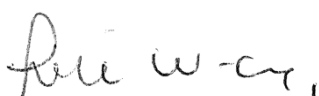


Date of issue: Friday, 5 November 2021

MEETING	CABINET	
	Councillor Swindlehurst	Leader of the Council and Cabinet Member for Financial Governance, Economic Development & Council Plans
	Councillor Akram	Deputy Leader of the Council and Cabinet Member for Leisure, Culture & Communities
	Councillor Anderson	Sustainable Transport & The Environment
	Councillor Bains	Regulation & Public Protection
	Councillor Carter	Customer Services & Corporate Support
	Councillor Hulme	Children's Services, Lifelong Learning & Skills
	Councillor Mann	Housing, Highways, Planning & Place
	Councillor Pantelic	Social Care & Public Health
DATE AND TIME:	MONDAY, 15TH NOVEMBER, 2021 AT 6.30 PM	
VENUE:	COUNCIL CHAMBER - OBSERVATORY HOUSE, 25 WINDSOR ROAD, SL1 2EL	
DEMOCRATIC SERVICES OFFICER: (for all enquiries)	NICHOLAS PONTONE	07749 709 868

NOTICE OF MEETING

You are requested to attend the above Meeting at the time and date indicated to deal with the business set out in the following agenda.



JOSIE WRAGG
Chief Executive

AGENDA

PART 1

<u>AGENDA ITEM</u>	<u>REPORT TITLE</u>	<u>PAGE</u>	<u>WARD</u>
	Apologies for absence.		
1.	Declarations of Interest <i>All Members who believe they have a Disclosable Pecuniary or other Interest in any matter to be considered at the meeting must declare that interest and, having regard to the circumstances described in Section 9 and Appendix B of the Councillors' Code of Conduct, leave the meeting while the matter is discussed.</i>	-	-
2.	Minutes of the Meeting held on 18th October 2021	1 - 6	-
3.	DLUHC Reviews and Intervention	7 - 12	All
4.	Recovery and Renewal Plan - Update	13 - 82	All
5.	Revenue and Capital Budget Monitoring Report - 2021/22 (Period 6 - September 2021)	83 - 110	All
6.	Household Support Fund	111 - 122	All
7.	Digital Signage Project	123 - 156	All
8.	References from Overview & Scrutiny <ul style="list-style-type: none"><i>The Cabinet is asked to note that the reference from the Place Scrutiny Panel on 28th September 2021 regarding the asset disposal process will be included in an Asset Disposal Update report to Cabinet expected in December 2021.</i>	-	All
9.	Notification of Key Decisions	157 - 170	All

Key:

Bold – Key Decision

Non-bold – Non-Key Decision

Press and Public

Attendance and accessibility: You are welcome to attend this meeting which is open to the press and public, as an observer. You will however be asked to leave before any items in the Part II agenda are considered. For those hard of hearing an Induction Loop System is available in the Council Chamber.

Webcasting and recording: The public part of the meeting will be filmed by the Council for live and/or subsequent broadcast on the Council's website. The footage will remain on our website for 12 months. A copy of the recording will also be retained in accordance with the Council's data retention policy. By entering the meeting room and using the public seating area, you are consenting to being filmed and to the possible use of those images and sound recordings.

In addition, the law allows members of the public to take photographs, film, audio-record or tweet the proceedings at public meetings. Anyone proposing to do so is requested to advise the Democratic Services Officer before the start of the meeting. Filming or recording must be overt and persons filming should not move around the meeting room whilst filming nor should they obstruct proceedings or the public from viewing the meeting. The use of flash photography, additional lighting or any non hand held devices, including tripods, will not be allowed unless this has been discussed with the Democratic Services Officer.

Emergency procedures: The fire alarm is a continuous siren. If the alarm sounds Immediately vacate the premises by the nearest available exit at either the front or rear of the Chamber and proceed to the assembly point: The pavement of the service road outside of Westminster House, 31 Windsor Road.

Covid-19: To accommodate social distancing there is significantly restricted capacity of the Council Chamber and places for the public are very limited. We would encourage those wishing to observe the meeting to view the live stream. Any members of the public who do wish to attend in person should be encouraged to contact the Democratic Services Officer.

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Cabinet – Meeting held on Monday, 18th October, 2021.

Present:- Councillors Swindlehurst (Chair), Anderson, Bains, Carter, Hulme, Mann and Pantelic (from 6.43pm)

Also present under Rule 30:- Councillors Brooker, Gahir and Muvvala

Apologies for Absence:- Councillor Akram

PART 1

33. Declarations of Interest

No declarations were made.

34. Minutes of the Meeting held on 20th September 2021

Resolved – That the minutes of the meeting of the Cabinet held on 20th September 2021 be approved as a correct record.

35. Library Services Consultation

The Lead Member for Children’s Services, Lifelong Learning & Skills gave a presentation on the proposal to commence a public consultation on the future delivery of library services.

The Cabinet considered and noted the Library Services Needs Assessment in the Appendix Pack and the final consultation questions in the Supplementary Agenda.

(Councillor Pantelic joined the meeting)

Library services were a statutory service delivered under the legal duty in the Public Libraries and Museums Act 1964. The Council was required to ensure the service was fit for the future, affordable and remained comprehensive and efficient. It was noted that if no changes were made to how library services were delivered there was a significant financial risk to the Council as the current service was not affordable. The Lead Member emphasised that the Cabinet wanted to hear the view of residents, including both current users and those that currently did not use library services. The feedback to the consultation would inform any future decisions on the service. The consultation asked consultees for their views on their preferred future models or alternative ideas. The five models set out in the consultation were:

1. Reduce the money available to spend on buying publications (both hard copy and eResources).

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2. Keep all the main library buildings open but reduce the opening and staffed hours at Langley and Cippenham and reduce the staffed hours at The Curve and Britwell libraries.
3. Close both Langley and Cippenham library buildings but maintain the staffing and opening hours at The Curve library and at Britwell library.
4. Keep all library buildings but reduce the hours they are open, the hours they are staffed, and the space dedicated to the library. Attract other users to rent space in the library building alongside the reduced library (co-location).
5. Move all library services out of the current main library buildings and re-locate services to be delivered from a range of other locations (and on-line) across the borough.

The Cabinet discussed the impacts of the Covid pandemic on libraries and the fact that library services needed to constantly evolve as the growth of the internet had changed the demand for traditional library services. It would be important that the consultation explored the future needs and demands for services. Lead Members commented that Slough had continued to invest in its libraries in recent years and Slough was considered to have good library provision.

Members highlighted the importance of aligning any future decisions on library services with the Council's localities strategy. There may be opportunities to bring services together in certain buildings which would help to offset costs. Libraries were important social spaces and the review would need to capture the wider benefits and value to local communities.

Speaking under Rule 30, Councillor Brooker asked when it was expected library services would fully reopen after the Covid restrictions. The Director of Place & Community commented that the reopening of services was taking place subject to risk assessments and in line with Government guidance.

Speaking under Rule 30, Councillor Muvvala expressed concern about the potential closure of the Langley library building and asked whether an option could be added to the consultation to expand library provision. The Leader provided assurance that the starting point of the consultation was not to close buildings but that it was important to consult on all the options and listen to the responses to the consultation. The review provided an opportunity to assess future needs and that could potentially include changing the opening times and more digital or specialist services.

At the conclusion of the discussion the Cabinet agreed the recommendations, including to commence a public consultation to begin later in October.

Resolved –

- (a) That the contents of the Library Services Needs Assessment 2021 set out in Appendix A to the report and the recommendations contained within it be noted.
- (b) That the options for future Library Service delivery set out in paragraph 4 Appendix C of the report be agreed.
- (c) That a public consultation on the future delivery of library services, as set out in Appendices C and D to the report be agreed (noting that a revised version of Appendix D had been published in a Supplementary Agenda).
- (d) That Delegated authority be given to the Executive Director of Customer and Communities, following consultation with the Lead Member for Children’s Services, Lifelong Learning & Skills and the Lead Member for Leisure, Culture & Communities to undertake the consultation and prepare a final business case for the future delivery of library services.
- (e) That it be noted that a report would be brought back to Cabinet in Quarter 4 of 2021/22 recommending a proposal for the future delivery of library services.

36. Bus Service Improvement Plan

The Lead Member for Sustainable Transport & the Environment introduced a report that sought approval of the draft Bus Service Improvement Plan (BSIP) for submission to the Department for Transport (DfT) by 31st October 2021.

The submission of the BSIP was an important first step in the Council’s response to the National Bus Strategy and provided opportunities to improve services, for example by being able to access DfT funding and develop an Enhanced Partnership with bus operators in Slough.

The overall requirement was to establish and commit to a joint plan with operators to improve the reliability and quality of services, increase bus passenger levels and improve bus passenger satisfaction. The Lead Member commented that bus fares were relatively high in Slough and it was hoped the Council could work closely with bus companies in the partnership to address the issue.

The report set out the general principles for the BSIP and would enable the development of an Enhanced Partnership Plan which would contain much more detail and proposals for specific schemes. All future projects would be subject to feasibility and the availability of funding and it was proposed the EPP would be presented to Cabinet for approval before progressing any schemes. The full plan would be required by March 2022.

Cabinet - 18.10.21

The Cabinet welcomed the plan and emphasised its commitment to promote public transport and other sustainable forms of travel, including through bus and cycle lane provision. The impact of Covid-19 on bus usage was noted and it was expected to take time for usage to recover to pre-pandemic levels. Members asked whether bus operators were working constructively with the Council on BSIP and Officers responded that there was a commitment to work together and three partnership meetings had already been held. The bus priority measures put in place by the Council had been welcomed by bus operators as a vital pre-requisite to improving the reliability, and potentially the frequency of services in the future. Improved information, use of technology and multi-operator ticketing were all areas that would be explored in the short term to identify improvements that could be delivered.

Lead Members asked a number of specific questions about local services and routes, including to Heathrow, and Officers responded to the points raised. It was expected that services negatively impacted by reduced demand would be restored as the economy recovered. The partnership would provide a platform to review the network in the future.

After due consideration the Cabinet approved the recommendations and draft BSIP.

Resolved –

- (a) That the draft Bus Service Improvement Plan be approved.
- (b) That delegated authority be given to the Executive Director - Place and Communities, in consultation with the Lead Member for Sustainable Transport and the Environment, to:
 - i. approve the final version of the BSIP and submit this to the DfT,
 - ii. subject to approval of the BSIP, commence preparation of the Enhanced Partnership Plan and Scheme (EPP).
- (c) That it be noted that a report would be presented to Cabinet for approval of the EPP.

37. Professional Services Framework (Place)

The Associate Director of Place, Strategy introduced a report that sought approval to develop a four year Framework Agreement of Architect/Design led Professional Services.

The framework would be for internal use within the Council but was principally targeted at Housing Revenue Account developments, General Fund work coming through the Place Delivery team and the Highways and Planning teams. The arrangement would provide access to relevant consultants and support. The Framework Agreement would provide a cost effective route to procure essential consultancy services and helped to manage a variable

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workload in a manner not possible through in-house provision. It was noted that a similar agreement had been in place between 2014 and 2018.

The Cabinet supported the proposal, subject to amending recommendation (d) to require consultation with the relevant Lead Members on the appointment of suppliers. Members also commented on the importance of ensuring clear key performance indicators were in place and monitored. The recommendations were agreed.

Resolved –

- (a) That the development and introduction of a four year professional services framework to enable the cost effective procurement of essential consultants across a range of services be approved.
- (b) That it be noted that as part of the procurement exercise, Officers will publish the notice in the Find a Tender to invite Expressions of interest from Suppliers wishing to tender.
- (c) That it be noted that having followed and satisfied all the legal, regulatory and statutory requirements the framework agreement is set to commence in 2022 and run for a period of 4 years (the maximum period for a Framework).
- (d) That delegated authority be given to the Director of Place, following consultation with the relevant Lead Member(s), to approve the appointment of suppliers to the award of the Professional Services Framework agreement.

38. Covid-19 Decisions Update

Details of the significant decisions taken by officers were noted by the Cabinet and ratified insofar as they related to Executive functions, as set out in Appendix A to the report.

Resolved – That the decisions in Appendix A to the report be noted and ratified insofar as they related to Executive functions.

39. References from Overview & Scrutiny

The comments of the Place Scrutiny Panel in relation to the Bus Service Improvement Plan were considered earlier in the meeting.

A reference from the Place Scrutiny Panel meeting on 28th September regarding asset disposals would be considered by the Cabinet in a report to November Cabinet.

There were no further references from Overview & Scrutiny.

40. Notification of Key Decisions

The Cabinet considered and endorsed the Notification of Key Decisions published on 17th September 2021 which set out the key decisions expected to be taken by Cabinet over the next three months.

Resolved – That the published Notification of Key Decisions be endorsed.

Chair

(Note: The Meeting opened at 6.32 pm and closed at 8.10 pm)

SLOUGH BOROUGH COUNCIL

REPORT TO: Cabinet

DATE: 15 November 2021

SUBJECT: DLUHC Reviews and Intervention

CHIEF OFFICER: Steven Mair, Director of Finance (s151 Officer)

CONTACT OFFICER: Steven Mair

WARD(S): All

PORTFOLIO: Cllr Swindlehurst: Leader of the Council

KEY DECISION: No

EXEMPT: No

DECISION SUBJECT TO CALL IN: No

APPENDICES: No

1 Summary and Recommendations

1.1 This report sets out a summary of the recommendations in the DHULC Governance and CIPFA reviews and the appointment of Commissioners to Slough for three years.

Recommendations:

1.2 Cabinet is requested to note the report and make preparations to support the arrival of commissioners who are expected to be appointed for a period of three years by the Secretary of State for Department for Levelling Up, Housing & Communities (DHULC) in the coming weeks.

Reason:

1.3 DHULC published a [Governance](#) and a [CIPFA](#) review on Slough on 25 October 2021. The Minister of State for Equalities and Levelling Up Communities made an accompanying [statement](#) that included the proposal to transfer to Commissioners of all functions associated with:

- The governance and scrutiny of strategic decision making by the Council.
- The strategic financial management of the Council.
- The oversight of collection of revenues and the distribution of benefits by the Council.
- All non-executive functions relating to the appointment and dismissal of statutory officers, and the designation of those persons as statutory officers at the Council to the Commissioners.

1.4 These powers are for use should the Council not satisfy the Commissioners in their improvement processes. The Commissioners will be in place for three years.

2 Report

- 2.1. The Council welcomes the additional support from Commissioners and looks forward to working with them to continue to make large strides in righting the wrongs of the past and making the right decisions for our residents and town to assist the council in putting itself back on a sustainable financial footing and improving the governance of the council.
- 2.2. The Council completely accepts both reports' findings, the recommendations, and the comments. Since April 2021 the Council has started to instigate positive action in a number of areas to ensure that the issues identified are addressed. We are satisfied the work since April has been very rigorous and comprehensive.
- 2.3. Officer and Members responded positively to the reviews that highlighted the areas they had concerns about, a lot of which were included in the Section 114 Notice. Progress against the then finance action plan, that covers the recommendations made, were reported to Cabinet in September and an update on the now Recovery and Renewal Action Plan is on this Cabinet Agenda.
- 2.4. Officers have also prepared an action plan in response to the Governance Review and the CIPFA review. These are now combined with the above action plan and report as a holistic recovery and renewal plan update.
- 2.5. In respect of the recommendation to move to all out elections every four years, initial consultation with residents is planned to start the latter part of this month.
- 2.6. The Leader of the Council and the Director of Finance (s151 Officer) met the Minister on Friday 22 October 2021 when she informed them of DLUHC's decision to appoint Commissioners. The meeting was very positive as Slough are committed to work closely with Government to ensure that the Council is put on a sustainable financial footing in the future.
- 2.7. All Members were briefed on the contents of the reviews and the Minister's statement by the Leader and the Director of Finance on the day they were published.
- 2.8. The same briefing was made to all staff on the following day, 26 October and subsequent briefings have been carried out for staff in Slough Children First.
- 2.9. It is not known how many Commissioners will be appointed, the scope of Northamptonshire's intervention was very similar to Slough's and two Commissioners were appointed. Liverpool, where Government intervened, although with different issues, in June 2021 has four. It is important to note that the Council is already under statutory intervention in relation to its children's services and Trevor Doughty is the appointed commissioner for this. It is expected that Mr Doughty will work closely with any newly appointed commissioners.
- 2.10. Commissioners will be supported by a senior Civil Servant and can appoint staff or consultants to support them in their work while ensuring they achieve VFM.
- 2.11. Costs of the Commissioners and any support will be funded by the Council.

Options considered

- 2.12. No other options are available, the appointment of Commissioners is a decision by the Secretary of State. The Council is committed to working with the Commissioners, however if the Council does not take certain decisions, the Commissioners will have powers to direct the Council on specific matters. The functions that are proposed to be transferred to the Commissioners include:
- a. All functions associated with the governance and scrutiny of strategic decision making by the Authority;
 - b. The requirement from section 151 of the Local Government Act 1972 to make arrangements for the proper administration of the Authority's financial affairs, and all functions associated with the strategic financial management of the Authority, to include:
 - i. providing advice and challenge to the Authority on the preparation and implementation of a detailed plan to close its short and long-term budget gap in response to the section 114 notice;
 - ii. providing advice and challenge to the Authority in the setting of annual budgets and a robust medium term financial strategy (MTFS) for the Authority, limiting future borrowing and capital spending;
 - iii. scrutiny of all in-year amendments to annual budgets;
 - iv. the power to amend budgets where Commissioners consider that those budgets constitute a risk to the Authority's ability to fulfil its best value duty; and
 - v. providing advice and challenge to the Authority on the preparation of an outline asset disposal plan.
 - c. All functions associated with the oversight of collection of revenues (council tax and business rates) and the distribution of benefits (housing benefit and council tax support) by the Authority; and
 - d. All non-executive functions relating to the appointment and dismissal of persons to positions the holders of which are to be designated as statutory officers, and the designation of those persons as statutory officers.

For this purpose – i. “statutory officer” means any of: the head of paid service designated under section 4(1) of the Local Government and Housing Act 1989; the chief financial officer designated as having responsibility for the administration of the Authority's financial affairs under section 151 of the Local Government Act 1972; the monitoring officer designated under section 5(1) of the Local Government and Housing Act 1989; and the scrutiny officer designated under section 9FB of the Local Government Act 2000 (and the expressions “statutory officer” and “statutory office” are to be construed accordingly); and ii. for the avoidance of doubt, the following are included: the functions of (a) designating a person as a statutory officer and removing a person from a statutory office; (b) the functions under section 112 of the Local Government Act 1972 of (a) appointing and determining the terms and conditions of employment of an officer of the Authority, insofar as those

functions are exercised for the purpose of appointing a person as an officer of the Authority principally in order for that person to be designated as a statutory officer; and (b) dismissing any person who has been designated as a statutory officer from his or her position as an officer of the Authority.

Background

- 2.13. The previous Director of Finance & Resources (s151 officer) submitted an interim MTFs report for the period 2021/22 – 2023/24 to 14 December 2020 Cabinet. In this report he outlined that the Council would not be able to identify and implement enough measures to eliminate the budget gap in 2021/22. Thus it would need to apply to DLUHC for a one-off capitalisation directive.
- 2.14. The capitalisation directive was granted in March 2021, prior to the budget meeting. One of the conditions of the award was that two reviews would be undertaken in the Summer, a governance and a finance review.
- 2.15. Eight Councils requested support, all of them were subject to a review by CIPFA, three, Slough, the Wirral and Peterborough a Governance review as well.
- 2.16. As part of the Audit of the 2018/19 Accounts, Grant Thornton discovered a series of errors in the treatment of company surpluses, effectively reducing the Council's reserves to nil. They issued four statutory recommendations to Council on 20 May 2021.
- 2.17. The new s151 Officer was appointed by Council at the same meeting.
- 2.18. On 2 July the new s151 Officer issued a s114 notice the third s151 Officer to do so at a Council in recent history, following Northamptonshire in 2018 and Croydon in 2020.
- 2.19. The s114 notice and response was debated and approved at Council 22 July 2021. Grant Thornton issued two more statutory recommendations, now six in total at the same meeting.
- 2.20. Jim Taylor, ex-Chief Executive of Salford Council undertook the Governance review over two weeks in August 2021. CIPFA undertook their finance review at the same time.
- 2.21. Slough's reviews have been the first to be published on 25 October 2021 with the Wirral and Peterborough's, published in the first part of this month. Those two councils are to have Improvement boards, not Commissioners.

3. Implications of the Recommendation

3.1. Financial implications

- 3.1.1. It is assumed that DHULC will require the Council to pay the Commissioners reasonable expenses and such fees as the Secretary of State determines to be paid to them. It is estimated, based on the Liverpool Commissioners, that the lead Commissioner will be paid £800 per day and assistant Commissioners £700 per day for three days per week for three years. In addition, the costs of any support or consultancy support will need to be funded by the Council.

- 3.1.2. Assuming two Commissioners from December 2021 the estimated costs for 2021/22 will be approximately £72k + costs of any additional support which is estimated to be another £78k, £150k in total.
- 3.1.3. Estimated costs in 2022/23 would be £216k plus any additional support which could increase this to £400k in total.
- 3.1.4. The total costs of intervention to Slough over the three years could be £650k for Commissioners and another £350k for support, £1m in total.

3.2 Legal implications

- 3.2.1 Section 15 of the Local Government Act 1999 (“the 1999 Act”) permits the Secretary of State to intervene if a best value authority has failed to comply with its duties under Part 1 of the 1999 Act. The Secretary of State’s powers include the power to direct the authority to carry out a review of specified functions and direct the authority to take any action which he considers necessary or expedient to secure its compliance with the requirements of this Part. Such direction can include that a specified function shall be exercised by the Secretary of State or a nominated person for a specified period and that the authority shall comply with any instructions of the Secretary of State or his nominee in relation to the exercise of that function.
- 3.2.2 The Council is a best value authority by virtue of s.1 of the 1999 Act. S.3 sets out the general duty, which is for an authority to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.
- 3.2.3 The proposed directions to the Authority are set out in the updated recovery and renewal plan which is discussed elsewhere on this agenda and which will continue to be developed.

3.3 Risk management implications

- 3.3.1 The Council has been working to improve its risk management procedures and this will include ensuring that the corporate and directorate risk registers are reviewed regularly to ensure they capture the risks associated with key council projects. The Council will also be working on a dedicated risk register in connection with the projects that have arisen in response to the Council’s financial situation.

3.4 Environmental implications

- 3.4.1 None

3.5 Equality implications

- 3.5.1 The Council continues to have duties under the Equality Act 2010 and will ensure it properly assessed the equality implications of any proposals arising from the Governance review and CIPFA review.

4. **Background Papers**

None

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SLOUGH BOROUGH COUNCIL

REPORT TO:	Cabinet
DATE:	15 November 2021
SUBJECT:	Recovery and Renewal Plan – Update
CHIEF OFFICER:	Director of Finance (S151)
CONTACT OFFICER:	Director of Finance (S151)
WARD(S):	All
PORTFOLIO:	Councillor James Swindlehurst Leader of the Council
KEY DECISION:	No
EXEMPT:	No
DECISION SUBJECT TO CALL IN:	No
APPENDICES:	Appendix 1 – Statement of accounts and year-end close Appendix 2 – Budget setting and delivery Appendix 3 – Investments in companies Appendix 4 – Internal audit and procurement Appendix 5 – Financial systems Appendix 6 – Finance team Appendix 7 – Dedicated Schools Grant Appendix 8 – Insurance Appendix 9 - Business planning Appendix 10 - PFI review Appendix 11 – Revenues and benefits Appendix 12 - Risk assessment Appendix 13 – Response to CIPFA Review Appendix 14 – Response to DLUHC Governance Review Appendix 15 – Response to Grant Thornton’s recommendations Appendix 16 – Response to DLUHC further recommendations

1 Summary and Recommendations

- 1.1 To provide Cabinet with the second of a series of updates on work being undertaken to improve all aspect of the Councils financial position and underlying financial and governance processes.

Recommendations:

- 1.2 Cabinet is requested to note the current position on the Finance Recovery Plan and recommend the report to Council.

2 Report

Introduction

- 2.1 As Members are aware the Council has in recent months received the following:
- statutory and non-statutory recommendations from the external auditor,
 - a significant number of recommendations from internal audit,
 - a s114 notice from the Director of Finance, highlighting a then estimated budget gap of at least £174m
 - reports from both DLUHC and CIPFA. Both reports identify significant weaknesses in financial management processes, governance and internal control
 - a written ministerial statement and
 - a proposed intervention package from DLUHC
- 2.2 The Council's very serious financial challenges have arisen over a period of several years and represent the combined impact of a wide range of issues. These problems are now being addressed but designing, implementing and embedding new processes together with the required changes to organisational culture will take upto an estimated 4 years to achieve based on the experience of local authorities elsewhere. More detailed assessments of the improvement timeframe will only become possible as the situation in Slough develops locally and will inevitably vary.
- 2.3 Also, although the Council has had ongoing discussions with the Government about the possibility of obtaining a Capitalisation Direction, no firm commitment from DLUHC to provide supplementary funding has so far been received. Even with additional support, resolving the Council's underlying financial position will take several years beyond this.

Options considered

- 2.4 Grant Thornton, the Council's external auditors, have recommended that there should be regular reports to members on year-end close and audit. This is a statutory recommendation which the Council cannot ignore.
- 2.5 Recent DLUHC/CIPFA reviews have also recommended more regular reporting to members on the Council's financial position. DLUHC has recently advised the Council that Commissioners will be appointed to oversee the Council's financial recovery, and the Commissioners will expect to see evidence of the progress made since these reviews were undertaken in August 2021.
- 2.6 Rather than providing separate reports to members, this single report meets all the above requirements but also provides a more comprehensive update on the main workstreams currently in progress within the finance function.

Background

2.7 This report provides an update of progress on key issues and improvement areas since the last report in September, namely:

- Statement of accounts and year end close
- Budget setting and delivery
- Investment in companies
- Internal audit and procurement
- Financial systems
- Finance team
- Dedicated Schools Grant
- Insurance
- Business Planning
- PFI review
- Revenues and benefits.

2.8 The report also includes the following:

- a detailed risk assessment
- the Council's formal responses to the:
 - ✓ recent CIPFA Review
 - ✓ DLUHC Governance Review, and
 - ✓ the Grant Thornton's recommendations.

2.9 Further detail on each separate area is provided below and in Appendices 1 to 15.

2.10 All of the projects referred to in this report have nominated team leaders and the projects have or are developing detailed project plans. At the current time much work is focussed on resolving immediate budget management issues, but work is also in hand to:

- implement longer term governance and financial management improvements,
- establish staffing structures based on permanent appointments which will provide a more stable finance function for the Council in future years.

2.11 Assurance continues to be provided to Members through the fact that:

- the new finance team has identified a wide range of issues which were previously unknown to the Council
- the recent DLUHC/CIPFA reviews have been complimentary of the work undertaken by the new team to date and have not challenged the then then estimated S114 value
- work being done to tackle the issues identified is progressing to a very high standard although embedding good practise will take some considerable time
- regular progress monitoring and reporting, such as this report, is taking place
- there has been regular engagement with Lead Members on appropriate issues
- new risk management arrangements are being put in place, see Appendix 12 for further details.

2.12 All of the work referred to in this report is extensive, demanding and will continue to evolve. It is also envisaged that the format of these reports will develop over time. New issues will continue to be identified and will be reported to members as and when they emerge.

Statement of Accounts and year end close

2.13 A draft Statement of Accounts for 2018/19 was presented to the Audit and Governance Committee in May 2021, but the issues that prevented an audit opinion being given at that time were:

- a business rates appeal which had not been provided for;
- impairment of a loan to Slough Children's Trust; and
- agreeing a way forward regarding the understatement of minimum revenue provision (MRP) for the period 2016/17 to date.

2.14 Following discussions between the new finance team and the external auditors, it was decided that rather than try to address these three issues in isolation the Council would run both the preparation of 2019/20 and 2020/21 accounts, and the additional work required to address 2018/19 issues, in parallel over the next 10-12 months. It is expected that, as a result of this approach, a number of further changes will need to be made to the 2018/19 accounts.

2.15 Detailed timetables for work on year-end close have now been finalised with the overall objective of publishing all three year's accounts by 31 March 2022, including two sets of prior period adjustments for 2016/17 and 2017/18. The team has also introduced new ways of working which should not only expedite the audit process but support the production of more accurate financial information going forward.

2.16 Key changes made to date include the following:

- amending the format and presentation of the Council's Statement of Accounts
- introducing a "whole team" approach which is upskilling numerous members of staff as well as spreading the workload.
- adopting a "right first time" approach to ensure that all year end work is completed to the expected standard before submission to audit
- standardising the preparation and filing of supporting information
- providing comprehensive technical guidance and training to all staff involved in closedown work
- establishing regular liaison meetings with external audit, and a systematic process for managing and responding to audit queries

2.17 As set out in Appendix 1, additional work has either already been completed or is in hand to address "high risk" accounting areas. Discussions are also ongoing with DLUHC to identify how best to recalculate the Council's MRP in a manner that meets relevant accounting and legal requirements

Budget setting and delivery

- 2.18 The Council has focussed its efforts on verifying its March 2021 savings proposals for 2021/22 and on generating proposals to achieve the revenue target set for 2022/23. Scrutiny meetings in November, December and January will review budget proposals for 2022/23 and year-to date delivery of revised budgets for 2021/22.
- 2.19 In September 2021, the Cabinet received a report from the Director of Finance explaining in detail why current levels of borrowing, coupled with current plans for additional borrowing to finance the approved capital programme, were not affordable. Cabinet therefore approved the following:
- an orderly programme of asset disposals totalling £400-600m over the next five years. These capital receipts will be used to repay external borrowing, which will reduce the impact of debt charges on General Fund revenue budgets.
 - significant reductions to the capital programme for the three years to 31 March 2024. Current proposals are to reduce capital spending over the next three years by £93.4m, and the Strategic Acquisitions Programme has been suspended
- 2.20 Linked to this, the 2021/22 Treasury Management Strategy which is significantly dependant on levels of capital expenditure and capital receipts, is currently being revised and a new Treasury Management Strategy will be presented to members as part of the developing budget round. Although the Council originally planned to take out £65m of new loans in 2021/22, it now expects to take out no additional borrowing in the current financial year.
- 2.21 The Council has over £230m of local authority short-term borrowing which is due to mature in the next seven months. Officers are monitoring cash flows carefully and will only replace this borrowing where it is necessary to do so.
- 2.22 The HRA is projecting a net surplus of £1.5m at the end of the current financial year. This is mainly due to increased income from dwelling rents and reduced staff cost due to vacant posts, partly offset by increased depreciation charges during 2021/22. The provisional HRA reserves balance is therefore currently forecast to increase to £18.7m by the end of the current financial year.
- 2.23 The HRA 30-year business plan was not updated before setting the 2021/22 budget and is currently under review. The new HRA business plan will be refined in future months with outcomes reported to members in the New Year as part of the 2022/23 budget setting framework.

Investment in companies

- 2.24 The Council has eleven companies that are wholly owned, partly owned or are considered to be independent but undertake activities that are related to the Council. Six are non-trading and will be closed down during 2021/22.
- 2.25 A number of issues have been identified, and continue to be identified, in relation to financial planning, reporting and management; governance; scrutiny and oversight; operational effectiveness; commerciality; performance management and risk management. In view of the Council's current financial challenges, there are concerns about the ongoing viability and strategic requirement for some companies and options reviews are already underway for SUR and JEH. Strategic options for DISH will be considered towards the end of this financial year.
- 2.26 Given the wide range of issues identified, activity has been prioritised to address a number of governance, financial, management and oversight issues, especially in relation to GRE5 and SUR. A Corporate Oversight Board has been established for SUR and significant progress has been made to GRE5's financial planning and reporting, oversight and critical governance arrangements including the appointment of new directors.
- 2.27 In 2021/22, work will continue to focus on addressing internal and external audit recommendations, exploring opportunities for asset disposals and the release of asset value, developing exit strategies and strengthening value for money and efficiency.

Internal audit and procurement

- 2.28 The Council has a large number of outstanding recommendations in relation to previous years' internal audit reports. All outstanding actions are now being tracked based on realistic target dates, weekly updates from nominated action owners and frequent liaison meetings with Executive Directors and Associate Directors.
- 2.29 Evidence of actions completed is also being obtained and reviewed, however it will take an estimated six to twelve months to get the outstanding recommendations actioned as agreed.
- 2.30 Work has also commenced to implement the Council's Procurement Strategy as planned. Other action taken to date includes the following:
- Contract Procedure Rules have been reviewed and improved
 - a comprehensive contracts register is being developed
 - Financial Regulations are currently being updated, and
 - New procurement and contract management guidance is also being prepared.

Financial systems

- 2.31 The Council uses Agresso for its core financial systems, procurement, payroll and HR. Initially installed in 2016, the system is still fit for purpose but is not currently used to its full capacity. Workstreams are now being established which will allow the Council to:

- use the current system to the best of its capacity
- ensure that the Agresso system operates effectively and can interface with all other Council systems
- determine fit for purpose staffing structures, external support contracts and revenue budgets for supporting Agresso in the future, and
- set up a Project Board to consider and approve any further developmental and project work required to ensure that Agresso remains fit for purpose.

Finance team

- 2.32 There is a very large amount of work to do to rectify previous weaknesses and put the Council on a sound financial footing. The external auditors have recommended that the Council invests significantly in its financial resources and a similar requirement has arisen from the recent CIPFA review.
- 2.33 Although the Council has a number of highly competent individuals now working for it who have proven technical and managerial skills, many of these are employed on an interim basis. There is also a need to fill gaps in the service at a more operational level, which is currently being addressed.
- 2.34 In the longer term, the finance function needs to secure more permanent employees and a new staffing structure is being designed together with a more robust recruitment processes, training and development programmes, and appropriate job descriptions which will be instrumental in taking forward the financial future of the Council.

Dedicated Schools Grant (DSG)

- 2.35 Local authorities are facing increased demand for places for pupils requiring specialist education provision, which has risen in Slough by 86% since 2015. As well as this significant increase in numbers, the complexity of pupils' needs is also increasing.
- 2.36 The Council's DSG deficit has also been growing. The overall deficit has grown from £4.9m in 2015/16 to £19m at 31 March 2021, and could potentially grow to £42m by 2024/25 if no further action was taken.
- 2.37 All local authorities with DSG deficits are now required to prepare and implement a deficit management plan, although the Department for Education (DfE) recognises that some in some cases it may take several years for the situation to improve.
- 2.38 Slough's deficit management plan was shared with the DfE in July 2021, and the following action has been taken to date:
- data has undergone an initial cleanse, and further work is in hand to ensure that numbers of pupils in receipt of additional funding can be tracked by both setting and by primary need.
 - processes at panel reviews have been amended to ensure more robust, transparent decision making
 - regular reviews now take place to ensure that funding ceases promptly when pupils are no longer in education, or when agreed outcomes have been met.

- all new independent placements now have independent progress assessments so that contract management and challenge can be more effective.
- commissioning meetings with all independent providers have begun and will be complete by end of financial year 2021-22
- partnership working with Adult Social Care has been strengthened to improve post-16 placement and transition planning
- a Resource Base review has identified 3 provisions that can potentially be redesignated as specialist support units.

Insurance

- 2.39 There is a shortfall in the 2021/22 annual budget for insurance premiums, and there are currently no provisions or reserves set aside in the accounts for uninsured claims.
- 2.40 Future years' revenue budgets will need to reflect potentially significant annual increases in insurance premiums in the medium term of at least 10 per cent per annum. Also, like many other local authorities, the Council does not currently procure Cyber Insurance cover due to the significant cost of premiums and limited marketplace.
- 2.41 A review of current insurance arrangements commenced in October 2021 to ensure that the Council:
- has appropriate insurance cover, and
 - is maximising value for money in terms of both insurance premiums and the cost of settling uninsured claims.
- 2.42 Outcomes from this review will inform both the levels of insurance provisions and reserves which need to be included in year-end Statements of Accounts, and also the levels of cover and cost of insurance premiums that need to be included in revenue budgets in 2022/23 and future years.

Business Planning

- 2.43 Work has commenced on drafting of a comprehensive business plan for the Finance and Commercial Services Department. This document is to be drafted during November/December and finalised in advance of the new financial year. The plan will cover culture, productivity, training and development, succession planning as well as:
- quantifying the range of technical and operational activities currently being undertaken by each team in the department
 - developing a "dashboard" for reporting progress against key targets, objectives and priorities.

PFI review

- 2.44 The Council has one PFI contract for 3 schools, two of which are now academies, however the 25 year contract still has 14 years left to run and is part funded by grant from central government. A review in 2015 identified scope for financial savings, most of these have now been implemented as envisaged. A high-level

desktop review of the PFI was undertaken by Grant Thornton in October 2021 which concluded that the contract was generally well managed, schools were physically well-maintained and costs and performance standards were comparable to similar contracts elsewhere .

- 2.45 A review of the contract will be undertaken in November 2021 to determine any further opportunities for savings. This will inform a formal benchmarking exercise and potential re-scoping of the scheme with the provider in 2022.
- 2.46 A review of the accounting arrangements for the PFI will also be undertaken to determine whether a PFI sinking fund should be established. This would balance out the costs of the scheme over its remaining life and allow for any exit costs at the end of the scheme to be charged over the remaining years of the contract.

Revenues and benefits

- 2.47 The Council commissioned a review of revenues and benefits services which was carried out by CIPFA in July 2021. This review highlighted a number of shortfalls in the current arrangements, including the following:
- the existing structure is not considered fit for purpose and demonstrates a lack of resources, accountability and ownership. Resource issues also exist in key support services such as ICT and logistics which the service relies upon to deliver improvements
 - the service is carrying a high level of vacancies and is heavily reliant on temporary staff which is not sustainable either operationally or financially
 - management is spread thinly, and no clear action plans exist to support improvements
 - IT initiatives are led by the digital team and deliverables and priorities are not agreed with the service which has limited control over issues such as the implementation of IT upgrades or self-service functions.
 - a number of key service support contracts are due to expire within months and there is insufficient time to re-tender or consider options which might offer better value for money going forward.
- 2.48 These issues have led to backlogs of work and are also impacting other elements of the service such as collection of benefit overpayments and rent arrears.
- 2.49 New staff within the Council's corporate finance team have also identified that the Council needs to:
- agree a clear set of aims and objectives for future service delivery, reinforced by Key Performance Indicators
 - clarify how shortfalls in performance will be addressed and on what timescales.
 - explore ways of making better use of available technology to improve value for money.

2.50 A detailed action plan has been developed to address all of these issues over the next 12 months, as set out in Appendix 11.

CIPFA Report

2.51 The report following CIPFA's independent review was received by the Council on 22nd October 2021 and largely agrees with the Council's own assessment of its financial position. As shown by Appendix 13, good progress is being made on the recommendations included in CIPFA's report with 11 out of 12 being actioned to date.

DLUHC Report

2.52 The report following the independent review by MHCLG (as it then was) in August 2021 includes 30 separate recommendations and was received on the 25th October 2021. Good progress is being made on most of these with all recommendations relating to Finance now actioned, and all recommendations relating to governance and legal services now in progress with an expected completion date of 31 March 2022 or earlier.

2.53 Five recommendations relate to the Council's corporate priorities and the wider corporate culture. These will take longer to address and will be considered following the very recent receipt of the report .

Grant Thornton – external recommendations

2.54 Reports have been received from Grant Thornton which include both statutory and non-statutory recommendations. A summarised action plan is set out in Appendix 15 which confirms that:

- all recommendations relating to year end close and technical accounting issues have either already been addressed or are in the processes of being implemented
- new arrangements have been put in place for reporting financial performance to members and to the Council's senior management team on a regular and consistent basis
- work to improve governance of Group relationships is well underway but new processes will take time to become embedded
- work to improve governance arrangements, specifically production of the Annual Governance Statement and evidencing of the Council's Annual Governance Review, is in hand and due to be completed by 31 March 2022
- improvement work on medium-term financial planning will be linked to the 2022/23 budget preparations.

2.55 Work on financial savings has so far focussed on verifying the 2021/22 revenue proposed savings by clarifying specific savings targets for individual directorates and thus facilitating delivery. Longer term savings targets and action plans will be

developed as part of medium-term financial planning but achieving cultural change within the organisation will be key to successful delivery.

- 2.56 Similarly, work to address the current low levels of General Fund reserves has so far been primarily focussed on trying to prevent the current situation from deteriorating still further, by managing the current year's budget within available resources. Plans to improve levels of reserves over time will be finalised following discussion with DLUHC about the MRP position and what (if any) extra grant funding might be available. Realistically however, the Council is likely to be in a deficit reserves position on the General Fund for some years to come.

3 **Implications of the Report**

3.1 Financial implications

- 3.1.1 These are set out throughout the report. Should the work being undertaken not be completed or be significantly delayed, the Council's financial position would quickly deteriorate and become untenable.

3.2 Legal implications

- 3.2.1 The Council has a number of statutory duties in relation to financial management. These include the following:

- Under Part I of the Local Government Act 1999, a best value duty to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of efficiency, economy and effectiveness;
- Under section 31 of the Local Government Finance Act 1992, the requirement to set a balanced budget at the start of each financial year;
- Under section 28 of the Local Government Act 2003, a requirement to review actual expenditure against the approved budget on a regular basis throughout the year and, where it appears that there has been a deterioration in the financial position, a requirement to take such action as is necessary to deal with the situation;
- Under The Accounts and Audit Regulations 2015, a requirement to maintain adequate systems of internal control.

- 3.2.2 The Council's Constitution, which is based on the requirements of the Local Government Act 2003, requires that decisions in relation to financial management must be taken at specific levels within the organisation, as follows:

- Full Council is responsible for approving the policy and budget setting framework at the start of each financial year. This includes approval of Council Tax increases, revenue and capital budgets, Treasury Management Strategies and capital investment plans.
- Cabinet is then responsible for determining how and when expenditure will be incurred, and what levels of service are provided, so long as this is in accordance with the overall budget framework.

- Part 3 of the Constitution also includes a Scheme of Delegation whereby some decisions can be delegated to individual officers or to senior officers acting as a group.

3.3 Risk management implications

3.3.1 There are a range of risks associated with this work. These risks and the mitigations put in place to manage them are set out in Appendix 12. Some of these mitigating actions are already in place, others will take time to develop and embed. This risk assessment will continue to be developed and the position continuously assessed, with regular reporting to members as part of these progress reports.

3.4 Environmental implications

3.4.1 The work being undertaken will allow the Council to continue to function and thus help address its environmental aspirations

3.5 Equality implications

3.5.1 The work being undertaken will allow the Council to continue to function and thus help meets its equality requirements

3.6 Procurement implications

3.6.1 The proposed asset disposal programme, implementation of the Council's procurement strategy and maintenance or improvements to financial systems will all require the assistance of external specialists who will provide additional skills and capacity not currently available in-house.

3.6.2 Any support obtained from external support consultants will be secured in compliance with the Public Contracts Regulations 2015, Council procurement policies, and within approved budget spending limits.

3.7 Workforce implications

3.7.1 No workforce implications have been identified as a direct result of this report. Possible future changes to the staffing structures within Finance functions referred to this report are subject to future Cabinet reports which will fully consider workforce implications.

3.8 Property implications

3.8.1 The asset disposal programme referred to in section xx of this report will directly impact on the Council's property holdings. Full details will be provided via six-monthly progress reports to Cabinet.

Background Papers

S114 notice
Grant Thornton 2018/19 audit reports
2018/19 draft Statement of Accounts
2021/22 budget reports

Statement of accounts and year-end close**The position in May 2021**

1. A draft Statement of Accounts for 2018/19 was presented to the Audit and Governance Committee in May 2021. The issues that prevented an audit opinion being given at that time were:
 - a business rates appeal which had not been provided for;
 - impairment of a loan to Slough Children’s Trust; and
 - agreeing a way forward regarding the understatement of minimum revenue provision (MRP) for the period 2016/17 to date.
2. At that point draft financial statements for 2019/20 and 2020/21 had not yet been prepared or audited.

The new approach

3. Following discussions between the new Finance team and the external auditors, it was decided that rather than try to address 2018/19 issues in isolation the Council would run both the preparation of 2019/20 and 2020/21 accounts, and the additional work required to address 2018/19 issues, in parallel over the next 10-12 months.
4. Accounting issues are likely to be the same for all three years, therefore it will be quicker and more effective to address them all at the same time. It is likely however that, as a consequence of this approach, a number of further amendments will need to be made to the 2018/19 Statement of Accounts as currently presented.
5. Detailed timetables for work on year-end close have now been finalised and key dates are as follows:

Review 2018/19 accounts and working papers	Completed September 2021
Tackle high risk areas (see below) and draft supporting disclosure notes	October to December 2021 (in hand)
Prepare 2019/20 and 2020/21 accounts Revisit and amend/update 2018/19 accounts	December 2021 to January 2022
QA/review accounts and working papers	February 2022
Publish 3 year’s statements of accounts	31 March 2022 - audit commences April 2022

6. This work is now well under way and the Corporate Finance team have implemented new ways of working which should not only expedite the audit process but also support the production of more accurate accounts in future. Key improvements made include the following:
 - amending the format of the Council’s Statement of Accounts to improve layout and presentation and to remove unnecessary or duplicated information and disclosures
 - introducing a “whole team” approach to closedown work which now involves all finance staff throughout the Council, particularly business partners and staff in Exchequer and Treasury functions who have previously not been much involved in year-end close. This new approach is upskilling numerous members of staff as well as spreading the workload.

- adopting a “right first time” approach whereby all closedown work is assigned to both a preparer and a reviewer. Reviewers will take responsibility for ensuring that all year end work is completed to the expected standard before draft accounts and working papers are submitted for audit.
- standardising the preparation and filing of supporting information, all of which is now centrally stored so that working papers can be easily located. A comprehensive suite of working paper templates has been introduced so that all information supporting the accounts is provided in a consistent and comprehensible format which meets external audit expectations.
- comprehensive technical guidance and training is now being provided to all staff involved in closedown work, through a combination of access to on-line materials and weekly technical briefings via Teams.
- regular meetings now take place between Council staff and external audit to ensure that there is a shared understanding of progress and that where possible any issues identified are resolved at an early stage. One of the key challenges for the Council is managing the volume of audit queries once onsite work commences, therefore a dedicated staffing resource will be put in place to ensure that all queries are monitored and promptly responded to.

Risk areas

7. The following work has either already been completed or is currently in hand to address high risk accounting areas:
- *Capital accounting and fixed asset registers* – a major data cleansing exercise is under way to ensure that every entry on the register is accurate and up-to-date. Work is also underway to ensure that HRA assets are reconciled to rent collection data and that beacon properties used in the valuation process are representative of the stock currently owned.
 - *Bank reconciliations* – bank reconciliation processes are being simplified and work is underway to close all bank accounts not in regular use.
 - *Debtors and creditors* – all year-end debtor and creditor balances are being reviewed so that uncollectable debtors can be written off and out-of-date creditors can be written back to the General Fund. All feeder systems are now beginning to be reconciled to Agresso and all suspense and holding account balances are to be cleared.
 - *Group accounts* – the Council has reassessed all of its’ corporate interests and investments against Group accounting requirements. Negotiations are ongoing with SUR to change their year-end to 31 March, and all dormant companies are being formally wound up or dissolved.
 - *Financial instruments* -work is being undertaken to revisit the classification and accounting treatment of all financial instruments, together with specific work on PFI and leasing disclosures to ensure that disclosures accurately reflect both current contractual arrangements and current accounting requirements.
- Minimum Revenue Provision (MRP) MRP* – discussions are ongoing with DLUHC to identify how best to recalculate MRP in a manner that meets relevant accounting and legal requirements.

Budget setting and monitoring

General Fund Budget

1. In March 2021, the Council approved a balanced budget for the General Fund revenue spending for 2021/22, however this budget was based on delivery of in-year savings totalling £15.6m,.
2. A great deal of work has been ongoing since July to verify budgets and savings plans for 2021/22 and this work has identified that:
 - many of the assumptions underpinning this budget were inaccurate and unrealistic
 - the budget did not include adequate set aside for repayment of debt charges (MRP)
 - anticipated savings were not fully supported by realistic delivery plans, nor was the total saving requirement of £15.6m allocated out between spending departments so there was no clear accountability for savings delivery, and
 - as a result of audit changes to the Council's 2018/19 financial statements, there were no available balances.
3. Most of the recent activity within this team has therefore been directed at re-balancing the 2020/21 budget in the light of this new information with a view to ensuring that the Council can still operate within its available resources during the current year and that the cumulative deficit on General Fund balances (currently estimated at £111m at 31 March 2021) does not deteriorate further due to in year budget management.
4. This work has involved:
 - reworking all department revenue budgets in the light of current key assumptions regarding income levels, spending, and demand for services
 - agreeing detailed service targets and delivery plans with budget holders.
5. The current financial forecast shows a broadly break-even position for 2021/22 planned savings, with a net overspend of only £0.024m against targeted savings at 31 March 2022. However, this position is heavily dependent on both the delivery of further savings, across the Council and the Council's ability to manage any additional spending pressures which arise between now and 31 March 2022 within the revenue budgets already agreed
6. Recent reports from CIPFA and DLUHC have emphasised that effective financial management is a corporate responsibility which must involve all members of the Council's senior leadership team and all elected members. Since his appointment in May 2021 the Director of Finance has ensured that each directorate has a Business Partner in post who is able to liaise between spending departments and the Corporate Finance team to deliver this important priority. Work is also ongoing to ensure that spending departments understand the composition of their budgets and take ownership for delivering financial targets once these have been agreed.

7. Since the last progress report, the Corporate Finance team has continued to develop and improve in-year financial reporting by producing detailed monthly reports which provide accurate, comprehensive and up to date information on the Council's current financial position, its expected year-end outturn and the financial challenges it faces. This improved level of information will support the Council in making better informed, more transparent and more prudent financial decision-making in future.

Asset disposal programme

8. In September 2021, Cabinet received a detailed report explaining why current levels of external borrowing were not sustainable. Members therefore approved an orderly programme of asset disposals totalling £400-600m over the next five years. These capital receipts will be used to fund the capitalisation direction and repay external borrowing, which will reduce the impact of debt charges on General Fund revenue budgets and is a key component of the Council's financial recovery.
9. Since then, action has been taken to identify potential sites for disposal and to establish a well-documented, transparent and consistent process for and demonstrating that the Council is achieving best consideration for all assets disposed of. Members have also agreed that the Council should seek additional external expertise to assist with larger transactions, and an invitation to tender for such services has been issued based on the Homes England select list of 19 accredited asset brokers, valuers and property specialists. It is currently anticipated that a suitable appointment will be appointed early in the New Year.
10. In the meantime, officers in the Place department are progressing preparation for the disposal of smaller sites and have commenced a programme of work to ensure that all Council property records, and all Land Registry records, are accurate and up to date. This should expedite future asset disposals.

Capital investment

11. A three-year capital strategy for 2021/22, 2022/23 and 2023/24 was approved by Council on the 8 March 2021. However, as explained in the s.114 report, neither the capital strategy nor the 2021/22 budget report clearly set out the revenue implications of repaying the borrowing necessary to fund this level of proposed expenditure.
12. Project managers were therefore tasked with reducing the capital programme, so that any new schemes financed by external or unsupported borrowing were removed. As a result, the capital programme for the three years to 31 March 2024 is likely to be reduced by £93.4m and the Strategic Acquisitions Programme, which was established to purchase investment property through external borrowing, is to be discontinued.

Treasury Management

13. The 2021/22 Treasury Management Strategy which is significantly dependant on levels of capital expenditure and capital receipts, is currently being revised as the version approved by members in March 2021 is now out of date. A new Treasury Management Strategy will be presented to members in December 2021.
14. Although the Council originally planned to take out £65m of new loans in 2021/22, it now expects to take out no additional borrowing in the current financial year.

15. The Council also has over £230m of local authority short-term borrowing which is due to mature in the next seven months. Officers are monitoring cash flows carefully and will only replace this borrowing if and when it becomes necessary to do so.

Housing Revenue Account (HRA)

16. The HRA is projecting a net surplus of £1.5m at the end of the current financial year. This is mainly due to increased income from dwelling rents and reduced staff cost due to vacant posts, partly offset by increased depreciation charges during 2021/22.
17. The HRA is ring-fenced by statute so any net under or overspends at 31 March 2022 must be carried forward within this account and cannot be transferred to other services. The provisional HRA balance of £17.2m at 31 March 2021 is therefore currently forecast to increase to £18.7m by the end of the current financial year.
18. The HRA 30-year business plan was not updated before setting the 2021/22 budget and is currently under review. The new business plan will be refined in future months with outcomes reported to members.

Interests in companies

Overview

1. The Council has eleven companies that are wholly owned, partly owned or undertake activities related to the Council. This report relates to trading companies only and excludes Slough Children's First Ltd which was recently established this year, but which will be reviewed following these. These companies are:

- Ground Rent Estates 5 Limited (GRE5) – Management of the freehold lease for Nova House(100% subsidiary)
- James Elliman Homes Limited (JEH)- Other letting and operating of own or leased real estate (100% subsidiary)
- Development Initiative for Slough Housing Company Limited (DISH CL) – Management of affordable properties*
- Slough Urban Renewal LLP (SUR) – a joint partnership between Slough Borough Council and Muse Developments (50:50 joint venture)

*not subsidiaries but DISH CL leases properties from the Council for affordable homes.

GRE5

2. Given the known risks associated with the refurbishment works at Nova House and the significant uncertainties with regards to total costs, cost recovery, grant funding, insurance claim and repayment of loans to the Council, GRE5 has been prioritised in recent months. Progress made in the last quarter includes:

- Review of accounting, management and governance arrangements in place between the Council and GRE5. A series of prioritised actions that have been completed or are underway to address issues;
- Development of a GRE5 financial model including estimated costs to completion for the main works to Nova House, cashflow forecast, grant income and cost recovery projections. Ongoing regular updates are now produced;
- Development of scenarios and funding strategy options to support financial planning and decision making;
- New financial management arrangements introduced to strengthen financial reporting, budget monitoring, payment of transactions and reporting into/oversight by the Council;
- Review of historic costs to assess the classification of Council and GRE5 costs, as the Council had previously capitalised GRE5 costs that should be treated as revenue costs
- Cabinet and Council reports to provide an update report on GRE5. This has resulted in a number of important decisions being taken by members
- Negotiation with Homes England to secure an uplift in grant funding (£9.4m total) for cladding works. Grant Funding Agreement now agreed and signed by parties;

- Development Agreement and Parent Company Guarantee signed for the primary development contract at Nova House;
 - Work on site commenced (August 2021) although this is now on hold pending the outcome of an additional investigation into the safety of internal steel (see matters in progress below);
 - Submission of particulars of claim (for insurance legal proceedings) including an analysis of all costs to date that are eligible under the warranty including Council internal costs;
 - Recruitment of new GRE5 Directors to strengthen GRE5 oversight, minimise identified conflicts of interest and standardise roles and responsibilities across the Council's companies. This includes the development of new standardised contracts for company directors; and
 - New staffing structure agreed to address identified conflicts of interest
3. The following issues are still to be addressed or are ongoing:
- a service level agreement is required between the Council and GRE5
 - a loan from the Council to GRE5 needs to be legally executed
 - two GRE5 directors have resigned in the last quarter – potential replacements have been interviewed but SBC approval is required and contracts need to be finalised;
 - agreement of a deed of variation (contract change) with Homes England in relation to the clawback of grant should GRE5 be successful in its legal claim
 - ongoing litigation/insurance claim – expected to continue throughout 21/22;
 - continue to update SBC on GRE5's financial position
 - update the internal audit tracker
 - implement new governance arrangements,
 - training requirements for all company directors; and
 - SBC to assess the implications of the latest structural review

JEH

4. A deep dive review was commissioned in June 2021 to provide further insight into the range of issues identified by internal audit. Key progress in the last three months includes the following:
- High priority risks and actions have been addressed, pending an Options Review to consider the strategic way forward for JEH;
 - Review of JEH loans and assets is to be considered as part of the Council's asset disposals strategy. A decision was taken to stop any further acquisitions in 2021/22 pending the review;
 - Scope of works agreed for the JEH Options Review including procurement of team to undertake the work. Expected Phase I reporting in December will consider a range of options including sale or restructure and an action plan to implement the preferred option;

- Review JEH business plan and recent financial plans and performance; and
 - New SRO and shareholder team identified to support the next phase of work.
5. A number of matters remain outstanding or are still in progress:
- No JEH directors are currently in place. Potential candidates have been identified and will be interviewed in November ;
 - Regular board meetings have not taken place in 2021 and need to be restated
 - Council responsibilities in relation to the transfer of JEH financial transactions need to be defined and regularised;
 - Internal audit comments and actions have not been reviewed by the Board
 - Operational changes to improve tenancy management, debt recovery and maintenance matters;
 - New governance arrangements, shareholder management arrangements and reporting arrangements to be fully implemented
 - Training requirements for all company directors.

SUR

6. SUR is a major strategic partner with a number of Council land holdings “opted” to the company under the terms of a Partnership Agreement. Progress made in the last three months includes:
- Development of a SUR action tracker informed by recent internal audit work, a recent Local Partnerships Review and other governance issues
 - Establishment of a Corporate Oversight Board (COB)
 - Improvements to reduce conflicts of interest and strengthen the various governance roles
 - Review of Partnership Agreement and supporting legal documents
 - Review of SUR business plans to clarify the Councils financial and commercial obligations over the next 2- 3 years
 - Appointment of Montague Evans to undertake an Options Review
 - Report to Cabinet on options and next steps
 - Homes England / Council / SUR meetings established to facilitate due diligence for key sites. Outcomes expected in November.
7. Matters outstanding or in progress include:
- Directors – high turnover rate, recent resignations, non-attendance, lack of understanding of roles and responsibilities, lack of relevant experience. Roles and potential candidates are currently being reviewed
 - No partnership meetings since 2019 – these need to be reinstated
 - Poor performance management arrangements within the Council – currently being revised

- Internal audit comments and actions mainly relate to Council-activities
- Site appraisals need to be updated to reflect current market conditions
- Cabinet update on progress with Homes England and NWQ site expected in December 2021
- Cabinet decision required for SUR in light of the options review.

DISH

8. Following a recent internal audit report, Local Partnerships undertook a high level governance review to enable a more risk based approach to be taken re the prioritisation of actions across the Council's housing companies. As a result, some minor action has been taken although a more far-reaching review is likely to be undertaken to consider the ongoing requirement for DISH and its associated companies. In the meantime, the Council will undertake discussions with the DISH Board to agree an action plan in relation to internal audit recommendations.
9. It should be noted that DISH has recently submitted an application to become a registered provider of social and affordable housing. This has been placed on hold.

Procurement and Internal Audit

Procurement Strategy

1. Work has commenced to bring in resources to develop and implement the procurement strategy. This will be a mix of internal appointments as well external expertise where specialist advice is needed on a one-off basis. There is a comprehensive pipeline of procurement activity which will aid transition planning.
2. Work with colleagues across the Council continues in the development of a social value policy and to ensure it links to other Council strategies and initiatives for example, localities.

Joint Procurement and Contract Management guidance

3. Procurement and Contract Management guidance and practice notes are being prepared, the improvements to the Contract Procedure Rules is key to the implementation and role out of guidance (see para 6 below).

Contract Management

4. Build of a contracts register is being developed. IT has been prioritised due to the number of contracts in this service area. It will be actively monitored on a quarterly basis through the council's Information Governance board.
5. The use of the Council's finance system to manage contracts is being explored and is on the plan of improvements in this area.

Contract Procedure Rules and Financial Regulations

6. Improved Contract Procedure Rules were approved by the council's Strategic Finance Board on 22nd October with a view to going to member panel on the Constitution and Full Council.
7. Improvements include the raising of thresholds to allow more flexibility in procuring and lower levels, distinguishing between services and works and ensuring the appropriate controls are in place.
8. A timeline for implementation of improved financial regulations is also in place, with an aim to present them to members of approval in January with adoption and implementation from 1 April 2022.

Internal Audit – Independent Review

9. Following the recommendation in the CIPFA report relating to Internal Audit the Council has deployed resources to undertake a review of the Internal Audit Function. This review has commenced and is scheduled to provide a detailed options appraisal to the Audit and Corporate Governance Committee for its meeting on 9 December 2021.

Internal Audit actions

10. 94 Internal Audit recommendations have been implemented since 1 April 2021. However as at 30 September 2021, 79 outstanding recommendations were overdue. These mostly related to reports issued in previous financial years.

Summary across all Audits (including 2021/22)

		High	Medium	Low
Not Due	148	15	90	43
Overdue	79	3	22	54
TBC	18	1	8	9
Complete	94	14	39	41

11. Recommendations are now being monitored regularly to ensure that progress is tracked, and appropriate action owners have been assigned to each outstanding recommendation. Action plans are now updated weekly, based on:
- updates from action owners
 - frequent liaison with Executive Directors and Associate Directors
12. Evidence of actions completed is being obtained and reviewed by Group Manager Commercial, and outstanding actions will not be closed without obtaining the relevant evidence.
13. The officer Risk and Audit Board now takes ownership of outstanding Internal Audit recommendations and is responsible for ensuring that these are being implemented in a timely way. The Board meets monthly and has representation across all Council directorates.

Internal Audits 2021/22

14. To date nine audits have been completed and seven have been finalised. RSM have scheduled a further 26 audits to be completed up to 31 March 2022.
15. There is a target of finalising audits within two weeks of the draft being issued, Internal Audit are now working alongside Council Officers to ensure this is done in a timely way.

Financial Systems

Current Status

1. As the ERP is fundamental to the information flow in the organisation the new S151 officer has assumed strategic oversight over the system and is working on how to embed the right structure, resources, and practices in the organisation to maximise the output of the system and significantly reduce the costs arising from the inefficient operation that currently subsists.

Background Information

2. It has, been established that SBC does not have a contract with Myriad, but Myriad have been supplying consultants and a project manager / Solutions architect for over 3 years to manage Agresso Systems development mainly in HR and Payroll with minimal development in Finance and have assumed overall responsibility for supporting Agresso for the SBC and Schools Trust clients.
3. SBC does not currently have sufficient resources in place to manage the various development work that has gone into the system, and this is currently hindering SBC's ability to deal with basic functionality and reporting as it relates to core systems such as payroll, HR, Finance.
4. The Myriad consultants currently have a monopoly on a lot of the knowledge required for SBC to function as an independent entity and currently work is being focussed on finalising the project work in payroll and HR and harmonising systems access issues.
5. This is a significant risk to SBC as now the Myriad Consultants are Key People Risks as though they were not involved in the initial systems implementation, they have been responsible for all development from 2017.
6. The recently concluded contractual dispute with the original vendor (Arvato) did not include them supplying systems documentation so as it stands there is no formal documentation as to what's been implemented. This is another major risk as
7. From the above there needs to be another project phase which will include
 - Full Systems Documentation
 - Full Process Documentation (At the moment only development work that Myriad Consultants have carried out has been documented)
 - Knowledge Transfer such that an SBC role has responsibility for each significant process and the administration thereof is visible to all.
8. Updates on Information Provided to last Council Meeting
 - SBC agreeing with Myriad (Project Manager) the level of project work outstanding, the resources required from them to complete as well as factoring in SBC and other external resources that will ultimately impact delivery. This analysis will now be finalised by the end of October and the current indication post the review of resource availability and SBC requirements is that the project development will be complete by January 2022.

- Establishing what needs to be in place to provide best utilisation of the system for the finance and procurement modules as both have not had any real development from implementation and this has resulted in a wide range of manual interventions being undertaken for core financial management and reporting. Timeline: Remains as previously reported ie consultation commenced in October 2021, and Unit 4 solution providers will be invited to tender for the agreed scope of works.
- Ascertaining the current costs of support and development work and providing a forecast of potential savings and realistic budgets for this and the next 2 financial years. Timeline: This will now be available by January 2022
- Gathering information from similar sized public sector organisations that utilise the functionality SBC currently has in place or will have in place post the imminent completion of the project work to determine a fit for purpose internal team structure for supporting the ERP and managing business as usual. Timeline: This will now be available by January 2022
- Ensuring that the right resources are in the IT department to provide the support necessary for the ERP system to run optimally and interface with all other SBC systems. Timeline: This will now be available by January 2022
- Instituting a Project Board that will see the above processes through and assume responsibility for approving any further developmental and project work required to ensure the ERP remains fit for purpose. Timeline: to be agreed

Finance Team

1. The Council's Finance service is currently supplemented by a number of temporary staff who are leading the delivery of the various issues reported here, among other matters
2. The Council's auditors, Grant Thornton(GT), have issued statutory recommendations to the effect that the Council should have sufficient skilled resources to support not just the production and audit of year-end accounts but also to improve in-year financial management. GT have also issued a second recommendation that the Council should invest significantly in the Finance service.
3. The recent CIPFA report has also recommended that the Council enhance financial capacity.
4. In the longer term, the Council's Finance function needs to secure more permanent employees and new staffing structure is being designed together with robust recruitment processes, training and development programmes, appropriate job descriptions which will be instrumental in taking forward the financial future of the Council.

Dedicated Schools Grant (DSG)

Issues and past practice

1. Since the implementation of the Special Educational Needs and Disability (SEND) reforms as part of the Children & Families Act 2014, there has been a nationwide trend towards increased numbers of Children & Young People (CYP) being assessed for, and being issued with, an Education and Healthcare Plan (EHCP). In the last 3 years in Slough, the number of CYP with an EHCP has increased from 1,243 to 1,532 (an average increase of 7.7% per year).
2. The Council's DSG deficit has also been growing since 2015/16, mainly due to the pressures for additional funding in this area. The overall deficit has grown from £4.9m in 2015/16 to £19m at 31 March 2021, and could potentially grow to £42m by 2024/25 if no mitigating action was taken.
3. All local authorities with DSG deficits are now required to prepare and implement a deficit management plan, although the Department for Education (DfE) recognises that some in some cases it may take several years for the situation to improve. Slough's deficit management plan was shared with the DfE in July 2021. Actions to manage demand for EHCP funding and address the DSG deficit are included in this plan as follows:
 - SEND panels should ensure more robust, transparent decision-making, with commissioning professionals and/or finance officers in attendance
 - all SEND data must be accurate and up to date
 - funding should be ceased promptly when CYP are no longer in education, employment or training and/or their outcomes have been met.
 - there should be a clearer focus on more effective transition planning for post-16 and Preparation for Adulthood for CYP with EHCPs
 - establish a more robust commissioning framework for therapies (particularly speech and language)
 - development of in-borough provision to meet needs of specific SEND cohorts, reducing numbers of specialist setting and out of area placements.
 - Improve contract monitoring with independent providers.
 - audit current banding models to identify potential alternative systems for funding EHCP top-ups in mainstream, specialist resourced provision and special schools.

Risks

4. Following a recent SEND Local Area Inspection we are awaiting their final report, which will be published in November 2021. This may outline further areas of concern that have implications for cost reductions in the current Management Plan. It is also likely to highlight a need for SEND strategic and operational activities to be appropriately resourced, in order to ensure that SEND Reforms are delivered with

statutory compliance, and Management Plan objectives are implemented and sustained.

5. The other key risk is regarding the assumptions made that underpin the management plan. Assumptions have been informed by all available information including past trends. However given the number of variables and external factors involved, assumptions are likely to change and will continue to be reviewed as new information becomes available and will be reflected in the periodic updates to the management plan to help inform future decision making

Progress to date

6. Progress to date is outlined below:

- All new independent placements now have formal contracts and independent progress assessments so that contract management and challenge can be more effective.
- All SEND data has undergone an initial cleanse, and further work is in hand to ensure that numbers of pupils in receipt of additional funding can be tracked by both setting and by primary need
- Commissioner meetings with all independent providers have begun and will be complete by end of financial year 2021-22
- More robust and transparent processes at SEND panels have been implemented.
- Partnership working with Adult Social Care has been strengthened to improve post-16 placement and transition planning
- A Resource Base review has identified 3 provisions that can potentially be redesignated as SEN Units, which will strengthen the process of ensuring that CYP with SEND are matched to appropriate provision. SLAs are being scrutinised by legal, and the schools involved are liaising with SEND Commissioner re consultation process. This piece of work is expected to be completed by end of current financial year.
- A new SEND Team Leader for post-14 has identified and begun to action EHCPs that the LA should cease to maintain.
- New service level agreements are being established clarifying designation, admissions criteria and contract monitoring requirements.

Insurance

1. The Council currently has a three-year Long-Term Agreement (LTA) in place with its insurers for the majority of its insurance covers. This agreement concludes on 31 March 2022, although for most covers there is contractually a two- year extension option to 2024. Such agreements are designed to give some certainty of premium costs and to shield against the impact of market movements. The current global insurance market is the most challenging for decades and this is significantly impacting premiums and cover.
2. Slough renews its insurance annually. The last renewal on 31 March 2021 resulted in an 8.8 per cent increase in total premium costs to £1.223m including Insurance Premium Tax. There are a number of risks relating to the Council's insurance position that are currently being examined. Most notably:
 - a review of the insurance covers needs to be undertaken to ensure the Council is optimising investment in insurance;
 - there is a shortfall in the 2021/22 annual budget provision for premium costs and cost of claims;
 - there are currently no provisions or reserves set aside in the accounts for insurance claims;
 - future budgets will need to reflect potentially significant annual increases in insurance premiums in the medium term of at least 10 per cent per annum;
 - the Council, like many others, does not currently procure Cyber Insurance cover due to the significant cost of premiums and limited marketplace.
 - there are challenges in recruiting to the specialist risk and insurance manager post, which has been vacant since August.
3. To mitigate these risks, a review is being undertaken of the current insurance provision and an analysis of current and historical claims in order to establish an optimal position. This review has commenced and will be finalised alongside the completion of the insurance renewal by 31 March 2022.
4. The various financial pressures are being built into the budget and the capitalisation direction.
5. The Council's insurers offer a free of charge Cyber Security review and officers are investigating this being undertaken as a matter of urgency. A decision will then be taken as to whether insurance is a cost-effective response to the risk.
6. Officers are actively engaged in recruitment activity to fill the Risk and Insurance manager vacancy. It is hoped this will be concluded successfully by 31 December 2021. Alternatives will be considered if recruitment is unsuccessful.

Finance and Commercial Services – Business Planning

1. Work has commenced on a comprehensive business plan for the Finance and Commercial Services Department. This document is to be drafted during November and finalised in advance of the new financial year. The plan will set out the following:
 - Vision – will set a clear direction and ambition for the service that is achievable but challenging.
 - Achievements in 2020/21 and an overview of the current service provision – despite the issues raised in various reports the department has continued to deliver services during the past year and will reflect on achievements whilst being realistic about the challenges that lay ahead.
 - Key objectives for 2022/23 and beyond –recognising that there is a lot to do but have started on the journey and with appropriate support it is believed that significant change can be made whilst being realistic about the timescales and the environment in which we are operating.
 - What will be delivered in the short, medium and long-term will support achievement of the corporate plan objectives and improve the department to provide the high-quality service that is expected.
 - Operating Context will outline the financial position, set out how the department will work with customers, its people, and how it will embark on making the cultural changes required to achieve the vision.
2. It is recognised that the people and culture change required to achieve ambitions is a crucial part of the plan. There will be a particular focus on our people and their development. Significant investment will be made in recruiting permanent staff to all posts and providing a tailored training and development programme as part of our People strategy.
3. The training and development strategy will seek to embed a coaching and mentoring culture, will focus on succession planning and talent management, and will embed learning through tailored development plans and a range of other activities that will equip people to deliver the best-in-class service the Council requires.
4. The Council will embed an ethos of continuous learning through robust analysis and monitoring of productivity. Given the challenges faced the approach to productivity will be used as a means of adding value and stimulating innovation in order generate efficiencies whilst maintaining workforce motivation.
5. Finally, the service will measure and manage performance whilst ensuring a high level of communication and feedback is maintained so it can be agile and embed any learning for its future development.

Review of Schools PFI Contract

Work done to date

1. The Council has a 29-year PFI contract for three schools that it signed in 2006, two of these schools are now academies.
2. The contract is managed for the Council two days per week by a specialist consultancy, Castle Gate Legal & Commercial Ltd. Although this arrangement works well, as a result there is no expertise within the Council about the contract or how it operates.
3. The contract expires in 2035 and has 14 years left to run. The cost for 2021/22 is £6.9m. The is part-funded by government grant of £3.9m, charges to the schools and a residual charge of approximately £1m pa.
4. In most schools PFI contracts there are affordability gaps, some are charged to revenue accounts and some to the Dedicated Schools Grant (DSG). At the start of the contract an element of the cost of the PFI was charged to the DSG but the schools forum decided at a meeting on 16.01.2019 that they could no longer fund this, and all residual costs are now charged to the Council's revenue budget.
5. The costs of the PFI increase each year with inflation as do the charges to schools. However, the government grant is fixed for the entire period meaning the costs for the council will increase over time above inflation as it will need to cover the increased shortfall on the overall contract.
6. Local Authorities when they set-up PFI contracts allow for the fixed nature of the government grant when they account for the scheme, setting aside an element of the fixed government grant in the early years of the scheme to fund the additional costs at the end in a sinking fund. This balances out the costs of the scheme over its life and allows for any exit costs at the end of the scheme. The Council has not done this, so financial pressures on the Council will increase in years to come as the Council has already received the financial benefit inherent in the early years of the contract.
7. In 2015 a review of the contract was undertaken to determine the scope for financial savings, most recommendations were implemented as agreed. A high-level desktop review of the PFI was undertaken by Grant Thornton in October 2021 which concluded that the contract was generally well managed, schools were physically well-maintained and costs and performance standards were comparable to similar contracts elsewhere
8. Representations were made to the DfE in the Summer of 2021 asking for recognition that future grant settlements recognise the affordability gap of schools PFI on certain councils.

Further Work Planned

9. A review of the contract will be undertaken in November 2021 to determine any further opportunities for savings. This will inform a formal benchmarking exercise and potential re-scoping of the scheme with the provider in 2022.
10. A review of the accounting arrangements for the PFI will also be undertaken to determine whether a PFI sinking fund should be established.

11. Consideration will also be given to how expertise in the PFI scheme can be widened in the permanent finance and service team.

Revenues and Benefits

Introduction

1. Following the return of the service to Council control in late 2019 it has become clear that the current structure and approach is not resilient enough to deliver either operational resilience or value for money. The Council commissioned a review of the revenues service by CIPFA in July 2021 and it highlighted a number of key shortfalls in the current arrangements. These included the following:
 - The existing structure is not considered fit for purpose with a lack of resource, accountability and ownership. Resource issues also exist in key support services such as ICT and logistics
 - The service is carrying a high level of vacancies and is heavily reliant on temporary staff without the appropriate budgets to sustain this.
 - No clear improvement plans are in place.
 - IT initiatives are led by the digital team and not agreed with the service.
 - A number of key service contracts are due to expire within months and there is insufficient time to re-tender.
 - The service has limited control over issues such as the implementation of IT upgrades or self-service functions and this has led to work backlogs.
2. Many of these issues also are impacting the other elements of the service including the collection of benefit overpayments and rent arrears.

Aims for the service

3. The service needs to have a clear set of aims and objectives for its future delivery. These should be
 - Delivering an efficient and value for money service to Slough residents
 - Increasing in year Council Tax, Business Rate and Rents collection rates
 - Reducing outstanding arrears and tackling persistent non-payers.
 - Improving benefits processing times and accuracy rates
 - Providing digital access to services for residents that want to use it
 - Maximising the use of technology to deliver greater automation of high volume transactional activities.
 - Having a permanent trained workforce whose costs are comparable with statistical neighbours
4. Individual KPI's currently exist but will be reviewed in line with performance of comparator authorities to ensure the expectations for the service remain stretching but realistic.

How does the service address these shortfalls and what actions should be taken?

5. Key areas that can be improved include:
 - Back office automation to deal with standard, high volume transactions such as Council tax moves, DD set ups etc. Benefit VEP processing, Universal Credit transactions and change of circumstances
 - Increase self-service options to reduce document flow and help to deliver reductions in call volumes for customer services
 - Proactive collection activities eg outbound calling, SMS and Email collection campaigns
 - Creation of a specialist debt collection team to chase older debt on an invest to save basis
 - The move to a robust and fully supported cloud-based system or modern in-house solution
 - Robust approach to procurement, stop rolling contracts etc.
 - Clear down of long running data quality issues
 - Recruitment and retention issues and creation of an apprenticeship programme to create pipeline of staffing and improved resilience
 - Secure a flexible resource support to reduce need for agency staff
6. In order to ensure that the service has a clear view of the activities that need to be delivered and that it can identify its priorities an action plan has been developed which is split into two overlapping elements
 - actions to address the recommendations made in the CIPFA Revenue Service review
 - actions required to modernise and deliver a robust, resilient service that is fit for purpose
7. All of these action points are due to implemented in the next 12 months.

Risk management

1. There are a range of risks associated with this report. Risk identified to date have been listed below, together with the mitigations put in place to manage these risks down to acceptable levels. Some of these mitigations are already in place, others will take time to implement and embed. All risks and mitigations will change and develop over time and the current position will need to be continuously assessed

Risk	RAG Before Mitigation	Mitigation	RAG After Mitigation
DLUHC/CIPFA/Grant Thornton may not have confidence that the Council can address all the matters to the quality and in the time needed	Red	Employment of new finance team Employment of temporary additional resource Creation of appropriate permanent finance structure External review comments on the newly instigated finance service	Green
Accounts not completed	Red	Employment of national experts Creation of robust project plan as developed and successfully used elsewhere Utilisation of proven whole team methodology Ongoing engagement with external audit Extensive training	Green
Budget may not be brought into balance	Red	Development of more rigorous processes and timelines Continuous weekly meetings at all levels – officers and Members from July Proposal for asset sale process at a level that will have a material impact on borrowing levels in the longer term Cleansing of all budgets over the coming 18 months Major reductions in the capital programme Agreement from all involved that all matters have to be considered	Green/Amber
Weaknesses in Council's strategic use of companies, governance, management, financial reporting and performance management continue	Red	Holistic reviews of all companies planned and in some cases underway Some issues already being addressed through Cabinet and Council. (Others will take place over the coming 18 months)	Green
Internal Audit reviews not actioned or consider the holistic requirements of the Council	Red	Pro active management of internal audit now taking place and chasing down of responses to and implementation of actions	Green
Systems continue to fall behind the latest version, development work is not taken forward and priorities are not identified or resourced	Red	Structure, resources and practices are under review and will be analysed, reviewed and assessed to address the issues	Green
Finance Team reverts back to being under resourced and under skilled	Red	Current team of interims are secured for the short to medium term Skills transfer takes place which is already underway Training is developed which is underway Additional required temporary and permanent resources are identified and secured	Green
Poor financial management practises continue New practices are not embedded	Red	Range of new processes introduced on a phased basis Officers trained in the new approaches	Green

Response to CIPFA review

Recommendation	Action taken	Responsible officer	End Date
Strengthening Financial Sustainability			
A On future sustainability: Establish a detailed plan to close its short and long-term budget gap			
The S151 Officer present their plan for the for the steps that they need to take to rebalance the budget to Council in October and seek Council approval for the Plan.	The recovery and renewal plan was approved by full Council on the 23 September 2021	S Mair	Initially September 2021 and continuously thereafter
The Council produces an outline plan to close its identified budget gap for 2022-23 (before taking account of additional Section 114 liabilities) by November 2021.	Work has taken place throughout the summer and the first tranche of budget savings are being tabled at Scrutiny in November 2021 with the balance being tabled in December 2021 and January 2022	S Mair/EDs	November, December, January 2021/22
The Council produces a longer-term outline plan for closing the MTFS budget gap by December 2021.	Plans in place to update the outline MTFS in line with December Settlement.	S Mair/EDs	January 2022
The Council produces detailed delivery plans for savings required over the MTFS by May 2022.	This is contingent on the MTFS and whether DLUHC provide just a one year settlement or a multi-year settlement. The recovery and renewal plan requires completion by May 2022	S Mair/EDs	May 2022
B On future sustainability: Establish a high-level risk register			
The Council reviews the existing risk register to identify the high-level risks facing the organisation and assigns a senior risk owner to each risk	A revised risk register was reported to Audit & Corporate Governance Cttee on 30/9/21. This is now reviewed monthly by the Risk and Audit Board (officers). Work to be done in terms of quality of risk registers and corporate ownership across Departments	S Mair/EDs	March 2022

C On Commercial activities and borrowing: Set limits on future borrowing and capital spending			
The Council sets very tight limits for future borrowing to enable it to better manage the subsequent revenue cost of repaying such debts.	The Capital Programme is being scaled back from £128m for 2021/22 to £60m, and the reliance on borrowing from £68m to £12m	S Mair/EDs	March 2022
The Council restricts investment in its capital programme to essential schemes as identified above.	The Capital Programme review has focussed on only retaining schemes where there is a health and safety or legal obligation	S Mair/EDs	March 2022
D On commercial activities and borrowing: Gain increased assurance concerning the potential scale of past and future liabilities.			
The Council further reviews the risk-based approach to identifying liabilities to enable it to improve its assurance around the size and scale of current and future liabilities before it sets the budget for 2022-23.	Since the CIPFA report was drafted work has been completed to assess the full scale of liabilities – past, current and future. This covers not only capital finance but also provisions eg GRE 5 and others	S Mair	July 2021 November 2021 March 2022
E On Assets: Develop an outline disposal plan			
The Council considers at an early stage its approach to asset disposals and how it will secure the necessary expertise that it needs to achieve best value.	The Council approved the procurement of external advisors in September to assist with the asset disposal programme. Process to procure is ongoing. Local Partnerships Ltd have been engaged to provide options for disposing of James Elliman Homes Ltd. Montague Evans commissioned for options for SUR LLP to explore sale of sites to Homes England	S Mair/R West	June 2021 September 2021
Strengthening Financial Governance and Oversight			
F Raise Member awareness of the scale of the financial challenge and its implication			
Mandatory briefings are provided to all Members on the Council's financial challenge.	Financial briefings provided weekly by s.151 officer and to each Full Council meeting	S Mair	Weekly/Monthly
Specific further training is provided to members of the Audit	Programme of member training being developed in conjunction with the Monitoring Officer.	S Mair/A Wakefield	Start December 2021

Committee to raise further awareness of their governance role and that this training is repeated as part of the induction process for all new members when they join.			
G Address immediate Financial Governance risks			
The Council restores key controls within its Financial Management System as set out above.	Work is in progress to re-align access permissions within Agresso to match the current staffing structure.	S Mair	March 2022
The Council reviews financial regulations in the medium term	Complete review underway and includes alignment with the recently updated (June 2021) Scheme of Delegation.	S Mair	March 2022
The Council sets out clearly the financial responsibilities of all new staff, interim and agency staff when they commence work with the Council.	The updated Financial Regulations will cover this. Additional briefings required for interim and current staff	S Mair	March 2022
H Prepare an Annual Governance Statement for 2020-21			
An Updated Annual Governance Statement and Action Plan should be prepared for consideration by the Audit and Governance Committee by December 2021.	Work in ongoing and a first draft AGS for 2020/21 expected in early November.	S Mair	December 2021
I Undertake an independent review of the Procurement Function			
The Council commission a separate independent review of the procurement function, rather than including this within the annual internal audit plan.	A procurement and contract management strategy has recently been approved. Work has just started on developing a review of the function	S Mair	December 2021
J Review the provision of Internal Audit			

The Council commissions an independent review of the internal audit arrangements to ensure that they are effective and provide sufficient coverage to give it the assurance that it needs during this period of financial challenge.	This is ongoing. Work has just started on developing a review of the function.	S Mair	December 2021
K Enhance Financial Capacity			
The S.151 Officer reviews the level of resource required to deliver his plan for restoring sound financial management	Business plan agreed for additional resource through to March 2023. Permanent structure being worked up based on good practice elsewhere Wider business plan for Finance being developed.	S Mair	October 2021 December 2021 December 2021
The organisation makes further provision to enhance the capacity within the finance team including exploring other delivery avenues e.g. shared services	Ditto	S Mair	December 2022
The Council commissions an independent review to demonstrate that financial procedures and processes are robust by May 2023.	O/S – not yet due		March 2023
L Stabilise the Finance Leadership Team			
The S.151 officer immediately commences the appointment process for a permanent Deputy S151 Officer.	Appointment of a permanent deputy s.151 officer pending completion of the finance structure	S Mair	December 2022
The Council seeks to negotiate the contract terms for the S151 officer and his team to extend the current notice period.	Pending		

Response to DLUHC Governance Review

4. Governance recommendations	P=Priority action M=Medium term action	Action Taken	Responsible Officer	Date
1. Re focus the 'Our Futures' programme on bottom-up service reform and widen the project board membership to include Executive Directors and service leads in key service areas.	P	Report received 25/10/21. The Executive Board will be considering this proposal and actioning proposals to take this forward	EDs	Imminent
2. Undertake a pragmatic, rapid risk assessment of the functional capability of each service area identifying the gaps in capacity and capability. This process needs to be owned by the organisation. Junior managers and front-line colleagues should be involved in contributing to the way forward.	P	The Recovery and Renewal Plan has been developed reflecting the risks facing the Finance function and is being reviewed monthly All service teams commencing on 31/10/21	S Mair R West, A Sinclair, A Adams	January 2022 January 2022
3. Prioritise the service areas to be addressed and determine a rigorous plan and allocate resource accordingly. Examples	P	The recovery and renewal plan has been developed and is being reviewed monthly Corporate teams including all those named commence on 31/10/21	S Mair S Mair/A Wakefield	January 2022 January 2022

of service areas to be prioritised would be finance, revenue and benefits, IT and democratic services, including scrutiny.				
4. Encourage distributed leadership and a permission culture to enable staff at all levels to take rapid decisions to improve services. This will be difficult at the moment due to the Expenditure Panel process.	M	Report received 25/10/21. The Executive Board will be considering this proposal and actioning proposals to take this forward	EDs	Imminent
5. With regard to recommendations 1 to 4, prioritise permanent recruitment and/or longer-term contract status of all relevant interim positions. In particular, the interim s.151 officer, DPH consultant and the Director of Children's Services. Confirming interim positions at junior manager and front-line level is as important. The CIPFA report refers to appointing a permanent Deputy section 151 officer.	P	Deputy S151 Report received 25/10/21. The Executive Board will be considering this proposal and actioning proposals to take this forward	S Mair EDs	December 2021 Imminent
6. Identify permanent statutory post holders within the new scheme of delegation.	P	The roles are being covered by officers, including interims, and a report will be taken to Council in December 2021 confirming the designated posts	A Wakefield/S Mair	December 2021
7. The new Monitoring Officer (MO) is due to (correctly) report directly to the CEO. The new	P	New MO appointed October 2021. Current CEO away from work and MO reporting direct to s151 Officer.	Complete	Complete

Monitoring Officer should also manage democratic services.		MO assumed management of Democratic Services on 21 October 2021		
8. Retain the support for 12 months of the Principal Lawyer from HB Public Law to work with the new MO and confirm this post as the Deputy Monitoring Officer.	P	Support of the HB Public Law Principal Lawyer has been retained for 12 months and the Principal Lawyer has agreed to be the Deputy Monitoring Officer	Complete	Complete
9 Enhance the council data and insight functions to enable better evidence-based decision making.	M	Original plan to be updated in the light of the Council's changed financial position.	S Mair	March 2022
10 To enhance the 'Brilliant Basics' programme, conduct rapid training for council officers on effective governance to include report writing, compiling effective business cases, sign off processes prior to submission of reports, evidence-based decision making and the importance of internal audit. Ensure that officers accept advice from the Principal Lawyer and team (and the new MO) in incorporating all advice and risks into reports prior to submission.	P	<p>Revised template for reports requiring both Finance and Legal input now in place Clearance process established for both Finance and Legal input as part of report preparation. Contract Procedure Rules and Executive decision-making rules have been amended and are due to be approved by full council in November 2021. Officer training will commence following approval.</p> <p>Finance are updating Financial Procedure Rules. Once the above are in place officer and Member training will take place</p> <p>Report went to Strategic Finance Board (August 2021) recommending that the Council follow the five case model for writing business cases.</p>	<p>S Mair/A Wakefield</p> <p>S Mair</p>	<p>December 2021</p> <p>March 2022</p>
11 Establish a 'management action' tracking system for internal audit actions which is fit for purpose. Emphasise to all staff the importance of internal	P	Finance & Commercial implemented an IA Management Action Tracker which is being monitored weekly which is closing down outstanding actions from previous financial years.	S Mair	Done

audit and that identified actions can be used for continuous improvement within service areas.				
12 Address each unique management action from internal audit reports and use them as indicators of possible service failure. Prioritise, target and remediate each action as a matter of urgency. Include actions identified in the six draft audits completed in year to date.	P	Ditto All IA draft audit reports have now been finalised and incorporated into the IA Management Action Tracker. Council is recruiting a specific resource to monitor implementation of IA recommendations and the corporate and departmental risk registers.	S Mair	Monthly from Summer 2021 onwards
13 Conduct an independent review of the internal audit contract and establish an 'in house' function which will enable the internal audit team to work alongside colleagues, whilst retaining their independence, as is practice in many councils.	M	Review has started Job Descriptions etc have been drafted in readiness ready for when the structure is agreed so the Council can move forward asap. Early discussions being undertaken with recruiters to assess current market.	S Mair	December 2021
14 Independently review the procurement and contract management function and develop an 'in house' team.	M	A procurement and contract management strategy has recently been approved. Work has just started on developing a review of the function	S Mair	December 2021
15 Continue to understand and identify risk more generally and review the council strategic risk register to make it fit for purpose	P	Training for officers to be rolled out to officers (at ED, AD and GM levels). Review of strategic risk register to assess whether it is fit for purpose is ongoing	S Mair/EDs	March 2022

<p>16 Improve proper decision making at appropriate governance levels and relevant meetings. For example, the annual review of the Council Tax Reduction scheme at full council and the comprehensive list of annual contracts to Cabinet.</p>	<p>P</p>	<p>Revised templates for reports requiring Finance and Legal input now in place. Clearance process established for member level decision-making. Amended Executive decision-making rules are due to be approved by full council in November 2021. Officer training will commence following approval. Contract Procedure Rules have been amended and are due to be approved in November 2021, including requirements on annual forward plan for contracts to be approved by cabinet and to contain prescribed information, as well as requirement for cabinet approval for award of contracts over specified thresholds to align with key decision threshold.</p>	<p>EDs</p>	<p>November 2021 and subject to ongoing review</p>
<p>17 Prioritise and resource the scrutiny function to enable meetings to operate effectively.</p> <p>Reschedule the cancelled scrutiny committee meetings from June and July 2021 as a matter of urgency and re-establish the calendar of scrutiny meetings alongside a forward plan.</p>	<p>P</p>	<p>The SBC Recovery & Renewal Plan agreed by Cabinet and Council in September 2021 gave a commitment to “Developing and embedding a fully functioning Scrutiny service with appropriate support to conducts its business”. This will be taken forward as a priority in the service reviews.</p> <p>The programme of scheduled scrutiny meetings restarted in September 2021. Each committee has a forward plan which is reviewed at each meeting and the focus of activity through the Autumn is scrutiny of the 2022/23 budget.</p>	<p>A Wakefield</p> <p>A Wakefield</p>	<p>March 2022</p> <p>November 2021</p> <p>December 2021</p>

Review the terms of reference for the Audit and Corporate Governance Committee as outlined in the LGA governance review in 2020.		Audit & Corporate Governance Cttee ToR are being reviewed and are scheduled to be considered by the Committee at its meeting on 9 th December 2021.	S Mair/A Wakefield	
5. Culture and Leadership recommendations				
18. Building on the newly established 'Reset board', develop a standalone, prioritised, separate governance project board.	M	Executive Board will be the body responsible for embedding good governance and approving member and officer training	EDs	December 2021 for commencement of training
19. Prepare an annual governance statement for 2020/21, the current 2019/20 statement does not have an action plan.	P	2020/21 AGS is in preparation and the 2019/20 AGS is to be updated for both an action plan and for the risks which have transpired since August 2020.	S Mair	December 2020
20. Continue to rebuild trust between officers and members.	M	The Council has spoken to the LGA about support on rebuilding trust and will be arranging for bespoke support to be provided	EDs	This will be effective from December 2021 onwards
6. Financial governance recommendations				
21 Produce an overarching corporate action plan in response to the section 114 notice which indicates the way to financial sustainability	P	Recovery and renewal plan approved on the 23 rd September 2021. Recovery and renewal action plan drafted in response to s.114 Notice, which is updated and reported to all Council meetings.	S Mair/EDs	Begun September 2021. Updated November 2021. Refined February 2022
22 Ensure the recommendations in the concurrent CIPFA report are carried out.	P	Ongoing – see above	S. Mair	As above

23 Develop the good awareness raising initiated by the interim s.151 officer into a mandatory financial and budget training module for all councillors and budget holders.	M	To be included in the programme of training for Members and budget holders	S Mair	December 2021
24 Ensure that the excellent work of the interim s.151 and his team (in terms of action planning around the external reports) has corporate ownership and that finance is not merely regarded as a technical activity, but as an enabling function to help council wide continuous improvement.	M	Ongoing via weekly finance update briefings to Members and Executive Board and reinforced through the approach to business cases.	EDs	December 2021
25 Respond corporately and systematically (not just in a financial sense) to the ongoing reviews of council owned companies to ensure immediate, effective governance of these companies.	M	Executive decision making rules amended to reserve approval of annual business plans to cabinet for approval. This will provide an opportunity for Overview & Scrutiny Committees to properly review company performance. Audit & Corporate Governance Committee will have oversight of company accounts and audit processes. Contract monitoring processes and governance arrangements are being reviewed for each company to ensure each company has a skills audit of the board and directors appointed with appropriate skills and training. A senior responsible officer has been appointed for each active company. Processes are in place to close down dormant companies. A specific governance board exists to review the SUR JV arrangements..	S Mair/R West	From November 2021

<p>26 The interim s.151 officer has requested the current capital programme be cut by 50% and this has been accepted. It would be prudent to consider a capital programme of zero except for government grant allocations and health and safety issues, for example. This would be until past liabilities have been fully understood and there is a plan for financial sustainability within the full response to the section 114 notice.</p>	<p>P</p>	<p>The capital programme for 2021/22 has been cut by more than 50% and the requirement for new borrowing cut from £68m to £12m, but remains under review.</p>	<p>S Mair</p>	<p>March 2022</p>
<p>27 Carefully manage the potential reduction from £6m to the return on investments as a significant risk. The disposal strategy should be completed. This might take some time, which could delay the amount of revenue available to the council.</p>	<p>M</p>	<p>The asset disposal programme will take into account reductions in investment income streams. However the £6m return is a gross return and did not take into account costs of borrowing or operating costs. Therefore expect this to be minimal impact.</p>	<p>S Mair/R West</p>	<p>March 2022</p>
<p>7. Services recommendations</p>				
<p>28 Seek to 'unify' all Children's Services under the umbrella of Slough Children First as this will provide an economy of scale to the overall children's budget. This could provide greater scope for service reform, reduction in demand and</p>	<p>M</p>	<p>New company launched in April 2021 with a new Board and Chief Executive.</p>	<p>A Sinclair</p>	<p>March 2022</p>

produce greater efficiency savings.				
29 Address recommendations 1,2 and 3, which will help improve performance in other service areas, particularly revenues and benefits, IT, finance and democratic services.	P	See above	S Mair	As above
8 Capacity/capability recommendation				
30 Significantly reduce the reliance on external consultancy and external contracts which deliver 'internal' services. Build and use internal capacity.	M	Report received 25/10/21. The Executive Board will be considering this proposal and actioning proposals to take this forward	EDs	Imminent

Response to Grant Thornton's recommendations

Issue	Action taken	Responsible Officer	Date
<u>Statutory Recommendations</u>			
<p>1. The Council should put in place robust arrangement for the production of the 2019/20 and 2020/21 financial statements which meet statutory requirements and international financial reporting standards. To achieve this the Council should:</p>	<p>The Council has already identified the necessary additional core resources and specialist skills it needs to lead the accounts process going forward and to ensure robust financial management. These arrangements are set in more detail in Appendix 1.</p>	S Mair	Already in place
<ul style="list-style-type: none"> ensure sufficient resources and specialist skills are available to support the accounts production 	Core resources are now in place	See above	See above
<ul style="list-style-type: none"> Ensure the finance team has the skills and capacity to enable effective financial management arrangements and support the production of technically sound financial statements, 	<p>Part of the work of this core team will be to train the Council's own staff to ensure that they have the necessary skills to carry out their work. Gaps in the Council's own team skills and capacity will be addressed in the short term by the appointment of interim staff to provide additional capacity. Longer term the Council will be reviewing its permanent finance team to ensure the Council has higher quality resources and appropriate capacity. There will be a focus on training and development for all staff, new and currently employed covering professional and technical, project management, business planning, leadership and management development among other matters.</p>	See above	See above

<ul style="list-style-type: none"> Ensure finance officers are provided with additional training, to ensure all staff involved in the accounts production process have the necessary technical knowledge of the CIPFA Code 	<p>Technical training programme in place for all Finance staff.</p>	<p>See above</p>	<p>See above</p>
<ul style="list-style-type: none"> introduce appropriate project management skills to oversee the timely production of the financial statements and supporting working papers 	<p>The necessary additional core resources and specialist skills have been identified and secured and the necessary training and development is being designed.</p> <p>Training and development has already commenced on an individual basis and the programme will roll out across the whole team from June 2021. Additional interim resources will be brought in as and when necessary to provide additional capacity.</p> <p>The review of the permanent finance structure and the core leadership and technical resources will be undertaken in the Autumn of 2021.</p>	<p>See above</p>	<p>See above</p>
<p>2. The Council should develop a comprehensive project plan for the preparation of the accounts which ensures that:</p>	<p>Comprehensive accounts closure plan is now in place for all years' of accounts. This is linked to the auditors required by client schedule. And includes a comprehensive training plan, communications plan and resourcing plan.</p>	<p>S Mair</p>	<p>Already in place</p>
<ul style="list-style-type: none"> Entries in the accounts and supported by good quality working papers which are available at the start of the audit 	<p>A standard suite of working papers and folders have been set up for all years' of accounts. Regular reviews of, working papers include evidence of the transactions in the ledger, an enhanced checklist of requirements, quality assurance review, links between the working papers and clear mapping to the ledger.</p>	<p>See above</p>	<p>See above</p>

	The QA process (see next action) ensures that good quality working papers will be available before the audit starts.		
<ul style="list-style-type: none"> The financial statements and working papers have been subject to robust QA prior to approval by the s.151 officer 	<p>A three-stage quality assurance process has been set up covering financial standards, standard working papers and accounts templates and covering:</p> <ol style="list-style-type: none"> 1) preparation, 2) technical review and 3) quality assurance review 	See above	See above
<ul style="list-style-type: none"> There is clear ownership and accountability for tasks across service areas to support the timely production of the financial statements. 	<ul style="list-style-type: none"> A whole team approach has been instigated through the involvement of the whole finance service to bring greater resilience and resource to this key requirement. Improved communication through the project plan includes regular and early communication to all stakeholders. Comprehensive training and development for finance and other staff which will include how to prepare, and also regular reviews of, working papers that include evidence of the transactions in the ledger, an enhanced checklist of requirements, quality assurance review, links between the working papers and clear mapping to the ledger. 	See above	See above

<p>3. The Council should take urgent action to address its low levels of unearmarked and earmarked reserves through:</p>	<p>The Council has begun and agreed at officer level, a robust process for continued review of its base budgets including savings proposals, pressures, mitigations, monitoring etc. This will all lead into an improved MTFS that will contain full detailed savings proposals backed up by appropriate plans and working papers. All savings will be allocated to a named department, officer and Member and all will be subject to continuous review by the finance service reporting into the Executive Board, Strategic Finance Board and Members.</p>	<p>S Mair</p>	<p>A detailed plan will be finalised following discussion with DLUHC about MRP position and what (if any) extra resources might be available.</p>
<ul style="list-style-type: none"> Developing a clear, sustainable medium-term financial plan to significantly replenish reserves to a level which enable it to respond to any significant unexpected events or manage its position effectively where its savings programme are not fully achieved 	<p>As a consequence of this work and as part of the budget process a risk analysis will be completed to inform by how much the reserves should be built up over the coming 5 years. This will lead to an increase in the savings target to finance the necessary increase in reserves which will be formalised as noted during the budget process.</p>	<p>S Mair</p>	<p>To be developed as part of 2022/23 budget setting framework</p>
<ul style="list-style-type: none"> Reviewing its medium-term savings plans to ensure clear proposals are developed to achieve savings requirements in line with the MTFP and reserves strategy 		<p>See above</p>	<p>Already completed for the purposes of delivering</p>

			2021/22 budgets. To be developed further as part of the 2022/23 budget setting framework
<ul style="list-style-type: none"> Ensuring agreed savings are owned across the Council by officers and lead members to ensure clear ownership and accountability for delivery 		See above	See above
<ul style="list-style-type: none"> Ensuring it puts in place a clear and transparent savings monitoring and reporting process, in order to ensure that council departments and held to account for delivery of required savings 	The work will be complete in sufficient time to inform a fully engaged Scrutiny, stakeholder and Lead Members process during 2021-22 for the 2022-23 budget process.	See above	See above

<p>4. The Council should review and implement effective financial governance and monitoring arrangements for its group relationships to mitigate exposure to additional financial risk.</p>	<p>The Council has begun reviews of its management of third party organisations and will be implementing a series of changes which will include among other matters appointing appropriate Senior Responsible Officers to ensure that companies meet their objectives, put in place new arrangements for holding companies to account, reviewing how the companies meet the Council’s objectives, a review of the work undertaken by the companies, developing a clear approach to testing value for money etc. This will include a clear separation of all financial transactions, a review of Council officers on all boards, a review of all financial performance information and actions for all boards and identification of any risks the Council is facing. The work will be completed during 2021/22.</p>	S Mair	In progress – to be completed by 31 March 2022
<p>4a. The Council should put in place arrangements to address the issues raised by the S151 officer as set out in his section 114 report. In our view the Council should:</p> <ul style="list-style-type: none"> • Report progress against the action plan to full Council at every meeting • Support the S151 officer’s root and branch review of all aspects of the Council’s finances • Invest significant extra resource in finance capacity, internal audit and risk management to ensure robust processes are brought into place across all of the 	<p>This is being undertaken</p> <p>This is being actioned</p> <p>This has been agreed</p>	<p>S Mair</p> <p>S Mair</p> <p>S Mair</p>	<p>Ongoing</p> <p>Ongoing</p> <p>To March 2023</p>

<p>Council's financial and budget management arrangements to meet statutory financial obligations.</p>			
<p>4b. The Council should develop a comprehensive project plan for the improvement in governance arrangements :</p> <ul style="list-style-type: none"> • Commission/learn from any external governance review undertaken with regular reporting through the Audit Committee • Strengthen Scrutiny and Audit Committee arrangements with external support to members • Establish a separate Finance Committee to monitor financial performance on a monthly basis 	<p>All being worked up and will be ongoing from January 2022</p> <p>As above</p> <p>As above</p>	<p>S Mair/A Wakefield</p> <p>S Mair/A Wakefield</p> <p>S Mair</p>	<p>January 2022</p> <p>January 2022</p> <p>January 2022</p>

Other Recommendations			
5. The Council should:			
<ul style="list-style-type: none"> ensure that savings are supported by robust savings plans and business cases 		S Mair/	See above
<ul style="list-style-type: none"> strengthen arrangements by introducing a corporate function, which could assess the likelihood of delivery, the robustness of proposed savings and their supporting plans as well as monitor delivery. 	The Council has amended its officer Strategic Finance Board (SFB) chaired by the Chief Executive to ensure that the Executive Board is fully aware of all pertinent financial matters within the Council and gains a holistic understanding of the Council's finances. This Board is receiving papers on financial standards, the accounts, the budgets and other matters	S Mair	Already in place
	<p>As part of this the Council has:</p> <ul style="list-style-type: none"> Revised its revenue business case and process to ensure that the business case focuses on the case for change, value for money and affordability before moving into the technicalities of procurement etc. Thus assisting in ensuring that the Council's base budget is as robust as it can be and hence helping to provide a more informed base from which to generate any necessary savings; Related to savings, the Council has a separate business case for savings which has been supplemented by a Saving Action Plan to assist in the verification and tracking of saving plans going forward. 	<p>S Mair</p> <p>S Mair</p>	<p>See above</p> <p>see above</p>

	<ul style="list-style-type: none"> The finance service is leading the process for the budget and will in the short term be working with service colleagues to review and challenge all budgeted and future savings, monitor delivery, identify pressures and seek from colleagues mitigations as necessary. It has also revised the equality impact documentation. Going forward a further revised process will be established that will bring into the assessment of savings plans colleagues from other disciplines such as legal, HR, ICT etc – all working closely with service officers 	S Mair	See above
	<ul style="list-style-type: none"> Supplementing this the Council is revising its officer budget process to accelerate the timeline for production of the budget to allow for full engagement and scrutiny by Members in all their roles and likewise for full consultation and communication with other stakeholders 	See above	See above
6. The governance arrangements could be improved by developing the AGS and introducing:	<p>Work on preparing the 2020/21 has begun with the aim of reporting in December 2021.</p> <p>The assessment is being conducted against the CIPFA/SOLACE Framework which covers outcomes.</p> <p>The 2020/21 will include an action plan. The 2019/20 AGS approved in August 2020 will be</p>	S Mair	By 31 12 2021
<ul style="list-style-type: none"> assessment of the effectiveness of the framework, it should be more than a description of what is in place 		See above	See above
<ul style="list-style-type: none"> how the Council is defining outcomes in terms of sustainable economic, social and environmental benefits 		See above	See above

<ul style="list-style-type: none"> an action plan, that brings together and addresses all the significant issues faced by the Council 	<p>updated for post-balance sheet events and amended to include an Action plan</p>	See above	See above
<ul style="list-style-type: none"> a formal mechanism that monitors and assesses the progress of the issues and recommendations raised in the AGS throughout the year. 		See above	See above
<p>7. To facilitate a smooth and efficient group accounts preparation, the Council should work with its group entities to align all accounting year ends to 31 March.</p>	<p>Only SUR LLP has a different year-end to the Council, which is 31 December. Discussions have commenced to extend the financial year-end from 31 December 2021 to 31 March 2022 to align with the Council year-end.</p>	S Mair	By 31 March 2022
<p>8. Cabinet and scrutiny should be regularly updated on the performance of their key services and be able to challenge this performance and have the opportunity to make informed decisions in formal committee meetings.</p>	<p>Holistic financial briefings for Officers and Members have been implemented providing monthly monitoring reports and weekly briefings on the Council's financial position. The budget timeline has been revised to allow for more informed Member consideration of the budget and introduced quality guidance for finance and other officers on the production of budget monitoring reports and financial implications in reports.</p>	S Mair	Now in place
	<p>Key service financial and performance information is now being included as a regular agenda item for Cabinet, Scrutiny and the Audit and Governance Committee.</p>	See above	See above
	<p>The Council has begun reviews of its management of third-party organisations and will be implementing a series of changes which will include among other matters appointing</p>	S Mair	By 31 3 2022

	appropriate Senior Responsible Officers to ensure that companies meet their objectives, put in place new arrangements for holding companies to account, reviewing how the companies meet the Council's objectives, a review of the work undertaken by the companies, developing a clear approach to testing value for money etc.		
9. The Council should consider and ensure effective arrangements are in place in the following areas:	The Council has begun reviews of its management of third-party organisations and will be implementing a series of changes which will include among other matters appointing appropriate Senior Responsible Officers to ensure that companies meet their objectives, put in place new arrangements for holding companies to account, reviewing how the companies meet the Council's objectives, a review of the work undertaken by the companies, developing a clear approach to testing value for money etc. The first recommendation is being dealt with as noted above. In respect of gaining assurance this will be undertaken in two ways – through internal audit as described and through reviews by the Finance and Commercial team. The S151 officer is liaising with internal audit to ensure that this requirement is picked up in their 2021/22 and onwards planning and will co-ordinate the work of those undertaking these reviews		
<ul style="list-style-type: none"> Role of elected members, including Members of the Board, as possible shareholder committees or monitoring committees such as the Commercial Sub-Committee, as well as the role of scrutiny committees 		See above	See above
<ul style="list-style-type: none"> Elected members who are Board Directors of the SCST need to understand their responsibilities and duties to SCST and ensure they effectively manage any conflicts of interest. All company directors have a duty to act in the best interests of the company rather than in the best interests of the body that has appointed the Director to the company (eg the Council) 		See above	See above

<ul style="list-style-type: none"> Elected members committee functions, this should include those charged with governance who would have oversight of the effectiveness of the SCST Board in line with Council's strategic objectives and statutory duties as well as scrutiny. 		See above	See above
<ul style="list-style-type: none"> The Council would benefit from applying consistent arrangements across the Council for dealing with all its third-party companies and ensure the role of the Commercial Sub-Committee is effective and understood 		See above	See above
<ul style="list-style-type: none"> Those charged with Governance should receive updates and reports on a regular basis (quarterly as a minimum) to enable informed decision making. 		S Mair	By 31 3 2022
<ul style="list-style-type: none"> The Council should introduce contract management to ensure services are delivered as planned and any mitigating actions can be taken in a timely manner. 	<p>The first recommendation is being dealt with as noted above. In respect of gaining assurance this will be undertaken in two ways – through internal audit as described and through reviews by the Finance and Commercial team. The S151 officer is liaising with internal audit to ensure that this requirement is picked up in their 2021/22 and onwards planning and will co-ordinate the work of those undertaking these reviews</p>	See above	See above
<ul style="list-style-type: none"> The Council should consider using its internal audit service to gain assurance that its contract procedures are being effectively applied across all Directorates. 		See above	See above

10. We recommend that the Council:	<p>The Council has begun a review of the process and will be introducing:</p> <ul style="list-style-type: none"> a comprehensive accounts plan which will be linked to the auditors required by client schedule. This plan will include a comprehensive training plan, a communications plan and a resource plan 	See 1 above	See 1 above
<ul style="list-style-type: none"> Review the process used to produce the year end accounts and identify areas where further improvement needs to be made 	<p>A three stage quality assurance process has been introduced covering financial standards, standard working papers and accounts templates and covering:</p> <ol style="list-style-type: none"> preparation, technical review and quality assurance review 	See 1 above	See 1 above
<ul style="list-style-type: none"> Ensure that all disclosures have supporting working papers and there is a clear mapping between the general ledger and the financial statements 	<p>The standard working paper workbooks require accounts preparers to include:</p> <ul style="list-style-type: none"> evidence of the transactions in the ledger, completed CIPFA disclosure checklist to ensure the disclosure meets Code requirements, a tailored quality assurance review, links between the working papers and clear mapping to the ledger evidence that the GT prepared by client schedule has been completed. 	See 1 above	See 1 above
11. We recommend that the Council:			
<ul style="list-style-type: none"> Develop a year end timetable for the production of the accounts which include sufficient time for management review 	<p>A year-end closedown timetable is in place for all three years' of accounts to be prepared.</p>	See 1 above	See 1 above

<ul style="list-style-type: none"> Utilises the CIPFA checklist to ensure that disclosures are complete and produced in line with code requirements 	The standard suite of working papers includes extracts from the CIPFA Disclosure Checklist to ensure that disclosures meet Code requirements.	See 1 above	See 1 above
12. The Council should ensure it prepares a clear and comprehensive group consolidation schedule to support the preparation of its group accounts.	This forms part of the much revised and enhanced accounts plan as noted above. This is in the Council's financial action plan and began in June and will be undertaken monthly thereafter once any issues have been resolved.		
13. We recommend that the Council: <ul style="list-style-type: none"> Perform a review of the bank reconciliation process to simplify the bank reconciliation process and remove all old and out of date reconciling items and ensure that amounts included in the reconciliation and the ledger are valid cash items. 	Work on reviewing the Council's bank reconciliations is ongoing.	S Mair	By 31 January 2022
14. We recommend that the Council <ul style="list-style-type: none"> establish a process for significant transactions such as investments and loans, to be formally considered against the requirements of the Code and the consideration documented and reviewed before being applied.. 	This is now a standing item on the fortnightly FCLT agenda	S Mair chairs FCLT	Already in place
15. We recommend that the Council			
<ul style="list-style-type: none"> Perform review of the debtor and creditor account codes to ensure that balances are appropriate and valid and clear those that are not. 	A system review is in progress aiming to complete by 31/12/2021.	S Mair	By 31 January 2021
<ul style="list-style-type: none"> Establish a reconciliation process for all debtors and creditor accounts to 	ditto		

ensure the balances are fully supported and valid debtors or creditors			
<ul style="list-style-type: none"> Review the internal processes over invoice raising to ensure there is sufficient review of invoices before they are sent to clients 	ditto		
<p>16. We recommend that the Council:</p> <ul style="list-style-type: none"> ensure that all forms are signed and dated as part of their standard procedures consider whether Officers, including interim staff, should complete declaration forms as they may be able to have a significant influence on the council's high level decisions. 	<p>The Council requires every entry to the members register of interests to be signed and dated, it is standard practice that this is always followed. In the past 12 months the Council has strengthened the process and a democratic services officer must always countersign each form received from a councillor to ensure completeness.</p> <p>Senior officers declaration forms are not part of this process, and are in fact part of the declaration process for all staff which uses an online HR process to gather the submissions. The Council will look to implement a process by December 2021 to ensure that any interim staff or those recruited through contracting companies are required to complete a declaration of interests form and where appropriate complete their Directorate gifts and hospitality register</p>	A Wakefield	31 12 2021
	The Council will be moving to a quarterly closedown process once it has undertaken a through review of all accounts and budgets which will pick up the above on a much more timely basis.	S Mair	To be implemented during 2022/23

17. We recommend that the Council:	The Council be moving to a quarterly closedown process once it has undertaken a through review of all accounts and budgets which will pick up the above on a much more timely basis.		
<ul style="list-style-type: none"> establish a process to perform and annual review of assets to ensure that all disposals and reclassifications are amended 		S Mair	Already in progress for year end close
<ul style="list-style-type: none"> establish an in-year process for capital movements to be notified on a timely basis to the finance team to ensure the fixed asset register is maintained accurately. This should be reconciled to the accounts as part of the year end closed own procedures. 	All transactions that require review will be considered against the requirements of the Code to ensure that the accounts going forward are fully Code compliant. As noted above the Council will be introducing a three stage quality assurance process throughout its accounts preparation.	S Mair	Already in place
18. We recommend that the Council	All transactions that require review will be considered against the requirements of the Code to ensure that the accounts going forward are fully Code compliant. As noted above the Council will be introducing a three stage quality assurance process throughout its accounts preparation. All reconciliations across the whole of the Council's finances are being reviewed including this, bank accounts and debtor and creditor reconciliations accounts as noted above and will begin in June and be undertaken monthly thereafter once any issues have been resolved.		
<ul style="list-style-type: none"> establish a process for reviewing and documenting the accounting treatment of significant transactions to ensure they are accounted for in line with the Code. This should be subject to internal review 		As part of year end close	See 1 above

<p>19. The Council should ensure that a regular reconciliation process is carried out between its Capita Housing Rents system and the Council's fixed asset register to ensure records are consistent and provide an accurate basis to inform the valuation of its HRA properties in the financial statements</p>	<p>All reconciliations across the whole of the Council's finances are being reviewed including this, bank accounts and debtor and creditor reconciliations accounts as noted above and will begin in June and be undertaken monthly thereafter once any issues have been resolved.</p>	<p>Business Partner (Housing)</p>	<p>Already in place</p>
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Checklist re the Secretary of State’s “minded to” letter

Para 15 of the Secretary of State’s letter to the Acting Head of Paid Service at Slough Borough Council dated 25 October 2021 sets out the following Directions to the Authority.

Directions to the Authority	Action	Responsible Officer	Date
a. Within three months from the date of these Directions undertake an assessment of the functional capability of all service areas identifying the gaps in capacity and capability, and within six months from the date of these Directions prepare and agree action plans to the satisfaction of the Commissioners.	This recommendation fits with the Council’s Recovery and Renewal Plan agreed at Council 23/9/21	All EDs	30/4/22
b. To undertake in the exercise of any of its functions any action that the Commissioners may reasonably require to avoid so far as practicable incidents of poor governance or financial mismanagement that would, in the reasonable opinion of the Commissioners, give rise to the risk of further failures by the Authority to comply with the best value duty.	Accept	All EDs	ongoing
c. Within three months from the date of these Directions prepare and agree an Improvement Plan to the satisfaction of the Commissioners (which may include or draw upon improvement or action plans prepared before the date of these Directions), with, resource allocated accordingly, and as a minimum, the following components:			
i. An action plan to deliver financial sustainability and to close the long-term budget gap.	This will be a plan to achieve sustainability, not the delivery of the sustainability which will be May 2022	S. Mair/ All EDs	31/1/22

ii. An action plan to achieve improvements in relation to the proper functioning of democratic services, to include rapid training for council officers, a revised term of reference for the Audit and Corporate Governance Committee, and the agreement of an Annual Governance Statement for 2020-21.	Agreed	S. Mair, A. Wakefield	31/1/22
iii. An action plan to achieve improvements in relation to the proper functioning of the scrutiny function, to include a review of the Council strategic risk register to make it fit for purpose.	Agreed	S. Mair, A. Wakefield	31/1/22
iv. An action plan to achieve improvements in relation to the proper functioning of internal audit, which addresses outstanding management actions and includes the commissioning of an independent review of the internal audit contract and a fully costed plan for establishing an internal audit function that reflects best practice.	Agreed	S. Mair	31/1/22
v. An action plan to achieve improvements in relation to the proper functioning of the procurement and contract management function, which includes an independent review.	Agreed	S. Mair	31/1/22
vi. An action plan to achieve improvements in relation to the proper functioning of the Authority's IT.	Agreed	S. Mair	31/1/22

vii. A suitable officer structure and scheme of delegation for the Authority which provides sufficient resources to deliver the Authority's functions in an effective way, including the Improvement Plan and its monitoring and reporting, prioritising permanent recruitment and/or longer term contract status of interim position.	Agreed	S. Mair, A.Wakefield	31/1/22
d. During the Direction Period report to the Commissioners on the delivery of the Improvement Plan at six monthly intervals, or at such intervals as the Commissioners may direct, and adopt any recommendations of the Commissioners with respect to the Improvement Plan and its implementation.	Accept	All EDs	ongoing
e. Within six months devise and then implement a programme of cultural change to rebuild trust between officers and members, to the satisfaction of the Commissioners. This should make sure both Members and Officers understand the scale of the challenge and their respective roles in driving improvement and the way in which the Authority and its activities are regulated and governed and the way in which this is monitored, and breaches rectified.	Accept	All Eds	30/4/22
f. Following the review of Council companies within six months consider the roles and case for continuing with each subsidiary company of the Authority (except Slough Children First through which the Authority delivers functions under	Agreed	S. Mair	30/4/22

<p>Direction, and therefore is outside the scope of this work). For those companies that it is agreed to continue, make sure that the Directors appointed by the Authority are appropriately skilled in either technical or company governance matters to make sure each Board functions effectively under the terms of an explicit shareholder agreement and a nominated shareholder representative. For those companies which it is determined not to continue with in this form, to establish a plan to internalise, close or sell as appropriate.</p>			
<p>g. Within six months take steps to enable better and evidence-based decision making, including enhancing the data and insight functions to enable better evidence-based decision making.</p>	Accept	S. Mair	30/4/22
<p>h. To allow the Commissioners at all reasonable times, such access as appears to the Commissioners to be necessary:</p> <ul style="list-style-type: none"> i. to any premises of the Authority; ii. to any document relating to the Authority: and iii. to any employee or member of the Authority. 	Accept	All Eds	ongoing
<p>i. To provide the Commissioners, at the expense of the Authority, with such reasonable amenities and services and administrative support as the Commissioners may reasonably require from time to time to carry out their functions and responsibilities under these Directions;</p>	Accept	S.Mair	Ongoing

j. To pay the Commissioners' reasonable expenses, and such fees as the Secretary of State determines are to be paid to them;	Accept	S. Mair	Ongoing
k. To provide the Commissioners with such assistance and information, including any views of the Authority on any matter, as the Commissioners may reasonably request;	Accept	All EDs	Ongoing
l. To co-operate with the Secretary of State for Levelling Up, Housing and Communities in relation to implementing the terms of this Direction.	Accept	All Eds	Ongoing

SLOUGH BOROUGH COUNCIL

REPORT TO: Cabinet

DATE: 15th November 2021

SUBJECT: Revenue and Capital Budget Monitoring Report – 2021/22
(Period 6 – September 2021)

CHIEF OFFICER: Steven Mair, Section 151 Officer

CONTACT OFFICER: Steven Mair, Section 151 Officer

WARD(S): ALL

PORTFOLIO: Cllr Swindlehurst: Leader of the Council

KEY DECISION: NO

EXEMPT: NO

DECISION SUBJECT TO CALL IN: NO

APPENDICES:

- 'A' General Fund Forecast
- 'B' Savings Programme
- 'C' Transformation Fund (Flexible Capital Receipts)
- 'D' Housing Revenue Account Forecast Position
- 'E' General Fund Capital Programme Monitor
- 'F' HRA Capital Programme Monitor

1 Summary and Recommendations

1.1 This report sets out the Council's current forecast financial position as at 31 March 2022 and notes a number of risks associated with this

Recommendations:

1.2 Cabinet is requested to note the following information:

- Based on the S114 notice as at 2nd July 2021 the General Fund balance is currently forecast to be a cumulative deficit of £111m as at 31/3/22.
- The current forecast for 2021/22 planned savings is a net overspend position of £0.02m.
- The DSG balance is forecast to be a cumulative deficit of £24.2m as at 31/3/22, this forecast deficit position has increased recently by circa £0.238m compared to month 5.

- At 30 September 2021, the HRA was forecasting a net surplus of £0.950m for 2021/22, however this may change as work progresses on the Business Plan.
- The forecast capital programme outturn for the General Fund for 2021/22 is currently £50.6m, of which £19.4m is to be financed from new borrowing.
- The forecast capital programme outturn for the HRA for 2021/22 is currently £12.9m

1.3 It should also be noted however that there are significant Council wide uncertainties in the current forecasts, which as well as being subject to ongoing monitoring, verification and challenge are also heavily dependent on the accuracy of information and continued emerging issues. Service specific risks are noted in section 3.3. In particular Council wide issues are:

- year-end Statements of Accounts for 2018/19, 2019/20 and 2020/21 have yet to be finalised and audited. Further adjustments to these accounts may impact on the financial position as currently reported.
- the capitalisation direction as previously reported has been under continuous review since July and remains so. At this stage the work is ongoing but it is highly likely that the £111m cumulative deficit as at 31/3/22 will be increased as will the total forecast deficit previously reported as £174m in the S114 notice and updated to Council as likely to be above £200m. The impact on corporate budgets remains to be determined as part of this review. The emerging issues that will need to be funded by an additional capitalisation direction are likely to include by way of example:
 - further funding of the Council's Minimum Revenue Provision
 - pay award of 1.75% for the Council and Children's Company and other revenue pressures
 - inadequate provisions and contingencies
- Covid-19 is an ongoing issue and a £6.4m contingency was built into the 2021/22 GF budget to cover any additional expenditure or loss of income as a result of ongoing lockdown measures. It is assumed that any additional expenditure will be compensated for with COVID grants, but this has yet to be confirmed by DLUHC.

Reason

- 1.4 In July 2021, the Council's section 151 officer highlighted that projected in-year overspending coupled with the correction of various historical issues was expected to significantly exceed levels of available reserves even after allowing for the Capitalisation Direction of £12.2m used in the Council's approved budget report.
- 1.5 Since then the Council has been having ongoing dialogue and engagement with DLUHC about the possibility of obtaining additional financial support. To reduce the burden of debt charges on revenue budgets, the Council is also planning to significantly scale back its capital investment plans

1.6 However, no additional funding is certain, and the Council's net reserves position at 31 March 2021 is currently estimated at c£111m in deficit using the S114 notice. However as noted above this is likely to increase. It is imperative that the Council manages both revenue and capital spending within approved budget limits, and all members, corporate directors and responsible officers are taking responsibility for managing services within these constraints.

Options considered

- 1.7 There is a statutory obligation for all local authorities to review income and expenditure against budget on a regular basis throughout the year, and where it appears that there has been a deterioration in the financial position, it must take steps to deal with that situation. The Council has no option not to do this, but it does have the ability to determine how the review process is carried out.
- 1.8 Effective financial management is a corporate responsibility which involves all members of the Council's senior leadership team and all elected members. The Council's Finance Action Plan aims to improve corporate financial management by producing detailed monthly budget monitoring reports which provide accurate, comprehensive and up to date information on the Council's current financial position, its expected year-end outturn and the financial challenges it faces.

2 Report

2.1 General Fund (GF)

2.1.1 In March 2021, the Council approved the GF revenue budget for 2021/22. A balanced budget was approved by members, based on

- delivery of in-year savings totalling £15.6m
- utilisation for revenue purposes of a Capitalisation Direction of £12.2m which was in the Council's approved budget report in March 2021.

2.1.2 The forecast GF position as at the end of September 2021 is a £0.024m overspend as set out in the following table.

Table 1. General Fund Revenue Forecast 2021/22

Directorate	Budget £'000	Forecast Year- End Position £'000	Full Year Variance £'000	Month 5 Variance £'000	Change (since month 5) £'000
People (ADULT)	46,023	46,845	822	871	(49)
People (CHILDREN) excl. (SCST)	12,012	12,202	190	49	141
Children's Services Trust Contract	30,342	31,224	882	886	(4)
Place & Community	9,755	9,088	(667)	(211)	(456)
Finance & Commercial	20,214	20,214	0	833	(833)
Strategy & Improvement	1,667	1,310	(357)	(229)	(128)
Service Total	120,013	120,883	870	2,199	(1,329)

Treasury Management	2,736	2,736	0	0	0
Parish Precepts	185	185	0	0	0
Pension Deficit	4,264	4,264	0	0	0
COVID Contingency	6,400	6,400	0	0	0
Other Corporate Budgets	162	1,362	1,200	623	577
Contribution to Reserves	2,046	0	(2,046)	(2,046)	0
Non-Service Total	15,793	14,947	(846)	(1,423)	577
Expenditure Total	135,806	135,830	24	776	(752)
Council Tax	(61,032)	(61,032)	0	0	0
Business Rates – Local Share	(33,531)	(33,531)	0	0	0
Collection Fund Deficit	7,815	7,815	0	0	0
Revenue Support Grant	(6,257)	(6,257)	0	0	0
COVID Grant	(6,375)	(6,375)	0	0	0
Other Grants	(24,225)	(24,225)	0	0	0
Funding Total	(123,606)	(123,606)	0	0	0
Capitalisation Direction	(12,200)	(12,200)	0		
Total	0	24	24	776	(752)

People Adults

2.1.3 The People Adults net directorate budget for 2021/22 is £46m. As at the end of September 2021 the directorate is reporting a £0.8m overspend, an improvement of £0.5m from last month. This forecast overspend is mainly due to:

- additional savings targets of £0.5m, reduction in Provider services saving of £.05m offset by additional Better Care Funding of £0.8m, and
- £0.3m double counting of commissioning savings achieved to date.

2.1.4 To remain within the 2021/22 allocated budget, it is anticipated that savings from ASC Transformation programme initiatives, which are currently being worked on, will be realised in the period through to March 2022. Thus is an area of risk as noted in section 3.3

People Children

2.1.5 The People Children directorate and Children's Services Trust have a combined revenue budget for 2021/22 of £42.3m. As at the end of September 2021, the directorate, including the Company, is anticipating a £1.1m over-spend. This is due to the combination of additional financing costs, together with a fall in Early Years income due to reduced pupil numbers.

2.1.6 Work is on-going to mitigate the current budget gap.

Place and Community

2.1.7 The Place directorate budget is £9.8m, and as at the end of September 2021 is forecasting a year-end underspend of £0.7m - a favourable movement of £0.5m from last month. This is after accounting for the impact of the reduction in the Council's capital programme and various project work which has either been delayed or curtailed in view of the Council's current financial position.

2.1.8 This forecast position also assumes that any costs incurred directly as a result of COVID-19 will be re-imbursed by the Government, and that the directorate will deliver both its base savings target and any new in-year financial pressures.

Finance and Commercial

2.1.9 Finance and Commercial now includes Customer Services, Human Resources, Governance, IT and Revenues and Benefits. The current budget is £20.2m and as at the end of September 2021 the directorate is forecasting to break-even.

2.1.10 The favourable movement of £0.9m from last month is mainly due to an expected reduction in audit fees combined with other one-off savings and reductions to costs.

Strategy and Improvement

2.1.11 The Strategy and Improvement directorate's 2021/22 budget is £1.7m. As at the end of September 2021 the budget is forecast to be under-spent by £0.4m by the year-end, mainly due to staff vacancies.

Savings Programme

2.2.1 The Council's original 2021/22 budget was based on the delivery of £15.6m savings. Supplemented by an estimated capital impact cost of £1.2m in 2021/22.

2.2.2 These savings have been allocated to directorates as appropriate included in the forecast positions reported above. The table below summarises:

- current savings targets for 2021/22
- savings delivery to date
- potential new savings identified
- new and emerging financial pressures identified up to 30 September 2021,
- the revised 2021/22 budget gap.

2.2.3 This table demonstrates that failure to deliver both revised savings targets and new savings identified during 2021/22 could increase the year end GF deficit by £0.5m

Table 2. Savings and Budget Programme Summary 2021/22

Directorate	Current Savings Target £'000	100% Delivered Savings £'000	Total Savings at Risk £'000	Emerging pressures 2021/22 £'000	New savings 2021/22 £'000	Revised Budget Gap 2021/22 £'000
Place & Community	9,924	(7,496)	1,747	1,827	(4,241)	(667)
People (Adults)	4,294	(3,472)	822	0	0	822
People (Children)	(27)	1,194	570	522	(902)	190
Children's Services Trust Contract	164	0	164	718	0	882
Strategy & Improvement	(221)	233	12	0	(369)	(357)

Finance & Commercial	2,642	(2,255)	(1)	1,504	(1,503)	0
Below the line - Public health	0	0	0	0	(369)	(369)
Total Savings Programme	16,776	(11,796)	3,314	4,571	(7,384)	501

2.3 Flexible Capital Receipts Strategy (Transformation Fund)

2.3.1 With effect from 1st April 2016, the Secretary of State under section 15(1)(a) of the Local Government Act 2003, allowed local authorities to use capital receipts to fund revenue expenditure on projects which generate ongoing savings or reduce demand for services. The Local Government Finance Settlement 2021/22 extended this directive for a further three years to 2024/25.

2.3.2 The Council has used this directive to use capital receipts to fund transformation change costs to deliver ongoing savings. Full details of the Transformation Fund are set out in Appendix C which outlines the proposed spend on a scheme-by-scheme basis.

2.3.3 The table below summarises the use of the Transformation Fund for 2021/22. The variance of £1.9m relates to a contractual commitment for services that was not previously included in the 2021/22 transformation budget.

Table 3. Transformation Fund 2021/22

	Budget £'000	Forecast £'000	Variance £'000
Our Futures	3,234	2,935	(299)
Financial Excellence	1,170	1,170	0
Integrating Public Services and Transforming Service Delivery	147	2,072	1,925
Contingency	500	500	0
Total	5,051	6,677	1,626

2.4 Dedicated Schools Grant

2.4.1 The Dedicated School Grant (DSG) balance has been an increasing deficit for a number of years due to overspend on the High Needs Block. This mainly relates to increased demand for out of borough SEN placements, post 16 services and places at Special schools.

2.4.2 The carried forward deficit from 2020/21 for the High Needs Block is £19.8m, the projected total deficit in-year is £4.5m, and the total deficit at the end of the financial year is projected to be £24.3m.

2.4.3 The total DSG deficit is forecast to rise from £19.3m to £24.2m by 31 March 2022. This current projection is in line with the management action plan which was presented to DfE on 26th July as shown in table 4 below.

Table 4: Dedicated Schools Grant

BLOCKS	Budget £'000	Forecast Position £'000	Full Year Variance £'000	Previous month's Variance £'000	Change £'000	Cumulative surplus/ deficit £'000
Schools block	37,175	37,216	41	41	0	339
Central Schools Services block	1,020	1,025	5	0	5	(27)
Early Years block	15,230	15,230	0	0	0	(453)
High Needs block	19,804	24,355	4,551	4,318	233	24,322
Total	73,229	77,826	4,597	4,359	238	24,181

Schools block

2.4.4 The Schools block is showing an over spend of £0.041m mainly due to pressure on Growth Fund budget, this service will be monitored closely, and any variances will be reported accordingly. The carried over deficit from previous year is £0.298m, projected total deficit for Schools Budget will be £0.339m. No change from last month's variance.

Central Schools Services block

2.4.5 CSSB block is forecasting an adverse variance of £0.006m compared to last month nil variance, mainly due to increase in School Licences charges.

Early Years block

2.4.5 The current position is showing that this service will be on target. This is a demand funded / participation-based service with providers claiming funding for actual hours of provision at the hourly rate set by the authority for that particular financial year.

2.4.6 The carried over surplus for Early Years block is £0.453m and currently this service is showing nil variance for 2021/22.

High Needs block

2.4.7 The High Needs Block projected forecast as at the end of September 2021 is an over spend of £4.551m which is £0.233m adverse variance from previous month.

2.4.8 The carried forward deficit from previous year is £19.7m, projected total deficit in-year for the High Needs block is £4.551m, and total deficit at the end of the financial year is projected to be £24.3m.

2.4.9 Overspend for High needs relates to the demand of out borough placement of SEN, this includes the post 16 and independence and Special schools.

2.5 Housing Revenue Account (HRA)

2.5.1 The HRA is projecting a net surplus of £1.50m at the end of the current financial year. This is mainly due to increased income from dwelling rents and reduced staff

cost due to vacant posts, partly offset by increased depreciation charges during 2021/22.

2.5.2 The HRA is ring-fenced by statute so any net under or overspends at 31 March 2022 must be carried forward within this account and cannot be transferred to other services. The provisional HRA balance of £17.2m at 31 March 2021 is therefore currently forecast to increase to £18.7m by the end of the current financial year.

2.5.3 The latest overall position is summarised below in Table 5 and the detail is provided in appendix D.

Table 5. Housing Revenue Account Forecast 2021/22

Service	Budget £'000	Forecast Year - End Position £'000	Full Year Variance £'000	Month 5 Variance £'000	Change (since month 5) £'000
HRA Expenditure	36,461	36,669	208	(754)	962
HRA Income	(36,960)	(38,119)	(1,159)	(639)	(520)
HRA Surplus(Deficit)	(499)	(1,449)	(950)	(1,393)	443
Transfer to HRA Reserves	499	1,449	950	1,393	(443)
Total	0	(0)	(0)	(1,393)	(0)

2.5.4 The HRA 30-year business plan was not updated before setting the 2021/22 budget and is currently under review. The new business plan will be refined in future months with outcomes reported to members.

2.6 Capital

2.6.1 A three-year capital strategy for 2021/22, 2022/23 and 2023/24 was approved by Council on the 8 March 2021. However, as explained in the s.114 report, neither the capital strategy nor the 2021/22 budget report clearly set out the revenue implications of repaying the borrowing necessary to fund this level of proposed expenditure.

2.6.2 Project managers were therefore tasked with reducing the capital programme, so that any new schemes financed by external or unsupported borrowing were removed. As a result, the capital programme for the three years to 31 March 2024 has been reduced by £93.4m.

2.6.3 Amendments to the 2021/22 programme are likely to account for £59.7m (64%) of this reduction. These changes mainly relate to:

- Place Directorate – (£42m reduction) – the Strategic Acquisitions Programme, which was established to purchase investment property through external borrowing, is now proposed to be discontinued.

- Adult Social Care – (£7m reduction) – cessation of the Chalvey extra care housing project represents most of this reduction.
- ICT – (£4.4m reduction) – staff costs and other planned expenditure not representing capital investment has been removed

2.6.4 The original capital programme for 2021/22 totalled £141m. After adjusting for the above reductions but with agreed carry forwards (slippage) from previous years of £36m, this brings the current capital programme for 2021/22 to £117m.

2.6.5 Of this revised programme, £62m relates to General Fund (GF) projects and £55m relates to the HRA. Further details are provided in Appendices E and F.

2.6.6 Table 6 below sets out the estimated outturn for the 2021/22 revised capital programme, as at 30 September 2021.

Table 6. Estimated Capital Programme Outturn 2021/22

Directorate	Budget 2021/22	Over/Under spends from 2020/21	Adjustments (reduction)	Revised Budget 2021/22 (to be approved)	Spend April 21 to 30th Sept 21	Full Year Projection (Apr 21 to Mar 22)	2021/22 Full Year Variance
	£000	£000	£000	£000	£000		
General Fund:							
People (Adults)	7,013	886	(7,004)	895	614	1,497	602
People (Children)	9,004	657	(1,066)	8,595	168	1,125	(7,470)
Customer & Community	3,163	(524)	(1,493)	1,146	556	1,401	255
Place	57,808	15,002	(41,974)	30,836	5,308	26,060	(4,776)
Corporate Operations	6,000	5,438	(7,938)	3,500	767	3,225	(275)
Finance & Resources	17,451	0	(200)	17,251	6,961	17,251	0
	100,439	21,459	(59,675)	62,223	14,375	50,559	(11,664)
Housing Revenue Account:							
Housing Revenue Account	14,823	7,460	0	22,283	2,354	8,532	(13,751)
Affordable Housing	25,849	6,824	0	32,673	929	4,403	(28,270)
	40,672	14,284	0	54,956	3,283	12,935	(42,021)
Grand Total	141,111	35,743	(59,675)	117,179	17,658	63,494	(53,685)
Financed By:							
General Fund							
Borrowing	46,154	21,459	(48,261)	19,352			
Other	54,285	0	(11,414)	42,871			
	100,439	21,459	(59,675)	62,223			
HRA							
Borrowing	19,424	14,284	(10,397)	23,311			
Other	21,248	0	10,397	31,645			
	40,672	14,284	0	54,956			
Grand Total	141,111	35,743	(59,675)	117,179			

2.6.7 The Council is currently expecting to spend £63.5m on capital investment projects in 2021/22, of which £12.9m relates to the HRA, against a revised budget of £117m for the financial year 2021/22. This imbalance reflects a combination of following:

- it has been assumed at this stage that all projects brought forward from previous years will represent capital commitments which cannot now be cancelled or amended, but this is not necessarily the case. Budgets and funding for all capital projects brought forward from previous years but not yet started are currently under review
- detailed delivery programmes and project plans have not yet been realigned to reflect the revised budgets shown above. It may be that some projects initially scheduled for delivery in 2022/23 and 2023/24 can now be accelerated into the current financial year.
- some projects proposed to be deleted from the programme because they were initially intended to be financed from borrowing may be re-instated if alternative funding can be identified.

2.6.8 Work is ongoing to realign capital budgets and projects plans so that a further update can be presented in the next monitoring report.

3 Implications of the Recommendation

3.1 Financial implications

3.1.1 The financial implications are contained within this report.

3.2 Legal implications

3.2.1 Section 31 of the Local Government Finance Act 1992 requires the Council to set a balanced budget at the start of each financial year.

3.2.2 Section 28 of the Local Government Act 2003 requires all local authorities to review actual expenditure against this budget on a regular basis during the year. Where it appears that there has been a deterioration in the financial position, the local authority must take such action as is necessary to deal with the situation.

3.3 Risk management implications

3.3.1 In addition to the risks set out in paragraph 1.3 given the level of financial uncertainty, emerging issues and the restricted financial resources available to the Council, there is clearly a risk that the revenue savings for 2021/22 will prove difficult to deliver. Current forecasts are that General Fund services will overspend the agreed savings target by £0.04m against budget over the course of the year, however achieving this position depends very much on:

- achievement of in-year savings, particularly in Place and Strategy and Improvement directorates, and

- achievement of planned savings in Adults of £1.2m across a number of programmes for which delivery forecasts are expected to accelerate in November. Currently the actual is £0.05m
- all other Departments delivering the savings put forward and absorbing any further emerging cost pressures.

3.3.2 To mitigate all risks the Council is continuing to:

- engage in regular discussion with DLUHC (previously MHCLG) regarding additional financial support
- prioritise preparation and audit of prior years' financial statements so that the historical financial position can be ascertained with certainty,
- move forward with the Finance Action Plan and strengthen financial management so that all Council functions and services operate within their approved budget on a consistent basis
- ascertain whether any additional savings can be implemented during the current financial year
- reporting regularly to all forums the updated position

3.4 Environmental implications

None

3.5 Equality implications

3.5.1 There are no identified equality implications from this report. Equality impact assessments will be completed for new savings proposals.

3.6 Procurement Implications

None

3.7 Workforce Implications

None

3.8 Property Implications

3.8.1 Implications of reductions in the capital programme for future property acquisitions are set out in section 2.8 of this report. Delivery of savings depends in some directorates on asset disposals, as reported to Cabinet on 21 June and 20 September 2021.

4 **Background Papers**

- Revenue Budget Report to Full Council - March 2021
- Capital Strategy to Full Council – March 2021
- S114 Notice to Full Council – July 2021

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**General Fund Revenue Monitoring- September 2021 -
Month 6**

Directorate	Revised Budget £'000	Forecast Position Sep 21 £'000	Full Year Variance £'000	Previous month's Variance £'000	Change (since last period) £'000
PEOPLE (ADULTS)					
Public Health	6,537	6,537	0	0	0
Commissioning	2,342	1,981	(361)	(343)	(18)
People Adults Management	744	172	(571)	(1,520)	949
Localities Social Work	16,977	18,148	1,171	1,935	(764)
Safeguarding Partnership team	487	401	(86)	(48)	(38)
RRR & Long Term OTS	516	238	(278)	159	(437)
Lavender Court	604	730	126	193	(67)
Mental Health	4,872	5,775	903	937	(34)
CTPLD	11,885	11,677	(208)	(222)	14
Long Term Services	0		0	0	0
Day Services Unit	1,060	1,186	126	(220)	346
Total	46,023	46,845	822	871	(49)
PEOPLE (Children, Learning and Skills)					
CLS Directorate	5,109	5,084	(25)	(23)	(2)
Inclusion	748	796	47	46	1
Children's Services Trust Contract	30,342	31,224	882	886	(4)
School Services	4,332	4,438	106	106	(1)
Early Help Hub	1,968	1,635	(333)	(358)	25
Early Years Education	251	143	(108)	(83)	(25)
People Children Management	(803)	(250)	553	442	111
Children's Centres / Family Hubs	743	693	(50)	(82)	32
Sub-Total	42,691	43,762	1,072	935	137
Dedicated Schools Grant (DSG)	(337)	(337)		0	0
Total	42,354	43,426	1,072	935	137
Place and Community					
Asset Management	(2,998)	(2,926)	72	(20)	92
Community Safety, Housing Regulation & Enforcement	1,179	1,185	6	185	(179)
Environmental Services	13,586	11,244	(2,342)	(1,494)	(847)
Infrastructure	3,715	2,874	(841)	175	(1,016)
Place Delivery	(1,928)	36	1,964	1,195	769
Place Management	(700)	(89)	610	(150)	760
Place Strategy	(6,689)	(5,750)	939	452	487
Planning	443	(198)	(641)	(374)	(268)
Public Protection	329	483	154	384	(229)
Accommodation	1,483	1,186	(297)	(522)	225
Learning, Skills & Employment	76	22	(54)	(183)	130
Localities & Neighbourhoods	1,260	1,021	(239)	140	(379)
Total	9,755	9,088	(667)	(211)	(456)
Strategy and Improvement					
Communications	403	325	(78)	14	(92)
Strategy & Innovation	1,264	985	(279)	(243)	(36)
Total	1,667	1,310	(357)	(229)	(128)
Finance and Commercial					
Operational Finance	2,045	1,453	(592)	(176)	(416)
Strategic Finance	184	184	0	0	0
Commercial	1,132	1,159	27	16	11
Customer Services	1,794	2,181	387	257	130
Revenues, Benefits & Charges	2,230	2,408	178	248	(70)
Business Support	5,083	4,901	(182)	305	(487)
Governance	2,107	2,284	177	151	26
HR	1,153	1,084	(69)	(65)	(4)
IT	4,487	4,561	75	98	(23)
F&C Sub Total before Covid Grant	20,214	20,215	0	833	(833)
GRAND TOTAL	120,013	120,883	870	2,199	(1,329)

SLOUGH BOROUGH COUNCIL

**General Fund Revenue Monitoring- September 2021 -
Month 6**

Directorate	Revised Budget £'000	Forecast Position Sep 21 £'000	Full Year Variance £'000	Previous month's Variance £'000	Change (since last period) £'000
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% of revenue budget over/(under)	1%
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Non Service Areas					
Treasury Management	2,736	2,736	0	0	0
Parish Precepts	185	185	0	0	0
Pension Deficit	4,264	4,264	0	0	0
Covid Contingency	6,400	6,400	0	0	0
Other Corporate Budgets	162	1,362	1,200	1,200	0
Contribution to Reserves	2,046	0	(2,046)	(2,046)	0
Total	15,793	14,947	(846)	(846)	0

GRAND TOTAL	135,806	135,830	24	1,353	(1,329)
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% of budget over/(under)	0%
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Directorate (Select from drop down)	Savings Description	Total 2021/22 £'000	100% Delivered Savings £'000	Total Savings at Risk £'000	Emerging Pressures £'000	New savings 2021/22 £'000	Revised Budget Gap 2021/22 £'000
Finance & Commercial	Reduce training budget	200	(200)	0			0
Finance & Commercial	Landmark Place - Reduction in costs and move HRA to OH	600	(600)	0			0
Finance & Commercial	Reflect actual Arbour Park Rental Income	80	(80)	0			0
Finance & Commercial	Reactive Repairs - Corporate Buildings	18	(18)	0			0
Finance & Commercial	Cross-cutting Corporate savings allocation	223	(223)	0			0
Finance & Commercial	Our Futures	317	(317)	0			0
Finance & Commercial	Unachievable income targets related to			0	64		64
Finance & Commercial	Remove Contracted Services budget	57	(57)	0			0
Finance & Commercial	Recommissioning and reviews of major commercial contracts	150	(150)	0			0
Finance & Commercial	Remove Cash Collection budget as no longer needed	18	(18)	0			0
Finance & Commercial	Treasury Management Efficiencies	100	(100)	0			0
Finance & Commercial	Community Investment Fund	210		210		(210)	0
Finance & Commercial	Our Futures	192	(192)	0		(65)	(65)
Finance & Commercial	Legal legacy cases £200k plus £142k which relates to unachievable income target historically assigned to the facilitating of commissioned legal cases to HB Law			0	342	(406)	(64)
Below the line - Public health	Public Health	0	0	0	0	(369)	(369)
Strategy & Improvement	Cross-cutting Corporate savings allocation	23	(23)	0			0
Strategy & Improvement	Our Futures	(256)	256	0		(357)	(357)
Place & Community	Reduce budget provision for supported employment service	46	(79)	(33)			(33)
Place & Community	Creative Academy - to become fully self sustaining	10	(10)	0			0
Place & Community	Remodel library services using technological advancements	300	(370)	(70)			(70)
Place & Community	Reduction in commissioning budget of Young People's Service	22	(22)	(1)			(1)
Place & Community	Reduction in YPS Supplies and Services Budget	50	(50)	0			0
Place & Community	Libraries Publications	21	(21)	(1)			(1)
Place & Community	Reduce Housing Incentive Payments budget by 50%	103	(103)	0			0
Place & Community	Reduce Temporary Accommodation Budget by 18%	172	(174)	(2)			(2)
Place & Community	Increase in Homelessness Prevention Grant for	857		857		(813)	44
Place & Community	Cross-cutting Corporate savings allocation <i>(Delivered as CC- Mar - 2021 - 028.1 - 028.5 as</i>	331		331			331
Finance & Commercial	Stop Local Welfare payments from the General			(350)			(350)
Place & Community	Leisure Management Efficiency and Removal of Free Swim for over 65s			(237)			(237)
Place & Community	Reduce Funding for Community Development & Detached Youth Work			(221)			(221)
Finance & Commercial	Customer Services Efficiency			(38)			(38)
Place & Community	Efficiency-Divisional Management, Culture and Localities			(223)			(223)
Place & Community	Our Futures	698	(532)	166	(105)		61
Place & Community	Emerging Pressures - Customer Services £221k; Northgate £104k; It Licencing (Mostly Libraries) £29k		0	0	354	(593)	(239)
People (Adults)	Continuing Health Care (CHC) contribution	250	(250)	0			0
People (Adults)	Transformation of Adult Social Care	2,088	(1,723)	365			365
People (Adults)	Safeguarding - Dols	40	(40)	0			0
People (Adults)	Staffing efficiencies	64		64			64
People (Adults)	Review of MH SLA - decrease contribution by 10%	22	(86)	(64)			(64)
People (Adults)	Better Care Fund (BCF) extra funding	750	(750)	0			0
People (Adults)	Direct Payment (DP) claw back	300	(300)	0			0
People (Adults)	Joint re-commissioning of Health watch contract	21	(21)	0			0
People (Adults)	Care Commissioning staff	287	(287)	0			0
People (Children)	Transformation of Early Help Phase 2 - achieving	150		33		(33)	0
People (Children)	Our Futures	(1,194)	1,194	(38)			(38)
People (Children)	Cross-cutting Corporate savings allocation	770		414		(414)	0
Finance & Commercial	DfE - SCST Costs (2 years only)	300	(300)	0			0
People (Children)	Transformation of Slough (SBC) Passenger Travel and Transport	124		38			38
Children's Services Trust Contract	Children Trust - Agency Social workers, Legal costs and Pay award	0	0	0	718		718

Directorate (Select from drop down)	Savings Description	Total 2021/22 £'000	100% Delivered Savings £'000	Total Savings at Risk £'000	Emerging Pressures £'000	New savings 2021/22 £'000	Revised Budget Gap 2021/22 £'000
People (Children)	Budget Pressures identified as follows: Capita Contract £108k; Music Services which is fully grant not reflected in the Our futures restructure £148k; Unachievable income target F144 £55k; Agency costs in the Inclusion team of £47k; Home to school Transport £29k; RAA contract; Pay award assumed 1.5% not funded	0		0	522	(455)	67
Place & Community	Income Target from S106 receipts and Partner con	300	(300)	0			0
Place & Community	Holding costs - Stoke Wharf (3 years only)	270	(270)	0			0
Place & Community	Reduce Supplies & Services budget	20	(20)	0			0
Place & Community	Remove budget for Divisional Mgmt.-Fees-Project Work	40	(40)	0			0
Place & Community	Reduced Depreciation on DSO Vehicles (assumed 10 year life) - (ONE-OFF)	375	(375)	0			0
Place & Community	Budget Adjustment to reflect rent not charged - Depot at White Hart Road (DSO)	103	(103)	0			0
Place & Community	Fall in price of diesel and petrol (2.5%)	34	(34)	0			0
Place & Community	Increase Weighbridge charges and collection charges	98	(98)	0			0
Place & Community	Grounds Maintenance recharge to HRA	129	(129)	0			0
Place & Community	Stop Green Waste for 3 months (Dec/Jan/Feb)	71	(71)	0			0
Place & Community	Community Safety Restructure	118		118		(23)	95
Place & Community	Use PREVENT Reserve to fund Domestic Abuse and Exploitation Service for 1 year	49	(49)	0			0
Place & Community	CCTV - Review service and seek increased partner funding contributions	109	(109)	0			0
Place & Community	Housing Regulations Team - No appointment to Business Development Manager	50	(50)	0			0
Place & Community	Property service recharge to Housing Development Programme	250	(250)	0			0
Place & Community	Rent 3rd floor of Observatory House	75		75		(75)	0
Place & Community	Street Advertising/Bus Shelter Advertising	75		75		(75)	0
Place & Community	Highways and Transport - Reduce expenditure on external contractors	195	(195)	0			0
Place & Community	Parking Income	208	(208)	0			0
Place & Community	Capitalise - Square Mile Expert Team	500	(500)	0	531	(530)	1
Place & Community	Regeneration - Income generation for Moxy Hotel	179	(179)	0			0
Place & Community	Our Futures	3,155	(3,155)	0			0
Place & Community	Cross-cutting Corporate savings allocation	645		645		(645)	0
Place & Community	Historically on-going pressure due to increased target income which has never been achieved included re Economic Development Team , included in 2021/22 base budget.	0	0	0	200	(373)	(173)
Place & Community	Energy costs – over the last 2 years there has been a regular overspend. The contract incorrectly gave us a lower price in previous years but now there is a continual pressure.	0	0	0	150	(150)	0
Place & Community	DSO overspend of £392k mainly due to salaries being under budgeted from the Our Futures restructure	0	0	0	392	(392)	0
Place & Community	Rechargeable work income – this should have been the digitisation of billboards tender to generate SBC income but delayed due to Covid (this was the pressure in 20.21.)	0	0	0	305	(305)	0
People (Adults)	Floating Support	15	(15)	0			0
Finance & Commercial	Capital Programme Financing 2021/22	86		86		(86)	0
Customer & Community	Capital Programme Financing 2021/22			0			0
Finance & Commercial	Capital Programme Financing 2021/22	91		91		(91)	0
People (Adults)	Capital Programme Financing 2021/22	457		457			457
People (Children)	Capital Programme Financing 2021/22	123		123			123
Place & Community	Capital Programme Financing 2021/22	267		267		(267)	0
Strategy & Improvement	Capital Programme Financing 2021/22	12		12		(12)	0
Children's Services Trust Contract	Capital Programme Financing 2021/22	164		164			164
Finance & Commercial	Emerging Pressures - Our Futures for Customer services and Revenues and Benefits £105k; Customer Services £387k; Revenues and Benefits £323k			0	1,098	(645)	453
		16,776	(11,796)	3,314	4,571	(7,384)	501

Transformation Stream	Saving Amount £'000	Resource Required	2021/22 Budget £'000	2021/22 Forecast £'000	Variance £'000
OUR FUTURES					
Council-wide restructure	3,500	HR transformation project team	65	85	20
		HR Business Partner (BC)			
		HR Officer (SB)			
		Director of Transformation (JC)	44	58	14
		Redundancy costs Phase 2 and Budget to complete remaining Transformation Programme	1,975	1,806	(169)
		Culture Change Contingency	500	636	136
Reduce Agency Spend	1,500	Interim Project Manager (ST) 12 month apprentices initial costs (£100K) Cornerstone Training IT Platform (£40K)	300	0	(300)
Transformation of Adult Social Care	1,445	Consultancy and Delivery Support	350	350	0
OUR FUTURES TOTAL			3,234	2,935	(299)

Financial Excellence					
Cross-cutting - Delivery of Savings Programme		Fundamental review of Council's Financial Governance and Cont	350	350	0
Cross-cutting - Delivery of Savings Programme	15,976	Fundamental review of Council's financial reporting and monitoring arrangements	350	350	0
Equitable Contractual Arrangements	1,500	Legal advice on seeking recompense for historic contract underperformance	150	150	0
Procurement & Contract Management Improvements	1,200	Consultants supporting setup of World Class contract procurement and contract management arrangements	320	320	0
FINANCIAL EXCELLENCE TOTAL			1,170	1,170	0

Integrating Public Services and Transforming Service Delivery					
Home to School Transport	613	Consultancy and Training to achieve cross-cutting efficiencies	147	147	0
Integrating Public Services and Transforming Service Delivery		Insourcing IT and other support functions		1,925	1,925
Integrating Public Services and Transforming Service Delivery Total			147	2,072	1,925

Savings Programme	15,976	Contingency	500	500	0
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TOTAL PROJECTS

5,051	6,677	1,626
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HOUSING REVENUE ACCOUNT FORECAST (Month 6)

POSITION 2021-22

Service - Housing Revenue Account	Revised Budget £'000	Forecast Position Sep 21 £'000	Full Year Variance (Sep 21) £'000	Previous month's Variance £'000	Change £'000
EXPENDITURE					
Management Team (& Recharges)	5,359	5,359	0	0	0
Supported Housing	30	2	(28)	(28)	0
Tenant Services	1,868	1,691	(273)	(273)	0
Neighbourhood Housing Area North	650	310	(82)	(82)	0
Neighbourhood Housing Area South	438	(411)	(37)	(37)	0
Neighbourhood Housing Area East	536	114	(124)	(124)	0
Arears & Investigations	611	611	0	0	0
Client Services Team	1,236	1,236	0	0	0
Neighbourhood Resilience & Enforcement Team	344	44	(39)	(39)	0
Housing Allocations	73	30	(24)	(24)	0
Tenants Participation Team	320	141	(74)	(74)	0
Lettings	210	35	(15)	(15)	0
Leaseholder Team	263	171	(49)	(49)	0
Housing Repairs	8,765	8,234	0	0	0
Interest Charges on HRA Loans	6,219	6,264	0	0	0
Provision for Bad Debts	1,338	1,338	0	0	0
Contingencies	3,500	3,500	0	0	0
Depreciation & Funding of Capital Projects	4,702	8,000	0	0	0
TOTAL EXPENDITURE	36,461	36,669	(744)	(744)	0
INCOME					
Dwelling Rents	(32,788)	(34,080)	(819)	(819)	0
Garage Rents	(507)	(332)	180	180	0
Shop Rent	(667)	(667)	0	0	0
Other Rents	(526)	(526)	0	0	0
Leaseholder Service Charges	(967)	(980)	0	0	0
General Service Charges	(1,481)	(1,534)	0	0	0
Interest	(24)	0	0	0	0
TOTAL INCOME	(36,960)	(38,119)	(639)	(639)	0
HRA Surplus(Deficit)	(499)	(1,449)	(951)	(1,383)	0
Transfer to HRA Reserves	499	1,449	951	1,393	(442)
TOTAL	0	(0)	0	10	(442)

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GENERAL FUND SERVICE CAPITAL BUDGETS 2021/2022												
PERIOD 6 -SEPTEMBER 2021								2021/22 FINANCED BY				
COST CENTRE CODE	EXPENDITURE	Original Budget 2021/22	Over/Under spends	Adjustments (reduction)	Revised Budget 2021/22	Full Year Projection (Apr 21 to Mar 22)	2021/22 Full Year Variance +Over/- Underspend	Borrowing	Grants & Cont	S106	Capital Receipts	TOTAL
		£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
	People (Adults)											
	Adult Social Care Operations											
P331	Care Act: Social Care IT Developments		299	-299	0	47	47	0	0	0	0	0
P577	Learning Disability Change Programme	700	-146		554	554	0	554	0	0	0	554
P133	Extra Care Housing	0	0		0		0	0	0	0	0	0
P195	Autism Capital Grant	0	6		6	6	0	0	0	6	0	6
P395	HOLD Capital Project (Hold Ownership for people with Long-term Disabilities)	0	335		335	335	0	335	0	0	0	335
P208	Chalvey Extra Care Housing	6,313	392	-6,705	0	0	0	0	0	0	0	0
	Total People (Adults)	7,013	886	-7,004	895	1,497	602	889	0	6	0	895
	People (Children)											
	Schools											
P051	Primary Expansions (Phase 2 for 2011)	170	67		237	23	-214	200	37	0	0	237
P076	Town Hall Conversion	0					0		0	0	0	0
P093	Schools Modernisation Programme	996	172		1,168	298	-870	214	954	0	0	1,168
P101	SEN Resources Expansion	100	280		380	100	-280	300	80	0	0	380
P153	Special School Expansion-Primary,Secondary & Post 16	5,323	-4		5,319	323	-4,996	100	5,219	0	0	5,319
P095	Secondary Expansion Programme	1,510	0	-130	1,380	240	-1,140	0	1,380	0	0	1,380
P783	Schools Devolved Capital	80	31		111	111	0	31	80	0	0	111
P013	Cippenham devolved							0				
P025	Lea Nursery Devolved capital							0				
P035	Slough Early Years							0				
P037	Wexham Court Primary Devolved Capital							0				
P041	Wexham Court Primary							0				
P042	Wexham Secondary Devolved Capital							0				
P007	Baylis Court Devolved Capital							0				
P673	DDA/SENDA access Works	50		-50	0		0	0	0	0	0	0
P139	323 High St/Haybrook	25	5	-30	0	30	30	0	0	0	0	0
P207	Refurbishment of Wexham House				0			0	0	0	0	0
	Early Years & Prevention							0	0	0	0	0
P142	Children's Centres IT				0			0	0	0	0	0
P749	Children's Centres Refurbishments		34	-34	0			0	0	0	0	0

GENERAL FUND SERVICE CAPITAL BUDGETS 2021/2022												
PERIOD 6 -SEPTEMBER 2021								2021/22 FINANCED BY				
COST CENTRE CODE	EXPENDITURE	Original Budget 2021/22	Over/Under spends	Adjustments (reduction)	Revised Budget 2021/22	Full Year Projection (Apr 21 to Mar 22)	2021/22 Full Year Variance +Over/- Underspend	Borrowing	Grants & Cont	S106	Capital Receipts	TOTAL
		£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
P196	Early Years Service Capital Development Programme	750	8	-758	0		0	0	0	0	0	0
P221	Delegation Portal	0			0			0	0	0	0	0
P222	Children & Families Portal	0	64	-64	0			0	0	0	0	0
								0	0	0	0	0
	Total People Children	9,004	657	-1,066	8,595	1,125	-7,470	845	7,750	0	0	8,595
	Customer & Community							0	0	0	0	0
P107	Repairs to Montem & Ice	0			0	0		0	0	0	0	0
P166	Community Leisure Facilities/Small Capital Neighbourhood Projects	222	-222		0		0	0	0	0	0	0
P141	Langley Leisure Centre	10	66	-76	0	10	10	0	0	0	0	0
P969	Salt Hill Leisure	10	56	-66	0	10	10	0	0	0	0	0
P165	Leisure Centre Farnham Road	100	46	-96	50	50	0	50	0	0	0	50
P164	New Ice	0	50	-50	0	10	10	0	0	0	0	0
P880	Parks & Open Spaces	321	0		321	321	0	0	0	321	0	321
P083	Cemetery Extension	2,500	-604	-1,121	775	1,000	225	775	0	0	0	775
P873	Crematorium Project		18	-18	0		0	0	0	0	0	0
P875	CCTV	0	0		0		0	0	0	0	0	0
P198	Allotment Improvement Project	0	57	-57	0		0	0	0	0	0	0
P146	Arbour Park Community Sports Facility	0	9	-9	0		0	0	0	0	0	0
	Total Customer & Community	3,163	-524	-1,493	1,146	1,401	255	825	0	321	0	1,146
	Place											
P185	Manor Park Hall & Community Centre Refurbishment	0	0		0	9	9	0	0	0	0	0
P968	CAFM System (Computer Aided Facilities Management)	0	0		0		0	0				0
P191	Fire Risk Assessment Works		40	-40	0	26	26	0	0	0	0	0
P193	Purchase of new Corporate HQ	1,000	762	-1,412	350	368	18	350				350
P580	Mayrise Insourcing	0	8	-8	0	0	0	0	0	0	0	0
P581	Domestic Wheeled Bins & Containers	125	-6	-119	0	0	0	0				0
P176	Refuse fleet & Grounds Plant equipment	86	83	-169	0	0	0	0	0	0	0	0
P220	Urban Tree Challenge Fund	700	-71	-589	40	111	71	0	40	0	0	40
P223	Recycling Initiatives	500		-500	0	0	0	0	0	0	0	0
								0				
	Housing People Services							0	0	0	0	0
P005	Housing Renovation Grant	0	0		0	500	500	0	0	0	0	0
P006	Disabled Facilities Grant	550	254		804	550	-254	0	804	0	0	804
P184	Purchase of 34 herschel St and 2 Victoria St	0	32	-32	0		0	0	0	0	0	0

GENERAL FUND SERVICE CAPITAL BUDGETS 2021/2022												
PERIOD 6 -SEPTEMBER 2021								2021/22 FINANCED BY				
COST CENTRE CODE	EXPENDITURE	Original Budget 2021/22	Over/Under spends	Adjustments (reduction)	Revised Budget 2021/22	Full Year Projection (Apr 21 to Mar 22)	2021/22 Full Year Variance +Over/- Underspend	Borrowing	Grants & Cont	S106	Capital Receipts	TOTAL
		£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
P216	New Housing Management	0	0		0	770	770		0	0	0	0
	Housing Development & Contracts		0		0		0	0	0	0	0	0
P194	Compulsory Purchase Order Reserve	500	15	-515	0	927	927	0	0	0	0	0
P230	Bringing Long Term Empty Property back into Residential uses	200	50	-250	0		0	0	0	0	0	0
P181	Fire Risk Assessment (Nova House)	3,600	-1,289	83	2,394	2,394	0	2,394	0	0	0	2,394
P102	Local Sustainable Transport Fund	188	0		188	188	0	0	188	0	0	188
P149	A332 Windsor Road Widening Scheme LEP/Other	0	0		0	0	0	0	0	0	0	0
P148	A355 Tuns Lane LEP Transport Scheme	0	0		0	0	0	0	0	0	0	0
P144	Slough MRT	0	0		0	0	0	0	0	0	0	0
P192	LTP Implementation Plan	638	-377		261	261	0	0	261	0	0	261
P054	Slough Transport Model	0	0		0	0	0	0	0	0	0	0
P160	LED Upgrade	303	-140		163	163	0	0	163	0	0	163
P881	Colnbrook By-pass	115	0		115	0	-115	0	115	0	0	115
P186	Bridge Capital Works	445	36		481	542	61	136	345	0	0	481
P187	Flood Defence Measures SBC/EA Partnership	98	0		98	0	-98	0	98	0	0	98
P209	Zone 1 - Sutton Lane Gyrotory (MRT)	2,500	-75		2,425	2,425	0	0	2,425	0	0	2,425
P210	Zone 2 - Foxborough (MRT)	1,500	-520		980	1,440	460	0	980	0	0	980
P211	Zone 3 - Park & Ride (MRT)	4,000	762		4,762	0	-4,762	20	4,742	0	0	4,762
P212	Zone 4 - Stoke Road (Stoke Rd)	5,000	725	54	5,779	1,000	-4,779	0	5,779	0	0	5,779
P213	Zone 5 - Slough Station (Stoke Rd)	700	2		702	1,500	798	0	702	0	0	702
P214	Zone 6 - Wexham (Stoke Rd)	2,000	-921		1,079	0	-1,079		1,079	0	0	1,079
P215	Zone 7 - Off Road Cycle Route (Stoke Rd)	0	155	-155	0		0	0	0	0	0	0
P157	Burnham Station LEP	50	-4		46		-46	0	46	0	0	46
P053	Langley Station LEP		0		0		0	0	0	0	0	0
P235	Langley High Street Improvements LEP	2,000	109		2,109	4,788	2,679	580	1,529	0	0	2,109
P579	A4 Cycle	0	0		0	0	0	0	0	0	0	0

GENERAL FUND SERVICE CAPITAL BUDGETS 2021/2022												
PERIOD 6 - SEPTEMBER 2021								2021/22 FINANCED BY				
COST CENTRE CODE	EXPENDITURE	Original Budget 2021/22	Over/Under spends	Adjustments (reduction)	Revised Budget 2021/22	Full Year Projection (Apr 21 to Mar 22)	2021/22 Full Year Variance +Over/-Underspend	Borrowing	Grants & Cont	S106	Capital Receipts	TOTAL
		£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
P238	A4 Safer Roads		0			100	100					
P188	Community Transport Fleet	181	0	-181	0		0	0	0	0	0	0
P155	Air Quality Monitoring	32	-14	14	32	32	0	14	0	18	0	32
P125	Electric Vehicle Network	498	15	-422	91	50	-41	-24	115	0	0	91
P170	Carbon Management-Fleet Challenge	400	32	-432	0	2	2	0	0	0	0	0
P239	Carbon Management - Public Sector Decarb. Scheme	1,100	0		1,100	1,100	0		1,100			1,100
P168	Re-fit Programme	850	-40	-760	50	78	28	50	0	0	0	50
P203	Car Club	288	6	-194	100		-100	0	0	100	0	100
P225	Environmental Initiatives - Match Funding	500	1,000	-1,500	0		0	0	0	0	0	0
P174	Highways Maintenance Annual Programme	524	22		546	296	-250	0	546	0	0	546
P111/P728	Major Highways Programmes	1,265	154		1,419	350	-1,069	0	1,419	0	0	1,419
P224	Minor Highway Pavements & Street Improvement	450	150	-600	0	9	9	0	0	0	0	0
P180	Capital Works following Stock Condition Survey	2,300	387	-1,187	1,500	1,500	0	1,500	0	0	0	1,500
	Herchel Car Park Refurbishment		0		0		0					
P228	Asbestos Removal (GF)	500	891	-1,301	90	90	0	90	0	0	0	90
P128	Corporate Property Asset Management	0	0		0	0	0	0	0	0	0	0
P233	Landmark Place		0		0		0					
P204	Hub Development	8,072	-996	-4,845	2,231	3,200	969	2,231	0	0	0	2,231
P226	Youth Hub	5,000	0	-5,000	0	0	0	0	0	0	0	0
P127	Demolitions		1,608	-1,608	0	6	6	0	0	0	0	0
P171	Slough Basin (Stoke Wharf)	0	33	-33	0	0	0	0	0	0	0	0
P135	Plymouth Road (dilapidation works)	0	103	-103	0	0	0	0	0	0	0	0
P172/P173	Thames Valley University Site	3,000	341	-3,108	233	233	0	233	0	0	0	233
P156	Strategic Acquisition fund	0	2,636	-2,636	0	273	273	0	0	0	0	0
P159	Development Old Library Site	0	0		0	489	489	0	0	0	0	0

GENERAL FUND SERVICE CAPITAL BUDGETS 2021/2022												
PERIOD 6 -SEPTEMBER 2021								2021/22 FINANCED BY				
COST CENTRE CODE	EXPENDITURE	Original Budget 2021/22	Over/Under spends	Adjustments (reduction)	Revised Budget 2021/22	Full Year Projection (Apr 21 to Mar 22)	2021/22 Full Year Variance +Over/- Underspend	Borrowing	Grants & Cont	S106	Capital Receipts	TOTAL
		£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
P206	Refurbishment of 32 Chalvey Road East		0		0	2	2	0	0	0	0	0
P229	St Martins Place		168		168	168	0	168	0	0	0	168
P234	Cultural Infrastructure		0		0		0					
P236	Innovation Centre		0									
P237	Future Skills Hub		0									
P178	Lease surrender Serena Hall	0	0		0		0	0	0	0	0	0
P179	James Elliman Homes	5,000	8,324	-12,824	500		-500	500	0	0	0	500
P871	Community Investment Fund	840	377	-1,217	0	119	119	0	0	0	0	0
P218	Community Investment Fund-Cabinet	210	175	-385	0		0	0	0	0	0	0
	New Bids (To be added)											
Pxxx	Traffic Signals Maintenance Grant											
P186	Bridge Capital Works											
P238	A4 Safer Roads											
Pxxx	Sponge City											
								0	0		0	
	Total Place	57,808	15,002	-41,974	30,836	26,060	-4,776	8,242	22,476	118	0	30,836
	Corporate Operations											
	Digital & Strategic IT											
P161	Financial System Upgrades/Agresso Phase 2	1,000	1,500	-2,500	0			0	0	0	0	0
P183	Management Information Centre	0			0			0	0	0	0	0
P084	IT Infrastructure Refresh	5,000	3,938	-5,438	3,500	3,225	-275	3,500	0	0	0	3,500
	Total Corporate Operations	6,000	5,438	-7,938	3,500	3,225	-275	3,500	0	0	0	3,500
	Finance and Resources							0	0	0	0	0
P205	Capitalisation Borrowing Costs				0						0.00	0
P175	Flexible use of Capital Receipts-Transformation	5,051			5,051	5,051	0	5,051				5,051
Pxxxx	Reading Archives - Extension (SBC Contribution)	200		-200	0							0
Pxxxx	Transformation Fund				0							0
Pxxxx	Capitalisation Direction	12,200			12,200	12,200	0				12,200	12,200
												0
	Total Finance & Resources	17,451	0	-200	17,251	17,251	0	5,051	0	0	12,200	17,251
	TOTAL GENERAL FUND CAPITAL	100,439	21,459	-59,675	62,223	50,559	-11,664	19,352	30,226	445	12,200	62,223
												0

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HOUSING REVENUE ACCOUNT CAPITAL PROGRAMME 2020/2021

PERIOD 6 - SEPTEMBER 2021

COST CENTRE CODE	EXPENDITURE	Original Budget 2021/22	Over/Under spends	Revised Budget 2021/22	Full Year Projection (Apr 21 to Mar 22)	2021/22 Full Year Variance +Over/-Underspend
		£000	£000	£000		£000
	RMI Capital Programme					
P406	Stock Condition Survey	0		0		0
P407	Commissioning of Repairs Manitenance and Investment Contract	0		0		0
P408	Brooms & Poplar Fire Compliance Upgrade Works	0	27	27	300	273
P409	Boiler Replacement and heating	500	572	1,072	1,072	0
P413	Kitchen & Bathroom ReplacementReplacement	700	700	1,400	290	(1,110)
P415	Electrical Systems	120	0	120	120	0
P419	Garage & Environmental Improvements	2,000	1,019	3,019	453	(2,566)
P421	Capitalised Repairs	0	0		240	240
P431	FRA & Asbestos Removal Works (bring froward £3m years 6/7)	0	412	412	3,000	2,588
P434	RMI Client Team Project Management	0	0	0		0
P436	De-Designated Refurbishment	0	0	0		0
P547	Major Aids & Adaptations	250	74	324	400	76
P552	Windows Replacement	0	0		100	100
	Planned Maintenance Capital	0	0			0
P405	Tower and Ashbourne	10,000	82	10,082	400	(9,682)
P412	Windows and Door Replacement	700	693	1,393	100	(1,293)
P414	Bathroom replacement	0	0	0	0	0
P416	Additional Establishment Costs	0	0	0	82	82
P417	Roof Replacement	0	0	0	696	696
P418	Structural	0	0	0		0
P422	Security & Controlled Entry Modernisation	493	390	883	883	0
P433	Capitalised voids	60	0	60	60	0
P432	RMI Remodelling and Investment	0	3,491	3,491	236	(3,255)
P435	Rochford Hostel	0	0	0	100	100
	Total RMI Capital Programme	14,823	7,460	22,283	8,532	(13,751)

COST CENTRE CODE	EXPENDITURE	Original Budget 2021/22	Over/Under spends	Revised Budget 2021/22	Full Year Projection (Apr 21 to Mar 22)	2021/22 Full Year Variance +Over/- Underspend
	Affordable Homes					
P437	Akzo Nobel	24,832	3,464	28,296	500	(27,796)
P575	Affordable Homes	1,017	3,360	4,377	3,903	(474)
				0		0
	Total Affordable Homes	25,849	6,824	32,673	4,403	(28,270)
	Total Housing Revenue Account CAPITAL BUDGET	40,672	14,284	54,956	12,935	(42,021)

SLOUGH BOROUGH COUNCIL**REPORT TO:** Cabinet**DATE:** 15 November 2021**SUBJECT:** Household Support Fund**CHIEF OFFICER:** Steven Mair, Director of Finance (s151 Officer)**CONTACT OFFICER:** Akram Rizvi**WARD(S):** All Wards**PORTFOLIO:** Cllr Swindlehurst: Leader of the Council and Cllr Hulme: Children's Services, Lifelong Learning & Skills**KEY DECISION:** Yes**EXEMPT:** No**DECISION SUBJECT TO CALL IN:** Yes**APPENDICES:** The following appendices accompany this report:

a. Appendix A: Slough Borough Council Household Support Fund Policy

1 Summary and Recommendations

- 1.1. On 30 September 2021, the Department for Work and Pensions ("DWP") announced £500m of new funding for authorities across England, Scotland, Wales and Northern Ireland to distribute to vulnerable households over winter. This is known as the Household Support Fund ("the grant").
- 1.2. This grant is to be administered between 06 October 2021 and 31 March 2022 and the DWP have given wide discretion to local authorities in this regard. This report sets out the Council's proposed policy to identify and prioritise its share of the grant towards vulnerable households in Slough.

2 Recommendations:

- 1.3. Members are asked to note in respect of the scheme:
 - a. That the Council's share of the Household Support Fund is £1,177,691.53.
 - b. That the Section 151 Officer will certify and submit Management Information returns to the DWP in December 2021 and March 2022 in order for the Council to receive its allocated share of the grant funding.
 - c. That the funding is accessible to residents and households in Slough from 06 October 2021 to 31 March 2022.
- 1.4. Members are asked to agree the following:
 - d. approve the policy at Appendix A

- e. delegate authority to the Executive Director of Corporate Operations, in consultation with the Leader, to review and make minor changes to the policy.

Reason for Recommendations

- 1.5. These recommendations for Cabinet’s approval are required to enable the Council to distribute funding to residents and households in Slough in accordance DWP’s guidance.

3 Report

Scheme Summary and Obligations

- 1.6. On 30 September 2021, in recognition of the financial hardships facing families following the Covid-19 pandemic and over the winter period, the DWP announced £500m of new funding for the Household Support Fund (HSF). Broadly, this funding is to help households who may otherwise struggle to buy food or pay for essential utility bills or other basic living costs.
- 1.7. A share of the HSF will be allocated local authorities under Section 31 of the Local Government Act 2003 to support families within Slough in need between 06 October 2021 and 31 March 2022. The Council’s share of this funding is £1,177,691.53.
- 1.8. Whilst the DWP have given local authorities wide discretion on how to use the funding allocated to them, there are certain conditions and principles that must be complied with as set out in the DWP Guidance - Household Support Fund: – Guidance for County Councils and Unitary Authorities in England (the Guidance).
- 1.9. The Council’s allocation must be spent or fully committed by 31 March 2022, any underspend as at this date will be not permitted to be carried forward for future use.

Note: this also means that any vouchers e.g. food vouchers issued by the Council to residents or households in the borough would have to redeemed by this date or shortly thereafter by end of April 2022.
- 1.10. The Council is required to complete two Management Information (MI) submissions to the DWP. These will need to be certified by the S151 Officer for submission in order for the Council’s allocation of funding to be paid by DWP, failure to complete these returns will delay this payment to the Council. The deadlines for the MI returns are:

Table 1: Management Information Return Deadlines

MI return	Reporting period		Deadline
Interim MI return	From: 06 October 2021	To: 31 December 2021	21 January 2022
Final MI return	From: 06 October 2021	To: 31 March 2022	22 April 2022

Administration Costs

- 1.11. The DWP guidance permits the Council to fund reasonable administrative costs incurred in the implementation of this scheme from its share of total grant allocation. These could include:

Table 2: Administration Costs

Category of Cost	Comment
Staff	Additional time or resources to plan, administer and maintain scheme e.g: 1) Revenues, Benefits and Charges (RBC) staff to plan for and administer individual payments of residents and households 2) Customer Services to manage resident requests or referrals from Members and third-parties to RBC.
IT	Small, essential changes to IT systems to: 1) Identify eligible recipients and distribute grant payments. 2) Creating online or paper forms which can be readily logged 3) Facilitate MI returns and other records for audit trail.
Communications	Costs incurred to promote the HSF scheme to ensure eligible Slough residents and households are aware of this assistance and can apply for funding in an efficient manner.

1.12. It is unclear at this stage how much could be incurred in administration costs due to uncertainty on the volume of requests for funding that could be received.

1.13. Therefore, it is proposed to provisionally hold £0.043m (c4%) out of the Council’s total grant allocation of £1.178m for possible administration costs. The S151 Officer will review this after the submission of the first MI return in January 2022 and determine whether any of this £0.043m should be released into the overall funding to make available to residents.

Slough Borough Council Policy

1.14. The table below summarises the proposed allocation of available funding:

Table 3: Proposed Allocation of Available HSF

Ref	Distribution Category	Available Funding (£)
A	Households with Children	£588,845.77
B	Other Households or Residents	£546,100.00
C	Provisional Administration Costs	£42,745.77
	Total Allocation to Slough Borough Council	£1,177,691.53

Funding for Households with Children

Targeted Support

1.15. Appendix A sets out the proposed Household Support Fund Policy. This includes separate funding for households with children and without children to meet the fundamental principle of the Grant to allocate at least 50% of available funding as financial support to households with children. For Slough Borough Council this would mean distributing £0.589m to such households.

1.16. The Council’s proposes to use the latest estimates of families with children in receipt of Free School Meals, care leavers and families with children in early years to proactively distribute £0.505m out of the available £0.589m to them. The remaining £0.084m is proposed to be held to fund claims from residents with children who approach the Council directly for support.

- 1.17. Based on the previous support of £15 per week per child offered at the height of the Covid-19 pandemic, it is proposed for the HSF to award £15 per household per week for those households in receipt of Free School Meals. The categories of such households that are suggested to be eligible to receive this support and estimated volumes and periods are:

Table 4: Proposed Funding for Households with Children

Category	Estimated No of Households	Proposed Funding per Household	Provisional Allocation of Funding (£)
Families with Children in receipt of Free School Meals (FSM):			
Christmas 2021(2 weeks)	5000	£15 per week per household	£150,000
February 2022 Half-Term (1 week)	5000	£15 per week per household	£75,000
End of March 2022 (2 weeks)	5000	£15 per week per household	£150,000
Care Leavers	900	£100 per Household	£90,000
Families with Early Year's Children	800	£50 per Household	£40,000
Contingency funding for category			£83,846
Total			£588,845.77

- 1.18. In line with the guidance from DWP on the HSF, families with children who will receive HSF grants from the Council can choose how to use this e.g to pay for food, energy bills and the other household costs as described in the policy.

Funding for Other Households

Targeted Support

- 1.19. The Council estimates that there currently 9,992 households in receipt of Council Tax Support and a further 1,000 tenants in temporary accommodation within Houses of Multiple Occupation (HMO). The total available funding to households without children (and after a deduction for administrations costs) is £0.546m.
- 1.20. To support these households, it is proposed to proactively award £40 per household with discretion on how best to use funding to pay for food, energy and utility costs or to contribute toward eligible associated costs. This would be estimated to cost £0.437m.
- 1.21. This proposed approach would make the administration of this funding less burdensome. In the majority of cases, this payment would be made either to the household's Council Tax account in lieu of a cash payment or rent account (where the person lives in accommodation that is managed by the council and has utility charges included).

Table 5: Proposed Funding for Other Households

Category	Estimated No of Households	Proposed Funding per Household	Provisional Allocation of Funding (£)
Households Receiving Council Tax Support	9,922	£40	£396,880
Temporary accommodation tenants in Houses of Multiple Occupation	1,000	£40	40,000
Contingency Funding	2,731	£40	109,220
Total			546,100

Communications and Partners

- 1.22. To ensure residents in the borough are aware of the potential support available to them under the HSF, the following steps will be taken:
- Specific contact details for the Council will be provided to the DWP whose call centres will share with Slough residents
 - A dedicated section on the Council's website with the relevant information on applying for funding
 - Regular internal communications to Council Officers to promote awareness of the scheme and contact details to share with residents

Options considered

The DWP has given local authorities wide discretion in formulating a policy to distribute funding (within certain principles set out in the scheme guidance).

The Council has opted to design a policy that proactively identifies eligible residents and households using existing sources of information to prioritise funding toward them. This has been decided in favour of:

- a) Waiting for applications for funding which may or may not transpire and would vary in size
- b) Allocating all or large portions of funding to a third-sector partner (such as a food bank) which would present a risk to accountability and transparency on the use of this funding (that the Council is responsible for)

To ensure that other residents are not disadvantaged, a total of £0.192m has been earmarked as a contingency to fund grant awards for residents not included in the proposed prioritised groups who approach the council directly for assistance.

4 Implications of the Recommendation

1.1. Financial implications

- 1.1.1. The financial implications are contained within this report.

1.2. Legal implications

- 1.2.1. The DWP has provided funding to local authorities under s.31 of the Local Government Act 2003. The DWP has issued guidance on the administration of the scheme, which has been considered in formulating the Council's policy. There are also requirements in relation to information sharing and submitting monitoring returns on use of the funds. The policy contains provisions in relation to combatting fraud to ensure that monies can be recovered and action taken if any applications are submitted on a fraudulent basis.

1.3. Risk management implications

- 1.3.1. The risk of not gaining approval for this proposed policy will result in the Council not being able to proceed with distributing this funding as intended by the DWP. This would be a failure of the Council's duty set out by the DWP.

1.3.2. Delays or failure to administer this grant would not only cause unnecessary hardships for eligible Slough residents and households but would also have a significant adverse reputation impact for the Council.

1.3.3. The Council's allocation is fixed and so if the Council awards more in grants than its allocation, this will be a cost borne by the Council directly.

1.4. Environmental implications

1.4.1. n/a

1.5. Equality implications

1.5.1. The proposed policy in this report has been drafted in line with the DWP's guidelines for the HSF which gives broad discretion to the Council

1.5.2. The Council's approach is to allocate funding for vulnerable households with children by identifying those in receipt of Free School Meals, Care leavers and families with early years children. Of the remaining HSF grant, the Council proposes to distribute funding with a fixed award to those in receipt Council Tax Support or in Temporary Accommodation housing with multiple occupants.

1.5.3. This approach therefore proactively prioritises funding to those most in need. The policy is likely to have a positive impact on the following protected groups – children and working age adults, groups who are more likely to be on low incomes.

Background papers

None.

Slough Borough Council Household Support Fund Policy

Introduction

On 30 September 2021, the Department for Work and Pensions (“DWP”) announced £500m of new funding for authorities across England, Scotland, Wales and Northern Ireland to distribute to vulnerable households over winter. This is known as the Household Support Fund (“the Grant”).

The funding has been provided by the DWP to local authorities under s.31 of the Local Government Act 2003. Local Authorities have discretion on how the funding will be used, subject to compliance with the Household Support Fund: - Guidance for County Councils and Unitary Authorities in England (“the Guidance”). This Guidance confirms that this expectation is that the Grant should primarily be used to support households in the most need with food, energy and water bills. It can also be used to support households with essential costs related to those items and with wider essential costs.

Eligibility Criteria

The Grant is limited to applications covering the funding period from 6 October 2021 to 31 March 2022. Funds must have been spent or committed before 31 March 2022 and cannot be used for future commitments.

Applications must be made by a household currently living within the Borough of Slough.

Table 1 sets out additional eligibility criteria.

Table 1: Housing Support Fund Principles and Conditions

Condition / Principle	Guidance	Criteria
Households with Children	At least 50% of the total funding must be spent on families with children. These households do not have be in receipt of DWP welfare benefits	This means a household with: <ul style="list-style-type: none"> 1) a person who will be under the age of 19 as at 31st March 2022, <u>or</u> 2) a person aged 19 or over in respect of whom a child-related benefit is paid or free school meals are provided during the period 06 October 2021 and 31 March 2022.
Essential Living Costs	The HSF should primarily be used to support households in most need with eligible spend for essential living costs	These costs should include: <ul style="list-style-type: none"> 3) Food, either through vouchers or cash. 4) Energy for domestic heating, cooking or lighting, including oil or portable gas cylinders. 5) Water bills for drinking, washing, cooking, and sanitary purposes and sewerage. 6) Essentials linked to the above, in recognition that costs may arise which directly affect a household's ability to afford or access food, energy and water. e.g: <ul style="list-style-type: none"> i. Sanitary products ii. Warm clothing iii. Soap, iv. Blankets v. Boiler service/repair, vi. Purchase of equipment including fridges, freezers, ovens, etc.
Associated Living Costs	The HSF can also be used to support households with certain other essential costs	7) Wider essential costs not linked to energy and water. These may include, but are not limited to: <ul style="list-style-type: none"> i. Support with other bills including broadband or phone bills, ii. Other clothing iii. Essential transport-related costs such as repairing a car, buying a bicycle or paying for fuel. iv. Council Tax arrears

Other	The HSF can be used for other means of support not covered by the above	<p>8) Housing costs, in exceptional cases of genuine emergency where existing welfare and support i.e. the housing cost element of Universal Credit (UC), Housing Benefit (HB) or Discretionary Housing Payments (DHP) do not meet this exceptional need, the HSF can be used to support housing costs but not mortgage payments.</p> <p>9) Support to individuals with No Recourse to Public Funds (NRPF), funding can be provided, regardless of immigration status, if there is a genuine care need that does not arise solely from destitution, for example if:</p> <ul style="list-style-type: none"> i. there are community care needs ii. they have serious health problems iii. there is a risk to a child's wellbeing
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Funding for households with children

Table 2 provides the proposed funding levels for households with children

Table 2: Proposed Funding for Households with Children

Category	Estimated No of Households	Proposed Funding per Household	Provisional Allocation of Funding (£)
Families with Children in receipt of Free School Meals (FSM):			
Christmas 2021(2 weeks)	5000	£15 per week per household	£150,000
February 2022 Half-Term (1 week)	5000	£15 per week per household	£75,000
End of March 2022 (2 weeks)	5000	£15 per week per household	£150,000
Care Leavers	900	£100 per Household	£90,000
Families with Early Year's Children	800	£50 per Household	£40,000
Contingency funding for category			£83,846
Total			£588,845.77

Out of the 50% of funding reserved for households with children, £0.084m is to be held to fund claims for support from residents in the borough with children who approach the Council directly, subject to the following conditions:

- i. Such claimants cannot be in receipt of a funding under the other criteria set out above.
- ii. The claimant must reside in the Borough and in the same household as a child as per the definition in table 1
- iii. The claimant must be the parent, legal guardian or carer for a child in the household.

If the conditions are met, the Council will award £50 per claim to fund a maximum of 1,676 claims.

Funding for households without children

The Council estimates that there currently 9,992 households in receipt of Council Tax Support and a further 1,000 tenants in temporary accommodation within Houses of Multiple Occupation (HMO). The total available funding to households without children (and after a deduction for administrations costs) is £0.546m.

To support these households, it is proposed to proactively award £40 per household with discretion on how best to use funding to pay for food, energy and utility costs or to contribute toward eligible associated costs as set out in table 1. This would be estimated to cost £0.437m.

This payment would generally be made either to the household's Council Tax account in lieu of a cash payment or rent account (where the person lives in accommodation that is managed by the council and has utility charges included).

Of the £0.546m of funding, it is proposed to be hold £0.109m of funding as a contingency to fund claims for support from residents in the borough not in receipt of Council Tax Support or Housing Benefits living within HMO, subject to the following conditions:

- i. Such claimants cannot be in receipt of funding under the other criteria set out above.

If the conditions are met, the Council will award £40 per claim to fund a maximum of 2,731 claims.

Non-eligible spend

Eligible spend does not include the following:

- Advice services such as debt advice
- Mortgage costs.

Backdating

Applications will be accepted for funding that has already been occurred, subject to the application being made with 28 days of the commitment (56 days where the funding relates to a commitment from 6 to 31 October 2021). The funding period must fall within the period 6 October 2021 to 31 March 2022.

Multiple Claims

Applications are limited to one application per household.

Third-party applications

Applicants can apply on behalf of someone else, however the funding must be provided to a bank account in the name of the person for whom the application is being made. Funding can be provided to third party organisations to distribute on the basis the organisation administers the Grant in accordance with this policy and contracts to provide monitoring information to the Council.

Third party organisations are limited to the following:

- Registered charities and voluntary organisations
- Schools
- Food banks
- General Practitioners
- Care organisations

Application Process

The Council reserves the right to contact potential applicants directly where they clearly meet the eligibility criteria. The Council will also consider applications from individual households. The application process will be set out on the Council's website.

Determination of applications

Determination will be made by an officer of Group Manager level or above, following consideration by a review panel.

Appeals

There will be no right of appeal against a decision not to award a payment. If an applicant does not supply the necessary supporting documentation, they will be given a single opportunity to provide this information, before the application is refused.

Policy review

The policy will be subject to periodic review by the Executive Director of Corporate Operations or his authorised officer.

Combatting fraud

In order to ensure that applications for funding are not subject to abuse, all submitted applications will require a statutory declaration of truth, a statement regarding data processing and a recovery of funds statement. This declaration allows for the Council, through its corporate anti-fraud team, to carry out post payment checks in order to give greater assurance that the funds were claimed correctly. The declaration will carry a warning that allows the Council to consider taking criminal action against persons who have been found to have deliberately made false applications for the funding. It also allows for the recovery of funds which have been paid based on false or inaccurate information.

The award

It is intended that all applications will be processed within five working days of receipt of all required evidence and payments will be made via BACS only, unless the funding is provided via non-monetary means such as vouchers. Successful applicants should expect to receive the funds within seven working days of the fully completed application.

As funding is limited, any award will be on a first come first served basis. The Council cannot commit to further funding applications once all available funding has been allocated.

Policy approval: 15 November 2021

SLOUGH BOROUGH COUNCIL

REPORT TO: Cabinet

DATE: 15th November 2021

SUBJECT: Digital Signage Project

CHIEF OFFICER: Savio DeCruz – Associate Director Place Operations

CONTACT OFFICER: (01753) 875668

WARD(S): All

PORTFOLIO: Financial Governance, Economic Development & Council Plans
– James Swindlehurst

KEY DECISION: YES

EXEMPT: NO (except for Appendix 5 which is exempt under paragraph 5 of Schedule 12A Local Government Act 1972 on the basis that it contains information in respect of which legal professional privilege could be claimed),

DECISION SUBJECT TO CALL IN: NO

APPENDICES:

- Appendix 1 – Proposed Asset List
- Appendix 2 - Risk Register.
- Appendix 3 Proposed Asset locations map (to follow)
- Appendix 4 Example of advertising signage (A & B)
- Appendix 5 Exempt Legal Advice (Part II Report)
- Appendix 6 – Advertising Policy

1 Summary

- 1.1. Like many other Local Authorities, the Council is mindful of the potential to utilise highway, Council owned land and other assets in the best way possible to benefit the Borough as a whole. This project has also investigated other existing similar smaller contracts/arrangements in place, such as roundabouts and Borough gateway signage to align the approaches being taken; furthermore the study has looked into the advertising provisions in place in some other local authorities.
- 1.2. This report sets out the potential for reviewing existing arrangements and enhancing Slough Borough open spaces, land and highways by the use of digital signage advertising contracts which include public information services as an integral part of the arrangements, and granting licences for highway land for the purpose of Digital Signage advertising.

- 1.3. This report also identifies a potential future policy direction in respect of advertising and public realm sponsorship in the borough and outlines a future strategy to make best use of the Council's public realm assets to maximise the visual amenity of public spaces. Please note attached Appendix 6 '**SBC Advertising Policy**' which will act as the key guidance document for the Strategic Director for Place when exercising the delegated authority sought in this report. This will ensure due-diligence is followed when granting permission to third parties for provision of advertisement on highway land and other Council owned assets.

2. Recommendations & Project Targets

2.1 The Cabinet is requested to resolve:

- (a) That the advertising policy attached at Appendix 6 be approved.
- (b) That the use of Slough Borough Council owned Land Assets and highway land listed in Appendix 1 be approved for advertising and public realm sponsorship to make best use of the Council's assets in accordance with the policy at Appendix 6 and subject to following statutory processes and obtaining relevant statutory consents (e.g. planning approval).
- (c) That delegated authority be given to the Strategic Director for Place to:
 - (i) Seek and select suitable third party providers for each of the advertising and public realm sponsorship opportunities identified in Appendix 3 in compliance with the Council's Contract Procedure Rules and any applicable procurement regulations.
 - (ii) Grant permission under the Highways Act 1980 ("HA 1980") to third party providers to erect advertising hoardings on highway land and to place advertising on existing structures on a case by case basis in accordance with the policy at Appendix 6 and subject to following the statutory processes and obtaining all relevant consents including compliance with any necessary planning conditions.
 - (iii) Enter into appropriate lease or licence arrangements with third party providers for the provision of suitable advertising displays at specified locations identified in Appendix 3 to facilitate the policy intentions set out in Appendix 6.
 - (iv) Make necessary amendments to the contractual arrangements entered with providers.

2.1.3 *Project Targets*

- a) Make better use and enhance highway land.
- b) Promote information sharing through both advertising space but also for information sharing of essential notices to local residents and business.
- c) Promote inclusion and equality across the borough by linking in to charities, community groups & small businesses.
- d) Ensure any advertising used matches the Borough's forward plan and ideals.

- e) Ensure mixed sizes of spaces and design are available to meet a variety of needs.
- f) Where possible and following guidance provided aid the Borough's financial recovery.

Options Considered & Project Benefits

- 2.4 The Digital Signage Working Group has currently identified between new 60-70 Asset locations across the Borough within 19 separate locations that are suggested for the use of Lease or licence arrangements for the purpose of providing digital signage advertising to enhance the Council's highway and other land assets. These are highlighted in appendix 1 many of which cover prominent locations e.g. the M4 Motorway, the A4 and the main gateways into Slough. It is suggested that these are grouped into key lots for auction for a 5 year period with the option to extend for further identifiable periods. Please note that all energy costs will be covered by the media companies that win the allocated lots as well as all costs for replacement/repair of the advertising units and any assets which they utilise.
- 2.5 A separate phase of this project will also be to work with existing users of spaces to see how these opportunities could be developed. An example of this would be the Clear Channel (Adshel) contract which although expired in 2018 requires further Capital investment by Clear Channel and therefore they currently require a further 5 year period to recover costs and also to pay Slough revenue.
- 2.6 The group has worked to identify a range of different digital advertising signs ranging from the smaller free standing units often found in areas such as High Streets through to large digital billboards, advertising towers, lamp column mounted signs and even gantry style advertising signage. This wide variety of signage maximises the appeal to potential bidders as it provides signs in all shapes and sizes across key locations in the borough as well maximising the locations where important information can be displayed. Signage locations have been determined along all major traffic corridors across the borough where they are likely to be seen and have the maximum impact/be most effective. Due consideration has been given to ensure the signs are not in locations where they will detract from the amenity value whilst also ensuring they do not pose an excessive distraction to road users, ensuring road safety has been given the necessary consideration. A study has been taken in regard to use of similar signage used in other parts of the Country without issues to also mitigate risk. A list of advert sites is attached in Appendix 1 as well as some advert examples in Appendix 2 and a map of the borough showing the locations in Appendix 3.
- 2.7 In addition, interested parties for the small-scale opportunities will be offered lamp posts to attach advertising banners. These will be a helpful additional for local businesses as the experience obtained from other authorities is that most local businesses are unable to afford other advertising media. Street Lamp banners, gateway signs and roundabouts provide an alternative mechanism for local businesses at a lower cost and enhance opportunities to smaller parts of the community including marginalised groups. This form of advertising can also be a useful resource for community and charity events as they provide high profile messaging to a wide audience.
- 2.8 It is worth noting that before any new advertisement hoardings can be installed; planning permission will need to be obtained. Where this cannot be obtained through the Officer Delegation process it will be determined by Planning Committee with each individual site being considered on its own planning merits.

It is suggested that a Soft Marketing Day is set up which will enable to the Group to gauge an increased understanding of the Market Place and identify potential key interested parties and gauge the best way forward to develop and successfully enhance these areas of land.

Implications should the Project not Proceed.

- 2.9 *This would not provide the best use of the Council highway and other land and would not be maximising the benefits that can be derived in terms of improved messaging, supporting local businesses and enhancing wider community enhancements.*
- 2.10 The advertising and asset sponsorship review has identified that other Councils, particularly those in London (Hammersmith and Fulham) are maximising the use of existing highway and other land to enhance the amenities and public provisions within their boroughs and it is considered the Council could adopt a similar approach subject to following all statutory processes. If the Council does not follow a similar approach it could be considered that the Council is not currently managing its existing land appropriately and most importantly to the benefit of residents. In addition, local businesses would not be provided with a potential advertising source that is considered to be affordable.

3. Background

During 2020 with Covid and into 2021 the new operating model has helped officers to challenge the way of working, collaborate and drive through an expedited approach to realising the benefits of some of the Council's land assets and highway. This innovative and collaborative approach has helped to identify significantly more assets and allowed officers across departments to share experience and knowledge to obtain a programme of sites for auction.

- 3.1 Through early engagement with external Digital Advertising Specialists and our own officers, it has highlighted opportunities to utilise the Borough's Highway spaces using both existing locations of which the borough is not currently utilising to best use but also to identify further locations which the borough could licence for Digital Billboard advertising space and to utilise other areas such as key corporate buildings. Please see Asset List within Appendix 1.
- 3.2 Following the soft market testing various Media companies will be approached via the council's procurement portal to bid via an auction for sites; subject to the interest officers will then report back to Cabinet for agreement to sign contracts per individual or collective lots.
- 3.3 This report seeks delegated authority for the Strategic Director for Place to grant permission to erect advertising hoardings and place advertising on highways land on a case by case basis subject to meeting the statutory requirements for erecting such hoardings on highway land as highlighted in Appendix 6 – SBC Advertising Policy and entering appropriate licence arrangements.
- 3.4 This would give the third party provider the necessary permission to erect and maintain suitable advertising displays at specified locations. The Council would then grant permission to the third party with appropriate conditions including applying for and securing of planning consent, the payment of a reasonable charge, a condition that public and council information will be displayed for set periods throughout the year

and an indemnity in relation to injury, damage or loss arising out of granting the permission.

- 3.5 As it is likely that these contractual arrangements will be long term agreements, due to the high capital costs involved in providing the new digital displays, it is also important that the delegated authority extends to allowing amendments, including introducing suitable additional sites, within the term of the agreements.

4. Implications of the Recommendation

4.1

Financial implications

There are no negative financial implications expected as a result of this project. The digital advertising signs will be erected, maintained and operated by the media companies who take on the sites; they will also be responsible for upgrading and maintaining any Council assets directly affected by their proposals.

The licensing contract when completed will be managed within the existing Council's procurement processes, contract arrangements, financial regulations and existing revenue.

4.2 Legal implications

The report proposes use of a mix of sites for digital advertising some of which are designated as public highway. As such, there are specific statutory requirements that apply when utilising land designated as highway for erecting advertisement hoardings and display of advertisement.

Sections 115B and 115E of the Highways Act 1980 ("HA 1980") give a highway authority power to grant permission to a third party to place objects or structures on, in or over certain types of highway for the purpose of enhancing the amenity of the highway and its immediate surroundings or for providing a service for the benefit of the public or a section of the public.

The powers set out in sections 115B and 115E only apply to highways where vehicular traffic is prohibited such as footpaths, bridleways, restricted byways and footways where no pedestrian planning order or traffic order is in place.

If the Council proposes to grant permission to a third party to place an object on a highway for a purpose which will result in the production of income, it must first obtain the consent of the frontagers with an interest to the placing of the object, the purpose of which it is placed and the proposed grant of permission.

Also if the Council does not own the subsoil beneath the highway in question, it cannot charge more than the a standard amount to the person it is granting the permission to.

Where there are already existing objects or structures on a highway, section 115E of the HA 1980 permits the Council to grant permission to a third party to use such existing objects or structures for purposes which will result in income generation or for the purpose of advertising.

Before granting permission to place objects or structures on a highway, the Council must publish a notice by affixing it in a conspicuous place near to the proposed location and serving a copy of the notice on the owner and occupier of any premises appearing to the Council to be likely to be materially affected. The notice must give a minimum 28- day period within which representations may be submitted to the Council and the Council must then consider the responses to any representations received before exercising the power/granting permission.

From a procurement perspective, it is considered that the contract to be entered with advertising providers:

- will not qualify as a public services contract as the advertising providers will not be providing services to the Council and the Council will pay no consideration to the advertising provider;
- will not fall under the land exemption Regulation **10(1)** of PCR2015 because the Council is not “buying” or looking to “lease” anything. In this instance the Council is leasing (“selling”) land or granting a right to exploit a public infrastructure (Bus shelters, etc.) it manages/owns, for consideration. This transaction would be subject to the Subsidy rules under the TCA and section 123 of the LGA1972. The risk of the Council under the TCA’s subsidies rules and under s.123 LGA 1972 is firmly in the hands of the Council to minimise by ensuring that the contracts they enter into with the advertising providers are market based and bring to the Council Best Value for the leasing/licensing of its land assets and highway land.
- is not a services concession despite the fact that it very much looks like one. The reason for this is that the advertising provider is not providing as such a service to the public to assist the public with a need they have (such as , for example, the operation of a toll motorway or a bridge, or operation of motorway services or the operation of kiosk at a park selling ice cream and sandwiches to the visitors of the park).

The Court of Appeal and Justice Coulson drew the distinction in the case of *Ocean Outdoors V Hammersmith & Fulham Council*. Coulson LJ, disagreed [with appellant (Ocean)]. *As the CCRs were concerned solely with public bodies, it naturally followed that the services in question must be services to or for the public, which the authority would otherwise have to provide itself. This view was also supported by the use of the word ‘entrust’ in Regulation 3(3) and by Recital 11 of the Concessions Directive, that contracting authorities must ‘always obtain the benefits of the works or services in question’. Though there were no judgments directly, the views of the Advocates General in Gemeente Arnhem v BFI Holding BV [1998] 1-ECR 6821, Helmut Muller [2010] 3 CMLR 18 and Promoimpresa Srl [2017] 1 CMLR all offered supporting authority too.*

Accordingly, in entering into contracts with advertising providers, the Council need not worry about the application of Public Procurement Law and the Concession Contracts Regulations 2016.

However, the Council is subject to an obligation under s.123 of the GLA1972 to obtain “Best value” for the leasing or licensing of its land assets and highway land.

4.3 Risk management implications

4.3.1 A separate risk register has been developed as part of this scheme of which includes the following keys areas.

Risks/Threats/ Opportunities	Current Controls	Using the Risk Management Matrix Score the risk	Future Controls
Planning permission not granted	The team has engaged Daniel Ray within planning early within the process to by carrying out a pre-app submission to ensure there are no obstacles with the full submission.	Probability 3 Impact 2 Overall Risk Score 6 – currently highlighted as a low Risk.	Market Testing And continuous engagement of planning authorities including Highways England.
Interest of Lease of Land Spaces not as high as expected.	Market Testing Day suggested and Early Engagement with existing users. Early interest through Communications Team would suggest interest is high.	Probability 4 Impact 3 Overall Risk Score 12 Currently highlighted as a medium risk but with transfer and mitigation measures can be moved to lower risk	Market place to be tested based on similar local authorities i.e. Reading Investigate asset list thoroughly to ensure the proposed assets and signage are best fit for use.
Environmental Factors of noise and light pollution/danger to drivers/resident complaints.	Carry out detailed desk top survey off identified spaces. Carry out site visits to potential sites of concern. Early engagement with surrounding occupants.	Probability 3 Impact 2 Overall Risk Score 6 Currently highlighted as a medium risk but with transfer and mitigation measures can be moved to lower risk	Ongoing management of and interaction with companies to manage usage. Ongoing risk assessments as part of Management process. Taking guidance from the Digital Advertising and Proposed Best Practice 2013.

<p>Legal challenge- Use of land not permitted and inappropriate guidance gaged causing challenges to the Borough</p>	<ul style="list-style-type: none"> • Form part 1 & 2 reports to open up the proposal to members of the public and to gain members supports. • Ensure proposals meet the interest of public and enhances public land. 	<p>Probability -3 Impact – 3 Overall Score risk 9. The overall risk is medium but using the mitigation measures proposed and by remaining transparent the overall risks can be significantly reduced.</p>	<ul style="list-style-type: none"> • Ensure designated areas take into account public and member engagement. • Ongoing guidance from HB Law.
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4.4 Environmental implications

4.4.1 The working group has established an asset list which aims to have the least impact on residents, businesses and road users whilst balancing this with locations that are likely to most enhance the local spaces. Environmental impacts will be mitigated using the pre-app and planning application process to ensure all asset locations are fit for use and do not have any adverse harmful effects.

4.5 Equality implications

In exercising any of its functions, the Council has a duty under section 149 of the Equality Act 2010 (“the Act”) to have due regard to the need to eliminate discrimination, advance equality of opportunity and fostering good relations between persons who share a relevant protected characteristic and those who do not share it.

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

It is considered that the project will not adversely impact on persons within the protected characteristics. Any structures or objects to be erected for advertising will be positioned to ensure that it will not impact negatively on people with disabilities, older people, pregnant women and children.

Further, the sites identified will be subject to individual planning applications with the successful bidder required to meet all necessary planning restrictions to reduce any impacts associated with the development of the infrastructure.

It is also noted that the types of messaging used on the signage has been discussed in detail within the Project Meetings and in terms of contract will ensure that it meets the following criteria.

- Is fit for use both for the location in terms of environmental impact for homes, businesses and impact on drivers.

- Does not promote any views, opinions or beliefs that may cause offence to any particular group
- Does not promote any kind of hate
- Is suitable for all audiences which may be targeted in the allocated location.
- Provides public information updates of use to the local community.

4.6 Procurement implications

As indicated in the legal implications section above, this project does not involve the procurement of any works, goods or services. The Council will simply grant a lease or licence to an advertising company who will then procure the necessary equipment and installation.

Plots are to be leased or licensed upon a public sale or independent market valuation of pre-determined lots based on the gauged interest from the Soft Market Testing day which will take place in Autumn 2021. Public Auction process to be confirmed.

4.7 Workforce implications

None currently identified.

4.8 Property implications

4.8.1 The long term lease of Council land and grant of licences over highway asset locations.

5. Background Papers

None

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Position	Type of sign	Number	Land owner	Notes
Poyle				
Colndale Road, junction with Poyle Road, south west corner	Billboard	2	SBC Public Highway	
Bath Road, between Poyle New Cottages and Elbow Meadow both sides	Billboard	2	SBC Public Highway	
Golden Cross Roundabout, from Poyle Road and from Horton Road	Monolith	2	SBC Public Highway	
Colnbrook				
Colnbrook Bypass (A4) south side	Lamppost	all	SBC Public Highway	
Colbrook Bypass (A4), junction with Lakeside Road (western end) verge	Billboard	1	SBC Public Highway	
Colnbrook Bypass (A4) by bridge over Colne Brook, northern verge by bridleway	Billboard	1	SBC Public Highway	
Colnbrook Bypass (A4) by Riverside Café, northern verge	Billboard	1	SBC Public Highway	
Colnbrook Bypass (A4) opposite Tan House Way, northern verge, redundant access	Billboard	1	SBC Public Highway	
Colnbrook Bypass (A4) redundant access west of Speedway Farm, southern verge	Billboard	1	SBC Public Highway	
A4 Sutton Lane gyratory, central island	Billboard	3	SBC Public Highway	Currently sponsored
A4 Sutton Lane gyratory, splitter islands from bypass and Old Bath Road	Monolith	2	SBC Public Highway	
Sutton Lane, junction with A4 at gyratory, east corner	Billboard	1	SBC Public Highway	
M4 Junction 5 roundabout				
Corner verges on A4 joinings to roundabout	Billboard	2	SBC Public Highway	
Splitter verges on A4 joinings to roundabout	Monoliths	2	SBC Public Highway	
Central island, either side of M4 flyover	Towers - double sided	2	SBC Public Highway	Expected to require permission from HE
M4 Junction 6 roundabout				
Tuns Lane splitter island	Monolith	1	SBC Public Highway	
Central island, either side of M4 flyover	Towers - double sided	4	SBC Public Highway	Expected to require permission from HE
From M4 Junction 6				
Tuns Lane, both verges (east and west side)	Monoliths	6	SBC Public Highway	
Tuns Lane, both verges (east and west side)	Lamppost	all	SBC Public Highway	
Cophthorne Roundabout, all corners	Billboard	4	SBC Public Highway	
Western Slough				
Huntercombe roundabout, northern verge from Goldworthy Way junction	Billboard	1	SBC Public Highway	
A4 Bath Road Central				
A4 junction with Burnham Lane, northwest corner	Billboard	1	SBC Public Highway	
A4, outside B&Q, north verge	Billboard	1	SBC Public Highway	
Dover Road to Thirkleby Road	Lampposts	all	SBC Public Highway	
Dover Road to Thirkleby Road, where tree cover allows	Monoliths	6	SBC Public Highway	
Langley				
High Street Langley - Verge between Service Road (between Trelwney & Parlant Rd junc)	Small advert boards	5	SBC Public Highway	May interfere with Road Widening scheme
Station Road - Harrowmarket verge near Car park entrance	Small advert boards	2	SBC Public Highway	1x small Clear Channel billboard already present on verge
Station Road - outside college	Lampposts	2	SBC Public Highway	
Station Road - Waterside Drive junction (Borough Boundary)	Lampposts	2	SBC Public Highway	
	Small advert boards or			
Langley Road - Opposite park (outside Langley Hall Academy)	Billboard	1 or 2	SBC Public Highway	Against brick wall
Langley Road - Opposite park (outside Langley Hall Academy)	Lampposts	1	SBC Public Highway	Lampost opposite bus shelter aganst school wall
High Street Langley - Verge by Telecomms equipment opposite Harrow market	Small advert boards	1	SBC Public Highway	
Sussex place - A4				
Sussex Place outside Upton Court Grammar	Lampposts	4	SBC Public Highway	
Sussex Place outside Upton Court Grammar	Small advert boards	2	SBC Public Highway	
Sussex Place between Dolphin Rd and Sainsburys	Lampposts	2	SBC Public Highway	
Sussex Place between Dolphin Rd and Sainsburys	Small advert boards	1	SBC Public Highway	
Sussex Place outside Sainsburys	Small advert boards	1	SBC Public Highway	
Sussex Place outside Sainsburys	Lampposts	4	SBC Public Highway	
Sussex Place outside Sainsburys	Billboard	1	SBC Public Highway	
Sainsburys Roundabout				
Gantry over central lanes???				
small-medium advert boards x2???				
Uxbridge Road				
Uxbridge Road - Church Lane to The Frithe - Eastern verge fronting Quarry	Lampposts	5	SBC Public Highway	

Uxbridge Road - Church Lane to The Frithe - Central Reservation	Small advert boards	2	SBC Public Highway	On wider section of verge nearer Church Lane? Presence of UG services may cause a problem
Wexham Road				
Wexham Road from Post Office near hospital to Norway Drive	Lampposts	6	SBC Public Highway	Trees may affect visibility to some adverts
Wexham Road verge near Norway Drive	Small advert boards	2	SBC Public Highway	Trees may affect visibility to some adverts
Wexham Road roundabout at Knolton Way junction	Monolith	1	SBC Public Highway	Sign to face North-South???
Stoke Road				
Outside Arbour Park Stadium - landscaped area between footway & car park	Small advert boards	3	SBC Land - Arbour Park	Signs to face North-South
Stoke Poges lane				
Stoke poges Lane between Northern Road junc and Falcon Centre entrance	Lampposts	3	SBC Public Highway	Signs to face North-South
Lamp Columns along side of Salt Hill Park after railway bridge	Lampposts	3	SBC Public Highway	
A4 Wellington Street				
Southern footway near Wexham Road junction	Billboard	1	SBC Public Highway	
HTC Roundabout??????	Monolith?			
HTC Roundabout to William Street	Lampposts	18	SBC Public Highway	up to 18 LC - Some columns will need relocating as too close to kerb but wide footway/cycleways should allow
HTC Roundabout to William Street - Central Reservation	Small advert boards	3	SBC Public Highway	
A4 Bath Road				
William Street to Burlington Road - Central Reservation	Small advert boards	2 or 3	SBC Public Highway	
William Street to Burlington Road - Central Reservation	Lampposts	3	SBC Public Highway	
William Street to Burlington Road - Northern footway	Lampposts	2	SBC Public Highway	
Lamp columns outside Salt Hill Park and Claycotts School	Lampposts	7	SBC Public Highway	4 on Western f/way (park), 3 on Eastern (school)
Windsor Road				
Verge outside OH	Small advert boards	1 or 2		
Verge between Service Road and Windsor Road	Small advert boards	2 to 3		
Central Reservation from Borough Boundary to M4	Small advert boards	2		
Lamp Columns from Borough boundary to M4	Lampposts	6 to 7		
Verge opposite Ragstone Road junction	Billboard	1	TBC?	Some columns will need relocating as too close to kerb but verges wide enough
Ledgers Road				
Grass verge near junction with A4 - Eastern footway	Small advert boards	1		
Farnham Road				

	Risk Category		Probability	Severity/Impact	Gross Score		Risk Assessment			Probability	Severity/Impact	Net Score		Trend
	Strategic / Programme		Almost Impossible = 1	Negligible = 1	GREEN 1-8		Tolerate / Accept	Do nothing about it and accept the consequences		Almost Impossible = 1	Negligible = 1	GREEN 1-8		NEW
	Financial		Very Low = 2	Marginal = 2	AMBER 9-16		Terminate / Avoid	Change some aspect of the project so the threat doesn't		Very Low = 2	Marginal = 2	AMBER 9-16		↕
	Technical / Operational		Low = 3	Critical = 3	RED 17-24		Reduce / Mitigate	Influence probability or impact		Low = 3	Critical = 3	RED 17-24		↔
	Legal & Regulatory		Significant = 4	Catastrophic = 4			Transfer	Someone else bears the risk and consequences		Significant = 4	Catastrophic = 4			↑
	Organisational / Management		High = 5				Fallback	Put in place a plan for actions that will be taken to reduce the impact of the threat should the risk occur		High = 5				Closed
	Political		Very High = 6							Very High = 6				
			Inherent Risk							Residual Risk				
Description	Risk Category	Date Logged	Probability H/M/L	Impact H/M/L	Gross Score Likelihood * Impact	Risk Assessment	Impact on Project Plan - which tasks will be affected by the Risk?	Action Plan	Action Owner	Probability Score	Severity/ Impact Score	Net Score Likelihood * Impact	Date last visited	Trend
Financial Risks														
Project not proceeding as a result of other pressures	Financial	08/06/21	3	2	6	Reduce / Mitigate		The project can be scaled back if necessary	Team	2	2	4	08/06/21	NEW
The market place demand may not be as significant as identified and the allocated lots may not be bid for.	Financial	08/06/21	4	3	12	Reduce / Mitigate		* Market place to be tested based on similar local authorities i.e. Reading Investigate asset list thoroughly to ensure the proposed assets and signage are best fit for use.	Team	3	2	6	08/06/21	NEW
Land/Assets														
Limited ground survey information available. Potential from land to be unsuitable for use based on previous usage making allocated unattractive to potential bidders	Technical / Operational	08/06/21	4	2	8	Transfer		* Investigate to see what historical ground information is available possibly. * Looking at neighbouring assets/land to see if any historical issues. * Transfer risk to bidders as part of Lease proposals	Bruce/Team	3	2	6	08/06/21	NEW
Failure to remove existing signage compromising the appearance and usage of space.	Technical / Operational	08/06/21	3	2	6	Reduce / Mitigate		* Identify all existing users prior to releasing to ensure compliance and write to them as part of exercise.	Bruce/Team	2	2	4	08/06/21	NEW
Existing Land for Segro is maintained to a high standard and may not be to the same high standards if this arrangement is lost. 6 months required for release of small pockets of land.	Technical / Operational	08/06/21	4	2	8	Reduce / Mitigate		* Approach existing users for discussion ahead of proposed re-lease to gage interest.	Bruce/Team	3	2	6	08/06/21	NEW
Signage may cause sources of light/sound environmental factors which could lead to complaints from residents/occupants. Consideration to impacts/danget to drivers.	Political	08/06/21	3	2	6	Reduce / Mitigate		* Carry out detailed desk top survey off identified spaces. * Carry out site visits to potential sites of concern. * Early engagement with surrounding occupants. * Ongoing Risk Assessments as part of Management Process/ Include investigation as part of pre-app process.	Team	3	2	6	08/06/21	NEW
Utilities														
Problems arise from Power Connections from Utility providers making the allocated lots attractive to bidders	Technical / Operational	08/06/21	4	2	8	Transfer		* Early Engagement of DNO on main corridor to Slough. Possibility of T off from the main to a separate supply. * Build conditions into Lease/conditions to mitigate responsibility.	Team	3	2	6	08/06/21	NEW
Planning														
Planning permission not granted or delayed especially in regards to Highways England.	Legal & Regulatory	08/06/21	3	2	6	Reduce / Mitigate		*Engage Planning through pre-app process to identify all requirements. * Build in timescales to proposed Lease/lotts	Team	2	2	4	08/06/21	NEW
						Transfer		Planning risk to be transferred to bidders		2	2	4	11/06/21	
Governance														
if we missed something during the transition period and if any legal change were to occur then that guidance may change	Organisational / Management	08/06/21	4	2	8	Reduce / Mitigate		Task Team to investigate all sites prior to transfer off Lease including potential dangers to drivers.	Team	3	2	6	08/06/21	NEW
Appropriate investigate is not carried out on the risk of use of digital advertising which may propose legal challenge from members of the public and other interes parties.	Legal & Regulatory	10/08/21	3	3	9	Reduce / Mitigate		Form Part 1 & 2 reports which will open the proposal up to both members of the public and cabinet members taking into account guidance from HB Law.	Team/HB Law	2	3	6	17/08/21	NEW
Management														
Delagated authority to Sign off for the Project	Organisational / Management	08/06/21		2	2	4	Reduce / Mitigate	* Engage all parties for sign off. * Brief all parties ahead of sign off.	Fin	2	1	2	08/06/21	NEW
Risk relating to objections from members where innovations within their wards may interfere with project progress.	Political	08/06/21	4	2	8	Reduce / Mitigate		*Identify innovations ahead of engaging with those with a political interest. * Use illustrations and imagery to highlight potential os using assets. Gain support of other parties/Senior Management	Team	2	2	4	08/06/21	NEW

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Digital Signage Project

Suggested locations and sign types – **M4 J6 Roundabout.**

M4 Eastbound view



Page 137

M4 Westbound view



A355 Southbound view



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Digital Signage Project

Suggested locations and sign types – A355 Farnham Road.

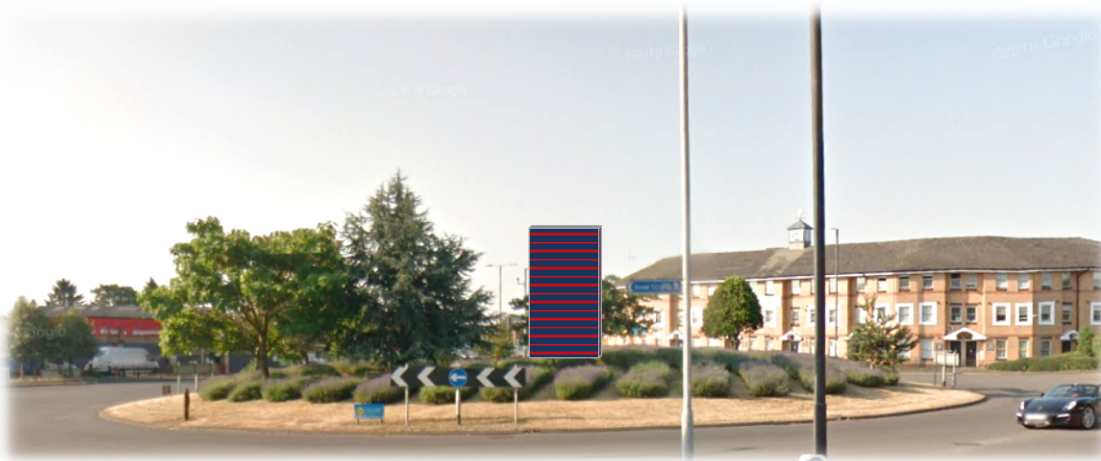
1) A355 south bound - east side before school



2) A355 south bound – both sides side after school



3) A355 Northern Rd. roundabout - large double sided monolith



4) A355 south bound – both sides nr. Lidl



By virtue of paragraph(s) 3 of Part 1 of Schedule 12A
of the Local Government Act 1972.

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Appendix 6

Slough Borough Council Digital Advertising Policy

Summary

In moving forward, Slough Borough Council intends to utilise its *Highway land* and other Council owned land assets for the purpose of Digital advertising with the main driver of enhancing public space and amenities across the Borough whether this be existing or new structures on Council owned land and Highway land. This document sets out the scope, boundaries, regulations, limits and the types of advertising to be provided. The document sets out in particular the conditions and criteria that will be applied when considering whether to grant consent to third parties to erect structures or objects on highway land for the purpose of advertising.

As there are many different forms of advertising the requirements, particularly in regard to legislation, are different for each, it is important to identify the proposed use of the different forms of advertising in the borough and to determine specific requirements related to specific sites.

This document seeks to provide clarity on future proposals in regard to advertising on Council land, including the criteria to be applied when granting consent for advertising on highway land (see appendix 1 for full detail of proposed sites and the relevant traffic flows for each side.

In particular, the document will act as guidance for the Strategic Director for Place when considering whether to grant consent for erection of structures or objects on highway land for the purpose of advertising.

This document may include locations that are non-highway land but in these instances these assets have been checked to be Council owned land.

Background

The Council has historically permitted private advertising companies to erect a variety of signage across the borough. Often the signage is incorporated into another structure such as a phone box or bus shelter however there are also many instances of privately operated free standing units operated by media companies across Slough. Private organisations have also been known to utilise parts of highway land to erect advertising signage to promote their business. In all of these instances, the signage is purely for private advertising and does not directly benefit the residents of Slough or the users of the highway network in Slough. Going forward the project will utilise a different direction to be of benefit to Slough as set out below.

Slough itself does have a limited number of electronic signs which are used to display public information and enhance awareness of important matters in the town however these are limited to basic electronic signs which are few and far between. A number of static banners are also attached to lamp columns however the problem with static signage is its inability to be adapted to suit the information which needs to be provided at any given time.

Policy Direction

This policy covers the majority of advertisements on the highways, however in terms of consent and arrangements each space will be considered and monitored within its own merit. It is expected that that all such arrangements will also be monitored by the necessary authority for advising such as the Advertising Standards Board to ensure that all types of advertising material that may be displayed to the public is appropriate such that it will not be likely to cause upset or offend any individual.

Advertisements also require planning consent and this policy does not cover the considerations which will be relevant to determine whether planning consent should be granted. The Council may enter into contractual arrangements with third parties for the purpose of provision of advertisement and information sharing for residents across the authority. Regardless of such arrangements, the Council will consider each application for highway consent on its merits and on a case by case basis.

This policy is concerned with the following forms of advertising which the Council may grant consent to third parties to provide.

These currently are:-

1. Small Advert Boards/Free Standing Units x35-38
2. Lamp posts/Lamp Columns x140
3. Monoliths x5
4. Billboards x22
5. Digital Advertising Displays (encompassing the suggested format to be used for all of the above.
6. Buildings x1 (The Curve)

These are split in the following Locations

- 1) Roundabouts
- 2) Verges
- 3) Adjacent to SBC property
- 4) Located near to bus shelter
- 5) Gateways into the town including Motorway junctions
- 6) Junctions
- 7) Central Reservations
- 8) Buildings

Legislative Framework

Sections 115B and 115E of Part VIIA of the Highways Act 1980 empowers the Council, in its capacity as highway authority, to place objects or structures on, in or over certain types of highway for the purpose of enhancing the amenity of the highway or for providing a service for the benefit of the public or a section of the public . The Council can also grant permission to third parties to exercise this power.

The Council must be satisfied that the primary motivation for the decision to exercise its powers under section 115B and 115E is to enhance the amenity of the highway in question or to provide a service for the benefit of the public.

The powers set out in sections 115B and 115E only apply to certain types of highway where vehicular traffic is prohibited such as footpaths, bridleways, restricted byways, footways, subway, footbridge or a highway where a pedestrian planning order is in place.

If the Council proposes to place (or to grant permission to a third party to place) an object on a highway for a purpose which will result in the generation of income and intends to grant a third-party permission to do this, it must first obtain the consent of the frontagers with an interest (section 115E). This consent must cover the placing of the object, the purpose for which it is placed and the proposed grant of permission.

Before granting consent to erect structures on the highway, the Council must first publish a notice of the proposal and a period of time for representations to be made. Any representations made must be considered prior to grant of consent.

Advertising Spaces by Type

Small Advert Boards/Free Standing Units

These are structures that are installed for the dual purpose of providing important public service information and displaying advertisements.

There are currently limited numbers of freestanding structures. These are currently limited to town centre and shopping areas throughout the borough.

There will be a continuing requirement for Council messaging and notices that have a clear interest to the public in terms of information/notices within Digital Advertising.

The Council has identified a number of free standing units with a preference for all existing units to be replaced if this proves to be viable. It is likely that many of the existing locations will be retained, however there is the option to identify any other new locations where a viable structure could be installed for the benefit of providing Council messaging and advertising. When deciding whether to grant consent for existing or new small advert boards/free standing structures to be placed on highway land, the Council, as highway authority, will firstly need to consider whether to grant consent for the structure to be erected and separately, whether to grant consent for advertising to be placed on the structure.

Criteria/considerations for new small advert boards/free standing structures

The following criteria will be taken into account when deciding whether to grant consent for advertising to be placed on a new small advert board/free standing structures:

1. There will be presumption in favour of granting consent where the structure or object will enhance the amenity of the highway and its immediate surroundings.
2. There will be a presumption in favour of granting consent for the structure, where it is in keeping with the built environment and does not detract from features of high amenity value.
3. There will be a presumption in favour of granting consent for the structure, where the considerable amount of the advertising space or advertising time will be devoted to Council messaging or other public information items.
4. The extent to which the structure screens other structures or objects that detract from visual amenity.
5. The extent to which the structure blocks other structures or objects that provide visual amenity.
6. The extent to which the structure provides additional lighting and whether this provides enhanced visual amenity.
7. The extent to which the structure could restrict use of the highway by pedestrians.

Criteria/considerations for granting consent for existing small advert boards/free standing structures

The following criteria will be taken into account when deciding whether to grant consent for advertising to be placed on an existing small advert board/free standing structure:

1. There will be a presumption in favour of granting consent where the proportion of Council messaging on the advertising will form a considerable proportions of advertising space or a significant proportion of weeks over a yearly period.
2. If the advertisement provides additional lighting, the extent to which this provides enhanced visual amenity and will utilise energy saving measures
3. Any signage installation approved should not block, interfere or cause interruption to existing signage and services such as those intended for security, traffic monitoring such as CCTV, phone masts or signals.
4. Any alterations to existing structures will not prevent or restrict existing pedestrian access routes.
5. Any alterations or extensions to existing structures are reviewed and road safety taken into consideration to ensure they do not cause distraction to users of the highway.

Lamposts and Lamp Columns

Presently the use of lamp posts and columns within the Borough are limited to static signage of which for the considerable amounts are utilised for public information such as directional signage, public information sharing/Slough Borough Council announcements.

Moving forward the following considerations/intentions will be considered for this type of installation.

- Offering this type of installation as a priority to SBE/MBE and/or charitable enterprises which will benefit both those businesses and be of benefit to the borough and wider community.
- Checking the structural Integrity of the street lights to which banners are proposed to be installed including existing brackets for banners and floral displays such as hanging baskets which may need to remain.
- Confirming specific details of the information to be publicised and the appropriateness of approving such information – this often involves seeking client views/agreement or otherwise
- Structural integrity to enable a banner to be attached without fear of adversely damaging the lamp post. In addition, the type of bracket arms that are used for the attachment of banners has been specifically designed to limit the impact of the banner on the lamp post structure. This is due to its ability to act as a sail and bend when a force such as strong wind is exerted on the banner. These are important considerations to ensure the safety of the public and protect the life span of the lamp post structures.
- Proposed Future arrangements: It is proposed that the above current process is altered to include consideration of applications from other parties and this may include those that are driven by local businesses and hence may be for the purpose of commercial gain by those businesses.

Criteria/considerations for granting consent for advertisements on existing Lamposts/Lamp Columns

The following criteria will be taken into account when granting consent for advertising to be placed on existing lampposts and columns:

1. There will be a presumption in favour of granting consent where the proportion of Council messaging on the advertising will form a considerable proportion of advertising space or a significant proportion of weeks over a yearly period.
2. If the advertisement provides additional lighting, the extent to which this provides enhanced visual amenity and will utilise energy saving measures
3. Any signage installation approved should not block, interfere or cause interruption to existing services such as those intended for security, traffic monitoring such as CCTV, phone masts or signals.

1) Monoliths

There will be a continuing requirement for Council messaging and notices that have a clear interest to the public in terms of information/notices within Digital Advertising.

The Council has identified a number monoliths with a preference for all existing units to be replaced if this proves to be viable. It is likely that many of the existing locations will be retained; however there is the option to identify any other new locations where a viable structure could be installed for the benefit of providing Council messaging and advertising. When deciding whether to grant consent, the Council, as highway authority, will firstly need to consider whether to grant consent for the structure to be erected and separately, whether to grant consent for advertising to be placed on the structure.

Criteria/considerations for granting consent for existing Monoliths

The following criteria will be taken into account when granting consent for advertising to be placed on existing Monoliths:

1. There will be a presumption in favour of granting consent where the proportion of Council messaging on the advertising will form a considerable proportion of advertising space or a significant proportion of weeks over a yearly period.
2. If the advertisement provides additional lighting, the extent to which this provides enhanced visual amenity and will utilise energy saving measures
3. Any signage installation approved should not block, interfere or cause interruption to existing services such as those intended for security, traffic monitoring such as CCTV, phone masts or signals.

Criteria/Considerations for granting consent for new Monoliths

The following criteria will be taken into account when granting consent for advertising to be placed on new Monoliths:

1. There will be presumption in favour of granting consent where the structure or items being placed will enhance the amenity of the highway.

2. There will be a presumption in favour of granting consent for the structure, where it is in keeping with the built environment and does not detract from features of high amenity value.
3. There will be a presumption in favour of granting consent for the structure, where the considerable amount of the advertising space or advertising time will be devoted to Council messaging or other public information items
4. The extent to which the structure screens other structures or objects that detract from visual amenity.
5. The extent to which the structure blocks other structures or objects that provide visual amenity.
6. The extent to which the structure provides additional lighting and whether this provides enhanced visual amenity,
7. The extent to which the structure could restrict use of the highway by pedestrians.

2) Billboards/Digital Advertising Displays

The digital form of advertising is being utilised within the Borough at presently is currently minimal. Essentially a digital display is very similar to a television/computer screen but is of a stronger construction, suitable for external use, and much larger in size. These large signs will be located in key areas such as off 'A' roads and motorways and will be attract a larger audience of both vehicles and pedestrians and be viewable over larger distances.

Criteria/considerations for granting consent for existing Billboards/Digital Advertising Displays

The following criteria will be taken into account when granting consent for advertising to be placed on existing billboards and other non-digital structures.

1. There will be a presumption in favour of granting consent where the proportion of Council messaging on the advertising will form a significant proportion of advertising space or a significant proportion of weeks over a yearly period.
2. If the advertisement provides additional lighting, the extent to which this provides enhanced visual amenity.
3. Any signage installation approved should not block, interfere or cause interruption to existing services such as those intended for security, traffic monitoring such as CCTV, phone masts or signals.

Criteria/considerations for new Billboards/Digital Advertising Displays

The following criteria will be taken into account when granting consent for a new billboard or digital advertising displays:

1. There will be a presumption in favour of granting consent where the structure is in keeping with the built environment.
2. The extent to which the billboard or digital advertising represents best value to the Council.
3. The extent to which the structure screens other structures or objects that detracts from visual amenity,
4. The extent to which the structure blocks other structures or objects that provide visual amenity.

5. The extent to which the structure provides additional lighting and whether this provides enhanced visual amenity.
6. The extent to which the structure could restrict use of the highway by pedestrians.

Small Format Advertising

In terms of the project there is also an opportunity to utilise other types of advertising spaces. Current arrangements are minimal and as such there is considerable scope to expand on these. These include but are not limited to:-

- Roundabout Advertising
- Gateway Signs Advertising of which also may include larger signage

All privately owned and operated

- *Static roundabout advertising boards/sponsorship boards*
- *Bus Shelter advertising*
- *Phone box advertising*
- *Free standing advertising units, primarily within High Street, shopping parades, main roads*
- *Billboards*

SBC owned and operated with public information

- *Welcome to Slough gateway banner signage on lamp columns*
- *Static signage on lamp columns and standalone posts giving motorists and members of the public important information*
- Electronic information signs for road users
- Electronic signage for car parking spaces in town centre

As a roundabout is part of the highway network the roundabout structure is considered as part of the designated public highway, although in most cases it is not land where a highway user is expected to drive or walk.

Proposed future arrangements for Roundabouts: It is considered that the Council are currently not making full use of all of the roundabouts that exist in the borough and it is therefore intended to identify additional roundabout sites where advertising could be considered.

All of the roundabout sites would be designated public highway where the Council is the highway authority and where the Council owns the sub-soil. When deciding whether to grant consent, the Council, as highway authority, will take account of the following criteria when deciding whether to grant consent for a Digital Advertising sign on a roundabout:

Criteria/Considerations for both existing and new structures

1. There will be a presumption in favour of granting consent for the structure, where this is replacing an existing structure and the proposed structure is similar or a higher quality design than the previous structure
2. The advertiser would be responsible for ensuring the landscaping of any roundabout is kept to a good standard and in line with the Council's standards for greenspaces.
3. The advertising sign should not be dominant or detract from the soft landscaping on the roundabout.
4. The purpose of the advertising sign should primarily be to provide information to the public that the organisation being promoted has contributed to the maintaining the soft landscaping on the roundabout.
5. Any signage installation approved should not block, interfere or cause interruption to existing services such as those intended for security, traffic monitoring such as CCTV, phone masts or signals.

Gateway Signage

A Gateway sign is a sign that identifies that a highway user has entered an area under the control of Slough Borough Council. These are generally signs that are used as Welcome to Slough Borough Council banners. Most of the signs in Slough Borough Council are simple in that they simply provide the message that Slough Borough Council is the home of the sponsor under the welcome to Slough Borough Council message. These signs are located on the highway network generally in a footpath or verge. Therefore, all are on public highway, where the Council are the highway authority and where the Council owns the sub-soil.

There is a potential to increase the number of gateway signs and increase their usage which would include the Welcome to Slough signs that exist at the entry to access route throughout the borough. All of the gateway sign sites would be designated public highway where the Council is the highway authority and where the Council owns the sub-soil.

Criteria/considerations for granting consent for existing structures used for Gateway signage

When deciding whether to grant consent for a licence to place gateway signage on existing structures, the Council, as highway authority, will take into account the following criteria:

1. There will be a presumption in favour of granting consent for the structure, where this is replacing an existing Gateway sign and the proposed sign is similar or a higher quality design than the previous structure
2. There will be a presumption in favour of consent for the structure, where the sign is at the entry to the Borough or a distinct area of the Borough, such as a local shopping centre.
3. The primary purpose of the Gateway Sign should be to provide public information on the area they are about to enter. Advertisement should be subsidiary to this purpose.
4. Any signage installation approved should not block, interfere or cause interruption to existing services such as those intended for security, traffic monitoring such as CCTV, phone masts or signals.

Criteria/Considerations for new Gateway signage

The following criteria will be taken into account when granting consent for a new structure for placing Gateway signs:

1. There will be a presumption in favour of granting consent where the structure is in keeping with the built environment
2. The extent to which the structure screens other structures or objects that detracts from visual amenity
3. The extent to which the structure blocks other structures or objects that provide visual amenity
4. The extent to which the structure provides additional lighting and whether this provides enhanced visual amenity
5. The extent to which the structure could restrict use of the highway by pedestrians

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SLOUGH BOROUGH COUNCIL

REPORT TO:	Cabinet
DATE:	15 th November 2021
SUBJECT:	Notification of Decisions
CHIEF OFFICER:	Executive Director, Corporate Services
CONTACT OFFICER:	Nick Pontone, Democratic Services Lead (01753 875120)
WARD(S):	ALL
PORTFOLIO:	Councillor Swindlehurst, Leader of the Council
KEY DECISION:	NO
EXEMPT:	NO
DECISION SUBJECT TO CALL IN:	YES
APPENDICES:	Appendix A – Published Notification of Decisions

1 **Summary and Recommendations**

- 1.1 To seek Cabinet endorsement of the published Notification of Decisions, which has replaced the Executive Forward Plan.

Recommendation:

The Cabinet is requested to resolve that the Notification of Decisions be endorsed.

Reason:

To ensure compliance with requirements regarding local authority executive decision making.

2 **Introduction**

- 2.1 The Notification of Decisions sets out when key decisions are expected to be taken and a short overview of the matters to be considered. The decisions taken will contribute to all of the following Slough Joint Wellbeing Strategy Priorities:

1. *Starting Well*
2. *Integration (relating to Health & Social Care)*
3. *Strong, healthy and attractive neighbourhoods*
4. *Workplace health*

2.2 **Background**

The Notification of Decisions replaces the Forward Plan. The Notice is updated each month on a rolling basis, and sets out:

- A short description of matters under consideration and when key decisions are expected to be taken over the following three months;
- Who is responsible for taking the decisions and how they can be contacted;
- What relevant reports and background papers are available; and
- Whether it is likely the report will include exempt information which would need to be considered in private in Part II of the agenda.

The Notice contains matters which the Leader considers will be the subject of a key decision to be taken by the Cabinet, a Committee of the Cabinet, officers, or under joint arrangements in the course of the discharge of an executive function during the period covered by the Plan.

Key Decisions are defined in Article 14 of the Constitution, as an Executive decision which is likely either:

- to result in the Council incurring expenditure which is, or the making of savings which are, significant, having regard to the Council's budget for the service or function to which the decision relates; or
- to be significant in terms of its effects on communities living or working in an area comprising two or more wards within the Borough.

The Council has decided that any expenditure or savings of £250,000 or more shall be significant for the purposes of a key decision.

There are provisions for exceptions to the requirement for a key decision to be included in the Notice and these provisions and necessary actions are detailed in paragraphs 15 and 16 of Section 4.2 of the Constitution.

To avoid duplication of paperwork the Member Panel on the Constitution agreed that the Authority's Notification of Decisions would include both key and non key decisions – and as such the document would form a comprehensive programme of work for the Cabinet. Key decisions are highlighted in bold.

3. Implications of the Recommendation

3.1 Financial implications

3.1.1 There are no financial implications in endorsing this notice..

3.2 Legal implications

3.2.1 There are no Human Rights Act implications. The Local Authorities (Executive Arrangements) (Meetings and Access to Information)(England) Regulations 2012 require the executive to publish a notice of the key decisions, and those to be taken

in private under Part II of the agenda, at least 28 clear days before the decision can be taken. This notice replaced the legal requirement for a 4-month rolling Forward Plan.

3.3 Risk management implications

Cabinet endorsement of the published statutory 28-day Notification of Key Decisions contributes to good governance and forward planning and reduced the risk of challenge of executive decisions.

3.4 Environmental implications

None.

3.5 Equality implications

None. All reports to Cabinet will separately set out the equality implications of the proposed decision.

4. Background Papers

None

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NOTIFICATION OF DECISIONS

1 NOVEMBER 2021 TO 31 JANUARY 2022

Date of Publication: 15th October 2021

SLOUGH BOROUGH COUNCIL

NOTIFICATION OF DECISIONS

Slough Borough Council has a decision making process involving an Executive (Cabinet) and a Scrutiny Function.

As part of the process, the Council will publish a Notification of Decisions which sets out the decisions which the Cabinet intends to take over the following 3 months. The Notice includes both Key and non Key decisions. Key decisions are those which are financially significant or have a significant impact on 2 or more Wards in the Town. This Notice supersedes all previous editions.

Whilst the majority of the Cabinet's business at the meetings listed in this document will be open to the public and media organisations to attend, there will inevitably be some business to be considered that contains, for example, confidential, commercially sensitive or personal information.

This is formal notice under The Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012 that part of the Cabinet meetings listed in this Notice will/may be held in private because the agenda and reports for the meeting will contain exempt information under Part 1 of Schedule 12A to the Local Government (Access to Information) Act 1985 (as amended) and that the public interest in withholding the information outweighs the public interest in disclosing it.

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This document provides a summary of the reason why a matter is likely to be considered in private / Part II. The full reasons are listed alongside the report on the Council's website.

If you have any queries, or wish to make any representations in relation to the meeting being held in private for the consideration of the Part II items, please email nicholas.pontone@slough.gov.uk (no later than 15 calendar days before the meeting date listed).

What will you find in the Notice?

For each decision, the plan will give:

- The subject of the report.
- Who will make the decision.
- The date on which or the period in which the decision will be made.
- Contact details of the officer preparing the report.
- A list of those documents considered in the preparation of the report (if not published elsewhere).
- The likelihood the report would contain confidential or exempt information.

What is a Key Decision?

An executive decision which is likely either:

- To result in the Council incurring expenditure which is, or the making of savings which are, significant having regard to the Council's budget for the service or function to which the decision relates; or
- To be significant in terms of its effects on communities living or working in an area comprising two or more wards within the borough.

Who will make the Decision?

Decisions set out in this Notice will be taken by the Cabinet, unless otherwise specified. All decisions (unless otherwise stated) included in this Notice will be taken on the basis of a written report and will be published on the Council's website before the meeting.

The members of the Cabinet are as follows:

- | | |
|--|-------------------------|
| • Leader of the Council – Financial Governance, Economic Development & Council Plans | Councillor Swindlehurst |
| • Deputy Leader – Leisure, Culture & Communities | Councillor Akram |
| • Sustainable Transport & The Environment | Councillor Anderson |
| • Regulation & Public Protection | Councillor Bains |
| • Customer Services & Corporate Support | Councillor Carter |
| • Children's Services, Lifelong Learning & Skills | Councillor Hulme |
| • Housing, Highways, Planning & Place | Councillor Mann |
| • Social Care & Public Health | Councillor Pantelic |

Where can you find a copy of the Notification of Decisions?

The Plan will be updated and republished monthly. A copy can be obtained from Democratic Services at Observatory House, 25 Windsor Road on weekdays between 9.00 a.m. and 4.45 p.m., from MyCouncil, Landmark Place, High Street, or Tel: (01753) 875120, email: nicholas.pontone@slough.gov.uk. Copies will be available in the Borough's libraries and a copy will be published on Slough Borough Council's Website.

How can you have your say on Cabinet reports?

Each Report has a contact officer. If you want to comment or make representations, notify the contact officer before the deadline given.

What about the Papers considered when the decision is made?

Reports relied on to make key decisions will be available before the meeting on the Council's website or are available from Democratic Services.

Can you attend the meeting at which the decision will be taken?

Where decisions are made by the Cabinet, the majority of these will be made in open meetings. Some decisions have to be taken in private, where they are exempt or confidential as detailed in the Local Government Act 1972. You will be able to attend the discussions on all other decisions.

When will the decision come into force?

Implementation of decisions will be delayed for 5 working days after Members are notified of the decisions to allow Members to refer the decisions to the Overview and Scrutiny Committee, unless the decision is urgent, in which case it may be implemented immediately.

What about key decisions taken by officers?

Many of the Council's decisions are taken by officers under delegated authority. Key decisions will be listed with those to be taken by the Cabinet. Key and Significant Decisions taken under delegated authority are reported monthly and published on the Council's website.

Are there exceptions to the above arrangements?

There will be occasions when it will not be possible to include a decision/report in this Notice. If a key decision is not in this Notice but cannot be delayed until the next Notice is published, it can still be taken if:

- The Head of Democratic Services has informed the Chair of the Overview and Scrutiny Committee or relevant Scrutiny Panel in writing, of the proposed decision/action. (In the absence of the above, the Mayor and Deputy Mayor will be consulted);
- Copies of the Notice have been made available to the Public; and at least 5 working days have passed since public notice was given.
- If the decision is too urgent to comply with the above requirement, the agreement of the Chair of the Overview and Scrutiny Committee has been obtained that the decision cannot be reasonably deferred.
- If the decision needs to be taken in the private part of a meeting (Part II) and Notice of this has not been published, the Head of Democratic Services will seek permission from the Chair of Overview & Scrutiny, and publish a Notice setting out how representations can be made in relation to the intention to consider the matter in Part II of the agenda. Urgent Notices are published on the Council's [website](#).

For further information, contact Democratic Services on 01753 875120.

Cabinet - 15th November 2021

Item	Port-folio	Ward	Priority	Contact Officer	Other Committee	Background Documents	New Item	Likely to be Part II
<p><u>Finance Action Plan Update</u></p> <p>To receive any further updates and take any necessary decisions in relation to the Finance Action Plan agreed by Cabinet on 20th September 2021 and/or other matters relation to the Council's response to the Section 114 Notice.</p>	F&E	All	All	Steven Mair, Section 151 Officer	-	None		
<p><u>Revenue and Capital Budget Monitor - Quarter 2 2021/22</u></p> <p>To receive an update on the latest revenue and capital position and to consider any write off requests, virements and any other financial decisions requiring Cabinet approval.</p>	F&E	All	All	Steven Mair, Section 151 Officer	O&S	None		
<p><u>Asset Disposals Update</u></p> <p>To receive a report updating the Cabinet on the programme of asset disposals.</p>	F&E	All	All	Richard West, Executive Director of Customer & Community	-	None	√	
<p><u>Digital Signage Strategy</u></p> <p>To obtain approval for the strategy for the use of council sites for the provision of digital advertising for the purpose of income generation and approval of sites for such advertising.</p>	F&E	All	All	Stephen Gibson, Executive Director of Place Tel: 01753 875852	-	None		Yes, p3 LGA

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Bold – Key Decision Non-Bold – Non-Key Decision *Italics* – Performance/Monitoring Report

<u>Procurement of substance misuse treatment and recovery services</u> To consider a report on a contract(s) for substance misuse and recovery services.	S&P	All	All	Alan Sinclair, Executive Director of People (Adults) Tel: (01753) 875752	-	None	√	Yes, p3 LGA
<u>Procurement of services for integrated care and support of extra care housing</u> To consider a report on a contract(s) for integrated care and support of extra care housing.	S&P	All	All	Alan Sinclair, Executive Director of People (Adults) Tel: (01753) 875752	-		√	Yes, p3 LGA
<u>Procurement of services with the voluntary sector for prevention and carer support</u> To consider a report on a contract(s) for services with the voluntary sector for prevention and carer support.	S&P	All	All	Alan Sinclair, Executive Director of People (Adults) Tel: (01753) 875752	-	None	√	Yes, p3 LGA
<u>References from Overview & Scrutiny</u> To receive any references from the Overview & Scrutiny Committee and/or scrutiny panels.	C&C	All	All	Nicholas Pontone, Democratic Services Lead Tel: 01753 875120	-	None		
<u>Notification of Key Decisions</u> To endorse the published Notification of Decisions.	F&E	All	All	Nicholas Pontone, Democratic Services Lead Tel: 01753 875120	-	None		

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Cabinet - 20th December 2021

Item	Port-folio	Ward	Priority	Contact Officer	Other Committee	Background Documents	New Item	Likely to be Part II
<p><u>Performance & Projects Report, Quarter 2 2021/22</u></p> <p>To receive a report on the progress against the Council's balanced scorecard indicators and key projects for 2021/22.</p>	C&C	All	All	David Hounsell, Group Manager, Business Insight	O&S	None		
<p><u>Council Taxbases 2022/23</u></p> <p>To present information on the properties in Slough and their categories of occupation for the purpose of determining the council taxbase for the borough for the 2022/23 financial year.</p>	F&E	All	All	Steven Mair, Section 151 Officer	-	None		
<p><u>Asset Disposals Update</u></p> <p>To receive an update and take decisions in relation to the Council's programme of asset disposals.</p>	F&E	All	All	Richard West, Executive Director of Customer & Community	-	None	√	Yes, p3 LGA
<p><u>Climate Change Strategy & Action Plan</u></p> <p>To seek approval of the Climate Change Strategy & Action Plan following the recent public consultation.</p>	T&E	All	All	Savio DeCruz, Associate Director, Place Operations Tel: 01753 875640	-	None	√	

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<u>A4 Bus and Cycle Lane</u> To take decisions in relation to the A4 Bus and Cycle Lane following the period of monitoring and assessment during the period of the Experimental Traffic Order.	T&E	All	All	Savio DeCruz, Associate Director, Place Operations Tel: 01753 875640	Place Scrutiny Panel, 1/12/21	None	√	
<u>References from Overview & Scrutiny</u> To receive any references from the Overview & Scrutiny Committee and/or scrutiny panels.	C&C	All	All	Nicholas Pontone, Democratic Services Lead Tel: 01753 875120	-	None		
<u>Notification of Key Decisions</u> To endorse the published Notification of Decisions.	F&E	All	All	Nicholas Pontone, Democratic Services Lead Tel: 01753 875120	-	None		

Cabinet - 17th January 2022

Item	Portfolio	Ward	Priority	Contact Officer	Other Committee	Background Documents	New Item	Likely to be Part II
<u>Asset Disposals Update</u> To receive an update and take decisions in relation to the Council's programme of asset disposals.	F&E	All	All	Richard West, Executive Director of Customer & Community	-	None	√	Yes, p3 LGA
<u>HRA Rents & Service Charges 2022/23</u> To consider the Housing Revenue Account rent and service charge for 2022/23 and, if agreed, recommend the changes to full Council.	H&P	All	Housing	Richard West, Executive Director of Customer & Community	-	None	√	

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Bold – Key Decision Non-Bold – Non-Key Decision *Italics* – Performance/Monitoring Report

<u>References from Overview & Scrutiny</u> To receive any references from the Overview & Scrutiny Committee and/or scrutiny panels.	C&C	All	All	Nicholas Pontone, Democratic Services Lead Tel: 01753 875120	-	None	√	
<u>Notification of Key Decisions</u> To endorse the published Notification of Decisions.	F&E	All	All	Nicholas Pontone, Democratic Services Lead Tel: 01753 875120	-	None	√	

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