



Report to Cabinet

Date: 14 February 2023

Title: **Budget Scrutiny 2023 Report**

Relevant councillor(s): Councillor Ralph Bagge, Chairman of the Budget Scrutiny Inquiry Group

Contact officer: Chris Ward, Senior Scrutiny Officer
chris.ward@buckinghamshire.gov.uk; 01296 585807

Ward(s) affected: Not ward specific

Recommendations:

Recommendations made by the Budget Scrutiny Inquiry Group to Cabinet are that:

1. The presentation of Capital Schemes should be divided into two sections: a programme which includes those schemes fully funded with an approved business case and a further section outlining projects which are realistic but do not yet have a finalized business case and funding agreed. This will give Members and residents a clearer understanding of the Council's ambition for its capital investment programme in the longer term (Note that similar recommendations were made in 2020 and 2021). At present there is inconsistency across portfolios, and it is often not possible to achieve the tighter criteria over the whole of a four-year programme.
2. Cabinet should give serious consideration to more Capital investment projects which potentially reduce significant revenue pressures in the medium to long-term.
3. The Council and individual portfolio Risks and Opportunities Schedule should quantify the potential budgetary impact and likelihood of key risks and opportunities so that they can be fully assessed against the relevant Contingency schedules. Year-to-year management of contingency, reserves and releases should also be taken into account for risk management and financial risk registers for each portfolio should reflect the quantum of financial risk identified in the Budget. A new strategic risk on the overall finances of the Council should be added to the

Risk Register to reflect the Budget position and updated to reflect any material deviations throughout the financial year.

4. The current delivery of Community Boards needs re-examination as the ratio of administration costs to the expenditure value delivered does not yet appear cost effective for Council Taxpayers. This may be addressed through a combination of a review of the cost base required for their operation and more proactive leveraging of external funding for local projects.
5. A strategic business case should be put together in consultation with local partners and stakeholders to support the development of a sustainable CCTV framework. It is recognised that its implementation would then require capital funding.
6. The Finance & Resources Select Committee should receive an in-depth report on agency staffing costs across the Council and the steps being taken to mitigate this spend, as well as a deep dive on the agency spend (Per temps) of £22m.
7. Cabinet should seek to identify a permanent home for the Buckinghamshire Archives as part of the Accommodation Strategy or Town Centre regeneration plans.
8. In light of rising demand and the increased costs associated with housing people in temporary bed and breakfast accommodation, the Council should develop alternative Temporary Accommodation solutions as a matter of urgency.
9. Cabinet should ensure that the emerging Visitor Economy Strategy will have clear Cabinet Member ownership and direction and an appropriate budget commitment to support its implementation.

Reason for decision:

For Cabinet to consider the recommendations of the Budget Scrutiny Inquiry Group

1. Executive summary

- 1.1 Members of the Finance and Resources Select Committee formed a Budget Scrutiny Inquiry Group, chaired by Councillor Ralph Bagge to scrutinise the one-year Draft Revenue Budget 2023/24 and Capital Programme 2023-2027 which were approved by Cabinet on 5 January 2023.
- 1.2 Over the period of 9 to 12 January 2023 the Budget Scrutiny Inquiry Group held meetings in public questioning each Portfolio Holder on their revenue budget and capital programme proposals with a view to making recommendations for Cabinet's consideration at its meeting on 14 February 2023 prior to submitting the final budget to Full Council for approval on 22 February 2023.

2. Content of report

- 2.1 Cabinet agreed the draft budget at its meeting on 5 January 2023 and Budget Scrutiny meetings were subsequently held on 9 to 12 January 2023, with each Portfolio Holder questioned in turn about their budget proposals.
- 2.2 The public were able to submit questions via email.
- 2.3 The Budget Scrutiny Inquiry Group recognise the hard work of members and officers in preparing a balanced budget in light of a number of ongoing uncertainties. Members are aware that issues outside of this Council's control could change key assumptions significantly, particularly if inflation and fuel costs increase, Government funding changes or White Papers come forward significantly changing policy.
- 2.4 The Budget Scrutiny Inquiry Group recommendations have been developed from studying the proposed budget and capital programme, and through questioning of each Portfolio Holder. A number of observations are also contained within the report.
- 2.5 The Budget Scrutiny Inquiry Group's key findings and recommendations are set out in the report attached at **Appendix 1**.

3. Other options considered

- 3.1 Appendix 1 provides further context to the Budget Scrutiny Inquiry Group's recommendations. Cabinet is asked to consider these recommendations and will provide a response.

4. Legal and financial implications

- 4.1 These will be considered as part of the Cabinet's response.

5. Corporate implications

- 5.1 These will be considered as part of the Cabinet's response.

6. Local councillors & community boards consultation & views

- 6.1 The report and recommendations were produced by the Budget Scrutiny Inquiry Group which was formed of a cross-party group of Members from the Finance and Resources Select Committee. There was no requirement to consult any wider.



7. Communication, engagement & further consultation

- 7.1 The draft budget itself was subject to a period of public consultation, 'Money Matters', between 12 October and 20 November 2022. Members of the public were welcomed to submit questions to the Budget Scrutiny Inquiry Group by email.

8. Next steps and review

- 8.1 As noted above, Cabinet will provide a response to the Budget Scrutiny Inquiry Group's recommendations at its meeting on 14 February 2023. The final budget will be presented to Full Council for approval on 22 February 2023.

9. Background papers

- 9.1 Cabinet Papers (containing draft Revenue Budget and Capital Programme papers) – [5 January 2023](#)
Budget Scrutiny Daily Packs – [9 January](#), [10 January](#) and [12 January 2023](#)