 2.1 Members note the Council's to identifying and prioritising capital investment needs;**
- 2.2 Members note the Council's current capital investment programme totalling £343.3M [General Fund £290.6M and Housing £52.7M];**
- 2.3 Members note the Council's overall highways capital funding totalling £72.3M over the 5 year period to 26/27, and approve the £7.1M for immediate consideration as part of the 23/24 highways maintenance programme and £44.8M, as set out at paragraphs 5.3 – 5.6 and detailed in Appendix 1;**
- 2.4 Members approve the Council's schools and disabled facilities grant allocations (£7.3M) for immediate consideration, as set out at paragraphs 5.7 – 5.13 and detailed in Appendix 2;**
- 2.5 Members note the Council's Housing Investment Programme for 2023/24 totalling £62.7M, described in paragraphs 5.14 – 5.15, already approved by Council on 2nd February 2023;**
- 2.6 Members note and agree 'in principle' the emerging capital investment priorities as outlined at paragraphs 5.16 - 5.17 – additional reports are to be submitted for Members' consideration as funding is confirmed;**
- 2.7 Members note the Council's approach to a maintaining live pipeline of capital investment proposals including health and safety / regulatory / business critical priorities, as outlined at paragraph 5.18.**

3. Background and Context

- 3.1 The proposed 23/24 Capital Investment Programme is largely derived via detailed consideration of the following three key strategies':

- **The Capital Investment Strategy 2023/24** – this strategy sets out the overall framework for identifying and prioritising the Council's capital investment priorities and seeks to align those priorities against all available resources.

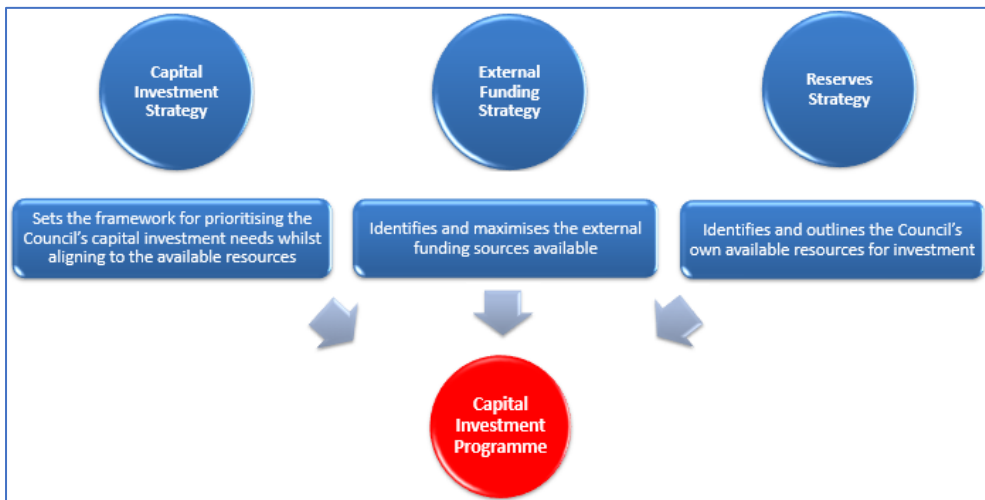
Members are asked to note that included within, and integral to this, is the Council's Place Based Investment Plan (PBIP).

The PBIP, which was approved by Cabinet in 2022, seeks to deliver the infrastructure and assets necessary to support the delivery of the Barnsley 2030 vision and wider South Yorkshire Renewal Fund Programme – which is reflected in the scheme proposals contained in this report.

- **The External Funding Strategy** – this strategy provides a framework that supports in identifying and then optimising all external funding opportunities in support of the Council’s strategic objectives; and
- **The Reserves Strategy 2023/24** – this strategy aims to maximise, and efficiently allocate, all available internal balances (e.g. year-end underspends) and “one off” resources (e.g. capital receipts) to support investment proposals that achieve the Council’s strategic objectives.

3.2 All three strategies work together to identify priorities and all available resource options (whether they be internal, external or combined) to progress our ‘pipeline’ of investment proposals that meet the Council’s priorities. The strategies also work to identify where any funding gaps or barriers, such as funding eligibility, exist.

3.3 The diagram below describes the interaction between these strategies when considering investment proposals.



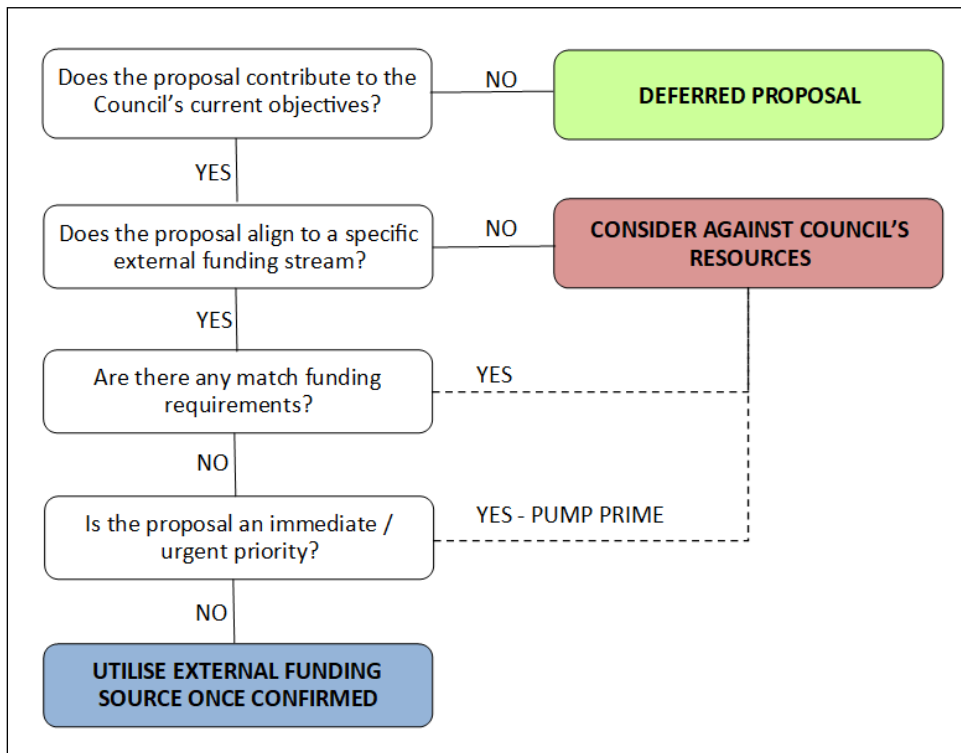
3.4 This report introduces the totality of investment proposals being considered as part of the 2023/24 to 2025/26 Capital Investment Programme and provides a more detailed overview of those resources currently available to support these proposals, along with identifying future funding gaps and opportunities.

4. **The Prioritisation Approach**

4.1 The Capital Investment and External Funding strategies set out the principles and processes which govern the prioritisation of the capital investment programme and it is within this context that all new investment proposals have been considered.

4.2 The approach is to assess the Council’s capital investment pipeline in terms of their relative contribution to the Council’s overall objectives [paragraph 4.3 refers]. A further analysis has then been undertaken to align each investment against

available external funding streams. These ordinarily have restrictions in respect of the type of expenditure that can be funded, and they have therefore been assessed against the various criteria to identify the most likely successful funding route.



- 4.3 To further refine the proposals into a list of priorities to progress, the assessment criteria also considers: (a) impact on corporate priorities & outcomes, (b) alignment to 2030 strategic themes / inclusive economy / SEP / zero 40 strategies, (c) return on investment – both financial & non-financial, (d) scope to lever in external funding / maximise resource position, (e) clearly defined and measurable outputs and outcomes and (f) a robust evidence base.

5. **Capital Programme and 23/24 Proposals**

Current Capital Programme

- 5.1 The Council's current capital programme total £343.3M, split between general fund investments of £290.6M and housing investments of £52.7M. These investments all relate to previous decisions taken by the Council and are fully funded.
- 5.2 After consideration of the 2023/24 investment proposals, the specific programmes will be added to the capital programme. This consolidated position is reflected in the Council's 23/24 Capital Investment Strategy.

2023/24 Proposals

Highways Capital Investment

- 5.3 The Council has allocated resources across the 5-year period 22/23 through 26/27, (£70.3M) as part of the City Region Sustainable Transport Settlement (CRSTS). This funding is split into two allocations:

- £25.5M being of 5 years' funding for the Council's highway maintenance programme – equating to c.£5.1M per annum; and
- £44.8M in respect of one-off strategic highways infrastructure projects.

5.4 The allocation for 23/24 totals £5.1M and comprises the Local and Neighbourhood Transport Programme (£1.1M) and a Transport Network Asset Maintenance Programme (£4.0M); both of which are available to invest in the Borough's highways maintenance needs. In addition, a further £2M has been provisionally set aside to repair the Borough's highways (principal roads / side streets). These resources will be released pending approval of further detailed reports.

5.5 The Council has developed a number of strategic infrastructure projects that relate to the £44.8M including active travel hubs and routes, quality bus corridors and improvements to key roundabouts. Appendix 1 details each scheme.

Table 1 – Highways Capital Investment

	2022/23 £M	2023/24 £M	2024/25 £M	2025/26 £M	2026/27 £M	TOTAL £M
Specific Funding to be Approved						
<u>Highways Maintenance</u>						
Local Highways Maintenance Programme	5.100	5.100 *	5.100	5.100	5.100	25.500
Additional Highways Investment 23/24	-	2.000	-	-	-	2.000
	5.100	7.100	5.100	5.100	5.100	27.500
<u>Strategic Infrastructure</u>						
Various Infrastructure Projects (Appendix 1)	0.290	4.945	22.290	17.118	0.150	44.793 *
	0.290	4.945	22.290	17.118	0.150	44.793
Total	5.390	12.045	27.390	22.218	5.250	72.293

* This report is seeking approval in principle of the £5.1M Local Highways Maintenance Programme for 23/24 monies, which is considered on an annual basis

5.6 It is recommended that the proposals that relate to specific annual government allocations are progressed immediately, in line with the Council's existing governance arrangements. **Recommendation 2.3 refers.**

Schools / Disabled Facilities Capital Investment

5.7 The Council also receives annual allocations to invest in its schools infrastructure and in disabled facilities in private properties

School Maintenance Programme

5.8 Anticipated resources in 23/24 (£0.7M) relate to investment and maintenance in the schools' stock, early years settings and children's centres (maintenance allowance).

School Admission / Basic Need Programme

- 5.9 In February 2021, the Government announced that the Council was not due to receive any 'Basic Need' resources for 22/23 or 23/24. This is determined by the Department for Education's annual Schools Capacity (SCAP) survey which assesses the number of places available in individual areas, overlaid by the ONS birth data to identify where shortfalls potentially exist in 4/5 years' time. This formula expects no shortfall of places in Barnsley and therefore no funding for 23/24.

School High Needs Provision (SEND)

- 5.10 This grant (estimated at £3.3M for 23/24) is provided to support the Council with the delivery of new and improved provision for children with special educational needs and disabilities within the Borough.
- 5.11 Members should note that as part of the safety valve programme and the Council's deficit reduction plan, the Council has submitted a joint bid with Sheffield City Council to develop a 200-place free special school near the border of both authorities. This school is to be funded directly by the Department for Education under the free school programme.

Disabled Facilities Programme (DFG)

- 5.12 The Council is expected to receive an estimated grant allocation totalling £3.4M for 23/24 relating to the DFG element of the Better Care Fund.

Table 2: Specific Funding - Schools / Disabled Facilities Capital Investment

	2023/24 £M
Specific Funding to be Approved	
School Maintenance Programme (indicative) *	0.667
School Admissions Programme	-
High Needs Provision (SEND)	3.278
Disabled Facilities Programme (indicative) *	3.377
Total	7.322

* Figures based on 2022/23 allocation as no indicative figures released by Central Government at the time of writing this report.

- 5.13 It is recommended that the proposals that relate to specific annual government allocations are progressed immediately, in line with the Council's existing governance arrangements. **Recommendation 2.4 refers.**

Housing Capital Investment

- 5.14 The Council's housing capital investment is considered as follows:

- Core Programme – including the annual Decency programme that maintains key components [kitchens, bathrooms, windows, doors, heating systems, roofs etc.] of c.1,200 house, and the supplementary programme that provides for structural works, disabled adaptations and major void works to the housing stock;
- Housing Growth / Added Value Investments – targeted investment based on the Council’s strategic housing priorities.

5.15 These schemes, already approved by Council on the 2nd February, are shown in Table 3 below.

Table 3: Housing Capital Investments

<u>Programme</u>	<u>Investment Proposal</u>	TOTAL £M
Core	HRA Decency Programme	14.849
Core	HRA Supplementary Works	5.545
Sub Total – Core Programme		20.394
Housing Growth / Added Value	Catchup Replacement Programme	2.630
Housing Growth / Added Value	Non-Traditional Archetype Fire Works	0.500
Housing Growth / Added Value	Social Housing Decarb Fund 2 – [Includes £1.8M Grant]	3.600
Housing Growth / Added Value	EPC C Works	33.600
Housing Growth / Added Value	Neighbourhood / Environmental Works	2.000
Sub Total - Housing Growth / Added Value		42.330
2023 - 2027 Capital Investments		62.724

Gain Share Capital Investment Proposals

5.16 The Council will shortly begin to receive funding to support the delivery of capital programmes in the form of Gainshare Allocations from South Yorkshire Mayoral Combined Authority (SYMCA). These funds will make a significant contribution to the delivery of the 2023/24 to 2025/26 capital investment priorities in Barnsley PBIP.

Funding will come from SYMCA via two main strands of Gainshare:

- i) **Accelerator Funding** – currently around £23m is held in residual Gainshare by the MCA. This is the total amount available across South Yorkshire to support ‘oven ready’ schemes – these are effectively those schemes that can be completed by 31 March 2024.

On the assumption that allocations from this ‘pot’ will be calculated based on the population, there is an expectation that Barnsley will receive in the region of £3.65m.

Officers provisionally have identified the following schemes as meeting funding the eligibility/criteria laid out by the MCA and in providing a significant contribution to the delivery of the Council’s Place Based Investment Plan (PBIP).

It should be noted that the total value of the proposals outlined below exceeds the £3.65m allocation, however they are presented on the basis that alternative funding options are currently being investigated for each scheme.

The schemes recommended for prioritisation are:

- **Barnsley Civic (circa £356k Gainshare required)** – extensive work is currently ongoing to fund the extensive restoration and refurbishment programme being delivered at the Civic.

Any funding received from accelerated gainshare would be added to funds already secured from Heritage England (£1.6m in Heritage Actions Zone Funding) and the £0.907m recently awarded from Levelling Up Round 2 (LUF2) and other Civic funding of £250k

These funds would support a range of scheme elements at the Civic including extensive restoration of the façade onto Eldon Street, improving public access into the theatre, the creation of office and cultural space to improve the commercial offer of the Civic with a view to ultimately supporting financial sustainability.

- **Town Centre Bridge (£2.5m Gainshare ask)** – this project seeks to deliver a high-quality pedestrian & cyclist accessible bridge spanning the main Sheffield to Leeds railway line (Hallam Line).

The bridge will link the existing public transport and parking provisions leading to the Glass Works and crucially will create a new active travel link into the town centre opening up access to the Glass Works scheme and other development sites including The Seam and the Eastern Gateway.

To date this Scheme has successfully attracted funding from Network Rail, the Government's Get Britain Building Fund and Transforming Cities (in addition to BMBC capital contributions).

- **Goldthorpe Housing Project (£2.17m Gainshare ask)** – this £9.596m project seeks to transform an area of pre-1919 terraced housing in the heart of Goldthorpe. The project, which is a key strand of the Town Deals Investment Plan for Goldthorpe, will include:

- the acquisition and demolition of existing stock (40 dwellings);
- the development of new, low carbon affordable homes for social rent (tbc);
- new communal green space and public realm;
- rear alleyway and boundary improvements;
- will be delivered alongside an energy retrofit programme for existing homes, across tenure.

To date, the scheme has attracted significant funding contributions from the Town Deal, the Council’s HRA, SYMCA Brownfield Fund (feasibility pot) and has a commitment from Homes England to support new affordable provision.

Accelerated gainshare would be used to meet the funding gap required to meet full scheme delivery – although mitigations exist to scale back the scheme scope should the requisite levels of funds not become available.

ii) **Longer-Term Equitable Funding Allocations** – the table below provides details of the funding allocations across South Yorkshire from the Long Term Gainshare devolved to the MCA.

Business Stock	Allocation Adjusted		26 Years		Annual	
	%	%	Capital £m	Revenue £m	Capital £m	Revenue £m
MCA		20.00%	£94	£62	£3.60	£2.40
BMBC	16.11%	12.89%	£60	£40	£2.32	£1.55
DMBC	23.42%	18.74%	£88	£58	£3.37	£2.25
RMBC	19.02%	15.22%	£71	£47	£2.74	£1.83
SCC	41.45%	33.16%	£155	£103	£5.97	£3.98
	100.00%	100.00%	£468	£312	£18.00	£12.00

For Barnsley this equates to a combined allocation over the 26 years period of:

- £60.32m in capital allocations; and
- £40.3m in revenue funding.

In order to deliver our Place Based Investment Plan at scale and pace, it is proposed that a strategy of rapid deployment of bringing forward capital allocations is explored i.e. funding to be utilised over a 3-5 year period, rather than over 26-year period of release.

On the basis that accelerated draw-down of capital funding is achievable, and the suggested approach is approved, the following schemes are proposed as emerging priorities - prioritisation being based on their alignment with of Barnsley’s PBIP and the MCA’s Strategic Economic Plan (SEP).

- **Principal Towns and Local Centres Programme (£20m gainshare required - £30M for Phase 3 in total)** – now approaching its third delivery phase, the key objective of the programme is to significantly improve the economies of a range of designated areas across the Borough and help our local high streets thrive.

Overall, sixteen centres across Barnsley are included in the programme.

The current prioritised investment programme includes new centres which will bring enterprise and business support to the high street, new

commercial property, and place-making programmes to bring buildings and spaces back into productive economic and social uses.

It should be noted that the Council has already committed £10m in funding to support this flagship programme and would be seeking to use £20m in Gainshare to complete the funding package required to support Phase 3.

It should be noted that Cabinet approved the first draw-down of funding against the Council's £10m capital contribution on 14 December 2022. Members agreeing to the 'in principle' release of up to £6.87m to support the Local Centres projects, strategic acquisitions and associated wider programme delivery costs.

These funds to be released subject to Principal Towns Programme Board approval, S151 Officer endorsement and the application of established capital programme governance processes to ensure robust, positive, and affordable outcomes in respect of business case and feasibility study work.

➤ **The Seam – Phase 1 Lower Court House (£20m Gainshare required)** – representing a key component of Barnsley's Place Based Investment Plan the Seam will deliver:

- Effective and Economical land usage including the replacement of extensive areas of surface parking with a new multi-storey car park.
- Enhanced active travel opportunities including the provision of an Active Travel Hub
- High-quality, innovative and low-carbon town centre living (170 units)
- A wider low – zero carbon environment
- Growth space for new businesses/increase commercial floorspace.
- Attractive green public spaces
- SMART Technology
- Strengthened physical connectivity to Barnsley College

Whilst significant external investment has already been secured for the delivery of Phase 1 (Lower Court House) via Future High Streets Funding along with investment from the Council the breadth of ambition for the site combined with a range of external cost pressures means that a further £20m will likely be required to deliver wider programme aspirations.

➤ **Town Centre Projects – (£10m Gainshare required)** - under the theme of 'making our urban centres fit for the future', the Barnsley *Place-based Investment Plan* identifies the contraction and consolidation of retail activity as a critical trend for the town's future and outlines the need for planning and investment to bring new reasons to visit and new higher-value activity.

Building on our Town Centre Plan, the Council wants to work with public and private sector partners to rationalise assets, bring in new higher-value activity and consolidate and maintain our position of revival of footfall and spend on the back of the opening of the Glass Works development.

The prioritised initial programme includes proposed investments with potential to deliver a range of core SY MCA economic outputs including: floorspace rationalisation; redeveloped commercial floorspace; enterprises receiving support and new jobs – as well as increased footfall and land and asset value uplift.

- **£10m Remaining Balance** - allocations to the above schemes total £50m. This would potentially leave a remaining capital balance of £10m. It is suggested that these funds be set aside to support strategic decision-making subject, for example, the outcome of our recent LUF Round 2 bids. Eventual usage could include for example:
 - Support the match-funding requirements or funding shortfalls should the LUF2 bids be successful; or
 - Gainshare could be used to support selected projects within the current LUF2 should the bids be unsuccessful

Levelling Up Round 2 Bid Submissions

The Council recently submitted two separate bids into the DHLUC Levelling Up Round 2, (LUF2) namely:

- Elsecar Forging Ahead (£15.974m LUF2 grant ask); and
- Barnsley Futures (£10.243m LUF2 grant ask).

Whilst the Elsecar bid was unsuccessful significant preparatory work has been undertaken that has resulted in robust design work to develop the individual schemes within the proposal (completed up to RIBA Stage 3).

Whilst the outcome of the bid application is disappointing this preparatory design work should place the Elsecar site in a strong position when bidding for future funding opportunities. In terms of funding, work remains ongoing to identify funding streams that will support the delivery of the vision at Elsecar.

Members are asked to note that project feasibility funding allocated to the Council by SYMCA was used to develop these schemes to RIBA3.

Whilst the outcome of the Elsecar bid was disappointing the Barnsley Futures bid was successful and the scheme was awarded the full LUF2 grant 'ask'. Below is a overview of the schemes to be funded:

Barnsley Futures – with a total LUF2 grant ask of £10.243m this bid comprises the following three scheme elements:

- **Youth Place and Space** – the scheme seeks to revamp the Youth Hub at the YMCA, offering new and improved social and learning spaces including new sports and catering facilities.

The Youth Hub will be complemented by the creation of a new Activity Park on brownfield land in the heart of the town. This will include a skate park, bike track, new active routes, and play spaces - transforming options for physical activity and providing safe active spaces for children and young people.

The Scheme will receive £5.304m in LUF2 funding towards a total scheme cost of £5.834m.

- **The Civic** – this scheme is referred to in paragraph 5.16 above. The Civic will receive £0.907m in LUF2 grant to toward the delivery of the wider £3.113m restoration and development scheme
- **The NAVE (Northern Academy of Vocal Excellence)** - Barnsley Youth Choir are proposing to develop a purpose-built centre of vocal excellence by transforming the vacant heritage courthouse building (formerly the Council's Computer Centre).

A total of £4.032m in LUF2 grant funding has been offered to support delivery of the scheme which has a total cost of £4.425m.

It should be noted that the total cost figure includes a balance of £0.393m representing the market value of the building as gifted by the Council to BYC via a Community Asset Transfer.

Brownfield Funding Bid Submissions

The South Yorkshire Mayoral Combined Authority (SYMCA) has been allocated £53.3M from Government to support the development of housing schemes on brownfield land (at least 3,300 new homes by the end of March 2025).

Members are asked to note that a bid for £2.5m has been submitted to support the road adoptions necessary on the Court House site to support potential future housing developments and the wider aspiration, of the Seam.

Cannon Hall Roof Bid: Museum and Estates Development (MEND) Fund Round 2

Members are asked to note that a bid was recently submitted to the Arts Council for MEND funding totalling £0.9m. to support extensive maintenance and restorative works to Cannon Hall roof. A 10% match funding requirement (£0.100m) will be required from the Council should the bid be successful.

A decision on the bid is expected by 31 March 2023.

UK Shared Prosperity Funding – Capital Allocations

Capital Funding Profile

Theme	2022/23 £M	2023/24 £M	2024/25 £M	Total £M
Communities & Place	0.088	0.199	0.742	1.029
Local Business Support	0	0.066	0.185	0.251
Total Capital Allocation	0.088	0.265	0.927	1.280

Members are asked to note that a separate report covering the Shared Prosperity Fund is scheduled for consideration at Cabinet on 22 February 2023.

Summary External Funding Opportunities

5.17 Table 3 summarise the external funding opportunities currently in development:

Table 3: External Funding Bids Currently Being Progressed

Source		Funding Confirmed £M	Decision Pending £M	Total £M
External Funding Bids:				
SYMCA	Sustainable Transport Settlement (CRSTS)	71.500	-	71.500
SYMCA	Gainshare - Accelerator Fund		3.650	3.650
SYMCA	Gainshare – Long Term (Capital)	60.000		60.000
DLUHC	LUF2 - Barnsley Central		10.243	10.243
DLUHC	LUF2 – Barnsley East/Elsecar		15.973	15.973
SYMCA	Brownfield Fund – The Seam		2.500	2.500
Arts Council	MEND – Cannon Hall Roof	-	0.900	0.900
SYMCA	Shared Prosperity Fund		1.281	1.281
Sub Total – External Funding Bids		131.50	34.547	166.047

Other Capital Requirements

Health & Safety / Regulatory / Business Critical Proposals

5.18 These proposals are ordinarily regulatory or statutory in nature but also include proposals that keep the Council safe and maintain / protect service delivery. Any proposals will be considered on an exceptions basis as they emerge and if agreed as a priority will be funded from the capital contingency reserve.

6. Conclusion and Next Steps

6.1 This report is seeking the formal approval of both the highways and schools / disabled facilities investments for 23/24 – 26/27 which totals £59.2M.

6.2 On the basis that the above £59.2M is approved, alongside the housing investment of £62.7M, as already approved by Members, the total revised capital programme totals **£465.2M**, aligned to the Council's Corporate Priorities.

	2022/23 £M	2023/24 £M	2024/25 £M	2025/26 £M	2026/27 £M	Total £M
Current Capital Investment Programme	148.6	128.3	41.5	24.9	-	343.3
New Approvals						
Highways Investment (Table 1)	0.3	12.0	22.3	17.1	0.2	51.9
Schools & Disabled Facilities Investment (Table 2)	-	7.3	-	-	-	7.3
Housing Investment (Table 3) *	-	28.1	4.6	30.0	-	62.7
Total New Approvals	0.3	47.4	26.9	47.1	0.2	121.9
Revised Capital Investment Programme	148.9	175.7	68.4	72.0	0.2	465.2

* Already Approved as part of 23/24 HRA Budget process

6.3 Progress against external funding bids will be reported as circumstances dictate.

APPENDIX 1 – HIGHWAYS INVESTMENT FOR APPROVAL

Proposal Name	Brief Description	2022/23 £M	2023/24 £M	2024/25 £M	2025/26 £M	2026/27 £M	TOTAL £M
ADDITIONAL HIGHWAYS INVESTMENT 23/24							
Council's Own Resources	A further £2M has been provisionally set aside to repair the Borough's highways (principal roads / side streets).	-	2.000	-	-	-	2.000
SUB TOTAL - ADDITIONAL HIGHWAYS INVESTMENT 23/24		-	2.000	-	-	-	2.000
LOCAL TRANSPORT PROGRAMME							
Local Transport Programme	Monies for maintenance of the Borough highways infrastructure including the Local and Neighbourhood Transport Complementary Programme (ITB) and the Transport Network Asset Maintenance (HMB)	-	5.100	-	-	-	5.100
SUB TOTAL – LOCAL TRANSPORT PROGRAMME		-	5.100	-	-	-	5.100
SYMCA SUSTAINABLE TRANSPORT SETTLEMENT (CRSTS)							
A635 Quality Bus Corridor - BRT	A bus priority scheme; also improves capacity on the overall network. Includes new bus lanes, bus shelters, active travel routes and improved links to the Trans-Pennine Trail	-	-	9.250	9.250	-	18.500
Royston Active Travel and Bus Priority Measure infrastructure scheme	Provision of infrastructure mitigation required to deliver 2 major Mixed Use (employment / residential) sites allocated in the Local Plan. MU3 and MU5 – which have been approved in the Royston Masterplan. The scheme will provide mitigation at several local junctions; provide active travel routes and an alternative bus priority route into the town centre. The full requested CRSTS request is for £14.2m, the scheme has been re-profiled to defer £12.2m into the next settlement period (2027 onwards)	-	0.080	1.920	-	-	2.000
A628 Bus and Active Travel priority corridor - Shafton to Barnsley Town Centre - Phase 1	Bus / AT priority scheme; also mitigation for Local Plan developments. Will also include Active Travel routes to tie into existing routes delivered through TCF / AT funding	-	0.159	3.400	4.228	0.150	7.937
River Dearne Long Route & Darton Active Travel Route	The proposed 'River Dearne Long Route' scheme consists of a package of measures which seeks to improve walking and cycling connectivity between A61 Gyratory at Old Mill Lane and A633 Grange Lane via A628 Pontefract Road. The list of interventions includes infrastructure improvements to 2.45km of off-road active travel route and improving widths to achieve LTN 1/20 and the higher MCA standards, Provision of Toucans crossing at Grange Lane and Pontefract Road, improvements to public realm, improvements to	0.252	1.050	0.798	-	-	2.100

Proposal Name	Brief Description	2022/23 £M	2023/24 £M	2024/25 £M	2025/26 £M	2026/27 £M	TOTAL £M
	lighting, incorporation of a dish channel to the existing steps within the park to allow easy access for cyclists. The 'M1 J38 Darton Active Travel Link' is a package of measures which seeks to promote walking and cycling connectivity between 'The Yorkshire Sculpture Park' located at J38 M1 and the proposed A61 Active Travel Link via Darton Rail Station. By linking to the proposed A61 Active Travel Link an uninterrupted walking and cycling route will be established connecting J38 with Barnsley Town Centre. The proposal will also complement the establishment of an Active Travel Hub at the Church Street car park (subject to a separate OBC / funding bid).						
Active Travel Hubs - Darton, Goldthorpe, The Seam (Barnsley Town Centre)	3 x Active Travel Hubs at priority locations Darton - The scheme will refurbish the existing building, make it DDA compliant, provide safe and secure storage for cyclists using the rail station and provide bike loan / hire for local residents. Goldthorpe - New Active Travel Hub at Goldthorpe Rail Station, located on Barnsley Road. The scheme will be DDA compliant and provide safe and secure storage for cyclists using the rail station and provide bike loan / hire for residents of Goldthorpe. The Seam - New Active Travel Hub at Courthouse Car Park (the development known as 'The Seam') The new Hub will be located close to the transport interchange on a site identified for low carbon town centre residential development and new green public realm and will provide more safe / secure cycle storage than at present and have the capacity for more e-bike / bike loan	-	3.256	-	-	-	3.256
Penistone Station Accessibility Improvements - Phase 1	The scheme will improve accessibility to the proposed Park and Ride scheme at the Penistone station. The creation of a Park and Ride site at Penistone station is a priority of South Yorkshire Passenger Transport Executive (SYPT), and follows other similar rail based park and ride facilities which have been built in recent years at Wombwell and Elsecar and which have proved very popular with commuters. This Park and Ride site will also complement the bid Kirklees Council have recently submitted to increase the number of trains on the Penistone Line, which connects Huddersfield with Sheffield via Barnsley. Services at Penistone are currently restricted to 2 trains per hour. In addition	-	0.120	3.600	2.280	-	6.000

Proposal Name	Brief Description	2022/23 £M	2023/24 £M	2024/25 £M	2025/26 £M	2026/27 £M	TOTAL £M
	the proposed scheme will also mitigate congestion from major housing allocations which are coming forward in Penistone.						
Town End Roundabout - Phase 1 (development)	The proposed scheme will see the development of a "Dutch style" roundabout at the existing Town End roundabout within Barnsley town centre on the A628. The existing roundabout will be replaced and existing priority for motorists will be removed and replaced with pedestrian and cyclist priority at crossing points.	-	0.080	2.360	0.560	-	3.000
A61 Active Travel - Barnsley – Royston via Smithies - Phase 1	An active travel scheme, already in the TCF programme which provides 7.5km of new on and off-road cycle routes. Includes new pedestrian / cycle crossings at key junctions. Also ties into the A61 Royston Bus Priority measures scheme being delivered by the SYPTE This element is to deck an existing disused rail bridge to provide better connectivity	0.038	0.190	0.872	0.800	-	1.900
Restoring Your Railway: North Barnsley to Wakefield via Royston (1)	The restoration proposal for the North Midland Line is to run passenger services from Barnsley to Wakefield Kirkgate via the semi-operational freight route from Wakefield to Lundwood. This could form the first phase of a more fundamental reinstatement between Lundwood and Barnsley and / or Lundwood and Swinton on disused tracks. Currently, the route is a single track, infrequently used freight line, which runs parallel to parts of the National Cycle Network. Restoring the railway on this route would include potentially double-tracking the freight route, ensuring it all adheres to modern passenger rail safety standards. The restoration of this route would create a new, connection between North Barnsley and Wakefield, potentially offering connections to Leeds and Huddersfield beyond. This reduced allocation would specifically be for the feasibility on the freight line.	-	0.010	0.090	-	-	0.100
SUB TOTAL – SYMCA SUSTAINABLE TRANSPORT SETTLEMENT (CRSTS)		0.290	4.945	22.290	17.118	0.150	44.793
GRAND TOTAL – HIGHWAYS CAPITAL INVESTMENT		0.290	12.045	22.290	17.118	0.150	51.893

APPENDIX 2 – SCHOOLS & DISABLED FACILITIES INVESTMENT FOR APPROVAL

Proposal Name	Brief Description	2023/24 £M
		-
School Maintenance	Monies ringfenced for maintenance the Council's schools' stock	0.667
High Needs Provision (SEN)	Monies ringfenced for providing additional school places	3.278
Disabled Facilities Grant	Monies earmarked for provision of disabled facilities grant to allow residents to adapt their own homes	3.377
GRAND TOTAL –		7.322

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**2023/24 SERVICE AND FINANCIAL PLANNING
REDUNDANCY COMPENSATION AND PROCEDURES**

1. Purpose of Report

- 1.1 To consider the maximum amount of compensation to be paid under the Discretionary Compensation Regulations 2006.
- 1.2 To consider the period of notice to be afforded to employees declared compulsorily redundant.

2. Recommendations

- 2.1 That for the purpose of the 2023/2024 budgetary procedures, payments in accordance with the Discretionary Compensation Regulations 2006 be up to a maximum of 30 weeks' actual pay based on the Statutory Redundancy Scheme.**
- 2.2 That any employee (excluding Teachers) declared redundant be afforded the maximum of 12 weeks' notice of termination of employment.**

3. Introduction/Background

- 3.1 The above regulations provide Local Authorities with the power to make discretionary one-off lump sum payments (enhanced redundancy payments) to employees who are made redundant.
- 3.2 With effect from 1 April 2007, the Council introduced a revised scheme of compensation using the Statutory Redundancy Scheme but based on actual pay.

4. Current Position

- 4.1 Employees are entitled by their contract of employment to receive a period of notice if their employment is to be terminated by reason of redundancy.
- 4.2 This period of notice is the greater of either that specified within their contract of employment or that specified by statute.
- 4.3 In previous years, the Council has agreed the maximum of 12 weeks' notice, irrespective of an employee's length of service, would be served on any employee declared compulsorily redundant. In addition to this, redeployment opportunities will be sought for affected employees during the statutory consultation period.
- 4.4 The advantage of affording 12 weeks' notice to all employees are:
 - (i) The maximum time will be available to pursue and achieve redeployment opportunities.

(ii) Successful redeployment will negate the need to make a redundancy payment (maximum up to 30 weeks' actual pay).

4.5 The disadvantage is if no redeployment opportunities exist, then there is a cost over and above what the contractual/statutory notice entitlement would have provided for employees with less than 12 years' service.

4.6 For the 2023/24 financial year, whilst we have commenced our initial service transformation reviews (phase 1), there are currently no known planned compulsory redundancies.

5. Options

5.1 To accept the report recommending payment up to a maximum of 30 weeks' actual pay to all employees who are redundant, and any employee declared compulsorily redundant to be offered the maximum of 12 weeks' notice of termination.

5.2 Not accept the report.

6. Local Area Implications

6.1 There are no direct Local Area implications.

7. Compatibility with European Convention on Human Rights

7.1 There are no implications.

8. Ensuring Social Inclusion

8.1 There are no implications.

9. Reduction of Crime and Disorder

9.1 There are no implications.

10. Risk Assessment

10.1 There are no implications.

11. Consultations

11.1 Service Director (Finance) and the Trade Unions have been consulted.

12. Proposal

12.1 It is recommended that Cabinet approve the recommendations of this report.

13. Glossary

13.1 None

14. List of Appendices

14.1 None

15. Background Papers

15.1 Discretionary Compensation Regulations 2006 – available for inspection from Human Resources.

Officer Contact: Michael Potter, Service Director Business Improvement, HR and Communications

Date: 11 January 2023

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COMMUNICATIONS

Our communications and marketing approach aligns to:

Our **vision**

Barnsley - the place of possibilities.

Our **priorities**

Healthy Barnsley	Learning Barnsley	Growing Barnsley	Sustainable Barnsley
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Our **culture.**

Enabling Barnsley.

<p>We're a team</p> <p>We're a team working together towards the same goal.</p>	<p>We're excellent</p> <p>We'll be excellent and provide the best we can for the people of Barnsley.</p>	<p>We're proud</p> <p>We're proud and dedicated in making Barnsley a better place. We take pride in our work.</p>	<p>We're honest</p> <p>We're honest and accepting what we mean. We're reliable, fair and true.</p>
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Our narrative (aspirations, opportunities and challenges)

<p>Managing our budget</p> <p>MTFS</p>	<p>Transform our services</p> <p>Service reviews</p>	<p>Manage our assets</p> <p>Asset Management Strategy</p>	<p>Support and grow our people</p> <p>People strategy</p>
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Our **guiding principles**

- Clear and open
- Key messages
- The why?
- Benefit to people and to Barnsley

Our **focus in on:**

- Highlighting key areas of our significant cost pressures
- Engaging with employees in transforming our services, showing progress and achievements
- Partnership working
- Reputation management
- No Place for Hate
- Managing expectations

Enabling Barnsley.

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Item 5

Report of the Head of Internal Audit, Anti-Fraud and Assurance

Audit and Governance Committee – 15th March 2023

STRATEGIC CONCERNS / RISK REGISTER

1. Purpose of the report

- 1.1 To introduce the next scheduled strategic risks for the Audit and Governance Committee meeting to consider as presented by the appropriate Executive Director / Service Director.
- 1.2 Two strategic risks will be considered at this meeting:
 - Financial Sustainability – Director of Finance (this risk will be considered as part of the MTFs Report to the Committee)
 - Threat of Fraud – Director of Finance

2. Recommendation

- 2.1 **The Committee is asked to note the update.**

3. Current Position

- 3.1 The Strategic Risk Register was reviewed by the Senior Management Team (SMT) on 21st February and now contains 14 risks. SMT determined that 4 risks be classified as **high** (red response rating*) and 10 risks be classified as **medium** (amber rating). No risks are classified as **low** (green rating) in relation to the level of response and intervention required.

* NOTE - The response rating reflects the degree of urgency and importance of the interventions and management oversight rather than the inherent risk.

- 3.2 The Glassworks Risk was removed from the Strategic Risk Register on the basis that the development was now “business as usual” and no longer a strategic risk. The risk will be managed at a DMT/BU level and is now included on the BU4 Risk Register.
- 3.3 The actions associated with the 2 risks to be considered in the meeting are included in the attached summary in Appendix 1.

Contact Officer: Corporate Governance and Assurance Manager
Email: alisonsalt@barnsley.gov.uk
Date: 6th March 2023

Strategic Risks to be reviewed in the meeting – March 2023

Risk Title	Risk Description	Impact	Status	Response Rating	SMT Owner
Financial Sustainability	<p>Risk Description: There are several significant emerging risks facing the Council, some of which are fluid and yet to be quantified but, if unchecked could potentially pose a major threat to the Council's ongoing financial sustainability.</p> <p>Risk Assessment: Firstly, The Council is starting to face significant cost pressures stemming from the current socio-economic factors affecting the nation, namely rising inflation, significantly increasing energy costs, rising interest rates, increased demand for services and the cost-of-living crisis</p> <p>Secondly, sustainable funding for the Local Government Sector especially with the lack of longer-term funding certainty and the heightened risk of public spending cuts</p> <p>Thirdly there are several national and local policy issues including.</p> <ul style="list-style-type: none"> - the impact of the Health and Social Care reforms, - The bus services improvement plan / franchising - Environment act and wider climate control agenda <p>Finally the combined impact of the above (and others not listed) need to be fully understood, quantified and mitigated via the production of a robust MTFS/Transformation plan</p> <p>Action 1 Impact of the current Socio-economic factors impacting the nation:</p> <ul style="list-style-type: none"> • Inflation. Full review of service delivery to do more for less • Energy costs - Report currently being progressed to look at options to reduce usage which leads to reduced costs and helps meet the council's carbon reduction objectives • Rising interest rates - Treasury management strategy regularly reviewed with aim to fix out borrowing for cost certainty • Increased demand for services - Transformation review of all services linked to MTFs update (action 4) • Cost of living crisis - continuing to provide additional support to the most vulnerable in society <p>RAG rating – Amber</p>	Actual	Actual	High	Director of Finance

Risk Title	Risk Description	Impact	Status	Response Rating	SMT Owner
	<p>Action 2 Sustainable funding for the Local Government Sector: We await the impact of the local government settlement at the end of December. We continue to lobby government via various bodies (SIGOMA, LGA etc) for longer term certainty together with a sustainable and adequate funding package for LG. We also await to see the impact of the Business Rates revaluation to be implemented 1st April 23. We also continue to monitor and model other local (CTAX) income streams and will considering this within the updated MTFS RAG rating – Amber</p> <p>Action 3 National and local policy issues including.</p> <ul style="list-style-type: none"> • Working group set up to assess the impact of the Health and Social Care reforms, • Work ongoing with SYMCA around the bus services improvement plan / franchising options • We await further details of the impact of the environment act but also continue to progress options to meet the Councils' Zero 40 pledge <p>RAG rating – Amber</p> <p>Action 4 Develop a robust MTFS/Transformation Plan to help address the known pressures being experienced. RAG rating – Red</p>				
Threat of Fraud	<p>Risk Description: There is a need to recognise the increasing threat of fraud against the Council. This threat also includes the possibility of a cyber attack being perpetrated against the Council. It is essential therefore that all services are aware of and constantly assess their fraud vulnerabilities and that employee understanding and awareness of potential fraud and cyber attacks is good and constantly reviewed.</p> <p>Risk Assessment: Local authorities and the public sector generally are under a constant and increasing threat from fraud attempts externally by individuals and organised crime groups, whether that is via a cyber-attack or impersonation in some way. We also need to be aware of potential internal fraud (corruption/theft) where the risk of this is perhaps changing as individuals come under personal financial pressure and/or an opportunity is seen because of changes in the control/supervision/management arrangements.</p>	Potential	Potential	High	Director of Finance

Risk Title	Risk Description	Impact	Status	Response Rating	SMT Owner
	<p>It is managements responsibility to ensure they and their staff are aware of fraud risks, to spot a cyber based attack and highlight where any concerns exist either in relation to vulnerabilities or indeed if a fraud is suspected. IT Services will need to provide timely and relevant training and awareness in relation to cyber threats as well as maintaining the necessary technical security measures.</p> <p>Action 1 Undertake specific annual fraud risk vulnerability questionnaires in each BU. RAG rating – Green</p> <p>Action 2 POD training is reviewed to ensure practical guidance and training is available for all employees RAG rating – Green</p> <p>Action 3 POD training developed for specific roles where the risk of fraud is greatest. RAG rating – Green</p> <p>Action 4 Develop a communication plan/strategy to ensure important messages are publicised across the Council and in the press as appropriate. RAG rating – Green</p> <p>Action 5 Plan Fraud Awareness Week/Activities for 2023 including specific themed “event’s” during the year. RAG rating – Green</p> <p>Action 6 Provide SMT and the Information Governance Board with updates regarding the latest cyber threats and assurances regarding the technical measures in place and their effectiveness. RAG rating – Green</p> <p>Action 7 How will the organisation respond after a cyber crime RAG rating – Red</p>				

Item 6

BARNSELY METROPOLITAN BOROUGH COUNCIL

REPORT OF: Executive Director – Core Services & Service Director – Finance
(Section 151 Officer)

TITLE: CORPORATE FINANCE PERFORMANCE Q3 2022/23

REPORT TO:	Cabinet
Date of Meeting	
Cabinet Member Portfolio	Cllr Franklin - CORE
Key Decision	
Public or Private	Public

Purpose of report

To consider the financial performance of the Authority during the third quarter ended 31st December 2022 and assess the implications against the Council's Medium-Term Financial Strategy (MTFS).

Council Plan Priority

All

Recommendations

That Cabinet:

1. Note that the 22/23 financial position for the Council as at Quarter 3 is for a projected operational overspend of £12.1M; this to be funded from reserves previously earmarked for this purpose as a one-off measure in this financial year only.
2. Specifically note the significant pressures which continue to be experienced within Children's Social Care.
3. Authorise the S151 Officer to realign recurrent under and over-spending budgets across the Council as appropriate.
4. Note the current 22/23 forecast of a balanced position on the Housing Revenue Account.

5. Approve the write off of debt which is uneconomical to collect totalling £0.519M.
6. Note the forecast position and ongoing review of the Council's Capital Programme.
7. Note the key messages from the Council's Q3 Treasury Management update.

1. INTRODUCTION

- 1.1 The Council's 22/23 budget was agreed by Full Council on the 24th February 2022. This was predicated on the delivery of several key assumptions, whilst also highlighting significant emerging risks that would also require addressing over the planning period. As such, the updated MTFs set aside one-off resources to temporarily mitigate these anticipated pressures pending the development of a transformation and efficiency plan to address the anticipated budget gaps on a sustainable basis over the medium term.

2. PROPOSAL

Overall General Fund Position for the Quarter Ending December 2022

- 2.1 The table below summarises the Council's financial performance as at Q3 for 22/23.

Directorate	Approved Net Budget 2022/23	Projected Net Outturn 2022/23	Variance
	£'000	£'000	£'000
Children's Services	50,733	58,378	7,645
Growth & Sustainability	50,734	56,574	5,840
Place Health & Adult Social Care	54,154	50,161	(3,993)
Public Health & Communities	12,045	11,512	(532)
Core Services	21,926	21,764	(162)
Service Totals	182,592	198,390	8,798
Corporate / General Items	21,802	25,150	3,348
TOTAL General Fund	211,395	223,541	12,146
HRA	75,444	75,444	0

- 2.2 The current forecast is for a year-end overspend in the region of £12.1M, comprised of a Directorate/Service overspend of £8.8M together with an overspend on corporate budgets of £3.3M.
- 2.3 In line with the previously agreed financial strategy, the £12.1M will be addressed as a one-off measure from resources previously set aside this purpose. This strategy affording the opportunity to develop a transformation and efficiency plan capable of addressing the anticipated recurrent budget gaps over the medium term. Further

updates on the MTFs and the proposed programme of transformational activity will be submitted to Cabinet later in the financial year.

- 2.4 Further detail on each Directorate's position is highlighted below in paragraph 2.9. However, the overspends in the **Children Services** and **Growth and Sustainability Directorates**, continue to be of particular concern both of which are reporting significant and deteriorating overspend positions.

Corporate Resources

- 2.5 The above position excludes any impact in relation to core taxation (council tax and business rates). Council tax collection is currently forecast to be 95.6%, 0.4% below the stretch target of 96% but a further improvement since Q2 [each 1% equates to around £1M]. Council tax collection will be closely monitored in view of the ongoing 'cost of living' crisis and the impact this is having on household budgets.
- 2.6 Business rates collection is currently forecast to achieve the target of 97.5%, an extremely positive position in the current climate. Similar to Council Tax, business rate collection will be closely monitored in view of the ongoing impact that high inflation, increasing interest rates & the general macro-economic climate might have on business cashflow and profitability.
- 2.7 Overall the current arrears (debt) position as at the end of December 22 stood at £18.5M, a net reduction of £0.9M since Quarter 2, (£0.1M on brought forward debt and £0.8M on new in year debt). The Council's overall bad debt provision has been revised to reflect the current position on arrears with approval sought to write off **£0.519M** of arrears that has become uneconomical to collect.

DIRECTORATE UPDATES

- 2.8 Council services are forecasting **a significant financial pressure of £8.8M for 22/23**. Detailed variances and mitigation plans have been provided by respective Executive Directors as highlighted below.

Children's Services Directorate

Highlights

The latest approved budget for 22/23 for the Children's Directorate is **£50.733M**. The Directorate is forecasting an outturn of **£58.378M** [including earmarking requests] as at the end of Quarter 3, resulting in an operational overspend of **£7.645M**.

Childrens Directorate	Approved Net Budget 2022/23	Projected Net Outturn 2022/23	Variance	Dev't Plan Costs	LAC Placement Costs	Other Operational Costs
	£'000	£'000	£'000	£'000	£'000	£'000
Education, Early start & Prevention	12,079	11,456	-623	156	0	-779
Children Social Care & Safeguarding	33,037	41,305	8,268	3,522	4,087	659
Sub-Total	45,116	52,761	7,645	3,678	4,087	-120
Schools	5,617	5,617	0	0	0	0
Total – Childrens	50,733	58,378	7,645	3,678	4,087	-120

- 2.9 The Children's Services Directorate is forecasting an overspend of **£7.645M**.
- 2.10 The overspend in Children Services predominately relates to Children in Care placement costs (£4.087M).
- 2.11 Barnsley's LAC numbers at the end of Q3 were 389, an increase of 41 since the end of March 2022. Whilst this exceeds the planned number for the year (360), and profiled for the period to date, movements and changes in placements due to complexity of needs is also a significant factor for the increased forecast cost. The increase in the number of LAC placements in private residential children's homes continue to exert pressure on the budget with an overspend of £3.661M forecast for the year. There are currently 53 young people placed in external care homes (including 24 in semi-independent accommodation) at the end of Q3 an increase of 14 since Q2, and 23 more than the planned 30 at the start of the year (including 2 high-cost secure welfare / remand placements).
- 2.12 The position is further exacerbated by inflationary uplifts to fee amounts; and the increasing number of high tariff placements due to complexity of needs (currently 7 placements have weekly cost in excess of £8,000). The high tariff cost reflects competitive pressures in the care market in relation to the placement of complex young people, with providers charging for vacant beds to enable them to meet needs.

- 2.13 There is also a net cost pressure in fostering (£0.445M) across in-house and external foster care due to more children being in foster care placements (287) than budgeted for at this time in the financial year (263). Independent fostering placements have increased by 8 since April 2022, whilst the number with BMBC foster carers is currently 213, an increase of 29 since the end of March.
- 2.14 An overspend of £2.063M is forecast within Children’s Assessment and Care Management, predominately relating to staffing costs due to the use of agency staff to cover vacancies, sickness & maternity leave (£1.194m). This is aimed at increasing capacity and addressing caseload pressures as outlined in the CSC Development Plan (see para 3.13 below). In addition, the costs of legal / external counsel support continue to rise (£0.584M).
- 2.15 Children’s Disability & Short Breaks has a forecast overspend of £0.481M attributable to higher than anticipated direct payments, family support and S17 payments provided to families with disabled children. The significant cost of supporting a small number of disabled children with complex needs and a reduction in continuing care funding to meet identified health needs are also a contributory factor to the reported overspend.
- 2.16 The forecast outturn position includes costs (£3.678M) in 22/23 of implementing the range of actions included in the Children’s Development Plan aimed at improving and strengthening Children Services through the following:
- addressing caseloads / capacity pressures by using agency staff across case holding teams to cover vacancies / absences (£2.667M).
 - establishing a development board to improve senior management line of sight / performance as well as implementing a practice hub / model to develop and embed practice standards across the service (£0.273M).
 - creating a variety of additional permanent staffing roles across the business unit to further develop the service, quality, compliance, and outcomes for children (£0.206M).
 - increasing capacity in the Early Help Service (by creating additional family support worker posts) to address increased caseloads (£0.094M).
 - Other investment proposals (£0.438M) including retention payments, additional LAC commissioning capacity, etc.
- 2.17 The above overspends have been partly offset by underspends elsewhere across the Directorate.

Special Educational Needs

- 2.18 A significant overspend continues to be forecast within Special Educational Needs. An overall DSG deficit of £4.1M is forecast for Q3 (consistent with the Q2 reported position). This represents an increase of £1.5m when compared with the planned deficit for the year of £2.6M. The Council is currently participating in the DfE 2022/23 ‘Safety Valve Programme’, with discussions ongoing with the DfE through January 2023. The SVP is aimed at providing local authorities with financial support to address accumulated deficits. As part

of this process the Council submitted (January 2023) its updated DSG Management Plan and headline actions to deliver savings and achieve in-year sustainability by the period 2026/27.

Areas of Concern

- LAC numbers
- Recruitment and retention
- Children’s Development Plan
- SEND

Growth & Sustainability Directorate

Highlights

The latest approved budget for 22/23 for the Growth and Sustainability Directorate is **£50.734M**. The Directorate is forecasting an outturn of **£57.063M** as at the end of Quarter 3, resulting in an overspend of **£5.840M**.

Quarter 3 Position to the end of December 2022

Directorate	Approved Net Budget 2022/23	Projected Net Outturn 2022/23	Variance
	£'000	£'000	£'000
Regeneration & Culture	15,894	19,150	3,257
Environment & Transport	34,840	37,423	2,583
Total Growth & Sustainability	50,734	57,063	5,840
Housing Revenue Account	75,444	75,444	0

- 2.19 **Regeneration and Culture** are reporting an overspend of £3.257M. The key elements of this relate to an underachievement of commercial income [as compared to budget] of £0.835M and an overspend on general service delivery budgets of £0.637M namely additional cleaning, caretaking and security costs. These pressures are in part mitigated by an underspend on salary costs due to difficulties recruiting to several vacancies across the business unit (£1.044M), giving a net operational overspend of £0.428M.
- 2.20 However there has been significant rises in utility prices over the last financial year which has also affected the financial position, specifically in relation to asset / property costs. The latest data suggests a pressure of £2.828M as at Quarter 3.
- 2.21 **Environment and Transport** is reporting an overspend of **£2.583M**. Home to School Transport costs remain the largest single pressure where the service is currently forecasting a £1.070M overspend. This is mainly due to increased student numbers and higher prices from service providers. Car parking income also continues to show a shortfall against expected levels with an overspend of £0.495M, predominantly the result of patronage levels not yet recovering to pre-pandemic levels.
- 2.22 There has also been an increase in the cost of energy associated with street lighting [£0.854M] together with an increase in the cost of fuel for the Council’s fleet of vehicles [£0.182M]. Further additional inflationary pressures in waste (£0.307M) although this cost has been fully offset by additional income (£0.326M)

Areas of Concern

- Rising cost of energy
- Shortfall in commercial income from rents (business centers etc)
- Demand for Homes to School transport and rising provider costs

Housing Revenue Account (HRA)

2.23 The HRA is reporting a balanced position as at the end of Q3.

HRA Income

Dwellings rents are projected to achieve the budgeted level of income based upon projected stock levels by year end [accounting for anticipated right to buy sales / additions / void level during the year].

HRA Expenditure

A balanced position is forecast on the Repairs and Maintenance budget (£20.7M).

Increases in responsive repairs / assessments will be contained within the R&M budget via the ring-fenced contingencies held back to offset unanticipated demand, though it should be noted that any major incident or prolonged severe weather may impact this assumption.

The revenue cost of the accelerated roll out of Smoke / CO Alarms (£0.744M) and other increases in general HRA costs have been offset by lower than anticipated debt costs (£1.117M).

From a capital perspective, the BHS standard programme is anticipated to be completed by March 2023 with 46% completed to date.

Macro-Economic Climate / Cost of Living

As with the General Fund, the HRA continues to experience severe pressures as result of rising costs across several areas.

For example, the significant increase in the price of gas and electricity is expected to impact the District Heating scheme [£1.2M] which provides the energy for communal tenancies.

A reduction in the Council's support costs to the HRA is helping to mitigate these increased costs in this financial year.

Place Health and Adult Social Care

Highlights

The latest approved budget for 2022/23 for the Place Health and Adult Social Care Directorate is **£54.154M**. The Directorate is forecasting an outturn of **£50.161M** as at Quarter 3, resulting in an underspend position of **£3.993M** for the Directorate.

Quarter 3 position to the end of December 2022.

Directorate	Approved Net Budget 2022/23	Projected Net Outturn 2022/23	Variance
	£'000	£'000	£'000
Older People	32,120	30,371	(1,749)
Working Age Adults	26,839	26,674	(165)
SD/Management	(4,805)	(6,884)	(2,079)
Total for Directorate	54,154	50,161	(3,993)

2.24 **Older People** – The Older People Service is currently forecasting an underspend of -£1.749M. This underspend relates to staffing vacancies within the locality (-£0.323M) and Reablement teams (-£0.066M) as well as a reduced net spend on care provisions (-£1.314M). An overall underspend within the Assisted Living Technology service is also reported mainly due to the capitalisation of staffing costs (-£0.046M).

2.25 **Working Age Adults** – An overall underspend of -£0.165M is reported for the Working Age Adults service. This underspend relates to staffing vacancies within the Specialist Teams and Place Based Services (-£0.174M) and minor underspends on other operating costs across the service (-£0.013M). These underspends are partly offset by increased net costs on the purchasing budget for care provisions (£0.022M).

2.26 **Service Director / Management** – An underspend is reported within the Service Director account (-£2.079M) mainly as a result of currently uncommitted Adult Social Care grant resources.

2.27 The reported position assumes the full commitment of the resources carried forward from 2021-22 earmarked for specific programmes (e.g. Better Lives Programme).

Areas of Concern

- Fee levels from care providers
- Recruitment and retention

Public Health & Communities

Highlights

The latest approved net budget for the Public Health & Communities Directorate is **£12.045M**. The Directorate is projecting a net outturn for the year of **£11.513M** (after earmarkings of £0.916M), resulting in a forecast underspend of **£0.532M**.

Quarter 3 position to the end of December 2022.

Directorate	Approved Net Budget 2022/23	Projected Net Outturn 2022/23	Variance
	£'000	£'000	£'000
Public Health	4,358	4,061	(297)
Communities	7,687	7,452	(235)
Total for Directorate	12,045	11,513	(532)

2.28 An overall underspend of -£0.532 is forecast for the **Public Health and Communities Directorate**.

Public Health – (underspend of £0.297M)

2.29 The underspend within the **Public Health Business Unit (-£0.297M)** predominantly relates to staff vacancies / turnover in the Health Protection Service (-£0.150M). The Integrated Sexual Health Service is also reporting an underspend (-£0.070M) due to the reduction in costs of out of area GUM clinics. An underspend in Regulatory Services is also reported (-£0.077M) due in the main to staff vacancies and difficulty recruiting to technical posts. This is slight offset by minor overspends elsewhere in the business unit (£0.019M).

2.30 The above reported position assumes the full commitment/drawdown of the resources carried forward from 2021-22 (net £0.403M) earmarked for specific programmes, including the extension of the Covid 19 response and recovery structure to the end of March 2023.

Stronger, Safer and Healthier Communities – (Underspend of £0.235M)

2.31 The **Stronger, Safer and Healthier Communities Business Unit** is projecting an overall underspend of **(-£0.235M)**. This underspend is predominantly due to staff vacancies and a reduction in the cost of Supplies & Services (-£0.426M); this being partly offset by an increase in temporary accommodation costs (-£0.191M).

Areas of Concern

- Rising cost of accommodation for the Homeless

Core Directorate

Highlights

The latest approved budget for 22/23 for the Core Directorate is **£22.502M**. The Directorate is forecasting an outturn of **£22.340M** as at the end of Quarter 3, resulting in an underspend of **£0.162M**.

Quarter 3 Position to the end of the quarter ending December 2022

Directorate	Approved Net Budget 2022/23	Projected Net Outturn 2022/23	Variance
	£'000	£'000	£'000
CID	7,596	7,411	(185)
Finance	4,415	4,532	117
Business Imp, HR & Comms	4,799	4,560	(239)
Law & Governance	5,692	5,837	145
Total – Core	22,502	22,340	(162)

- 2.32 **Customer Information & Digital Services** is forecasting an underspend of (-£0.185M), primarily due to an underspend on staffing across the business unit, slightly offset by temporary agency spend to undertake one-off development work.
- 2.33 **Finance** is projecting an overspend of £0.117M. This relates to an overspend on Catering Services (£0.263M) due to the rising cost of food, which is currently not being passed on to customers, partly offset by an underspend on staffing cost (-£0.146M) in Finance due to delays in recruitment to the new structure.
- 2.34 **Business Improvement, HR and Communication** is forecasting an underspend of -£0.239M which relates to underspends on staffing costs due to vacancies (-£0.342M), offset by an overspend on the Barnsley Spotlight Magazine (£0.048M) and Interpreter Fees (£0.055M).
- 2.35 **Law and Governance** is forecasting an overspend of £0.145M. An underspend on staffing across the business unit (£0.654M) is offset by agency spend in Legal Services (£0.434M), lost SLA income from the former South Yorkshire Joint Authorities (£0.265) and other miscellaneous costs including those relating to Operation London Bridge (£0.100M).

Areas of concern

- Rising cost of food supplies in Catering Services
- Increased legal expenditure
- Loss of income within the Governance Services

Corporate Budgets

- 2.36 **Corporate budgets** continue to project an overspend of £3.348M (no change since Q2) due to the higher than anticipated cost of the 22/23 pay award offset by an underspend in borrowing costs {Appendix 1 refers}.

Area of concern

- Future pay costs
- Rising interest rates
- Delivery of Transformation programme

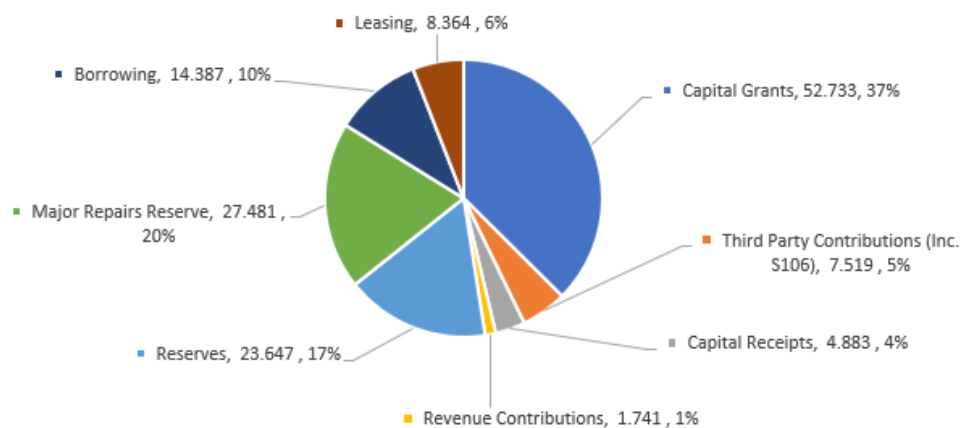
Overall Capital Programme Position as at the end of December 2022

- The Council's Capital Programme for the 22/23 financial year is currently projecting overall lower than anticipated expenditure of **£11.651M**, this being predominantly due to scheme slippage.
- The Council's Capital Programme over the five-year period to 2026/27 is currently projecting overall higher than anticipated expenditure of **£0.339M** due to minor cost variations.
- New schemes / allocations, predominantly within Growth & Sustainability, have also been approved during the Quarter totalling **£6.555M**.

2.37 The Council's capital programme is planned over the five-year period 22/23 through 26/27 and has a total projected cost of £191.5M. Current forecast spend in 22/23 totals £129.1M as highlighted in the table below:

<u>Directorate</u>	2022/23 Capital Programme £M	2022/23 Projected Outturn £M	2022/23 Variance £M	Total Capital Programme £M	Total Projected Outturn £M	Total Variance £M
Children's Services	5.715	3.670	(2.045)	8.360	8.574	0.214
Growth & Sustainability	83.735	75.397	(8.338)	124.572	124.697	0.125
Public Health & Communities	0.375	0.186	(0.189)	0.375	0.375	-
Place Health & Adult Social Care	4.300	4.300	-	8.716	8.716	-
Core Services	5.591	4.512	(1.079)	8.110	8.110	-
Housing Revenue Account	41.039	41.039	-	41.039	41.039	-
Total	140.755	129.104	(11.651)	191.172	191.511	0.339

2.38 The above costs are to be funded from a variety of sources as highlighted in the chart below, the majority of which are from external grants and reserves specifically earmarked for capital priorities:



2.39 It should be noted that the information above relates only to capital projects where funding has been formally approved through the Council's governance arrangements. There is currently a further £32.629M of provisional funding, mostly relating to future year allocations, which will be incorporated into the five year programme in due course.

Key Variances

Scheme Slippage

2.40 There has been programme slippage across several schemes during Q3 totalling £12.271M (where expenditure plans are expected to be utilised in a future year rather than the current year, due to events largely outside of the Council's control). Significant scheme slippage is explained below:

Directorate	Scheme	£M	Explanation
Growth & Sustainability	M1 Junction 37 Phase 2	(£3.435M)	Delays in the acquisition of third-party land by the developer has resulted in scheme slippage & spend. Whilst some expenditure is expected to be incurred in 22/23, a new revised spend profile has been approved by SYMCA which extends the overall project into the 2024.
Children's Services	Elmhirst Youth Centre	(£1.000M)	Approved contractors have recently commenced work, however the majority of this spend will now take place in the next financial year.
Core Services	Worsborough & Elsecar Reservoirs	(£1.000M)	Banking repairs are yet to start on site due to inclement weather, meaning it is unlikely that previously expected spend levels will occur this financial year. It is anticipated that all repair works will be completed in 23/24.
Growth & Sustainability	Car Parking Strategy	(£0.808M)	Procurement delays have meant works are yet to start on site. The final stages of the process are currently being agreed, with a 2023 roll out now expected.
Children's Services	Children in Care Residential Home	(£0.800M)	The process of securing a suitable property is underway with numerous options being assessed. However, this is unlikely to be completed within this financial year.
Growth & Sustainability	Glass Works Phase 2	(£0.754M)	Slippage is linked directly to leasing activity and expenditure due to be incurred for the remaining unlet units. It is anticipated all remaining units will be successfully let during 23/24 in line with the leasing strategy and scheme aspirations.
Various	Other	(£4.474M)	
		(£12.271M)	

Scheme Re-Phasing

2.41 There has been programme re-phasing across several schemes during Q3 totalling £0.500M (where additional works have been completed earlier than originally planned due to proactive project planning). The variance is made up primarily of schemes within the Highways capital programme.

Variation in Scheme Costs

- 2.42 A variation in scheme costs totalling £0.399M relates to an estimated net increase in expenditure across several schemes following cost variations / scheme completion. The bulk of this {£0.250M} relates to the development and improvement of the transfer loading station at Smithies Depot where during Quarter 3 additional costs have been incurred due to the rising cost of materials. It is proposed to fund this increase through a contribution from the service's revenue account.

New Approvals

- 2.43 In addition, several new approvals and allocations have taken place during the Quarter [£6.5M] as summarised in the table below:

Reconciliation Between 22/23 Quarter Two and Quarter Three Positions:	Directorate	Capital Programme £M
Quarter 2 Approved Total Position		134.200
<u>Approved Schemes During Quarter 3:</u>		
Social Housing Decarbonisation Fund	Growth & Sustainability	2.511
Elmhirst Youth Centre	Children's Services	1.304
LAD2	Growth & Sustainability	1.300
Market Gate Bridge	Growth & Sustainability	0.443
Athersley IKIC Centre	Children's Services	0.298
Libraries Refurbishment	Public Health & Communities	0.242
Other		0.457
Total New Approvals		6.555
TOTAL QUARTER 3 CAPITAL PROGRAMME		140.755

Future Funding

- 2.44 The following paragraphs outline some of the key capital funding opportunities that are currently being pursued:

- **Levelling Up Round 2** – the Council submitted two bids for Levelling Up Round 2 Funding, one for the Town Centre has been successful in gaining £10.2M of LUF monies. The other bid for Elsecar was not successful with alternative funding routes now being explored.
- **Cannon Hall Roof** – a bid for £0.900M was recently submitted to Arts Council England for funding from the Museum Estate Development Fund (MEND) for Cannon Hall roof repairs / replacement.

A decision on the bid is expected by 31st March 2023.

- **Brownfield Sites** - £40M is to be passed directly to SCR (£8M per year over a 5-year period) by MHCLG to develop housing on brownfield sites.
- **SYMCA Gainshare Allocations:** Members are asked to note that discussions are currently ongoing between the Council and SYMCA regarding this allocation and approval routes to release this funding on key council priorities i.e. SEAM, Principal Towns – detailed updates will be provided later in the year.

Economic Summary

- The UK Bank Rate increased from 2.25% to 3.5% during the Quarter.
- PWLB borrowing rates over the third quarter of 22/23 have become less volatile as a level of confidence returned to financial markets.
- Latest forecasts are for the Bank Rate to peak at around 4.5% by Spring 2023.
- A slight reduction in the Consumer Price Index (CPI) measure of inflation to 10.7% in November 2022 (down from 11.1% in October 2022).

Borrowing Activity

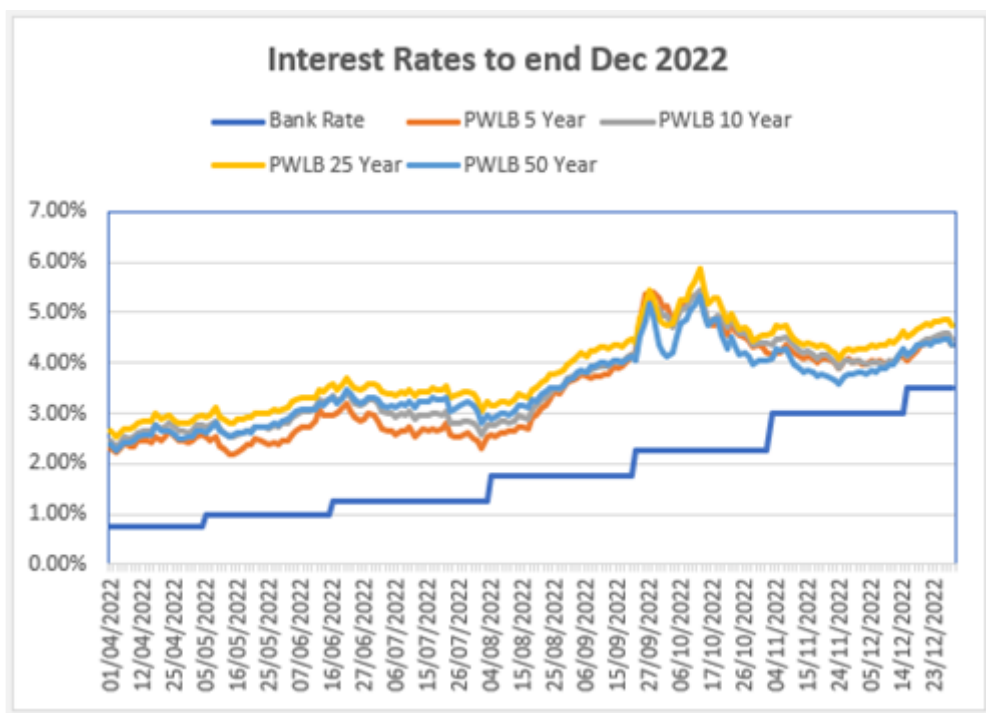
- No new long-term borrowing undertaken during the Quarter.
- A total external borrowing requirement of up to £240.3 Million by the end of 2024/25.
- Fixed rate exposure targets for the period to 24/25 remain in place to manage interest rate risk and create cost certainty within the budget.
- Over this period, £64.4 Million would need to be addressed through fixed rate borrowing in order to meet the Council's revised interest rate exposure targets.

Investment Activity

- A net decrease in investment balances of £14.2 Million during the Quarter.
- Security and liquidity remained the key priorities, and with this in mind an appropriate balance of cash was deposited in secure Money Market Funds and instant access accounts.
- During the Quarter, Officers continued to take advantage of the competitive rates offered on short term local authority deposits.
- Investment rates have continued to increase during Quarter 3 and are expected to improve further, in-line with the forecast Bank Rate increases over the next financial year.

Key Messages – Economic Summary

- 2.45 In mid-December, the Bank of England announced another increase in the Bank Rate to 3.5% and warned that further increases are likely in order to sustainably return inflation to the target level of 2%. This was the ninth consecutive Bank Rate increase over the past 12-month period and took rates to their highest level since autumn 2008. It rounded off a challenging year for economies worldwide, impacted by the war in Ukraine, rising inflation, higher interest rates and recessionary concerns.
- 2.46 PWLB rates experienced a period of high volatility at the end of September 2022 under the Truss/Kwarteng Government. Since then, as a result of confidence returning to financial markets following the appointment of the Sunak/Hunt Government, PWLB rates have stabilised during the quarter to December 2022 and Officers continue to closely monitor interest rates.



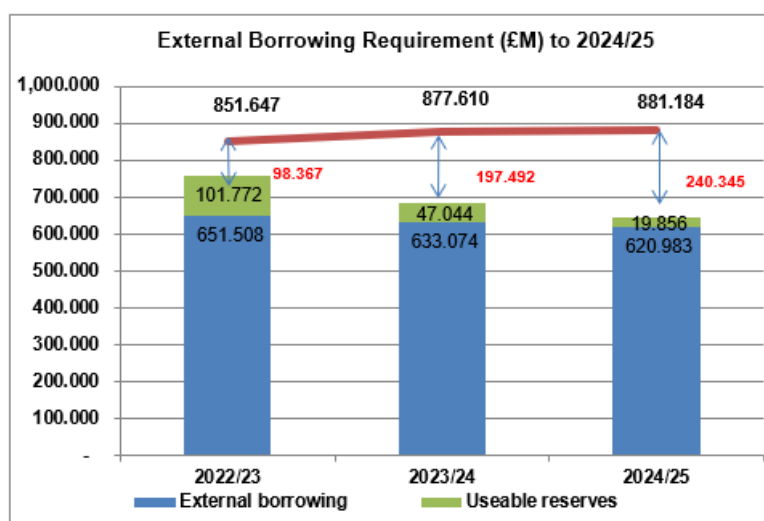
2.47 The Base Rate increased to 3.5% in December 2022. The latest view from the Council's Treasury Management Advisers, Link Group (as at 19th December) is that the Bank of England will increase the Bank Rate a further three times, at their meetings in February, March and May, to a peak of 4.50%, before falling back to lower levels by 2024/25:

	<i>Latest</i>	Mar-23	Sep-23	Mar-24	Sep-24	Mar-25	Sep-25
UK Base Rate ~ Link Group	3.50%	4.25%	4.50%	4.00%	3.50%	3.00%	2.50%
UK Base Rate ~ Capital Economics	3.50%	4.50%	4.50%	4.25%	3.50%	3.00%	-
PWLB Certainty 50 Years ~ Link Group	4.30%	4.30%	4.20%	3.90%	3.70%	3.50%	3.20%
PWLB Certainty 50 Years ~ Capital Economics	4.30%	4.10%	3.90%	3.80%	3.60%	3.60%	-

Key Messages – Borrowing Activity

2.48 The Council's borrowing strategy is to limit its exposure to interest rate risk whilst maintaining an appropriate level of internal borrowing in order to minimise its financing costs.

2.49 No new long-term borrowing was undertaken during the third quarter, however, based on current capital plans it is anticipated that the Council will need to borrow up to £240.3M by the end of 2024/25.

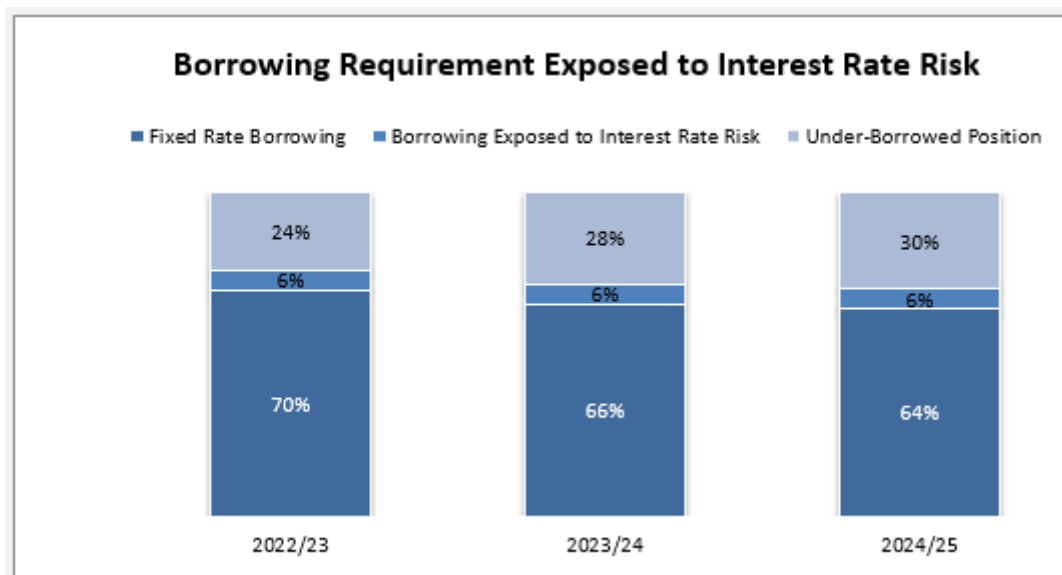


Projected external borrowing requirement 2022/23 – 2024/25	£M
Planned capital investment	54.674
Maturing loans / reduced support from useable reserves	201.034
Amounts set aside to repay debt	(15.363)
Total	240.345

2.50 The Council is committed to maintaining its exposure to interest rate risk within the current limits set out below. The Council applies an agile approach to our treasury strategy given the number of variables impacting on interest rate forecasts. This will enable the Council to achieve optimum value and help to manage risk exposure in the long-term. Ongoing reviews will be undertaken by treasury officers and any further recommendations by the Section 151 Officer in relation to the prevailing interest rate environment and exposure targets will be reported to Members.

Interest Rate Risk Exposure	2022/23	2023/24	2024/25
Limit on Variable Rate Borrowing / Unfinanced CFR	30%	30%	30%

2.51 The following graph shows that the borrowing target for 2022/23 has been achieved early (70% fixed rate). Based on the latest projections, should the Council take no further fixed rate borrowing there would be an exposure of 34% to variable rates in 2023/24 and 36% in 2024/25. The Council's strategy is to mitigate the risk of this interest rate exposure and the advice of the Section 151 Officer is to operate within the 70% fixed rate target over the period to 2024/25.



2.52 To deliver against the revised exposure targets, it is anticipated that the Council will need to fix out an additional £64.4M by the end of 2024/25. The remainder could be funded through temporary borrowing or utilising internal cash resources. Treasury officers continue to monitor opportunities for borrowing and achieving best value for the Council in the prevailing interest rate environment.

	2022/23 (£M)	2023/24 (£M)	2024/25 (£M)
Fixed Rate Borrowing Requirement (Cumulative)	-	49.841	64.434
Temporary Borrowing Requirement (Cumulative)	98.367	147.651	175.911
Total	98.367	197.492	240.345

Key Messages - Investments

- 2.53 There has been a net decrease in investment balances of £14.2M during the third quarter.
- 2.56 The Council's investment strategy remains focused on security (loss avoidance) and liquidity (ensuring cash is available when needed to meet the Council's spending commitments).
- 2.54 To reflect this strategy, officers continue to place investments in secure Money Market Funds and instant access accounts. The Council has also placed a significant level of short-term deposits with reputable banks and other local authorities to diversify the investment portfolio and help spread counterparty risk.

3. IMPLICATIONS OF THE DECISION

3.1 Financial and Risk

- The Authority's outturn currently stands at an overspend of £12.1M.
- Executive Directors have previously been requested to develop action plans to mitigate these overspends as far as is possible and to make those available for Audit and Governance Committee scrutiny as required as part of the Q3 performance management update.
- Any remaining cost pressure after this exercise will be funded temporarily via the use of one-off reserves in this financial year pending the development of a mitigation / transformation plan to address anticipated financial pressures in 23/24 and beyond.

3.2 Legal

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

3.3 Equality

Not applicable as individual EIA's have been completed in relation to the budget proposals as appropriate.

3.4 Sustainability

Decision wheel not applicable.

3.5 Employee

There are no direct employee implications as a result of this report.

3.6 Communications

Communication will be made in line with the normal performance monitoring arrangements of the Council

4. CONSULTATION

N/A

5. ALTERNATIVE OPTIONS CONSIDERED

5.1 N/A

6. REASONS FOR RECOMMENDATIONS

6.1 Whilst some of the pressures currently being experienced were anticipated as part of the 2022/23 budget setting process, the overspend position reported at Quarter 3 is significantly higher than expected. Therefore, Executive Directors are requested to bring forward action plans to address the pressures within their respective areas to address the current position.

7. GLOSSARY

N/A

8. LIST OF APPENDICES

9. BACKGROUND PAPERS

- Service and Financial Planning 2022/23 – The Council’s Medium Term Financial Strategy – 2022/23 Budget recommendations (Cab.09.02.2022/6 refers).

10. REPORT SIGN OFF

Financial consultation & sign off	Senior Financial Services officer consulted and date.
Legal consultation & sign off	Legal Services officer consulted and date

Report Author: Neil Copley

Post: Service Director Finance and S151 Officer

Date: 01/02/23

Detailed Service Variances at 31st December 2022**Corporate Financial Performance Quarter 3 - Detailed Variance Analysis**

	Operational Deficit/(Surplus)	Operational Deficit/(Surplus)	Variance Q2 to Q3
<u>SERVICE / BUDGET HEAD</u>	September	December	
Childrens - KEY FINANCIAL RISKS FOR 2022/23			
<u>ED Children</u>			
Underspend on Pay and other strategic management costs.	(11,744)	(4,220)	7,524
Development Plan Programme Manager (PYE) (Development Plan)	-	62,138	62,138
<u>BU1 - Education, Early Start and Prevention</u>			
Commissioning - increased contract costs offset by staff vacancy savings	-	(9,585)	(9,585)
Commisioning - 2 new posts as per Development plan (PYE)	26,378	-	(26,378)
School Evaluation - staff vacancies, reduced professional support spend offset by lower schools clerking income	(112,508)	(144,139)	(31,631)
Inclusion Services - staff vacancies and increased income offset by mediation contract costs	(241,643)	(260,582)	(18,939)
Targeted Youth Support - staff turnover / vacancies	(46,693)	(61,895)	(15,202)
Early Start & Family Centres - staff vacancies & slippage on supporting families grant	(190,529)	(322,830)	(132,301)
Early Start & Family Centres - additional EH posts (as per Development plan)	486,922	94,063	(392,859)
Other minor variances	23,326	24,151	825
TOTAL Education, Early Start and Prevention	(66,491)	(622,899)	(556,408)
<u>BU3 - Childrens Social Care and Safeguarding</u>			
<u>Business as Usual</u>			
Children in Care - increased residential / family assesment placements & costs	2,829,342	3,661,478	832,136
Children in Care - Increased IFA & in-house fostering placements & costs	441,887	445,125	3,238
Children in Care - reduced SGOs / CAO placements costs	(73,892)	(19,269)	54,623
Sub total - Children in Care Placements	3,197,337	4,087,334	889,997
Assessment & Care -Staffing turnover / vacancies within the SW teams	(652,212)	(757,000)	(104,788)
Assessment & Care - Increased legal / care proceedings costs	461,000	584,238	123,238
Assessment & Care - Section 17, ICT, recruitment and transport costs	-	285,552	285,552
Assessment & Care - agency costs, additional posts & retention payments (Development plan)	1,808,308	1,950,729	142,421
Sub total Assessment and Care Management	1,617,096	2,063,519	446,423
<u>Childrens Disability - Increased DPs, family support, S17 costs & reduced health funding</u>			
SD Management - SD agency costs & complaint / investigations costs	67,490	151,546	84,056
SD Management - agency, Mosaic Training, & leadership board costs (Development plan)	216,624	202,561	(14,063)
Children in Care - In-house care homes: agency staff costs & unachievable trading income	185,270	244,782	59,512
Children in Care - Spring Lane additional staff (Development plan)	45,000	45,000	-
Children in Care -Staffing slippage / vacancies within the SW teams	(137,052)	(167,037)	(29,985)
Children in Care - Agency staff costs (Development plan)	616,893	674,683	57,790
Regional Adoption Agency - BMBC share of distributed underpend within the RAA	-	(100,000)	(100,000)
Care Leavers - grant support to Asylum Seeker Care Leavers	(36,332)	(13,371)	22,961
Care Leavers - Bright spots survey costs & Agency (Development Plan)	8,500	54,602	46,102
Safeguarding & QA - Staffing slippage / vacancies within the teams	(71,883)	(50,867)	21,016
Safeguarding & QA - increased staff posts, training costs & Practice Model (Development plan)	509,419	451,517	(57,902)
Safeguarding & QA - Local Safeguarding Childrens Partnership	-	-	-
Childrens Disability - agency costs & staffing costs (Development plan)	121,455	142,866	21,411
Sub total - other Childrens	1,525,384	1,636,282	110,898
TOTAL Childrens Social Care and Safeguarding	6,489,376	8,268,065	1,778,689
Total - Childrens	6,422,885	7,645,166	1,222,281
<u>GROWTH AND SUSTAINABILITY - KEY FINANCIAL RISKS FOR 2022/23</u>			
<u>Regeneration & Culture</u>			
Planning fee income lower than budget	23,539	189,330	165,791
Market Rents - underachievement of income due to occupany levels	109,075	116,677	7,602
Property Rents - underachievement of commercial rents at DMC1, Gateway and business centres	647,670	670,194	22,524
Culture - Additional income from car parks	(120,813)	(141,674)	(20,861)
Sub-total - Underachievement of Income	659,471	834,527	175,056

Detailed Service Variances at 31st December 2022**Corporate Financial Performance Quarter 3 - Detailed Variance Analysis**

	Operational Deficit/(Surplus)	Operational Deficit/(Surplus)	Variance Q2 to Q3
SERVICE / BUDGET HEAD	September	December	
Supplies & Services costs -Cost of Gazebos, maintenance of Gypsy sites, Culture Sites and various others	205,530	381,020	175,490
Property - increased running costs (cleaning, caretaking & security etc) of portfolio including Lift buildings	256,734	544,685	287,951
Property costs	462,264	925,705	463,441
Staff vacancies across service area	(849,050)	(1,332,138)	(483,088)
Net Operational Position	272,685	428,094	155,409
Utilities & Energy Costs	2,128,471	2,828,471	700,000
Sub Total - Regeneration & Culture	2,401,156	3,256,565	855,409
<u>Highways & Engineering</u>			
Home to School Transport - higher pupil numbers and increased charges from taxi companies	1,010,719	1,070,152	59,433
CSS - Car Parking lower occupancy than anticipated	554,317	495,138	(59,179)
H&E - SL Energy and Signals Electricity	1,083,484	854,292	(229,192)
CSS - Fleet - additional cost for fuel	236,000	-	(236,000)
Waste - higher agency and vehicle hire costs	194,957	307,783	112,826
CSS - Pest Control - overachievement of fee income	(36,418)	(42,028)	(5,610)
CSS - Purchasing - additional security costs at depot due to being 24/7	40,133	26,505	(13,628)
CSS - Fleet - additional cost for parts / hire vehicles	113,936	182,016	68,080
CSS - Additional income from sale of recyclates and bulky collections offset by increase costs of waste disposal	(353,834)	(208,819)	145,015
H&E - Design Fees (Staffing vacancies affecting income)	264,309	337,772	73,463
H&E - Reactive Maintenance - additional expenditure on pot hole repairs + inflationary pressures	94,311	166,515	72,204
H&E - Additional income from contractors carrying out Street Works	(358,620)	(510,049)	(151,429)
Sport - additional income from golf courses, increased fuel costs	(242)	12,382	12,624
Neighbourhoods - overachievement of income including from allotments	(116,946)	(50,217)	66,729
Public Rights of Way - overachievement of income	(25,492)	(21,548)	3,944
Cross Business Unit (under)/over spend	(34,560)	(36,501)	(1,941)
Sub total other	(413,423)	(143,972)	269,451
Sub Total - Regeneration & Culture	2,666,054	2,583,393	(82,661)
Total - Growth and Sustainability	5,067,210	5,839,958	772,748
ADULT SOCIAL CARE - KEY FINANCIAL RISKS FOR 2022/23			
Older People, Locality Teams - Staffing Vacancies	(320,037)	(323,020)	(2,983)
Older People, Reablement - Staffing Vacancies	(42,795)	(66,009)	(23,214)
Older People, Locality Teams - Reduced care provision Costs	(436,400)	(1,314,111)	(877,711)
Older People, Assisted Living Technology - capitalised ALT staffing costs offset by forecast reduced sales income	189,206	(46,150)	(235,356)
Sub total Older People	(610,026)	(1,749,290)	(1,139,264)
Working Age Adults, Place Based Services - Staffing Vacancies	(107,106)	(57,120)	49,986
Working Age Adults, Specialist Teams - Staffing Vacancies	-	(117,066)	(117,066)
Staff Vacancies	(107,106)	(174,186)	(67,080)
Working Age Adults, Various Minor Underspends Across all Services	(13,270)	(13,256)	14
Working Age Adults, Specialist Teams - Increased Purchasing Budget Costs	82,101	22,486	(59,615)
Sub total Working age	(38,275)	(164,956)	(126,681)
Other Minor Variances - Commissioning/ED Account/Safeguarding/Quality/Training	(43,316)	(79,450)	(36,134)
SD Management - Uncommitted grant funding / resources	(1,499,833)	(1,999,080)	(499,247)
Sub Total SD Management	(1,543,149)	(2,078,530)	(535,381)
Total - ADULT SOCIAL CARE	(2,191,450)	(3,992,776)	(1,801,326)
PUBLIC HEALTH - KEY FINANCIAL RISKS FOR 2020/21			
<u>Public Health</u>			
Health Protection - 0-19 Public Health Services - Staffing Vacancies/Turno	(231,000)	(150,000)	81,000

Detailed Service Variances at 31st December 2022**Corporate Financial Performance Quarter 3 - Detailed Variance Analysis**

	Operational Deficit/(Surplus)	Operational Deficit/(Surplus)	Variance Q2 to Q3
SERVICE / BUDGET HEAD	September	December	
Health Protection - Integrated Sexual Health - Out of Area GUM Clinics	-	(70,000)	(70,000)
Regulatory Services - Environmental Services & Pollution - Staff Vacancies difficulty recruiting.	-	(96,000)	(96,000)
Other<£50K each	(2,000)	19,000	21,000
Health Protection - CVD Health Checks	-	-	-
Staffing - drawdown of earmarkings re COMF	-	-	-
SD Account - 22/23 Uncommitted Public Health Grant	-	-	-
Sub Total Public Health	(233,000)	(297,000)	(64,000)
Communities			
SD Account - underspend due to Supplies & Services, reduction in employee expenses due to additional income from CRF funding	(3,985)	(19,809)	(15,824)
Healthier Management Account - minor overspend on Supplies & Services	(3,859)	10,860	14,719
Healthier - Staffing underspend due to vacancies	(28,031)	(58,732)	(30,701)
Safer Barnsley - Staffing underspend due to vacancies across the business unit and ongoing issues with recruitment. .	(388,347)	(283,898)	104,449
Library Services - underspend due to Staffing Vacancies and small underspends in Supplies & Services	(49,956)	(31,314)	18,642
Stronger Communities - Committed expenditure in area councils (funded from earmarked reserves) with remaining underspend relating to vacancies and income into the service from CRF funding	(32,534)	(43,449)	(10,915)
Healthier - Contracts to break-even	-	-	-
Specific external funding unlikely to be spent (e.g Ukraine / RSI funding) to be earmarked into	-	-	-
Sub total - Staff Vacancies/Supplies and Services	(506,712)	(426,342)	80,370
Safer Barnsley - There has been an increase in Temporary accommodation costs which is reflective of the current social and housing market conditions and the issues around minimal access to affordable housing.	300,000	191,476	(108,524)
Sub Total Communities	300,000	191,476	(108,524)
Total - Public Health & Communities	(439,712)	(531,866)	(92,154)
CORE - KEY FINANCIAL RISKS FOR 2020/21			
Customer Information and Digital Services			
Vacancies and Staff Turnover across the Business Unit	(207,000)	(320,300)	(113,300)
One off Contractors for Mosaic, Line of Sight and LIFT buildings design.	125,000	191,724	66,724
Code Green residual spend / refunds following closure of the service	42,000	582	(41,418)
Standby & Regrades across the Business Unit	40,000	40,000	-
Earmarking MCLG Grant - Cyber Security	-	(100,000)	(100,000)
Other <£50k each	(157)	2,497	2,654
Sub - Total Customer Services & Communities	(157)	(185,497)	(185,340)
Financial Services			
Catering - Food inflation	335,000	262,519	(72,481)
Staffing - Vacancies across the Business Unit due to delays in recruiting following the restructure	(616,000)	(711,000)	(95,000)
Temporary agency across the Directorate covering current vacancies	456,000	492,000	36,000
Other<£50K each	115,000	73,546	(41,454)
Sub - Total Finance	290,000	117,065	(172,935)
Business Improvement, HR and Communications			
Staffing - Vacancies across the Business Unit due to delays in recruiting following the restructure	(218,000)	(323,000)	(105,000)
Interpreters Fees	-	55,000	55,000
Barnsley Spotlight magazine & email marketing system	48,000	48,000	-
Other<£50K each	(17,692)	(18,561)	(869)
Sub - Total Business Improvement, HR and Communications	(187,692)	(238,561)	(50,869)
Law & Governance			
Legal Staffing - vacancies	(331,000)	(430,000)	(99,000)
Council Governance Vacancies	(63,000)	(90,000)	(27,000)
Joint Authorities & Business Support staffing underspend due to vacancies	(84,000)	(134,000)	(50,000)
Sub Total Staffing	(478,000)	(654,000)	(176,000)
Forecast overspend on Legal Services Agency Fees	293,000	407,000	114,000
Children's Legal Posts (Development plan)	-	26,978	26,978
Sub Total Agency	293,000	433,978	140,978
Lost Sth Yorkshire MCA Income	285,000	265,000	(20,000)
Joint Authorities lost SLA Income	114,000	-	(114,000)
Elections - Supplies & Services	(22,000)	(17,000)	5,000
Mayoral, Twinning, Operation London Bridge	-	104,000	104,000
Other < £50k each	218	12,832	12,614
Sub Total Other	377,218	364,832	(12,386)
Sub Total - Law & Governance	192,218	144,810	(47,408)

Detailed Service Variances at 31st December 2022**Corporate Financial Performance Quarter 3 - Detailed Variance Analysis**

SERVICE / BUDGET HEAD	Operational Deficit/(Surplus)	Operational Deficit/(Surplus)	Variance Q2 to Q3
	September	December	
Total - Core Services	294,369	(162,183)	(456,552)
CORPORATE - KEY FINANCIAL PRESSURES			
Increased cost of Pay Award based on award of £1925 per employee	5,570,000	5,570,000	-
Underspend of Capital Financing	(2,222,000)	(2,222,000)	-
Total - Corporate	3,348,000	3,348,000	-
Grand Total	12,501,302	12,146,299	(355,003)

Item 7

Report of the Head of Internal Audit, Anti-Fraud and Assurance

AUDIT AND GOVERNANCE COMMITTEE – 15TH MARCH 2023

INTERNAL AUDIT PROGRESS REPORT 2022/23

1 Purpose of this report

- 1.1 The purpose of this report is to provide a summary of the Internal Audit activity completed, and the key issues arising from it, for the period from 31st October to 19th February 2023.

2 Background information

- 2.1 The Audit and Governance Committee has responsibility for reviewing the adequacy of the Council's corporate governance arrangements, including matters such as internal control and risk management. The reports issued by internal Audit are a key source of assurance providing the Committee with some evidence that the internal control environment is operating as intended.
- 2.2 At the end of the financial year, Internal Audit will produce an Annual Internal Audit Report, which will provide the overall opinion on the adequacy of the Council's control environment and compliance with it during the year.

3 Recommendations

- 3.1 **It is recommended that the Audit and Governance Committee considers the assurances it needs on the effectiveness of the Authority's internal control, risk and governance arrangements through the work of Internal Audit by:-**
- i. **considering the issues arising from completed Internal Audit work in the period along with the responses received from management;**
 - ii. **noting the assurance opinion on the adequacy and effectiveness of the Authority's internal control framework based on the work of Internal Audit in the period;**
 - iii. **noting the progress against the Internal Audit plan for 2022/23 for the period.**

4 Local Area Implications

- 4.1 There are no Local Area Implications arising from this report.

5 Consultations

- 5.1 All audit reports are discussed and agreed with the Audit Sponsor and Designated Operational Lead. Individual audit reports are provided to the appropriate Executive Director and/or Service Director to apprise him/her of key issues raised and remedial actions agreed.

5.2 No specific consultation has been necessary in the preparation of this quarterly report.

6 Compatibility with European Convention on Human Rights

6.1 In the conduct of audit work and investigations particularly, Internal Audit operates under the provisions of the Data Protection Act 2018, the Regulation of Investigatory Powers Act 2000 and the Police and Criminal Evidence Act.

7 Reduction of Crime and Disorder

7.1 An inherent aspect of audit work is to prevent, detect and investigate incidents of fraud, theft and corruption. The control issues arising from audit investigations have been considered to ensure improvements in overall controls are made. Additionally, Internal Audit ensures that in specific instances, management takes appropriate action to minimise the risks of fraud and corruption re-occurring.

8 Risk Management Considerations

8.1 The underlying purpose of the work of Internal Audit is to address and advise on key risks facing management and, as such, risk issues are inherent in the body of the report.

8.2 The Service's own risk register includes the following risks which are relevant to this report:

- Need to ensure ongoing compliance with public sector internal audit standards
- Implementing a new structure for IA that provides the right level of skill, expertise and experience
- Capacity issues - keeping up with the pace of change

8.3 All of these risks have been assessed and remain within the tolerance of the Service.

8.4 An essential element of the control (and on-going) management of these risks is the provision of update reports to the Audit Committee and the assurance this provides.

9 Employee Implications

9.1 There are no employee implications arising from this report.

10 Financial Implications

10.1 There are no financial implications arising directly from this report. The costs of the Internal Audit function are included within the Authority's base budget.

11 Appendices

Appendix 1 - Key To Internal Audit Assurance Gradings & Classification of Management Actions.

12 **Background Papers**

12.1 Various Internal and External Audit reports, files and working papers.

Officer Contact: Head of Internal Audit, Anti-Fraud and Assurance

Telephone No: 07786 525319

Date: 24th February 2023

Barnsley Metropolitan Borough Council

Internal Audit Progress Report

Audit and Governance Committee

15th March 2023

INTERNAL AUDIT PROGRESS REPORT 31st October 2022 to 19th February 2023

Purpose of this report

This report has been prepared to inform the Audit and Governance Committee on the Internal Audit activity for the period 21st October 2022 to 19th February 2023, bringing attention to matters that are relevant to the responsibilities of the Committee.

The report also provides information regarding the performance of the Internal Audit function during the period.

2022/23 Internal Audit Plan Progress

The following tables show the progress of the internal audit plan delivery, analysed by the number of plan assignments producing a report and audit days delivered by Directorate / Service.

Position as at 19th February 2023 – Audit Days Delivered

Directorate	Original 2022/23 Plan days	Revised 2022/23 Plan days	Actual days (% of revised days)
Place Health & ASC	48	43	32 (75%)
Childrens Services	63	66	58 (88%)
Core Services	402	389	293 (75%)
Council Wide	163	172	163 (95%)
Growth & Sustainability	179	184	158 (86%)
Public Health & Communities	28	27	25 (93%)
General Contingency	17	19	0
Barnsley MBC	900*	900	729 (81%)
Corporate Anti-Fraud Team	645	645	534 (83%)
Barnsley MBC Internal Audit Total	1,545	1,545	1,263 (82%)

Corporate Governance & Assurance	255	255	247 (97%)
HolA role as DPO	25	25	15 (60%)
Corporate Days (Council related activity)	315	315	244 (75%)

External Clients	885	885	550 (62%)
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Total Chargeable Planned Days	3,025	3,025	2,319 (77%)
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* as reported at the Committee's June 2022 meeting, the Internal Audit plan is currently under resourced by circa 180 days. This will be proactively managed throughout the financial year with Senior Management to ensure that resources continue to be focussed on the strategic priority areas.

Position as at 19th February 2023 – Plan Assignments

Directorate	2022/23 plan assignments	Assignments expected to be completed to date	Actual Assignments completed to Date	Actual assignments completed in Period
Place Health & ASC	0	0	0	0
Childrens Services	3	3	3	3
Core Services	18	11	8	5
Growth & Sustainability	4	3	3	1
Public Health & Communities	2	2	2	1
Total	27	19	16	10

NB – formal audits resulting in a report only - excludes advisory, grants etc where no report required. There were 2 Childrens Residential Homes reports (amalgamated in completed work table below). Three Core Services reviews are currently at draft report stage (i.e. to be discussed and agreed with management).

Changes to the 2022/23 Internal Audit Plan

There have been 5 changes to the Internal Audit plan during this period. These are:-

New – Growth & Sustainability – Green Homes Grant

Defer – Core Services – MTFS

Defer – Core Services – Contact Centre

Defer – G&S - Zero Carbon

Defer – G&S – CRSTS.

The jobs deferred are due to the ongoing prioritisation discussions with DMTs with regards to the resources available to undertake the work (as noted above). These reviews have been incorporated into discussions relating to the draft 2023-24 Internal Audit Plan.

Final Internal Audit reports issued

We have finalised 4 audit reports in the period. The following table provides a summary of assurances, where applicable, and the number and categorisation of agreed management actions included in the reports:

Directorate- Audit Assignment	Assurance Opinion	Number of Management Actions Agreed:			Total	Agreed
		High	Medium	Low		
Growth & Sustainability – Highways Governance & Financial Management	Limited	0	9	9	18	18
Childrens Services – Residential Childrens Homes (x2)	Limited (x2)	4	20	3	27	27
Childrens Services – Disabled Children Direct Payments	Limited	0	5	1	6	6
Core Services – Financial System - Income	Reasonable	0	1	2	3	3

Directorate- Audit Assignment	Assurance Opinion	Number of Management Actions Agreed:			Total	Agreed
		High	Medium	Low		
Core Services – Financial System - Treasury Mgt	Substantial	0	0	1	1	1
Core Services – Data Retention and Records Mgt.	Limited	2	8	1	11	11
Core Services – DPO – DPIA Follow Up	Limited	1	4	1	6	6
Public Health & Communities – Information Governance, Suicide Related Cases	Reasonable	0	4	0	4	4
Council Wide (Core) – Strategic Risks and Concerns Mgt	Reasonable	0	2	0	2	2
Total		7	53	18	78	78

Please note that final audit reports are available to Audit Committee members on request.

Internal Audit reports providing a limited or no assurance opinion

There were 6 audit reports issued during the period that had a limited assurance opinion. All of these reviews were commissioned by management to provide management actions required to improve the governance and internal control framework in known areas of concern. Key issues arising in each report are:-

- Highways Financial & Governance Arrangements – Need to review the governance framework to ensure it is fit for purpose (meeting structure, policies and procedures, lifecycle costing, procurement and contract management, management reporting – capital programme, performance management).
- Childrens Residential Homes (x2) – Review identified concerns relating to the following thematic areas – policies and procedures; safeguarding; information governance and data quality; business continuity / emergency resilience; performance mgt; financial mgt; HR, management and workforce. Management agreed to include actions into the Continuous Improvement Action Plan.
- Childrens Services – Disabled Children Direct Payments - Concerns with regards to the absence of personal development plans for each child and their family to manage and monitor needs requirements, further training requirements with regards to how to generate more interest when advertising a support package, data quality and software utilised upon which management information is produced and enhancements required for collaborative working.
- Core Services – Data Retention and Records Mgt – A sample of Officers were unaware of their role as an Information Asset Owner to protect their information assets. In addition, it was unclear whether Information Asset Owners had assigned the day-to-day management of the Information Asset Register to staff within their Business Unit which may have led to failings across the Council to identify, record, review and appropriately dispose of electronic records on a regular basis. The Corporate Retention Schedule requires a review and update to ensure that it captures all records held by the Council and retention periods etc.

- Core Services – DPO – DPIA Follow Up – There is a risk that staff may not be fully aware of their roles and responsibilities in relation to DPIAs due to the non-completion of the updated mandatory training 'UK GDPR'. A number of sampled DPIAs within the database did not appear to have been reviewed at least annually or sooner. It was also noted that when an Information Asset Owner (IAO) leaves the Service and is no longer responsible for the DPIA the automatic reminders are not always allocated to another IAO. The Data Protection Officer (DPO) expressed uncertainty around the criteria utilised by the Information, Governance & Security Incident Analyst when determining DPO involvement for individual DPIA's, as he had not been involved in the review process in some cases and had not received a 'prompt' when reviews are due enabling appropriate follow up as part of the process.

Details and outcome of other Internal Audit activities undertaken in the period not producing a specific assurance opinion

Audit Work Completed	Details	Contribution to Assurance
Adults: Social Care Funding Reforms Board Attendance and Digital Project Assurance	Provide independent and objective assurance that effective and efficient risk, control and governance arrangements exist to provide a robust framework upon which the Council can consider and then react/comply with the funding reform requirements.	The work contributes to assurance in respect to governance and financial management.
Adults: Social Care Governance Action Plan	To provide advice, support and challenge to management during the review of various services (e.g. carers, transition from children to adults).	The work contributes to assurance in respect to governance and financial management.
Childrens Services: Supported Families – Quarterly validation	Grant claim validation.	The work contributes to assurance in respect of financial management.
Core / G&S: Glassworks Board Attendance	Provide independent and objective assurance that effective and efficient risk, control and governance arrangements exist to provide a robust framework upon which the phase two scheme can be delivered (i.e. on time, in budget & to standard).	The work contributes to assurance in respect to contract management, governance and financial management.
Core / G&S: SEAM Board Attendance	Provide independent and objective assurance that effective and efficient risk, control and governance arrangements exist to provide a robust framework upon which the programme can be delivered (i.e. on time, in budget & to standard).	The work contributes to assurance in respect to contract management, governance and financial management.
Core: HR Policy	To provide advice, support and challenge to management during the review of corporate policies and procedures (including development of a policy framework).	The work contributes to assurance in respect to governance.
Core: SAP Success Factors	To continue to support the project throughout its design and implementation.	The work contributes to assurance in respect to contract management, governance and financial management.

Audit Work Completed	Details	Contribution to Assurance
Core: Housing Support Grant	To independently validate the claim to be submitted to the Funding Body.	The work contributes to assurance in respect of financial management.
G&S: Glassworks Future Management	To support management in completing a draft management assurance framework to assist in self assessing the current governance arrangements and identify areas for improvement.	The work contributes to assurance in respect to contract management, governance and financial management.
G&S: Assurance - Berneslai Homes	Provide independent and objective assurance that effective and efficient risk, control and governance arrangements exist.	The work contributes to assurance in respect to governance and financial management.

Other Internal Audit work undertaken

Audit Activity	Description
Follow-up of Agreed Management Actions	Regular work undertaken to follow-up agreed management actions made.
Attendance at Steering / Working Groups	Information Governance Board Smart Working Board
Liaison, Planning and Feedback	Meeting and corresponding with Service and Executive Directors and Heads of Service regarding the review of the annual plan, progress of audit work, future planning and general client liaison.
Audit and Governance Committee Support	Time taken in the preparation of Audit Committee reports, Audit Committee Member training, general support and development.
Corporate Whistleblowing	General time taken in providing advice and the initial consideration of matters raised. Also includes the review of arrangements.
Corporate Matters	Covering time required to meet corporate requirements, i.e. corporate document management, service business continuity and health and safety.

Work in progress

The following table provides a summary of audits in progress at the time of producing this report:

Directorate - Audit Assignment	Audit Stage		
	Audit Planning	Work in Progress	Draft Report
Core – Financial System, Fixed Assets			✓
Core – DPO Assurance – Incident Mgt			✓
Core – DPO Assurance - Cybersecurity			✓
Adults – Funding Reform (Advisory)		✓	
Adults – ASC Governance Action Plan (Advisory)		✓	

Directorate - Audit Assignment	Audit Stage		
	Audit Planning	Work in Progress	Draft Report
Core – HR Policy Framework/ People Strategy (Advisory)		✓	
Core – Financial System, Main Accounting		✓	
Core – Financial System, Purchase to Pay		✓	
Core – Financial System, Council Tax		✓	
Core – Financial System, Housing Benefits		✓	
Core – Financial System, Payroll		✓	
Core – Financial System, Insurance Arrangements		✓	
Core - Project Management - IT		✓	
Core - Governance Review - Constitution		✓	
G&S – Elsecar Heritage Trust		✓	
G&S – Glassworks Management Assurance Framework (Advisory)		✓	
G&S - Sustainable Warmth Grant		✓	
G&S - Social Housing Decarbonisation Fund Wave 1 Grant		✓	
G&S - Asset Management - Housing Stock		✓	
G&S – Goldthorpe Town Centre Fund		✓	
G&S – URBACT Grant		✓	

Follow-up of Internal Audit report agreed management actions

As previously reported to the Committee, Internal Audit is working closely with management to monitor the general position with regards the implementation of management actions and to establish the reasons behind any delays. Internal Audit continues to issue a detailed monthly status update to Service Directors and to Executive Directors on a quarterly basis. This is in addition to the performance reports currently presented to SMT.

The following table shows the status of agreed management actions by Directorate where the original target implementation date was due for completion during the period:

Implication Categorisation	Followed Up in Period	Completed	Not yet completed – Revised date agreed	Not yet completed – Awaiting management update
Place Health and ASC				
High	0	0	0	0
Medium	0	0	0	0
TOTAL	0	0	0	0
Growth & Sustainability				
High	0	0	0	0
Medium	3	3	0	0
TOTAL	3	3	0	0
Childrens Services (excl. Maintained Schools)				
High	4	3	0	1
Medium	8	8	0	0
TOTAL	12	11	0	1
Maintained Schools				
High	0	0	0	0
Medium	0	0	0	0
TOTAL	0	0	0	0
Core				
High	0	0	0	0
Medium	6	5	1	0
TOTAL	6	5	1	0
Public Health & Communities				
High	0	0	0	0
Medium	0	0	0	0
TOTAL	0	0	0	0
OVERALL TOTAL	21	19	1	1
% of TOTAL		91	4.5	4.5

Internal Audit performance indicators and performance feedback for Quarter 3 - 2022/23

Internal Audit's performance against a number of indicators is summarised below.

Ref.	Indicator	Frequency of Report	Target 2022/23	This Period (Q3)	Year to Date
1.	<u>Customer Perspective:</u>				
1.1	Percentage of questionnaires received noted "good" or "very good" relating to work concluding with an audit report.	Quarterly	95%	100%	100%
2.	<u>Business Process Perspective:</u>				
2.1	Percentage of final audit reports issued within 10 working days of completion and agreement of the draft audit report.	Quarterly	80%	100%	100%
2.2	Percentage of chargeable time against total available.	Quarterly	73%	66%	68%
2.3	Average number of days lost through sickness per FTE	Quarterly	6 days	3.61 days	7.13 days
3.	<u>Continuous Improvement Perspective:</u>				
3.1	Personal development plans for staff completed within the prescribed timetable.	Annual	100%	100%	100%
4.	<u>Financial Perspective:</u>				
4.1	Total Internal Audit costs v budget.	Quarterly	Within Budget	Yes	Yes

Head of Internal Audit's Internal Control Assurance Opinion

The Head of Internal Audit, Corporate Anti-Fraud and Assurance must deliver an annual internal audit opinion and report that can be used by the organisation to inform its Annual Governance Statement. The annual internal audit opinion must conclude on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control.

Based on the audits reported in the period, an overall **reasonable** assurance opinion is considered to be appropriate.

A summary of our quarterly opinions for the year to date is as follows:

	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Assurance Opinion	Reasonable	Reasonable	Reasonable	

Consideration of our overall opinion takes the following into account:

- results from the substantive audit assignments we have completed during the period;
- outcomes from our audit work not producing an assurance opinion;
- an assessment as to the timely implementation of internal audit report management actions.

Internal Audit, Anti-Fraud and Assurance Contacts

Contact	Title	Contact Details
Rob Winter	Head of Internal Audit, Anti-Fraud and Assurance	Tel: 07786 525319 Email: robwinter@barnsley.gov.uk
Sharon Bradley	Internal Audit Manager	Tel: 07795 305846 Email: sharonbradley@barnsley.gov.uk

KEY TO INTERNAL AUDIT ASSURANCE GRADINGS AND CLASSIFICATION OF MANAGEMENT ACTIONS

1. Classification of Management Actions

- High** Requires immediate action – imperative to ensuring the objectives of the system under review are met.
- Medium** Requiring action necessary to avoid exposure to a significant risk to the achievement of the objectives of the system under review.
- Low** Action is advised to enhance control or improve operational efficiency.

2. Assurance Opinions

	Level	Control Adequacy	Control Application
POSITIVE OPINIONS	Substantial	Robust framework of controls exist that are likely to ensure that objectives will be achieved.	Controls are applied continuously or with only minor lapses.
	Reasonable	Sufficient framework of key controls exist that are likely to result in objectives being achieved, but the control framework could be stronger.	Controls are applied but with some lapses.
NEGATIVE OPINIONS	Limited	Risk exists of objectives not being achieved due to the absence of key controls in the system.	Significant breakdown in the application of key controls.
	No	Significant risk exists of objectives not being achieved due to the absence of controls in the system.	Fundamental breakdown in the application of all or most controls.

Item 8

Report of the Head of Internal Audit, Anti-Fraud and Assurance

AUDIT AND GOVERNANCE COMMITTEE – 15th March 2023

CORPORATE ANTI-FRAUD TEAM PROGRESS REPORT

1. Purpose of the Report

- 1.1 This report provides the Audit and Governance Committee with an account of the work of the Corporate Anti-Fraud Team.

2. Recommendations

2.1 It is recommended that the Audit and Governance Committee:-

- i. **Notes the progress report and is assured of the effectiveness of the work of the Corporate Anti-Fraud Team.**
- ii. **Continues to receive regular progress reports on internal and external fraud investigated by the Corporate Anti-Fraud Team.**

3. Background Information

- 3.1 The Audit and Governance Committee received details of progress in the Corporate Anti-Fraud Report presented at the September meeting. This report provides a further update in respect of fraud management and investigations during 2022/2023.
- 3.2 The team comprises a Principal Auditor (Corporate Anti-Fraud), a Senior Corporate Investigations Officer and two Corporate Counter Fraud officers.

4. Counter Fraud Work

- 4.1 A fraud risk vulnerability self-assessment has been developed and completed by each Business Unit. The questionnaire documents a list of potential general and specific fraud risk areas.
- 4.2 The aim of the exercise was to raise awareness regarding the vulnerability to fraud in the context of how the service operates e.g., agile working, staff shortages, increasing use of online applications, general workload, and service demand pressures.
- 4.3 Whilst not requiring a fraud risk to be 'scored' in terms of likelihood and impact, managers were asked to consider the controls and procedures in place and the general awareness of staff to the risk of fraud. Managers gave a 'rating' (1 - 4) based on service evidence supporting areas of compliance and effectiveness.

Rating	Assessment	Conclusion	Comments / Actions
4	Controls in place - Fully Compliant	Assessed as a well-managed threat. This type of fraud is not expected to occur due to the controls / processes being in place and effective. There are no gaps or weaknesses in the controls / processes. Remote / Negligible threat	Signpost evidence to support areas of effectiveness and full compliance.
3	Most controls in place - Generally Compliant	Assessed as a reasonably managed threat. Some minor gaps or weaknesses exist in controls and process but are generally effective. Unlikely / Minor threat	Signpost evidence in support of areas of compliance and effectiveness and identify actions to secure improvements in effectiveness to achieve full compliance.
2	Some controls in place - Partial Compliance	Assessed as a possible threat. Some gaps or weaknesses in controls and processes exist and/or are only partly effective. Possible / Moderate threat	Identify actions to secure improvements, better effectiveness and full compliance and signpost evidence to support areas of compliance.
1	Few or no controls in place - Generally Non-Compliant	Assessed as a likely or highly likely threat. Significant gaps or weaknesses in controls / processes or are not effective. Probable / Significant threat	Identify actions to secure improved effectiveness and compliance.
N/A	Not Applicable		

4.4 The results of the exercise have been used to when preparing Internal Audit's and the Corporate Anti-Fraud Team's work.

4.5 A counter fraud and compliance review of the use of procurement cards is currently being drafted. The scope of the review is to provide assurance that procurement card transactions are valid, and business related, and that the requirements of Financial Regulations and Contract Procedure Rules are being complied with.

4.3 Other counter fraud work includes:

- Virtual attendance at the South Yorkshire Police Barnsley District OCG Bronze meetings;
- The Principal Auditor (CAF) is a Yorkshire and Humberside Regional Representative for the 'Fighting Fraud and Corruption Locally' (FFCL) Regional Operational Group and a member of two national working groups which aim to share good practice in relation to data analysis and social care fraud;
- The Principal Auditor (CAF) has attended virtual conferences and seminars to assist with the team's continuing professional development;
- All CAFT officers are members of the Midlands Fraud Forum receiving weekly newsletters of fraud related news items, warnings of scams and alerts and good practise. Warnings are communicated to the relevant service area or publicised via Corporate Communications.
- The two Corporate Anti-Fraud Officers have recently qualified to become Accredited Counter Fraud Specialists;
- An ongoing review and development of corporate training material through the POD system.

5. National Fraud Initiative (NFI)

5.1 The NFI is the Cabinet Office's public sector data matching exercise. The main exercise takes place every two years. Datasets in respect of the 2022/23 exercise were received in January 2023.

- 5.2 It is not a requirement that all matches are investigated and the CAFT will prioritise Key Reports (which relate to higher risk matches).
- 5.3 The Cabinet Office also requires council tax and electoral register data to be matched annually in order to identify potential single person discount fraud or error. Matches in respect of the latest exercise (December 2022) are now being progressed.

6. Reactive Fraud Work

Investigations

- 6.1 A summary of the CAFTs reactive investigation work for the period April to August is shown at Appendix A.

Counter Fraud Checks

- 6.2 The CAFT continue to provide counter fraud checks of submitted insurance claims and Right to Buy applications. These checks, including financial and residential verification, provide assurance that the claims/applications are genuine and bona fides.
- 6.3 CAFT has undertaken checks against 24 insurance claims during the financial year to date. These checks did not identify any evidence of fraud. A further referral requires additional checks.
- 6.4 CAFT has undertaken checks against 81 RTB applications during the financial year to date. A summary of these referrals is shown below.

Details	No.
No evidence of fraud	79
Referred to DWP	1
Ongoing	1
Total	81

7. Preventative Work

- 7.1 The CAFT continue to have a focus on the preventative side of fraud.
- 7.2 Fraud awareness e-learning is incorporated into the induction process for new employees. This e-learning has been refreshed and revised to include emerging fraud risks.
- 7.3 Further e-learning training is currently being developed. These include procurement fraud awareness, direct payment fraud awareness, whistleblowing, money laundering and grant fraud awareness.
- 7.4 A suite of counter fraud guidance documents are also being developed under the strapline 'Fighting Fraud Together'. These short fraud awareness guides will be published via the Council's Intranet.

7.5 Fraud transparency data has continued to be reported on the website as part of the Local Government Transparency Code 2015.

8. Emerging Risks

8.1 The Covid-19 pandemic and the current cost-of-living crisis have increased and continue to increase fraud risks for local authorities and members of the public. These risks mainly relate to organised crime attacks and social engineering fraud, although 'opportunistic' frauds have also increased nationally.

8.2 The 2023/24 operational work programme will ensure the resources of the CAFT are utilised in an efficient, effective, and accountable way. This work programme will be reviewed continually to reflect fraud trends, emerging risks, and the general workload.

9. Plan Progress

9.1 A total of 645 days has been allocated to the Corporate Anti-Fraud Team for reactive and proactive fraud work in 2022/23.

9.2 The following table shows the progress of the Corporate Anti-Fraud Team plan delivery as at 27th February 2023 against the FFCL areas.

FFCL Area	Planned Days	Actual Days
Govern	99 (15%)	78 (79%)
Acknowledge	104 (16%)	78 (75%)
Prevent / Detect	243 (38%)	182 (75%)
Pursue	187 (29%)	183 (98%)
Protect	0	0
Contingency	12 (2%)	12
Total	645 (100%)	544 (84%)

10. External Clients

10.1 Whilst the primary focus for the CAFT is the Council, the team also offers a counter fraud service to Internal Audit's external clients. This external work is only undertaken where it is in the best interests of both the external client and the Council in respect of competing priorities and resources.

11. Financial Implications

11.1 The structure and budget that CAFT operate within has proven successful and provides sufficient resource required to carry out an efficient value for money anti-fraud service.

11.2 Identifying a definite amount to be recognised as the impact of the CAFT is difficult beyond such results as the single person discount and other benefit fraud work as much of the work of CAFT is about avoiding loss. The NFI

produce an 'Outcomes Calculation Methodology' document that seeks to put a value on the results of 'fraud avoidance'. For example:

£575 per blue badge cancelled to reflect lost parking charges
£93,000 per property recovered through tenancy fraud
£72,000 per Right to Buy application withdrawn

11.3 These (and other) calculations are used to estimate the national impact of fraud. Reflecting on these figures together with the periodic results from SPD exercises demonstrates that the CAFT more than pays for itself every year in direct activity and contributes additional fraud / loss avoidance through fraud awareness training, policy review and advice.

12. Risk Considerations

12.1 Somewhat obviously, the process prompted by this work is focussed entirely on the effective assessment of fraud risk.

Contact Officer: Head of Internal Audit, Anti-Fraud and Assurance
Email: robwinter@barnsley.gov.uk
Date: 1st March 2023

Summary of Reactive Work

Fraud Type	b/f from 21/ 22	Referrals Received	Referrals Total	Referrals Accepted	Referrals Rejected	Investigations Closed	WIP	Frauds No.	Prosecutions No.	Other Action	Value	Notional
Blue Badge	0	4	4	3	1	1	2	0	0			
Council Tax	5	24	29	12	17	24	5	0	0		£251.73	
Council Tax SPD	5	23	28	9	19	1	8	0	0	4 cases identified as non-eligible discount	£3,219.16	
CTRS	4	48	52	5	47	1	4	0	0	Overpayment of discount identified	£301.52	
Housing Benefit	2	15	17	6	11	4	2	0	0			
NDR	0	2	2	2	0	0	2	0	0			
Tenancy	15	37	52	38	14	25	13	0	0	3 tenancies were terminated due to non-residency	CTRS: £4,803.76 HB: £24,033.93 CT SPD: £14,535.30	£279,000
Social Care	0	6	6	1	5	0	1	0	0			
School Admissions	0	1	1	1	0	0	1	0	0			
Corporate	0	2	2	1	1	1	0	0	0			

Item 9

Report of the Head of Internal Audit, Anti-Fraud and Assurance

AUDIT AND GOVERNANCE COMMITTEE – 15th MARCH 2023

CORPORATE ANTI-FRAUD STRATEGY 2021 – 2024

1. Purpose of the report

- 1.1 This report presents the proposed Corporate Anti-Fraud Strategy for the Committee's consideration and comment.

2. Recommendation

- 2.1 It is recommended that the Committee considers and comments on the proposed Corporate Anti-Fraud Strategy to be assured that it provides the appropriate framework to direct anti-fraud activity over the next 12 months.**

3. Background

- 3.1 The third Fighting Fraud and Corruption Locally Strategy (FFCL), which is produced by 'local government for local government', was published in 2020. This is prepared through CIFAS, a non-for-profit organisation originally created in the 1980s as the Credit Industry Fraud Avoidance Service, but now exists to protect its members and wider society from fraud and fraud-related crime by sharing fraud intelligence and building close and productive partnerships across the private, public, the third sector and law enforcement.
- 3.2 This FFCL Strategy has been used to frame our anti-fraud strategy adopting the structure across the recommended 5 pillars as included in the national strategy document.

Govern

Having robust arrangements and executive support to ensure anti-fraud, bribery and corruption measures are embedded throughout the organisation. Having a holistic approach to tackling fraud is part of good governance.

Acknowledge

Acknowledging and understanding fraud risks and committing support and resource to tackling fraud in order to maintain a robust anti-fraud response.

Prevent

Preventing and detecting more fraud by making better use of information and technology, enhancing fraud controls and processes and developing a more effective anti-fraud culture.

Pursue

Punishing fraudsters and recovering losses by prioritising the use of civil sanctions, developing capability and capacity to investigate fraudsters and developing a more collaborative and supportive local enforcement response.

Local authorities have achieved success by following this approach; however, they now need to respond to an increased threat and protect themselves and the community.

The second new area that has appeared during the research recognises the increased risks to victims and the local community:

Protect

Protecting against serious and organised crime, protecting individuals from becoming victims of crime and protecting against the harm that fraud can do to the community.

For a local authority this will also cover protecting public funds, protecting its organisation from fraud and cybercrime and protecting itself from future frauds.

4. Delivering the Corporate Anti-Fraud Strategy

- 4.1 A detailed operational plan has been prepared alongside the Internal Audit plan for 2023/24 which will be presented to the Committee at this meeting. The resources of the Corporate Anti-Fraud Team are at full strength after the restructure in 2022/23 that added an additional post.

Contact Officer: Head of Internal Audit, Anti-Fraud and Assurance
Email: robwinter@barnsley.gov.uk
Date: 1st March 2023

Barnsley Metropolitan Borough Council CORPORATE ANTI-FRAUD TEAM STRATEGY 2021-2024

INTRODUCTION

The Corporate Anti-Fraud Team supports the Council in its statutory obligations under Section 151 of the Local Government Act 1972 to ensure the protection of public funds.

Minimising fraud and irregularity is vital in ensuring resources intended to provide essential services to Barnsley residents are used for that purpose. Fraud committed against the Council is a theft of taxpayers' money, can cause reputational damage for the Council, a loss of confidence amongst the public or stakeholders, and have an adverse effect on staff morale. Through effective counter-fraud measures the Council can reduce the risk of error, loss and fraud. These measures include arrangements to acknowledge, deter, prevent, detect, investigate and prosecute wrongdoing.

The work of the Corporate Anti-Fraud Team (CAFT) supports the protection of public funds by providing a value for money counter fraud function for the Council. The team investigates allegations of frauds and irregularities, detects frauds, and identifies losses enabling the recovery of Council funds. In addition, the team supports the application of appropriate sanctions including prosecution, caution, administrative penalty and disciplinary action.

OBJECTIVES OF THE CORPORATE ANTI-FRAUD TEAM STRATEGY

This counter fraud strategy is aligned to 'Fighting Fraud & Corruption Locally' (FFCL), the Local Government Counter Fraud and Corruption Strategy for the 2020s, which provides a blueprint for a tougher response to fraud and corruption perpetrated against local authorities.



PROTECTING ITSELF AND ITS RESIDENTS

Recognising the harm that fraud can cause in the community.
Protecting itself and its' residents from fraud.

THE STRATEGIC APPROACH

The CAFT's strategy, and work programme, is based upon the above themes and also considers local fraud risks facing the Council, horizon scanning on emerging fraud risks and relevant good practice guidance.

GOVERN

The foundation of the Strategy is that those who are charged with Governance support the activity by ensuring that there are robust arrangements and executive support to ensure anti-fraud, bribery and corruption measures are embedded throughout the organisation.

Beating fraud is everyone's business, and the Council has internal arrangements which are communicated throughout the organisation to demonstrate the culture and commitment to preventing fraud.

The Council has a robust framework of procedures and policies, which combine to act as an effective deterrent to fraudulent activity and provide the means for reporting or detecting fraud or corruption.

Additionally, the Corporate counter fraud framework provides a whole range of high-level parts, which contribute to the Council having an effective counter-fraud strategy.



ACKNOWLEDGE

To create a counter-fraud response, an organisation must acknowledge and understand fraud risks and then demonstrate this by committing the right support and appropriate resource for tackling fraud.

The Corporate Anti-Fraud Team will follow three key workstreams that;

- seek to identify fraud risks across the organisation,
- assess fraud control activities and their effectiveness, and
- dedicate the right level of resource to investigating and detecting fraud where reported

The management teams of the Council's eleven business units will complete an annual fraud risk vulnerability questionnaire to identify the possible frauds to which the service may be exposed to.

The results of the self-assessments will enable the Council to better understand the fraud-threat environment in which it operates. The assessments will also be used as a tool to assist in focusing resources on the most relevant fraud risks.

Reactive referrals are often the primary source of work for the Corporate Anti-Fraud Team. It is often the alertness of the public or employees that generate these referrals and enables detection to occur.



PREVENT

Fraud can be prevented and detected by enhancing fraud controls and processes, making better use of information and technology and developing a more effective anti-fraud culture.

The Council has a statutory responsibility under Section 151 of the Local Government Act 1972 to ensure that proper arrangements are made for the Council's financial affairs and aims to have sound financial systems and procedures which incorporate efficient and effective internal controls.

The Council promotes an anti-fraud culture across the borough by publicising the impact of fraud on the community.

The Council's counter fraud framework encompasses all stages of the anti-fraud cycle: prevention, detection, investigation, recovery and sanction. While prevention should remain one of the most important objectives of the Strategy, it is deemed appropriate to also focus efforts on detection. In particular, by encouraging internal and external reporting of any possible case of fraud as well as proactive random verifications in some areas.



PREVENT

Making the best use of information and technology.

Enhancing fraud controls and processes.

Developing a more effective anti-fraud culture.

Communicating its' activity and successes.

PURSUE

Whilst preventing fraud and corruption from happening in the first place is the Council's primary aim, it is essential that a robust enforcement response is available to pursue fraudsters and deter others.

The Council will always seek the strongest possible sanction against any individual or organisation that defraud or attempt to defraud the Authority. Any decision to take legal action against offenders is made per the Code for Crown Prosecutors.

A further element of the Council's response to tackling fraud is seeking financial redress. The recovery of defrauded monies is an integral part of the Strategy, and action will be taken to recover losses. Where criminality has been proven then the Proceeds of Crime Act 2002 will, where appropriate, be used to recover funds.

Other methods of recovery may include, but are not confined to, civil proceedings; unlawful profit orders and compensation orders.



PURSUE

Prioritising fraud recovery and use of civil sanctions.

Developing capability and capacity to punish offenders.

Collaborating across geographical and sectoral boundaries.

Learning lessons and closing the gaps.

PROTECT

The Council protects itself against serious and organised crime, helps to protect individuals from becoming victims of crime and recognises the harm that fraud can do to the community.



PROTECTING ITSELF AND ITS RESIDENTS

*Recognising the harm that fraud can cause in the community.
Protecting itself and its' residents from fraud.*

ACTION AND REVIEW

An Action Plan summarising the activities required to achieve the objectives of the strategy is attached at Appendix A.

Progress against the priorities and the plan will be subject to continuous review and reported half-yearly to the Audit and Governance Committee.

In addition to demonstrating how we are delivering against our strategic and operational objectives the plan will also allow us to;

- adapt to emerging threats and issues and address current and future fraud risks across the Council;
- assess, analyse and report on existing and future fraud risks affecting the Council; and
- identify requirements for future counter fraud work.

STRATEGIC OBJECTIVE	KEY AIMS	TARGET ACTIVITY
GOVERN		
Having robust arrangements and executive support to ensure anti-fraud, bribery and corruption measures are embedded throughout the organisation	The Council has a counter fraud framework of policies and procedures which show its commitment to fraud prevention and detection.	<p>An annual review of the following key documents which form the Council's Counter Fraud Policy Framework will be undertaken:</p> <ul style="list-style-type: none"> • Corporate Anti-Fraud and Corruption Policy and Strategy; • Anti-Bribery Policy; • Prosecutions Policy; • Corporate Fraud Response Plan; • Confidential Reporting (Whistleblowing) Policy; • Anti-Money Laundering Policy <p>The reviews will ensure that the documents are updated with any legislative or regulatory changes.</p>
ACKNOWLEDGE		
Accessing and understanding fraud risks	<p>Fraud and corruption risks are considered as business risks and are managed as part of the organisation's risk management process.</p> <p>The CAFT will provide advice, knowledge and support to management in assessing fraud risks.</p>	<p>A Fraud Risk Vulnerability Questionnaire (FRVQ) has been developed with useful prompts to ensure fraud risk is both fully understood and considered by senior managers. The document includes a broad checklist of potential fraud, corruption and bribery risk areas. These have been filtered to cover all Business Units and Service Areas.</p> <p>Management's consideration of fraud risk issues will contribute to the following:-</p> <ul style="list-style-type: none"> • Raising awareness for the Annual Governance Statement process; • Contribute to the corporate risk management process and wider governance assurance framework; • Influence HR and IT use policy and guidance reviews; • Influence Financial procedures reviews; • Assist in Internal Audit work planning for proactive anti-fraud work.

STRATEGIC OBJECTIVE	KEY AIMS	TARGET ACTIVITY
Committing the right support and tackling fraud and corruption.	<p>There is a commitment to reduce the risk of fraud and corruption. This is demonstrated by the investment and application of resources within the Council.</p> <p>The Council utilises an appropriate mix of experienced and skilled staff, including access to counter fraud staff with professional accreditation.</p>	<p>All members of the Corporate Anti-Fraud Team are qualified Accredited Counter Fraud Specialists.</p> <p>Promote the Council's suite of counter fraud policies, procedures and e-learning using internal publicity to reinforce messages about the standards of behaviour expected from Council employees, ways to consider fraud risks and how/when to report suspicions of fraud. The aim of the training is to stop fraud at the outset.</p>
Demonstrating that it has a robust anti-fraud response.	The CAFT will investigate allegations of fraud thoroughly and to the highest professional standards and, where appropriate, will seek the full range of civil, criminal, and disciplinary sanctions.	Details of counter fraud activity are reported to the Audit and Governance Committee twice a year. The report includes details of assurance work, significant cases and the level of any loss due to fraud.
Communicating the risks to those charged with Governance.	The results of the fraud risk vulnerability questionnaire are integrated into the corporate risk management and wider governance framework.	
PREVENT		
Making the best use of information and technology.	<p>Continue to use and participate in existing technological methods of fraud prevention / detection.</p> <p>Identify, and where appropriate, adopt, new technological methods of fraud prevention and detection.</p>	<p>Identify technology, existing information, or new information that can be used to detect or prevent fraud. Once identified, evaluate their value in detecting fraud and implement where appropriate.</p> <p>Use data analytic techniques to try and isolate suspicious transactions or trends that represent potential fraud, and to improve the results of the fraud risk assessment.</p>

STRATEGIC OBJECTIVE	KEY AIMS	TARGET ACTIVITY
	<p>Use security and fraud analytics to protect all physical, financial, and intellectual assets from misuse by internal and external threats.</p> <p>To be an active participant in the biennial National Fraud Initiative (NFI) exercise and to robustly investigate suspected cases of fraud identified through NFI.</p>	<p>Continue to participate in the National Fraud Initiative data matching exercise. Where possible identifying improvements either in respect of data supplied to the exercise or in processing the resulting data matches. Explore the use of other or new facilities provided by the National Fraud Initiative.</p>
Enhancing fraud controls and processes	<p>Preventing fraud through the implementation of appropriate and robust internal control measures:</p> <p>Counter fraud and corruption controls should be appropriate and robust. If they are not appropriate, time and resources will be wasted and if they are not robust, then they will be ineffective and could be bypassed. Having such controls not only deters potential fraudsters but also helps to raise the awareness of staff.</p>	<p>Review of existing controls and process connected with individual fraud investigations. Where weak controls and processes are identified recommend actions to improve the process and reduce the risk of further fraud.</p> <p>Review systems identified through the Fraud Risk Vulnerability process as potentially having controls and processes that are susceptible to fraud.</p> <p>The CAFT will continue to work with the Right to Buy team to conduct a detailed check into applicants who have, or are in the process of purchasing their council property in order to provide assurance that applications are genuine and bona fide.</p> <p>An audit of the Council's insurance claim handling arrangements (undertaken by an external claims handler) recommended the development of a formal counter fraud process to prevent and detect potential fraudulent claims. The CAFT will work with the Insurance Team to conduct a number of checks into submitted insurance claims in order to provide assurance that they are genuine and bona fide.</p> <p>The Principal Auditor (Corporate Anti-Fraud) is a member of the Fighting Fraud and Corruption Locally Regional Operational Group which aims to meet three times a year. The purpose of the group is to share information,</p>

STRATEGIC OBJECTIVE	KEY AIMS	TARGET ACTIVITY
		undertake work and develop best practice in response to any fraud risks faced by local authorities.
Developing a more effective anti-fraud culture	<p>Develop a culture which is resilient to the threats of fraud and corruption by:</p> <ul style="list-style-type: none"> • Recognising the risk of fraud and corruption and the harm it can cause to the organisation; • Ensuring the organisation is responsive to new fraud and corruption risks; • Providing visible support and resourcing for fraud awareness activity; • Supporting counter fraud and corruption training throughout the organisation and at all levels; • Ensuring that governance papers, strategies and policies include fraud and corruption risks wherever relevant. 	<p>The CAFT will conduct an annual review of the Council's counter fraud policies and will communicate them across the organisation.</p> <p>The CAFT will review and refresh the suite of corporate anti-fraud e-learning which should be mandatory for relevant groups of staff.</p> <p>The CAFT will review and develop a suite of counter fraud 'quick guides' which will be available on the Employee and Manager Intranet Hubs.</p>
Communicating its' activity and successes	Raise awareness of fraud and corruption both within the authority and in the community through running awareness campaigns and the publication of fraud successes in local and national media, including the use of all forms of social media.	<p>The Council publishes successful prosecutions via press releases issued via the Corporate Communications Team. This may deter some members of the community from attempting to commit fraud against the Council and will evidence the Authority's commitment to investigating fraud and corruption.</p> <p>The CAFT will co-ordinate and lead on Fraud Awareness Week 2023. Additional publicity campaigns, both within the authority and the community will be held during 2023-2024.</p>

STRATEGIC OBJECTIVE	KEY AIMS	TARGET ACTIVITY
PURSUE		
Prioritising fraud recovery and use of civil sanctions	Demonstrate a commitment to pursuing the full range of available sanctions (criminal, civil and disciplinary) against those found to have committed fraud and seek to recover funds that have been lost or diverted through fraud.	<p>The CAFT will continue to pursue the use of a wide range of possible corrective actions, including:</p> <ul style="list-style-type: none"> • Disciplinary action, including liaison with, and referrals to, professional bodies; • Civil action used to recover lost assets and investigation expenses; • Criminal action, including the prosecution of offenders and the recovery of lost assets using the Proceeds of Crime Act.
Developing capability and capacity to punish offenders	The Council will be 'tough on fraudsters' by punishing them more efficiently and effectively.	
Collaborating across departmental, geographical and sectoral boundaries	Working with internal colleagues, other local authorities, and external agencies by sharing skills and learning, good practice and information.	<p>The CAFT:</p> <ul style="list-style-type: none"> • Have joint working protocols with the DWP to pursue council tax support and welfare benefit irregularities; • Have a protocol with South Yorkshire Police; • Will lead the Council's annual Fraud Awareness Week which includes joint working with other Council departments and Berneslai Homes; • Will explore ways of reporting and improving the function through benchmarking and trend analysis; • Will continue to liaise with the Cabinet Office (National Fraud Initiative) and National Anti-Fraud Network (NAFN) to detect fraud and share fraud/scam intelligence; • Will continue to actively participate in national working groups e.g. FFCL
Learning lessons and closing the gaps	Use information identified during investigations, which relate to poor controls and therefore enabled the fraud, to prevent further losses.	<p>CAFT investigation reports include recommendations to address weak system controls.</p> <p>Details of control weaknesses are also shared with Internal Audit (to consider for future audit plans) and will be acknowledged on the Business Unit Fraud Risk Assessment.</p>

STRATEGIC OBJECTIVE	KEY AIMS	TARGET ACTIVITY
PROTECT		
Recognising the harm that fraud can cause in the community	The CAFT will work with Council colleagues and other agencies to help them prevent and detect fraud at the earliest opportunity.	The CAFT will work with Council colleagues and other agencies to help them prevent and detect fraud at the earliest opportunity.
Protecting itself and its' residents from fraud	To provide support and guidance across the community to help residents and other stakeholders protect themselves against fraud and advice on how to refer their concerns to appropriate bodies when fraud occurs.	To provide support and guidance across the community to help residents and other stakeholders protect themselves against fraud and advice on how to refer their concerns to appropriate bodies when fraud occurs.

Item 10

Report of the Head of Corporate Health, Safety and Emergency Resilience

Audit and Governance Committee – 15th March 2023

HEALTH AND SAFETY REPORT 2021-2022

1. Purpose of the Report

- 1.1 To share with the Committee the Health and Safety Report 2021-2022.
- 1.2 To provide the committee with an update on progress against the actions identified within the report.

2. Recommendation

- 2.1 The Committee is asked to note the Health and Safety Report 2021-2022.**
- 2.2 The Committee is asked to note the actions identified in the Executive Summary of the Health and safety Report 2021-2022.**

Contact Officer: Head of Corporate Health, Safety and Emergency Resilience
Email address: simondobby@barnsley.gov.uk
Date: 6th March 2023

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Health and Safety

Report

2021-2022



Barnsley – the place
of possibilities.

Executive Summary

From April 2021 to March 2022, we've seen aspects of the workforce return to a new normal following the implementation of the Governments Living with COVID-19 plan. We've seen some improvements in our health and safety performance and also readjustment of some indicators reflecting the return to business as usual. It must be noted that the year was again variously driven by COVID-19, and this has impacted on the performance data included in this report and comparison with 2020/2021 and the years prior to this may not be possible. We've seen some positive indicators in 2021/2022 which are shown below (with comparative data for 2020/2021 shown in brackets):

- The majority 94% (83%) of audits show a satisfactory level of compliance with our governance arrangements for health and safety.
- The RIDDOR reportable accident performance when compared to national statistics remains favourable (around a third lower than national rates at 0.84 incidents per 1,000 employees in the Council compared to 2.68 incidents per 1,000 employees nationally).
- A decrease in the total number of employer's liability claims to 9 (10) with 7 (6) related to accidents and 2 (4) to work-related ill-health.

Some negative indicators are also seen with these viewed in the context of comparison to the 'pandemic year' of 2020/2021 when our activities were impacted by the effects of responding to COVID-19:

- An increase in reported accidents to 63 (57).
- An underlying increase in days lost due to accidents to 125 (113).
- An increase in RIDDOR recordable/reportable accidents to 10 (6) with 5 (3) over seven days injuries, 4 (3) over three-day injuries and 1 (0) specified 'major' injuries.
- An increase in reported incidents of violence and aggression to 86 (48).
- An increase in days lost due to violence and aggression 16 (2).
- An under-reporting of near-miss accidents and presumed lower-level (and potentially all) incidents of violence and aggression.
- A worsening in compliance with requirements to develop risk assessments to 64% (65%).

We've outlined a number of opportunities for improvements along with proposals to address them:

Priority identified in 2021/2022	Action required in 2022/2023
1. There has been a slight decrease in risk assessment compliance. There remain accidents occurring where the manager stated that no risk assessment was available or in the wider sense applicable to the work being undertaken at the time of the accident.	Renewed need for Business Units to ensure that all required risk assessments are completed, and risk controls implemented and monitored following the guidance and templates available.
2. The reporting of 'near misses' and violence and aggression remains lower than expected.	Specific campaigns to be developed and implemented to reiterate the reporting of all accidents (in particular near misses and lower-level violence and aggression) and incidents in order to restate the need for employees to report all incidents and for managers to encourage and respond positively to reports received. Options for moving reporting to an 'online' system will also be

	explored to provide employees with an app based reporting choice.
<p>3. Whilst the majority of audit scores are 'satisfactory' there is a need to improve compliance. The main finding has been a lack of documentary and recorded evidence to substantiate the audit responses, i.e. the proof to demonstrate satisfactory practice – this is reflected in the common opportunities for improvement highlighted.</p>	<p>Business Units to review and implement our occupational health and safety management system within services to ensure that they have suitable, sufficient, and proportionate arrangements to operationally manage health and safety.</p> <p>After largely being paused in 2020/2021 and 2021 and 2022 the health and safety audit programme will be recommencing in 2022/2023. Many services have been focussed on COVID-19 response and business continuity since spring 2020 and the aim of the audit programme is to ensure services have the necessary and proportionate health and safety arrangements in place. The audit questions that will be used are on the intranet and at least six weeks' notice will be given for each audit to allow services time to prepare. Each audit will be followed up with a prioritised action plan of opportunities for improvement. The audits will be graded and performance data forms part of quarterly performance monitoring however, to reiterate the aim is good health and safety management. Services attention is particularly draw to the grey shaded questions in the audit – answering yes to these with the necessary supporting evidence is the absolute minimum expectation and where a no response is given to <u>any</u> of these questions the audit will automatically graded as 'significant gaps or weaknesses exist or controls non-effective (generally non-compliant)'. The audits will comprise an interview(s) with managers, document and record inspections, workplace inspections and corroborating conversations with employees – evidence will need to be provided for all responses given. Where common management arrangements are used joint audits will be undertaken within Business Units to minimise interview time. Where possible the document and record reviews will be undertaken via SharePoint to minimise contact time. Once the audit dates are set, they will generally only be changed should unexpected events arise such as external inspections etc. – whilst workloads etc. are appreciated, assurance needs to be ascertained that suitable arrangements are in place across the council.</p>

Despite these negatives, reflecting our overall performance in this area, we haven't experienced any formal enforcement action by the Health and Safety Executive or South Yorkshire Fire and Rescue.

We're proud to have achieved the Royal Society for the Prevention of Accidents (RoSPA) Order of Distinction for Occupational Safety and Health and the British Safety Council International Safety Award.



This year reiterates the need for a greater reliance on Business Units to fulfil aspects of the overall health and safety function and ensure that good health and safety practice is refreshed and embedded and evidenced within services.

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1. Introduction

Performance management is integral to good business practice. The aim of this annual Health and Safety Report is to assist in the continuous improvement of our health and safety.

We'd like to thank the Financial Services for their assistance and contribution to this Report and to employees for their continued efforts, assistance and contribution to our health and safety record.

There are legal, moral, and business reasons for managing health and safety in a suitable and sufficient manner. The overall health and safety function involves all employees. United Kingdom health and safety legislation requires organisations to ensure the health, safety, and welfare of their employees and others who may be affected by their work activities. The general duties are contained within the Health and Safety at Work etc Act 1974. The Management of Health and Safety at Work Regulations 1999 reinforce the general duties contained within the 1974 Act. As their name suggests these Regulations relate directly to the management of health and safety and require that various measures be taken. The Regulations detail requirements for arrangements to be in place to manage operations about health and safety. The Health and Safety Executive develop and issue 'Approved Codes of Practice' that detail how organisations can comply with their corresponding Regulations.

By its nature work cannot be entirely hazard free. However, it can be managed to minimise risks and the effects on employees. Therefore, we need robust management systems to ensure that we manage health and safety in an appropriate and proportionate manner.

We have a fully documented health and safety management system that also encompasses emergency resilience, which is based on the international standard ISO 45001 Occupational Health and Safety Management (and its predecessor UK national standard BS 18001) along with standards produced by the Health and Safety Executive.

2. Health and safety priorities 2021/2022

To focus health and safety efforts, performance targets were set for 2021/2022 based on performance in 2020/2021. The Corporate Health and Safety Policy includes the targets that:

1. All Business Units and/or Services will implement the Occupational Health and Safety Management System to a standard that would meet the Health, Safety and Emergency Resilience Service's "Good" rating upon audit, with an increased good rating of 90%.
2. Each Business Unit and/or Service (as appropriate) will produce all required risk assessments.
3. To increase the number of reported 'near misses'.
4. To increase the number of reported lower-level incidents of violence and aggression.

3. Health and safety performance¹

Given the again unusual nature of 2021/2022 comparison to previous health and safety performance may not be fully reflective of our current performance or an indication of future performance once operations return to a new normal. This performance variation from that expected based on previous years caveats the performance data in this report.

3.1. Accidents and incidents

Accident and incident data provide 'reactive' information on our health and safety performance. In addition, the collation, and as necessary subsequent reporting, of accident data is a requirement of the Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013 (in addition to the general requirements of the Social Security (Claims and Payments) Regulations 1979). In this report accidents are defined as 'separate, identifiable, unintended incidents, which cause physical injury (accident) or could have caused injury (near miss)'.

3.1.1 Accidents to employees

Figure 1 below details the number of accidents by Directorate, indicates the reporting rate of accidents and compares the incident rate to national data published by the Health and Safety Executive (HSE). Figure 2 then categorises the accidents by cause, injury and part of body injured.

Reported accidents increased by 5% but remain below pre-pandemic levels. Assurance from Business Units indicates that fewer accidents/incidents are occurring. Given the changes in work methods and greater emphasis on health and safety from spring 2020, work methods are likely to be improved. The accident/incident reporting process was changed early in 2020/2021 to support reporting in changed circumstances therefore employees' ability to report accidents/incidents has been maintained. Several key points arise from the information in Figure 1 (see data with superscript references):

- (1) Underlying days lost in 2021/2022 show an 11% increase on 2020/2021 and the total increase is more than doubling that in 2020/2021. However, 177 days lost are accounted for by a single road traffic collision. Whilst this occurred when the employee was travelling in a private vehicle in the course of their duties, road traffic collisions between private vehicles are not classed as being work-related under RIDDOR legislation, hence the underlying absence is 125 days which remains below pre-pandemic levels. It would, however, not provide a full picture had this incident not been included in this report and occupational road risk remains a hazard to all staff who travel on the highway for work. Of the underlying 125 days lost three accidents accounted for 105 days: 55 with an arm fracture following a slip/trip/fall (specified injury); 39 with a hand injury after being hit by an object and 11 days from bruising caused by manual handling (the latter two incidents both being over seven-day injuries).
- (2) National incident rate figures for the total number of accidents are unavailable due to the HSE only compiling figures for accidents reportable to the enforcing authority under the RIDDOR legislation. The HSE's extrapolated incident rate is calculated by "scaling up" the HSE's annually published estimated figure for the reporting of accidents. The latest available national data is for 2020/2021 and the HSE acknowledge that non-fatal injury data "is subject to significant under-reporting" with this impacted by the pandemic's effects on employment with furlough etc. Therefore, current national "levels of reporting for employees is estimated to be at around a

¹ Performance data excludes Berneslai Homes and academy/trust schools.

half”². To allow comparison with data in which due to robust absence management policies the assumed level of over seven-day accident reporting is 100%, the HSE figure (134 per 100,000 employees) is adjusted to per 1,000 employees and doubled.

- (3) Whilst the over seven-day incident rate is below the HSE national figure and this would be expected to continue in future years, some fluctuation in accident numbers and rates should be expected. Whilst we employ people and continue to directly provide a full range of services, there will be accidents and ill health and therefore a natural plateauing of performance should be expected.
- (4) In addition, for every one RIDDOR accident a further 189 near-miss accidents would be expected. Application of this indicates that for the 10 RIDDOR reportable/recordable accidents reported in 2020/2021, 1,890 no injury ‘near misses’ accidents would *statistically* be expected (which although a high number equates to around 0.3 for each employee per year). However, only three (with a further six reported locally at Smithies Lane Depot) such accidents were reported in 2021/2022 indicating a continued significant under-reporting of such incidents (and a decrease on the 41 reported in 2020/2021 albeit mirroring the trend in reduced accidents). Services are encouraged to report these incidents and the need for this continuing to be included in the health and safety training provided by the Health, Safety and Emergency Resilience Service). Therefore, an extremely valuable source of intelligence is being lost as analysis of the causes of near miss accidents would better inform risk control measures that would in turn lead to accident prevention. This highlights the need for reiteration of the need to report accidents/incidents rather than injuries – i.e. report all incidents which occur rather than solely those where an injury occurred. The processes are in place to report such incidents and the need for their reporting is included in the baseline health and safety training provided by the Health, Safety and Emergency Resilience Service. Therefore, all departments are again actively requested at every opportunity to restate the need to report near miss accidents.
- (5) The reporting rate of accidents in 2020/2021 shows a maintenance in confidence in the level of accident reporting although this is lower than in 2022/2021. Whilst if it was 100% it would be unreliable to assume that all accidents are reported, this is an indication of the reporting of the vast majority incidents so that action can be taken to prevent recurrence.

The causes of accidents and the injuries sustained detailed in Figure 2 again stress the need for a “*back to basics*” approach to accident and incident prevention by the regular inspection of workplaces for hazards and risks and application of the risk control hierarchy – basic risk assessment and control. When considering the control measures required the ‘hierarchy of control’ must be considered by asking:

1. Can the work activity realising the hazards and risks be **eliminated**?
2. Have the hazards and risks been **reduced**?
3. Has exposure to the hazards and risks been **controlled**?
4. Have appropriate **safe systems of work** been implemented, including safe working procedures and appropriate information, instruction, and training?
5. Has appropriate **personal protective equipment** been issued?

² Source <https://www.hse.gov.uk/statistics/pdf/riddor-background-quality-report.pdf?pdf=riddor-background-quality-report>, accessed 21/06/2022) and <https://www.hse.gov.uk/statistics/tables/index.htm>, RIDHIST, table 3, accessed 21/06/2022

Directorate	Reported accidents (received by the Health, Safety and Emergency Resilience Service)	Lost time accidents (i.e. those which resulted in an employee recording absence from work)	RIDDOR 'recordable' over three-day accidents	RIDDOR 'reportable' over seven-day accidents	RIDDOR 'reportable' specified injury accidents	First aid accidents (i.e. those which resulted in an employee seeking first aid)	Medical treatment accidents (i.e. those which resulted in an employee attending hospital or their GP)	Days lost due to accidents
Communities	8	1	0	1	0	1	2	177 (road traffic collision) ⁽¹⁾
People	8	2	0	0	0	3	1	2
Place	23	5	4	2	0	3	6	62
Core	7	1	1	0	1	1	2	55
Public Health	1	0	0	0	0	0	0	0
Primary Schools	14	2	0	1	0	3	2	5
Secondary Schools	2	1	0	0	0	2	0	1
Total	63	12	5	4	1	13	13	302 total, 125 underlying
Incident rate per 1,000 employees*	13.2	2.5	1.0	0.84	0.2	2.7	2.7	
			HSE published RIDDOR reportable over seven-day incident rate ⁽²⁾⁽³⁾	2.68				
Accident reporting rate	63		10			70		90%
	Minor accidents (total – RIDDOR recordable/reportable)		Number of individual accidents which were RIDDOR recordable and/or reportable (i.e. excluding the duplications where a recordable accident was in addition reportable)			Expected number of minor accidents (where for every one RIDDOR recordable/reportable accident, seven minor injury accidents would be expected) ⁽⁴⁾		Accident reporting rate ⁽⁵⁾ (reported minor accidents v. expected minor accidents)
2020/2021	57	9	3	3	0	7	4	113
			6					

Figure 1: reported accidents by Directorate (with where applicable incident rates per 1,000 employees in parentheses)

$$* \text{ Incident Rate} = \frac{\text{Total Number of Accidents}}{\text{Number of Persons Employed}^3} \times \text{Unit Number of Employees (1,000)}$$

Main cause of accident	Number of accidents	Part of body	Number of accidents	Type of injury	Number of accidents
Slipped, tripped, or fell on the same level	29	Upper limb	16	Sprain/strain	31
Injured while handling, lifting, or carrying	7	No Injury/near miss	3	Cut/laceration	4
Hit by something fixed/stationary	1	Lower limb	23	Bump/bruising	16
Road Traffic Collision	6	Back/trunk	13	No injury/near miss	3
Injured by animal	3	Head	3	Bite	3
Hit by a moving, flying or falling object	14	Face	3	Break/fracture	2
Use of equipment/machinery	2	Abdomen	1	Dislocation	2
Fell from height	1	Eyes	1	Other	2
Total	63	Total	63	Total	63

Figure 2: causes of accidents, part of body injured and type of injury

³ Using a total headcount of 4,781 (corporate and maintained schools)

3.1.2 Accidents to non-employees

The Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013 additionally require reports to be made in relation to ‘persons not at work’: accidents to members of the public or others who are not at work must be reported if they result in an injury and the person is taken directly from the scene of the accident to hospital for treatment to that injury. Accidents are only reportable if they happen ‘out of or in connection with work’. The fact that there is an accident at work premises does not mean that the accident is work-related – the work activity itself must contribute to the accident. In 2021/2022 no (0) accidents were reported.

3.1.3 Aggression and violence to employees

Violent incidents are defined as:

- Any intentional acts that cause apprehension, fear, psychological or physical injury to an employee arising out of or in connection with their authorised duties.
- The deliberate damage to the property or belongings of an employee that is attributable to the carrying out of work duties.

The violent incident categories are: physical violence, aggression, verbal, sexual or racial abuse, and intentional damage to property. Figure 3 below details the number of incidents of violence and aggression by Directorate. Figures 4, 5 and 6 then categorises the accidents by type of incident, part of body injured and injury.

Directorate	Reported incidents of violence and aggression	Days lost due to incidents of violence and aggression
Core	2	0
Communities	3	0
People	19	0
Place	12	0
Public Health	2	0
Primary Schools	48	16
Secondary Schools	0	0
Total	86	16
<i>2020/2021</i>	<i>48</i>	<i>2</i>

Figure 3: incidents of violence and aggression by Directorate

Several key points arise from the information in Figure 3:

- (1) An increase in the reported number of violent incidents in 2021/2022, with reported violent incidents increasing by a total of 38 (56%) from 2020/2021, notably in primary schools reflecting a ‘return to the classroom’ in the year.
- (2) An increase in days lost due to incidents of violence and aggression increasing of 14 days.

(3) There is a higher incidence of ‘violent’ incidents within Place, People and Schools. This disparity reflects the nature of the work carried out and encountering challenging clients. This reiterates the need for an assessment to be carried out on clients when receiving any service ranging from social care to compulsory education to ascertain their requirements from *both* the client’s and employee’s perspective. There is a need for ensuring that the resources available for clients are appropriate to their needs, whilst also ensuring that the safety of employees, who are entrusted with the provision of services for these clients, is not compromised.

Again, key points arise from the information in Figures 4, 5 and 6:

(1) physical violence accounting for 55% and verbal abuse accounting for 5%.

Our firm ‘zero tolerance’ policy towards violence and aggression to staff has been used effectively in holding perpetrators to account. However, this policy needs to be reiterated to clients, customers, service users etc. by front-line services and incidents reported so that valuable information can be utilised in the risk assessment process.

(2) 27% of incidents resulted in no injury/impact on the employee.

(3) An increase in days lost due to incidents of violence and aggression increasing from 2 to 16.

Directorate	Aggression	Physical violence	Weapon	Verbal Abuse	Behavioural difficulties	Harassment	Sexual Harassment	Total
Core	1	0	0	0	0	1	0	2
Communities	1	0	0	1	0	0	1	3
People	4	6	0	1	8	0	0	19
Place	8	2	0	1	0	1	0	12
Public Health	1	1	0	0	0	0	0	2
Primary Schools	4	38	0	1	5	0	0	48
Secondary Schools	0	0	0	0	0	0	0	0
Total/Overall	19	47	0	4	13	2	1	86

Figure 4: types of incidents of violence and aggression

Part of body	Number of incidents
No Injury	24
Upper Limb	26
Lower Limb	15
Head/Face	14
Back/Trunk	7
Total	86

Figure 5: part of body injured in incidents of violence and aggression

Type of injury	Number of incidents
No physical injury	40
Bruise	11
Distress	10
Cut/Graze	10
Sprain / Strain	3
Bite	12
Total	86

Figure 6: type of injury in incidents of violence and aggression

3.1.4 Specified injury analysis

One specified injury to an employee was recorded due to accidents and/or incidents of violence and aggression. An employee tripped over a box in an office resulting in an arm fracture. Following the incident safe systems of work were reviewed.

The recording of specified injuries is based upon the outcome of an accident/incident rather than the root cause. Therefore an element of providence is involved in the occurrence of a specified injury. For example, the same simple slip or trip may result in a range of outcomes and therefore focussing solely on the outcome rather than the cause of the accident misses what should be the crux of the matter.

3.2 Work-related ill-health

For several years data relating to work-related ill-health have been included in Health and Safety Reports. Sickness absence data is comprehensively reported via the Performance Management Framework and as data may vary depending on the date it was extracted from databases, where data is shown in different reports there may therefore be inconsistencies between published data. Therefore, detailed information relating to sickness absence will now only be included in Performance Management reports. However, for comparative purposes broad-brush data is shown below in Figure 7.

As with accidents and incidents, it is accepted that the collation of work-related ill-health statistics can assist in improving health and safety within an organisation. We record the reported reasons for employee absences. Of the categories of absence reported it is considered that those concerning musculoskeletal illness and mental/emotional wellbeing issues are most likely to potentially be associated with some aspect of work – that is not to state that these illnesses are caused or indeed exacerbated by work but acknowledging that work may either directly or indirectly be associated with the illnesses, which indeed may be wholly attributable to factors outside work. However, regardless of the root cause the issue manifests itself at work and still leads to absence.

Year	Total absence days attributed to mental/emotional wellbeing related ill health	Number of absences attributed to mental/emotional wellbeing related ill health	Total absence days attributed to musculoskeletal related ill health	Number of absences attributed to musculoskeletal related ill health	Total absence days	Total number of absences
2017/2018	12,404	404	8,367	406	20,771	810
2018/2019	12,054	466	10,457	399	22,511	865
2019/2020	16,521	544	6,722	425	23,243	969
2020/2021	16,366	458	6,553	218	22,919	676
2021/2022	15,887	561	5,733	288	21,620	849

Figure 7: comparison of absences attributed to mental/emotional wellbeing and musculoskeletal related ill health from 2017/2018 to 2021/2022

3.3 Risk assessment

Risk assessment is a specific legal requirement of health and safety legislation and the basic building-block of the fundamental health and safety principle of the implementation of a safe system of work. The purpose of the risk assessment is to identify reasonable control measures to mitigate reasonably foreseeable risks. The internal accident recording form (HS2(E)) Report of an accident to an employee) includes details of the risk assessments that relate to the work activities being undertaken at the time of the accident. The form asks managers and supervisors “had a risk assessment been carried out for the activity undertaken prior to the accident?” with a simple ‘yes/no’ response being given (the form additionally prompts managers to consider any wider risk assessments that were applicable such as workplace inspections, safe systems of work, care plans etc.). Subsequently the form asks, “has a risk assessment been reviewed/developed for the activity undertaken after the accident?” The response to these questions is logged by the Health, Safety and Emergency Resilience Service and is integral to its accident/incident recording and monitoring function, i.e. was there a risk assessment before the accident and after the accident was this reviewed or as necessary developed?

The information provided by managers and supervisors on the HS2(E) form has been collated below in Figure 8 which highlights:

- (1) A risk assessment had been undertaken for the work activity being carried out prior to the accident in 63% of incidents reported (64% corporately (decrease from 68%) and 60% in schools (decrease from 82%)), a decrease on the 68% reported in 2020/2021.
- (2) In 85% (49% in 2020/2021) of accidents the risk assessment was not initially reviewed which indicates a lack of ‘learning from the experience’. It is only by reviewing and, as necessary, revision of the risk assessment that action can be taken to prevent the recurrence of the incident.

The reasons for managers/supervisors providing a negative response to questioning regarding the existence of risk assessments remain the same as those reported in past reports:

1. Managers/supervisors do not understand the importance of full and accurate completion of the accident form (the form becomes a disclosable document in the event of enforcement action or civil proceedings).
2. Time pressures mean that managers/supervisors do not check the existence of the risk assessments or know they exist.
3. The documents do not exist (some evidence identified as part of the audit would support this, see section 3.6).

The consequences of not carrying out risk assessments may include prosecution/enforcement action due to breach of statutory duty; an increased risk of injury/ill health to employees and others who may be affected by activities; increased losses; and decreased ability to defend any civil actions. Arrangements are in place to undertake a risk assessment and in view of this Business Units are requested to review their need for and application of risk assessment to ensure that the risks of all tasks undertaken by employees have been considered and reasonable precautions taken.

Directorate	Pre-accident Risk Assessment				Post-accident Risk Assessment			
	Number of accidents where a risk assessment was indicated as being completed for the activity prior to the accident	Percentage of accidents where a risk assessment was indicated as being completed for the activity prior to the accident	Number of accidents where a risk assessment was not indicated as being completed for the activity prior to the accident	Percentage of accidents where a risk assessment was not indicated as being completed for the activity prior to the accident	Number of accidents where, following the accident, a risk assessment was completed/ reviewed for the activity being undertaken prior to the accident	Percentage of accidents where, following the accident, a risk assessment was completed/ reviewed for the activity being undertaken prior to the accident	Number of accidents where, following the accident, a risk assessment was not completed/ reviewed for the activity being undertaken prior to the accident	Percentage of accidents where, following the accident, a risk assessment was not completed/ reviewed for the activity being undertaken prior to the accident
Communities	5	63%	3	37%	2	25%	6	75%
People	5	63%	3	37%	1	13%	7	87%
Place	12	60%	8	40%	4	20%	16	80%
Core	6	86%	1	14%	0	0%	7	100%
Public Health	0	0%	1	100%	0	0%	1	100%
Corporate subtotal	28	64%	16	36%	7	16%	37	85%
Primary Schools	7	54%	6	46%	1	8%	12	92%
Secondary Schools	2	100%	0	0%	1	50%	1	50%
Schools subtotal	9	60%	6	40%	2	13%	13	87%
Total/Overall	37	63%	22	37%	9	15%	50	85%
<i>2020/2021</i>	<i>39</i>	<i>68%</i>	<i>18</i>	<i>32%</i>	<i>29</i>	<i>51%</i>	<i>28</i>	<i>49%</i>

Figure 8: risk assessment analysis - responses provided to the question “had a risk assessment been carried out for the activity undertaken prior to the accident?” and the question “has a risk assessment been reviewed/developed for the activity undertaken after the accident?”

3.4 Enforcement

We haven't been issued with any formal notices or been the subject of any prosecutions from any of the enforcing authorities, namely the Health and Safety Executive (HSE, including notice of contravention), the Environment Agency or South Yorkshire Fire and Rescue Service. However, the Health and Safety Executive have undertaken several reviews of the implementation of COVID-19 mitigations all with a satisfactory outcome. Any and all incidents could potentially result in some form of investigation and Business Units should always remain prepared to support any investigation as necessary.

3.5 Health and safety audits

Audit data provides 'active' information on the health and safety performance. During 2020/2021 the Health, Safety and Emergency Resilience Service has continued to undertake a programme of limited health and safety audits due to both other priorities relating to the pandemic and the services to be audited working on the pandemic response. All audits carried are scored against a criteria. The scores achieving each category are:

- Grade A – good – 90% or above: The Business Unit and/or Service or school have/has achieved a satisfactory standard in managing health and safety with only a few improvements required (i.e. very few or no gaps/weaknesses exist, and controls are effective).
- Grade B – improving – 70 – 89%: The Business Unit and/or Service or school is not achieving an acceptable level of managing health and safety with many improvements required (i.e. some minor gaps/weaknesses exist but generally strengths outweigh weaknesses and controls are generally effective).
- Grade C – less than satisfactory – below 70%: The Business Unit and/or Service or school have/has very serious weaknesses in the management of health and safety with significant improvements to be made within six months.

Figure 9 below shows the results of audits undertaken in 2020/2021 and the opportunities for improvement.

Standard achieved	Corporate		Schools		Overall	
	Number of audits achieving the standard	Percentage of audits achieving the standard	Number of audits achieving the standard	Percentage of audits achieving the standard	Number of audits achieving the standard	Percentage of audits achieving the standard
Good	2	50%	31	100%	33	94.2%
Improving	2	50%	0	0%	2	5.7%
Less than satisfactory	0	0%	0	0%	0	0%
Total	4	100%	31	100%	35	100%
Common opportunities for improvement	1. Systems in place to identify the Health and Safety Standards applicable to the service	1. Risk assessments to be reviewed following an accident, or when it is no longer valid or after 12 months				
	2. Management Procedures to be developed and reviewed.	2. School to demonstrate that they have a programme of health and safety monitoring and that scores are generated for each monitoring standard of the A-Z.				
	3. Compliance Monitoring Programme to be developed and implemented.	3. Employees to receive information, instruction, and training in accordance with the control measures outlined in the work at height risk assessment.				
	4. Risk Assessments to be reviewed following an accident, or when it is no longer valid or after 12 months.	4. Employees who are exposed to discarded drug waste to receive adequate information, instruction, and training.				
	5. Employee health and safety training.	5. Hazardous substances (COSHH) Assessments to be obtained and up to date.				

Figure 9: results of health and safety audits and commonly recurring opportunities for improvement

3.6 Employers' liability claims (information provided by Finance)

A total of nine employers' liability claims, which represents a decrease of one claim from the ten received in 2019/2020. Figure 10 shows the annual number of claims received over the last five years.

Year	Number of accident claims	Number of disease claims	Total claims
2017/2018	15	6	21
2018/2019	13	5	18
2019/2020	8	5	14
2020/2021	6	4	10
2021/2022	7	2	9

Figure 10: Employers' Liability Claims 2017/2018 to 2021/2022

Of the nine claims reported during 2021/2022, seven have resulted from accidents in the workplace with the remaining two being industrial disease claims. The total estimated cost of the reported in year claims was £136,157. This represents an overall decrease of £237,838 over costs established in 2020/2021 (£373,995). Inclusive of the 2021/2022 movements, we currently have 30 ongoing employers' liability claims with total estimated reserves of £577,364 (£998,567). Of the outstanding claims, 15 have resulted from accidents and 15 from industrial diseases. Figure 11 shows a breakdown of these claims by alleged cause/type.

Alleged cause of claim	Number of claims
Accident	15
Noise induced hearing loss	11
Mesothelioma/asbestosis	3
Hand/arm vibration syndrome and/or vibration white finger	1

Figure 11: Analysis of ongoing employers' liability claims by alleged cause

3.7 Impacts of Coronavirus/COVID-19

This report would again be incomplete without reflecting on the ongoing impacts of the coronavirus/ covid-19 pandemic on health and safety. Key actions included:

- Carrying out COVID-19 risk assessments and consulting and sharing the results with employees.
- Enhancing and introducing cleaning, handwashing, and hygiene procedures in line with national guidance.
- Taking all reasonable steps to help people work from home.
- Taking all reasonable steps to maintain social distancing in the workplace.

Where social distancing was not possible doing everything reasonably practical to manage the COVID-19 transmission risk.

All of the above included consideration of:

- Working with or providing services to potentially infected persons.
- Increasing the use of and sourcing sufficient personal protective equipment (PPE).
- Making equipment available for home working.

- Making changes to the provision of and precautions needed to deliver first aid.
- Revising any emergency arrangements for individuals such as personal emergency evacuation plans.
- Reporting arrangements for accidents and incidents.
- Maintaining work equipment including the necessary examination and testing.
- Implementing 'covid secure' workplaces.
- Considering the health and wellbeing of employees maintaining public services whilst also impacted by the pandemic.
- Considering those who may travel for work on public transport.
- Individually risk assessing and putting mitigations in place for employees potentially at greater risk of either contracting or the effects of COVID-19.
- Communicating and consulting with employees on the myriad changes, impacts, mitigations etc.
- Continuing statutory health surveillance.
- Considering specific impacts on new and expectant mothers.
- Enhancing and maximising ventilation in premises.

An immense amount of work was undertaken across services to react to changes and implement safe systems of work to ensure that our services could be maintained and this is reflected in the minimal service disruption experienced coupled with the various additional services we provided to support the pandemic response.

4. Health and safety performance assessment

4.1 Review of health and safety performance

Based on the information outlined above in section three, Figure 12 below considers the health and safety performance in 2021/2022 in comparison to the priorities/opportunities for improvement identified in 2020/2021.

Priority/opportunity for improvement from 2020/2021	Progress in 2021/2022	Action required in 2022/2023
<p>1. Whilst there has been a slight increase in risk assessment compliance there remain accidents occurring where the manager stated that no risk assessment was available or in the wider sense applicable to the work being undertaken at the time of the accident.</p> <p>Need for Business Units to ensure that all required risk assessments are completed, and risk controls implemented and monitored following the guidance and templates available – this will address issues relating to the number and severity of accidents and risk assessment compliance.</p>	<p>The year has seen a decrease in risk assessment compliance (63% down from 68%).</p>	<p>Renewed need for Business Units to ensure that all required risk assessments are completed, and risk controls implemented and monitored following the guidance and templates available.</p> <p>The fundamental issue remains of employees having accidents where the manager cannot confirm that a risk assessment for the activity was in place. This requires services to implement the arrangements put in place for risk assessment. If this is something that cannot be undertaken by services, then an alternative approach will need to be considered such as resources being dedicated to work with managers to produce risk assessment. However, this is not something that can simply be</p>

		produced for services – the risk assessment needs to be reflective of working practices which services have inherent knowledge of, and which will need to be implemented and monitored by managers who have the knowledge to know what is reasonable in their circumstances.
<p>2. The reporting of ‘near misses’ and violence and aggression remains lower than expected</p> <p>Specific campaigns to be developed and implemented to reiterate the reporting of all accidents (in particular near misses) and incidents in order to restate the need for employees to report all incidents and for managers to encourage and respond positively to reports received.</p>	<p>A specific campaign was to be developed and implemented to reiterate the reporting of all accidents and incidents and lower lower-level violence and aggression and near misses in order to restate the need for employees to report all incidents and for managers to encourage and respond positively to reports received. Due to the continued response to COVID-19 this was not undertaken and will be carried forward to 2022/2023.</p>	<p>Specific campaign to be developed and implemented to reiterate the reporting of all accidents and incidents and in particular lower-level violence and aggression and near misses to restate the need for employees to report all incidents and for managers to encourage and respond positively to reports received.</p> <p>Options for moving reporting to an ‘online’ system will also be explored to provide employees with an app based reporting choice.</p>
<p>3. Whilst the majority of audit scores are ‘satisfactory’ there is room for improvement in terms of compliance. The main finding has been a lack of documentary and recorded evidence to substantiate the audit responses, i.e. the proof to demonstrate satisfactory practice – this is reflected in the common opportunities for improvement highlighted.</p> <p>Business Units to review and implement the occupational health and safety management system within services to ensure that they have suitable, sufficient, and proportionate arrangements to operationally manage health and safety.</p>	<p>Whilst the majority of audits are graded as satisfactory this remains below the target set.</p>	<p>Business Units to review and implement the occupational health and safety management system within services to ensure that they have suitable, sufficient, and proportionate arrangements to operationally manage health and safety.</p> <p>After largely being paused in 2020/2021 and 2021 and 2022 the health and safety audit programme will be recommencing in 2022/2023. Many services have been focussed on COVID-19 response and business continuity since spring 2020 and the aim of the audit programme is to ensure services have the necessary and proportionate health and safety arrangements in place. The audit questions that will be used are on the intranet and at least six weeks’ notice will be given for each audit to allow services time</p>

		<p>to prepare. Each audit will be followed up with a prioritised action plan of opportunities for improvement. The audits will be graded and performance data forms part of quarterly performance monitoring however, to reiterate the aim is good health and safety management. Services attention is particularly draw to the grey shaded questions – answering yes to these with the necessary supporting evidence is the absolute minimum expectation and where a no response is given to <u>any</u> of these questions the audit will automatically graded as ‘significant gaps or weaknesses exist or controls non-effective (generally non-compliant)’. The audits will comprise an interview(s) with managers, document and record inspections, workplace inspections and corroborating conversations with employees – evidence will need to be provided for all responses given. Where common management arrangements are used joint audits will be undertaken within Business Units to minimise interview time. Where possible the document and record reviews will be undertaken via SharePoint to minimise contact time. Once the audit dates are set, they will generally only be changed should unexpected events arise such as external inspections etc. – whilst workloads etc. are appreciated, assurance needs to be ascertained that suitable arrangements are in place across the Council.</p>
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Figure 12: progress against priorities/targets/identified opportunities for improvement

Whilst the above is intentionally critical with a view to continuous improvement, we’ve progressively improved and/or maintained its health and safety performance over many years. In recognition of this, we’ve again been awarded the Royal Society for the Prevention of Accidents (RoSPA) [now second highest with the introduction of the Patron’s Award] achievement award for occupational health and safety – the Order of Distinction 2022. In addition,

we've again been awarded an International Safety Award, by the British Safety Council for 2022. Whilst this report highlights a number of opportunities for improvement these peer-reviewed awards reflect our commitment to good standards of health and safety management and the efforts made by Business Units and services in this area.



4.2 Health and safety priorities for 2022/2023

Based on the above the health and safety priorities/targets for 2022/2023 will remain:

1. All Business Units and/or Services will implement the Council's Occupational Health and Safety Management System to a standard that would meet the Health, Safety and Emergency Resilience Service's "Good" rating upon audit, with an increased good rating of 90%.
2. Each Business Unit and/or Service (as appropriate) will produce all required risk assessments.
3. To increase the number of reported 'near misses'
4. To increase the number of reported lower-level incidents of violence and aggression

Health and safety priorities may also be reflective of legislative changes in 2021/2022. Health and safety legislation is issued in April and October of each year. In line with the Government's drive to reduce the 'burden' on organisations of legislation (including health and safety) minimal health and safety legislation has been issued in 2021/2022.

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Item 11

Report of the Head of Internal Audit, Anti-Fraud and Assurance

AUDIT AND GOVERNANCE COMMITTEE – 15th MARCH 2023

Revised CIPFA Guidance for Audit Committees in Local Government

1. Purpose of the Report

- 1.1 The CIPFA Guidance for Audit Committees in Local Government was considered at the last Audit and Governance Committee meeting.
- 1.2 This report provides an update on the proposals to meet the requirements of the CIPFA guidance taking account of feedback from committee members.

2. Recommendations

- 2.1 **That the Committee consider and agree the proposed actions in Appendix 1 to meet the requirements of the CIPFA guidance.**

3. Background

- 3.1 CIPFA published their updated authoritative guidance on local government audit committees in October 2022. A copy of the guidance was shared with all Committee members and was considered at the Audit and Governance Committee meeting on 18th January 2023.
- 3.2 A self-assessment was undertaken to identify potential areas for change and/or improvement. These were shared at the Audit and Governance Committee meeting on 18th January 2023.
- 3.3 Appendix 1 provides proposed actions relating to the areas for potential change and/or improvement.
- 3.4 Should any changes need to be included in a revision to the Committee's formal terms of reference, these will need to be referred to the Full Council for formal approval.
- 3.5 The Committee's scheduled development session in October would be used to further assess the arrangements against the guidance and undertake the recommended effectiveness review.

Contact Officer: Corporate Governance and Assurance Manager
Email: Alisonsalt@barnsley.gov.uk
Date: 6th March 2023

CIPFA Recommendations	Current Compliance	Proposed Action to Comply
a. Independent members on Audit Committees – CIPFA recommends 2 co-opted independent members	Exceeds recommendations	No further action required.
b. CIPFA has prepared a suggested Terms of Reference	Meet the suggested Terms of Reference – in places exceeds recommendations	No further action required.
c. How the Committee receives information and assurances in relation to the Council's ethical framework.	No specific coverage of ethical framework other than through work of Internal Audit, Corporate Anti-Fraud Team and any reports from Law and Governance or the Monitoring Officer.	To be included in the Work Programme.
d. Arrangements for partnerships, collaborations and subsidiaries	Partnership governance forms part of the AGS Action Plan but no specific assurance report is currently provided to the Committee.	To be included in the Work Programme.
e. How the Committee's receives oversight and assurances regarding risk management in terms of major projects and key operational risks.	Strategic Risks are routinely considered by the Committee, but not the key project or operational risks.	Assurance will be provided through the periodic risk reports and included in the Work Programme.
f. How the Committee receives the relevant reports and assurances from inspection and regulatory body activity.	This is covered to a degree in the AGS process where the results of external reviews are summarised, and the key issues highlighted.	Where external reports relate to the Council's governance arrangements, these will be made available through the Extranet Site, and by exception through a specific report to the Committee.

CIPFA Recommendations	Current Compliance	Proposed Action to Comply
g. The relationship with the Council's Overview and Scrutiny Committee (OSC) to provide broader assurances.	Details of the OSC's Work Programme is included on the Extranet Site.	All OSC reports will be made available through the Extranet Site. Where any of these relate specifically to the Council's governance arrangements, a summary of the key issues will be shared with the Committee for consideration. By exception a specific report would be provided to the Committee on the governance issues arising from an OSC report.
h. There should be a facility for a private meeting once a year with External Auditors and the Head of Internal Audit	Not formally scheduled in the Committee's work plan.	Specific provision for this will be made in the Work Programme.
i. Include as regular attendees – the Chief Finance Officer, the Chief Executive, the Head of Internal Audit and appointed External Auditors	Generally compliant.	The Chief Executive Review will attend the Committee at least annually (at the meeting where the Annual Accounts and AGS are presented).
j. CIPFA have developed a tool to use to evaluate the strengths and weaknesses of the committee. The outcome of this review can be used to inform the Annual Report	Committee has undertaken previous self-assessment reviews but need to review these and ensure the process is scheduled into the Work Programme.	Proposal that the Committee receives a report at its July meeting to agree the assessment process. The results of the review process would be considered at the Committee's October meeting with then any proposals for formal terms of reference change for example being considered at a subsequent meeting.

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Item 12

Report of the Head of Internal Audit, Anti-Fraud and Assurance

Audit and Governance Committee – 15th March 2023

WORK PLAN 2022 – 2023

1. Purpose of the Report

- 1.1 To share with the Committee the current version of the Work Plan – Appendix 1 and to note any amendments to the plan.

2. Recommendation

- 2.1 **The Committee is asked to note the updated Work Plan.**

3. Updated Position

- 3.1 The Financial Regulations have been deferred to the next meeting – 31st May 2023.
- 3.2 The updated Contract Procedure Rules have been deferred so that the implications of the Subsidy Control Act 2022 can be incorporated into the documentation. They will be presented to the next meeting – 31st May 2023.
- 3.3 The External Auditors Annual Report on the 2021/22 VFM Arrangements has been deferred to the next meeting – 31st May 2023

Contact Officer: Corporate Governance and Assurance Manager
Email: alisonsalt@barnsley.gov.uk
Date: 1st March 2023

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AUDIT AND GOVERNANCE COMMITTEE – WORK PROGRAMME

2022/2023 Municipal Year

NOTE – all Meetings to commence at 2.00 p.m.

	Mtg. No.	1	2	3	Dev. Mtg.	4	5	6	1
Committee Work Area	Contact / Author	01.06.22	27.07.22	14.09.22	12.10.22	16.11.22	18.01.23	15.03.23	31.05.23
Committee Arrangements									
Committee Work Programme	AS	X	X	X		X	X	X	X
Minutes/Actions Arising	DT	X	X	X		X	X	X	X
Review of Terms of Reference	AS				X				
Self-Assessment/Effectiveness Review	RW				X				
Committee Annual Report	RW/AS					X			
CIPFA Audit Committee Guidance	RW						X	X	
Internal Control and Governance Environment									
Local Code of Corporate Governance	SG/AS						X		
Annual Governance Review Process	AS						X		
Annual Governance Statement (Draft/Final)	AS		X(D)			X(F)			
AGS Action Plan Update	AS	X					X		X
Report on Elections issues	SN					X			
Anti-Fraud									
Annual Fraud Report	RW	X							
Corporate Anti-Fraud Plan	RW	X (Ex)							
Corporate Anti-Fraud Strategy	RW							X	
Corporate Fraud Team – Update Report	RW			X				X	
Corporate Risk Management									
Risk Management Policy & Strategy	AS								X
Annual Risk Management Report	AS	X							
Strategic Risk Register	AS	X	X	X		X	X	X	X
Internal Audit									
Internal Audit Charter (Annual)	RW	X							

	Mtg. No.	1	2	3	Dev. Mtg.	4	5	6	1
Committee Work Area	Contact / Author	01.06.22	27.07.22	14.09.22	12.10.22	16.11.22	18.01.23	15.03.23	31.05.23
Internal Audit Plan (Consultation / Draft Plan)	RW	X (Ex)					X	X	
Internal Audit Quarterly Report	RW		X			X		X	
Internal Audit Annual Report (Interim / Final)	RW		X (I)	X(F)					
IA Effectiveness Report / Update	RW			X					X
External Audit (Grant Thornton)									
Audit Finding Report (ISA260 Report)	GT					X			
External Audit Plan (2021/22)	GT		X						
Auditors Annual Report on 2021/22 VFM Arrangements	GT								X
External Audit Progress Report/Update	GT		X	X		X	X	X	X
Financial Reporting and Accounts									
Financial Regulations	NC/SLo								
Contract Procedure Rules	NC/CA						X		X
Medium Term Financial Strategy	NC/SLo							X	
Statement of Accounts (Draft / Final)	NC		X(D)			X(F)			
Corporate Finance and Performance Management & Capital Programme Update	NC			X				X	
Treasury Management Annual Report	NC		X						
Treasury Management Progress Report (inc. in the corporate finance update)	NC							X	
Treasury Management Policy & Strategy Statement (inc. in the MTFS update)	NC							X	
Designated Schools Grant (inc. in the MTFS update)	NC							X	
Other Corporate Functions contributing to overall assurance programme to be determined:									
Update on Glassworks	KMcA		X (Ex)			X (Ex)		X (Ex)	

Strategic Risk Presentations

Risk	SMT Lead	01.06.22	27.07.22	14.09.22	12.10.22 (Dev. Mtg.)	16.11.22	18.01.23	15.03.23	31.05.23
Community Resilience	WL	X							
Safeguarding Children	CS		X						
SEND	CS		X						
Glassworks	MO'N			X					
Inclusive Economy	MO'N			X					
Partnership and Collaboration Governance	ED Core					X			
Health Protection (CV19)	JB					X			
Emergency Resilience	ED Core					X			
Safeguarding Adults	WL	X							
Responsibilities under the Care Act 2014	WL						X		
Educational Outcomes Progress	CS						X		
Financial Sustainability	NC							X	
Threat of Fraud	ED Core							X	
Organisational Resilience	ED Core								X
Zero Carbon and Environmental Commitments	MO'N								X

Training / Awareness Sessions

NOTE – Training session to commence at 1.00 p.m.

Subject / Theme	Contact / Author	01.06.22	27.07.22	14.09.22	12.10.22 (Dev. Mtg.)	16.11.22	18.01.23	15.03.23	31.05.23
Treasury Management Presentation	SL/PD/HI			X					
Statement of Accounts (30 mins)	SL		X						
Procurement	CA						X		
VFM	SL/PD								
Council Plan	SLa								
Climate and Sustainability Commitments	KMcA/SC					X			
People Strategy	MP/PQ								X
Role of the Monitoring Officer	SG							X	
Designated Schools Grant	NC								
Partnership Governance	NC/RW								
MCA – Understanding the Finances	NC								

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Item 14

By virtue of paragraph(s) 7 of Part 1 of Schedule 12A
of the Local Government Act 1972.

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Item 15

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of the Local Government Act 1972.

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