

**Tuesday, 26 March 2024**

**Democratic and Members' Services**  
Emma Duncan  
Service Director: Legal and Governance

**10:00**

New Shire Hall  
Alconbury Weald  
Huntingdon  
PE28 4YE

**Red Kite Room**

**New Shire Hall, Alconbury Weald, Huntingdon, PE28 4YE**

## **AGENDA**

**Open to Public and Press**

### **CONSTITUTIONAL MATTERS**

**1. Apologies for absence and declarations of interest**

*Guidance on declaring interests is available at  
<http://tinyurl.com/ccs-conduct-code>*

**2. Minutes – 30th January 2024 and Action Log**

**5 - 18**

**3. Petitions and Public Questions**

### **KEY DECISIONS**

**4. Integrated Finance Monitoring Report for the period ending 31st  
January 2024**

**19 - 104**

### **OTHER DECISIONS**

<b>5.</b>	<b>Corporate Risk Register</b>	<b>105 - 142</b>
<b>6.</b>	<b>Corporate Performance Report</b>	<b>143 - 164</b>
<b>7.</b>	<b>Strategy and Resources Committee Agenda Plan and Training Plan and Appointments to Outside Bodies and Internal Advisory Groups and Panels</b>	<b>165 - 174</b>

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The Strategy, Resources and Performance Committee comprises the following members:

Councillor Lucy Nethsingha (Chair) Councillor Elisa Meschini (Vice-Chair) Councillor David Ambrose Smith Councillor Chris Boden Councillor Steve Corney Councillor Steve Count Councillor Lorna Dupre Councillor Mark Goldsack Councillor Richard Howitt Councillor Peter McDonald Councillor Edna Murphy Councillor Tom Sanderson Councillor Alan Sharp Councillor Alison Whelan and Councillor Graham Wilson

Clerk Name:	Michelle Rowe
Clerk Telephone:	01223 699180
Clerk Email:	Michelle.Rowe@cambridgeshire.gov.uk



## STRATEGY, RESOURCES AND PERFORMANCE COMMITTEE: MINUTES

Date: 30 January 2024

Time: 10.00a.m. to 12.05p.m.

Venue: Red Kite Room, New Shire Hall, Alconbury Weald

Present: Councillors Ambrose Smith, Boden, Costello, Count, Criswell, Dupré, Goldsack, Goodliffe, McDonald, Meschini, Murphy, Nethsingha (Chair), Sharp, Sanderson and Slatter

The Chair welcomed Councillor Ambrose Smith who had replaced Councillor Jonas King on the committee. She also paid tribute to the late Councillor Mac McGuire, the Council's longest serving councillor who had held various key roles including Chair of Council, Deputy Leader of the Council, Cabinet Member for Highways and Transport and Cabinet Member for Community Engagement.

### 187. Apologies for Absence and Declarations of Interest

Apologies were received from Councillors Corney, Howitt, Murphy and Wilson. There were no declarations of interest.

### 188. Minutes – 19th December 2023 and Action Log

The revised minutes of the meeting held on 19th December 2023, which included a correction to Minute 185 to reflect the recommendation in the report, were agreed unanimously as a correct record and signed by the Chair. In noting the action log, one Member drew attention to the time taken to resolve action 137. Whilst it was noted that all delegation notices were published on the Council's website, it was agreed that they should be recorded on the action log to enable the outcome of such decisions to be tracked easily.

### 189. Petitions and Public Questions

No petitions or public questions were received.

### 190. Integrated Finance Monitoring Report for the period ending 30th November 2023

The Committee was informed that there remained a forecast overspend of £5.6m in the revenue budget. The key pressure areas were similar to the last report relating to looked after children staffing and placement costs, and home to school transport. The delay to energy generation schemes still remained a pressure but was off-set by underspends in Adult Social Care driven by increased income, and capital financing driven by delayed borrowing need. There was a significant amount of mitigation reflecting additional business rates and grant income recognised this year. Directorates

were continuing to look for further mitigations to bring the pressure down and reduce the impact on the forward budget.

The ringfenced budgets for Public Health and the Dedicated schools grant (DSG) funded budgets were also similar to last month. The capital budget was showing a forecast underspend of £1m, which was concentrated in Finance and Resources, and Strategy and Partnerships. Members were advised of the mitigations applied to service forecasts from the planned use of reserves. They also noted that borrowing was rising in line with the expected profile although later than anticipated. Attention was drawn to recommendation b) relating to the Cambridgeshire Guided Busway.

One Member highlighted the fact that the agreed safety valve position was off track and queried the mitigations to be used. Members were reminded that the Council was in a similar position to most upper tier authorities where spending for high needs was higher than the grant received from government, which had created a large ring fenced cumulative deficit. In order to reduce the deficit, the Council was part of the Safety Valve programme with an agreed action plan with the Department for Education (DfE). This action plan was currently off track so the Council was working to reset it with the DfE.

Another Member commented that the Council was not in exactly the same position as other upper tier authorities because it was one of a few councils taking part in the Safety Valve programme. The Executive Director of Finance and Resources clarified that factors such as inflation, the building of special schools, and the continued increase in Education Health and Care Plans were different from the Council's assumptions. The DfE had recognised this was a national trend so was also a problem for other safety value and delivering better value authorities. Three other such authorities were also having similar discussions with the DfE. Although the Council was not on track, the DfE was also behind in delivering two special schools with one school having an £1m impact on the recovery programme.

One Member queried the expenditure of works planned for Hereward Hall when it was possibly marked for disposal. It was acknowledged that the timing of this report did not reflect the current situation so the works would be considered alongside the timing of any disposal. Although it remained within the current programme, further discussion of all the Council's assets including Hereward Hall would be considered after Council on 13 February 2024.

Councillor Count moved an amendment, seconded by Councillor Goldsack, and agreed unanimously, to add additional wording to recommendation b) extracted from the explanation lines in the report in order to clarify the recommendation.

It was resolved unanimously to:

- a) note the report; and
- b) delegate authority to the Executive Director of Finance and Resources, in consultation with the Chair and Vice-Chair of this committee, to earmark the tranches received this year of legal settlement funds received in relation to the

Cambridgeshire guided busway, to cover future costs associated with the guided busway, and to reimburse reserves that supported the legal dispute.

## 191. 2024-29 Financial Sustainability Assessment

The Executive Director of Finance and Resources presented the Section 151 Officer's assessment of the Council's financial standing in line with the statutory duty of that role under Section 25 of the Local Government Act 2003. The report covered the robustness of the budget estimates and the level of reserves held by the Council in order to assess and ensure its financial sustainability. It was important to consider the potential risks facing the Council and whether it had adequate reserves should those risks materialise. Attention was drawn to Appendix 1 which provided a detailed analysis of reserves and a reclassification of the risks for the earmarked reserves and a greater explanation of the general fund reserves. There was also an audit trail of revenue reserves from 2023-24 to 2024-25.

The position set out in the report did not reflect the recent announcement by the Secretary of State with the final settlement expected week beginning 5 February. There would therefore need to be a further review for full Council on 13 February 2024. Overall reserve levels were considered to be adequate but there were a number of factors that could impact on that assessment going forward which needed constant monitoring. These included high needs, commercial risks, overspends, the need to pull back 2023/24 savings, the delivery of future years savings, the lack of clarity around future funding, and high levels of borrowing.

In welcoming the report, individual members raised the following issues:

- queried how much of the high level of borrowing related to invest to save compared to other authorities. It was highlighted that for last year's figure in Chart 2 on page 95, £306m out of £742m related to investments, which resulted in funding for the Council. Taking this into account, the impact on the debt income figure would result in an adjustment from 92% to 38%. The Executive Director of Finance and Resources reported that he could provide a breakdown if required. In response, the Chair added that the strategies of many of the authorities who had been subject to Section 114 notices had been based on investments. Investing could therefore be very risky. Although the Council's level of investment was not extreme, it still presented a risk.
- highlighted whether the borrowing to level of debt chart reflected the authority's significant asset base in particular the £140m County Farm's Estate and a large buildings estate. There was therefore a need to demonstrate the impact on risk of the Council's significant assets. The Executive Director of Finance and Resources reported that he could provide comparators through the Society of County Treasurers. Action Required. The critical point was the management and clear oversight of the risk of high borrowing levels.
- queried whether the use of capital receipts to fund transformation was likely to change. It was noted that the consultation on calls for views on new local authority capital flexibilities was due to close on 31 January 2024 so further direction from government was expected by 31 March 2024. Government had indicated that it

would like to see more freedoms and flexibilities and there were a couple of options in the consultation which would increase flexibilities.

- highlighted the belief that funding in the Change and Digital Reserve, £3.75m of Adults Risk Reserve, and £4.6m in the Funding Review Shortfall Reserve were not committed in the five year plan. It was queried whether the Council was likely to use the Adults Risk Reserve. The Executive Director of Finance and Resources stressed the importance of this reserve given the continued risks of demography, price increases, demand, and the requirements of the Care Quality Commission.
- highlighted the announcement by government of £500m for Social Care with approximately £4.5m likely to be awarded to Cambridgeshire, and queried whether this would replace the Adults Risk Reserve. The Executive Director of Finance and Resources reported that no decisions could be made until the outcome of the final settlement was known. He acknowledged that whilst this additional funding was welcome, it was not helpful from a financial planning perspective to have figures published at such short notice.
- queried why the wording in the Business Plan report that “there was no opportunity for a further call on general fund reserves or earmarked reserves in 2024-25, or later years” was different to the Financial Sustainability Assessment. The Executive Director of Finance and Resources clarified that the Assessment covered the four year sustainability position whilst the Business and Financial Plan report included a statement based on the Assessment. The Chief Executive explained that, given the financial state of local government, this was the first time the Section 25 statement had been presented as a separate report and considered in such detail.
- queried whether the provision of £2m to cover the risk of less collected council tax or business rates was sufficient. It was noted that the Council relied on District Council estimates and forecasting. The business rates position was based on four returns to government annually and one outcome return. The resilience of the £2m was therefore based on the current trend.
- queried the data being used to estimate and plan for assumed future increases in business rates and council tax. It was noted that the Council had taken into account the business rates revaluation and the impact that it would have in the coming years. The increases reflected a combination of the revaluation process, new developments and additional sources of income. The Executive Director of Finance and Resources agreed to provide the Chair and Councillor Boden with a briefing note on this issue. Action Required.
- queried the risk to the Council of the delay to Greater Cambridge Partnership (GCP) schemes due to potential delays in Section 106 receipts. It was noted that in relation to treasury management any cash flow financing issues would be dealt with by the GCP.
- queried whether the reduction in Medium Term Financial Strategy (MTFS) support from £16,803m from 1 April 2024 to £7,395m from 1 April 2025 was to deal with any potential overspends for managing changes to the way the Council worked. It was noted that the MTFS support reflected the decision of Council in February 2023



regarding the use of pandemic funding which was spread across future years for the support and delivery of that programme.

- highlighted the fact that the Executive Summary concluded that the Council's reserves levels were considered to be adequate with some qualifications. It was important to note that whilst Table 1 set out what should happen, there was still risk.
- highlighted sections 3.31 and 3.32 which demonstrated the precarious position facing the Council when 75% of its revenue budget was Council Tax with no index linking or long term underwriting of this budget.
- acknowledged the adequate assessment of the reserves but expressed doubt as to whether they needed to be enhanced further particularly as they did not reflect the Council's asset base, and the fact the next report stated that there should be no further call on general reserves or earmarked risk reserves in 2024-25, or later years.

In conclusion, the Chair highlighted the extraordinary financial risks currently faced by local government with the expectation that the global volatility in the economy would continue.

It was resolved to scrutinise the Section 151 Officer's assessment and note the conclusions in consideration of the proposed Budget for 2024/25 to Full Council, and the proposed level of reserves set out at Appendix 1.

## 192. Business and Financial Plan 2024-29

The Committee reviewed progress and future plans to deliver the Council's Strategic Framework in light of engagement and consultation feedback, including the first Quality of Life Survey, in order to propose to Council a business plan and budget for 2024-25, and a medium-term financial plan 2024-29. Following the recent announcement by the Secretary of State of additional funding, the Chief Executive thanked the County Councils Network for lobbying government. A letter signed by 46 Members of Parliament, including one local MP, had also been instrumental in achieving this additional funding. Whilst this funding was welcomed, there was no clarification at this stage, as to whether it would be recurrent or one off. Although the detail was still awaited, it was noted that government expected the Council to produce a local productivity plan linked to the funding.

The Executive Director of Finance and Resources confirmed that the £2m budget gap reported at the last meeting had now been closed due to additional income from business rates, as well as further adjustments to the base projections. Following scrutiny of the budget by each policy and service committee, an additional issue had been raised relating to the capacity for Emergency Planning. Officers had responded to this request and identified a further £100k to proposals for prioritisation funded from the additional business rates income. Attention was drawn to the Medium Term Financial, Treasury, and Capital strategies included as part of the report.

Councillor Count moved an amendment, seconded by Councillor Goldsack, and agreed unanimously, to add an additional point (iii) to recommendation h) and an additional

recommendation (I). He reminded Members that it would not be possible to adjust the budget in relation to Council Tax following full Council. He was also aware that the government had indicated that it did not want to see this extra funding added to reserves.

One Member queried the assumptions made for a proposed 13% increase in Council Tax and business rates income over the next four years, as it appeared to be a relatively low figure given the increase in house building and businesses, and the expected revaluations. It was noted that an uplift of 2% had been assumed for Council Tax in future years plus a 1.5% increase in tax base, and 2% for business rates linked to inflation. The same Member felt that these numbers were too cautious which could impact on decision making in the future. The Executive Director of Finance and Resources clarified that the assumptions were prudent based on the level of information available to date, and Members would receive an update when details became available. Action Required.

The Chair drew attention to the set of assumptions made around expenditure and the assessments made in relation to inflation, demography and demand. The Executive Director of Finance and Resources clarified that the MTFP and the reserves assessment highlighted the need for the Council to focus on how it challenged, managed and changed its income and expenditure.

The same Member queried the dramatic increase in general government grants from £62k in 2024/25 to over £90k in future years. It was noted that in 2025/26, the Public Health grant would be rolled into general grants.

Attention was drawn to Appendix 2, Section 7, Treasury Management Strategy, Appendix 4 Minimum Revenue Provision Policy Statement. The Department for Levelling Up, Housing and Communities (DLUHC) guidance stated that every authority was required to have a formal review of the policy every five years but the Council had not reviewed its policy since 2016. It was also queried what the Council intended to do with its voluntary revenue provision (VRP) of between £3.5m to £6m. The Executive Director of Finance and Resources confirmed that there had been some partial reviews but the Council was awaiting the outcome of the MRP consultation before conducting a formal review. The need for the VRP was also the subject of the same consultation process. The Chair requested a detailed briefing note on this issue. Action Required.

One Member highlighted the reduction in funding from £180 to £135 in the Free School Meals Holiday Voucher Scheme and queried whether a community impact assessment had been prepared. The Chief Executive explained that the Council was now funding the scheme completely following the withdrawal of government funding after 31 March 2024, but was unable to match the previous level. There was no requirement for an assessment given that the government and not the Council had withdrawn funding. The Chair of Children and Young People Committee reported that the reduction had been included in the report to committee. It was not clear, at this stage, whether the Household Support Fund would continue or whether there would be some form of transition process. Due to this lack of clarity, the Council was funding the scheme to the sum of £135 per eligible child.

The same Member welcomed additional funding for highways, the reversal of the weedkilling policy, additional funding for mental health, and a reduction in cuts to winter gritting routes, which had been included in the Conservative amendment last year, and were now included in the Business Plan. It was stressed that more funding was needed for highways in particular to deal with peat soil damaged roads. There was disappointment in some of the proposed budget reductions, and it was suggested that there needed to be proper communication to inform parents of the reduction in funding for the holiday voucher scheme as early as possible. The additional funding from government was welcomed but there was surprised that the CCN letter had highlighted the lack of funding for the Living Wage when the Council had introduced the costlier Real Living Wage.

The Chair of Children and Young People Committee clarified that Council was spending £3m on the Free School Meals Holiday Voucher Scheme so this could not be classified as a cut. A number of authorities had been unable to continue to fund this scheme. Another Member reminded the committee that peat soil damaged roads had been a problem for some time. Whilst a sum of £5m had been made available in 2018 and a further sum in 2021, since then the frequency and severity of extreme weather had damaged the roads even further. Whilst the authority did not have £300m to address this problem, it did have a clear plan of action which included increasing the scale of lobbying to persuade government that more funding was needed. The budget implications of the government raising the national Living Wage were highlighted, but it was important to recognise the impact of poverty wages on some of the least paid workforce. The Council had to look after its social care sector, which had recruitment issues, by paying the Real Living Wage otherwise the impact on its services would be severe.

One Member reported a lack of optimism regarding an increase in business rate income. Attention was drawn to page 245 detailing a financial overview, the importance of being prudent was acknowledged given the current pressure on the High Street. The failure to provide more than a one year settlement made planning for the long term very challenging. The additional funding for social care would only enable the Council to rescue what it was proposing to cut resulting in a steady build of damage from delayed treatment and preventative care. Another Member commented that no other upper tier local authority had set a Council Tax less than Cambridgeshire. The level of investment in the Business Plan was welcomed particularly in relation to the Council's anti-poverty strategy.

The Chair concluded that she was very proud of the priorities set out in the Business Plan, and the fact that it had probably been one of the most open and transparent budget processes. In drawing attention to the fact it had been a very difficult budget round, she thanked all the officers, in particular the Service Director: Finance and Procurement and the Head of Finance, and Members who had been involved. The most important part of the budget setting process was to continue to provide safe services for Cambridgeshire residents particularly in relation to social care, roads and street lighting.

It was resolved to recommend the following to Full Council:

- a) To approve the Business Plan for 2024-29, including supporting budget, business cases, consultation responses and other material, in light of all the planning activities undertaken to date. (Appendix 2 to the report).
- b) To approve the Directorate budget allocations as set out in each Directorate table in section 3 of the Business Plan.
- c) To approve a total county budget requirement in respect of general expenses applicable to the whole county area of £1,158,898,709.
- d) To approve a recommended County Precept for Council Tax from District Councils of £396,467,953.11 (to be received in equal instalments in accordance with the fall-back provisions of the Local Authorities (Funds) (England) (Amendment) Regulations 1995).
- e) To approve a Council Tax increase for each Band of property, based on the number of "Band D" equivalent properties notified to the County Council by the Districts (244,760.5), reflecting a 2% Adult Social Care Precept increase and a 2.99% increase in basic Council Tax precept:

<b>Band</b>	<b>Ratio</b>	<b>Amount</b>
A	6/9	1,079.88
B	7/9	1,259.86
C	8/9	1,439.84
<b>D</b>	<b>9/9</b>	<b>1,619.82</b>
E	11/9	1,979.78
F	13/9	2,339.74
G	15/9	2,699.70
H	18/9	3,239.64

- f) To approve the Capital Strategy as set out in Section 6 of the Business Plan including:
  - Commitments from schemes already approved;
  - Expenditure on new schemes in 2024-25.
- g) To approve the Treasury Management Strategy as set out in Section 7 of the Business Plan, including:
  - i. The council's policy on the making of the Minimum Revenue Provision (MRP) for the repayment of debt, as required by the Local Authorities (Capital Finance & Accounting) (England) (Amendment) Regulations 2008.

- ii. The Affordable Borrowing Limit for 2024-25 (as required by the Local Government Act 2003).
- iii. The Investment Strategy for 2024-25 and the Prudential Indicators as set out in Appendix 3 of Section 7 of the Business Plan.

It was resolved unanimously to recommend the following to Full Council:

- h) To authorise the Executive Director of Finance and Resources, as the Section 151 Officer, in consultation with the Leader and Deputy Leader of the Council, to make technical revisions to the Business Plan, including the foregoing recommendations to the County Council, so as to take into account any changes deemed appropriate including but not limited to;
  - (i) the final tax base, business rates and forecast local taxation receipts for 2023-24 from the billing authorities (due by 31 January 2024).
  - (ii) the final Local Government Finance Settlement from Government (expected early February 2024) alongside other grant announcements, outside of the settlement.
  - (iii) include in published Council papers for the budget discussion in February 2024, grant and or financial settlement (estimates) announced by Government after publication of these papers, but prior to publication of Full Council papers.
- (l) To recommend to Council that any increase in funding identified in (h) (iii) above is not allocated to reserves.

#### 193. Strategy, Resources and Performance Committee Agenda Plan, Training Plan, Appointments to Outside Bodies and Internal Advisory Groups

The Committee resolved unanimously to note the agenda plan and training plan.

Chair



## STRATEGY, RESOURCES AND PERFORMANCE COMMITTEE MINUTES-ACTION LOG

This is the updated action log as of 18th March 2024 and captures the actions arising from the most recent Strategy, Resources and Performance Committee meeting and updates Members on the progress on compliance in delivering the necessary actions.

### Minutes of 30th January 2024

Minute number	Item title	Responsible officer(s)	Action	Comments	Status
188.	Minutes – 19th December 2023 and Action Log	M Rowe	In noting the action log, one Member drew attention to the time taken to resolve action 137. Whilst it was noted that all delegation notices were published on the Council's website, it was agreed that they should be recorded on the action log to enable the outcome of such decisions to be tracked easily.		Complete
191.	2024-29 Financial Sustainability Assessment	M Hudson	The Executive Director of Finance and Resources to provide comparators through the Society of County Treasurers to show the impact of assets held by authorities on risk.	Data has been requested but as yet no responses received. The Executive Director will chase a number of authorities to see if further information can be shared, otherwise officers will need to take an assessment of publicly held data in accounts to make an estimate of this proportion and report back to the Committee.	Ongoing

		M Hudson	Queried the data being used to estimate and plan for assumed future increases in business rates and council tax. The Executive Director of Finance and Resources agreed to provide the Chair and Councillor Boden with a briefing note on this issue.	Response sent 13 March 2024.	Complete
		M Hudson	Delegate authority to the Executive Director of Finance and Resources, in consultation with the Chair and Vice-Chair of this committee, to earmark the tranches received this year of legal settlement funds received in relation to the Cambridgeshire guided busway, to cover future costs associated with the guided busway, and to reimburse reserves that supported the legal dispute.		Ongoing
192.	Business and Financial Plan 2024-29	M Hudson	The Executive Director of Finance and Resources clarified that the assumptions were prudent based on the level of information available to date, and Members would receive an update when details became available.	E-mail sent 15 March 2024	Complete



		M Hudson	Requested a note on the formal review of the MRP and the need for the VRP in light of the MRP consultation process.	E-mail sent 15 March 2024	Complete
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### Minutes of 19th December 2023

Minute number	Item title	Responsible officer(s)	Action	Comments	Status
182.	Cambridgeshire and Peterborough Combined Authority (CPCA) Grant Funding Agreement with Cambridgeshire Skills	Sue Grace Emma Duncan	To circulate the outcome of the delegation decision.	Decision taken on 19 December 2023 <a href="#">Delegated Decision - 19 December 2023</a>	Complete

### Minutes of 31st October 2023

Minute number	Item title	Responsible officer(s)	Action	Comments	Status
172.	Integrated Finance Monitoring Report for the Period Ending 31 August 2023	Martin Purbrick	The Chair proposed that a briefing note be prepared detailing the pressures on Children's Social Care and that a possible letter be discussed with Strategy, Resources and Performance Spokes.	Children Education and Families is at present updating its self-evaluation of services. This is part of the Ofsted inspection framework and needs to be shared with them at least annually. This self-evaluation will be completed by the end of December 2023. Following completion of this self-evaluation a briefing note highlighting	Ongoing

				<p>specific pressures will be circulated to Strategy, Resources and Performance Spokes by the Executive Director for Children, Education and Families, to enable an informed decision to be made about the need for a possible letter. In the interim period, the Committee is advised that the recent letter from 33 Council Leaders within the County Councils Network (CCN) membership, including the Leader of the Council, addressed explicitly the financial pressures being faced by children's services.</p>	
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### Minutes of 28th March 2023

Minute number	Item title	Responsible officer(s)	Action	Comments	Status
137.	Network Services Procurement	Emma Duncan	Highlighted the need for an action tracker to monitor delegations once approved by committee. The Chair asked the Chief Executive to consider this request as part of a broader scheme. However, in the short term, she asked the Chief Executive to consider possible action and report back to Group Leaders.	See Minute 188	Complete

## Integrated Finance Monitoring Report for the period ending 31 January 2024

To: Strategy, Resources and Performance Committee

Meeting Date: 26 March 2024

From: Executive Director of Finance and Resources

Electoral division(s): All

Key decision: Yes

Forward Plan ref: 2024/002

**Executive Summary:** This report presents financial information setting out the current financial position of the Council and projections for year end. The report covers revenue & capital budgets, and balance sheet items including borrowing and reserves.

**Recommendation:** Strategy, Resources and Performance Committee (SR&P) is recommended to:

- a) note the report.
- b) allocate £0.76m from the Specific Contract Risks Reserve to the waste disposal and treatment project, as set out in section 3.1 of Annex A, and to delegate authority to the Environment and Green Investment Committee to approve expenditure for the project during 2024-25.
- c) note the Government's announcement of the six-month extension of the Household Support Fund, authorise the modification of spending plans in accordance with section 3.2 of Annex A and delegate authority to the Executive Director of Finance and Resources to make resulting budgetary updates, in consultation with the Chair and Vice Chair of SR&P Committee.
- d) approve additional prudential borrowing of £1.8m for the North Angle Solar Farm scheme for 2024-25.
- e) approve an additional £0.5m of Communities Capital Fund for 2024/25 from the slippage in the Communities Capital Fund.
- f) note performance against the prudential indicators for quarter 3 as set out in Annex A appendix 6.

Officer contact:

Name: Tom Kelly  
Post: Service Director: Finance and Procurement  
Email: [tom.kelly@cambridgeshire.gov.uk](mailto:tom.kelly@cambridgeshire.gov.uk)

## 1. Creating a greener, fairer and more caring Cambridgeshire

- 1.1 This regular financial monitoring report provides the consolidated management accounts of the whole council, enabling members to be aware of, and to scrutinise, the delivery of the business plan for 2024-25 and the corporate vision and ambitions within it.

## 2. Background

- 2.1 This integrated report consolidates the individual Finance Monitoring Reports (FMR) that are prepared for each council directorate, and for corporate items. On a quarterly basis, those individual FMRs are reviewed by policy and service committees. The integrated report provides actual and forecast information for our revenue and capital budgets and balance sheet.
- 2.2 As a policy and service committee itself, this report item also provides the individual FMR covering the enabling services that are this committee's remit.

## 3. Main Issues

- 3.1 The detailed Integrated Finance Monitoring Report for the period ending 31 January 2024 is at Annex A. The Finance and Resources and Strategy and Partnerships Directorate Finance Monitoring Reports for the period ending 31 January 2024 is at Annex B.
- 3.2 The report records that there has been an improvement in the Council's revenue forecast, with the forecast year-end pressure now reducing to £1.8m. The report includes the latest information about the Council's safety valve performance, which has deteriorated against trajectory and means that additional planned funding from Department for Education has been delayed from this financial year, pending re-planning work by the Council. The latest announcements about a short-term extension of the household support nationally, and its implications for budgeting in Cambridgeshire are also reflected.
- 3.3 As well as noting the general report, there are specific recommendations in section 3 and section 4. These relate to allocation of funding towards the waste management and treatment project from reserves, the budgetary implications of the national extension of the household support fund, a recommendation from the Environment and Green Investment Committee to supply additional prudential borrowing to a capital project, and an additional capital carry forward in relation to the Communities Capital Fund. Recommendation (f) relates to this Committee's role in monitoring treasury management performance.

## 4. Alternative Options Considered

- 4.1 The report sets out the alternatives to the recommendations; the budget changes requested are required to continue or advance the projects referred to.

## 5. Conclusion and reasons for recommendations

- 5.1 The report sets out the reasons for the recommendations. These are to ensure that the Council is using latest estimates for budgeting and proactively responding to latest

information.

## 6. Significant Implications

### 6.1 Finance Implications

This report provides the latest financial information for the Council and so has a direct impact on scrutiny and on wider decision making.

### 6.2 Legal Implications

There are no significant implications within this category.

### 6.3 Risk Implications

There are no significant implications within this category.

### 6.4 Equality and Diversity Implications

There are no significant implications within this category.

### 6.5 Climate Change and Environment Implications (Key decisions only)

There are no significant implications within this category.

## 7. Source Documents

Place & Sustainability Finance Monitoring Report (January 2024)  
Children, Education & Families FMR (January 2024)  
Adults & Public Health FMR (January 2024)  
Finance & Resources and Strategy & Partnerships FMR (January 2024)

# Integrated Finance Monitoring Report January 2024

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## 1. Executive Summary

1.1 This report presents financial information to assess progress in delivering the Council's Business Plan.

The Council's financial accounts are produced annually and are available on our [website](#).

The Council's total service budgets for 2023-24 are:

- Revenue: £501m net budget
- Capital: £198m (with a total programme of over £1bn)

As well as this, the Council has a Dedicated Schools Grant (DSG) funded budget of £114m, which mainly relates to High Needs spend.

The table below shows the key forecast information by directorate:

Directorate/Area	Forecast Revenue Budget Variance £000	Forecast Revenue Budget Variance %	Forecast Net Capital Budget Variance £000	Forecast Net Capital Budget Variance %
Children, Education and Families – non-DSG	11,865	9%	0	0%
Adults, Health & Commissioning	-3,920	-2%	-285	-5%
Place and Sustainability	1,759	3%	-4,244	-6%
Strategy and Partnerships	866	4%	-1,344	-42%
Finance and Resources	-749	-5%	-4,331	-37%
Public Health	0	0%	-	-
Capital Financing	-1,586	-4%	-	-
Corporate and Funding Items	-6,413	-56%	-	-
<b>Net Spending Total (+ overspend / - underspend)</b>	<b>1,822</b>	<b>0%</b>	<b>-10,204</b>	<b>-5%</b>
Children, Education & Families – DSG	11,933	-	-	-

Detailed financial information about each service area is contained in the relevant Finance Monitoring Report. These can be found published at each scheduled [committee meeting](#). Summary financial information in this report is presented with the assumption that any accompanying recommendations to committees will be agreed.



## 1.2 Key Issues

The Council is forecasting a £1.8m net revenue overspend across all services for 2023-24, an improved position compared to November (when the forecast overspend was £3.8m).

This report sets out in detail the key pressure areas of:

- income generation from renewable energy schemes and
- looked after children staffing and placement costs

As well as mitigations that have materialised in year from additional grant funding and development in adult social care budgets, the improvement in forecast is mainly the result of additional one-off mitigations, and the ongoing impact of concerted efforts to reduce financial pressure in key services through targeted action that has been previously reported. Despite the improved position, budgetary pressures remain and cause a risk to our long-term financial picture. The report sets out other pressures that are mitigated in-year but present a risk to the council's longer-term financial position.

The overspend position in the Children, Education and Families directorate is concerning and reflects the pressures being reported for these services by upper tier local authorities across the country. National issues around the cost of placements for looked after children with the most acute needs continue to negatively impact our financial position, with constrained market supply of such places driving costs up. As well as this, we are engaging a significant number of agency social workers covering vacant posts, which costs more than the staffing budget available. We are also seeing an overspend expected on home to school transport services. This likewise links to constrained supply and increased needs, particularly linked to the increasing number and complexity of children with special educational needs and disabilities.

Energy generation schemes are expected to deliver income later than forecast, that is now suggested in July 2024-25 and so is a one-off, in-year pressure but also impacts on the 2024-25 budget gap.

We remain in a position where our waste disposal budget is significantly overspent due to the need to landfill additional waste following the closure last year of the waste management plant at Waterbeach due to odour regulations. We are considering the options available to us regarding the long-term arrangement, but in the meantime additional costs of at least £100k per week are faced. These are mitigated in year by a recently signed agreement with the third party provider and planned use of reserves, the specific value of which will be confirmed at the end of the year.

Adult social care budgets are now reporting a projected underspend. Much of this relates to the utilisation of grant income to fund costs that had initially been expected to fall on general council resources, as well as additional income. There remains a general upward trend in cost despite these mitigations, with implications on budgets for next year.

The impact of a concerted approach to identifying mitigations to improve the initially larger forecast overspend this year is being felt through this improved forecast position. These mitigations have included constraining expenditure on non-essential items and controlling recruitment to non-essential posts, continuing to review spend considered to be essential, a sustained reduction in the use of agency staff and reviewing local schemes of delegation for

spending decisions within directorates. We have also maximised, where possible, the use of grant funding to substitute existing budgeted spend where allowable by grant conditions. Many of these mitigations are one off, however, and so the forecast overspend still has implications for 2025-26, many of which were addressed in the business plan.

### 1.3 Key Issues by Directorate

#### 1.3.1 Adults, Health and Commissioning (AHC)

The overall position for Adults, Health and Commissioning at the end of January 2024 is a forecast underspend of £3,920k (1.8% of budget). This masks significant underlying pressures on care and support costs, but in year this is being more than offset by grant funding, increased client contributions and forecast underspends elsewhere. This is an ongoing volatile position with some high-cost packages which can change the forecast quickly and increase costs both in year and into future years.

Going forward into 2024-25 the Adults, Health and Commissioning Directorate has a challenging set of savings targets to deliver against whilst still managing growing demand and pressures with the provider market, particularly related to increasing staffing costs along with higher acuity of those people who use services. As a result, close attention will continue to be paid to changes in demand and costs and income as the year progresses and forecasts will be adjusted accordingly.

The legacy of Covid pandemic is still being felt. Adult Social Care continues to see the consequences of paused work and healthcare backlogs, and of reviews and assessments, changing demographics projections and the demand for services. The care market also manages the impact with both resident population and staff recruitment and retention a factor.

Whilst there has been significant investment into the care sector, primarily through Adult Social Care Market Sustainability and Improvement Fund, the whole adult social care market remains fragile to other factors that may impact on it. Care providers are continuing to report cost pressures related to both workforce issues and the current cost of living crisis. The position of the care market, particularly around specific types of provision and location, is making some placements more difficult to source, particularly at the more complex end of provision.

Hospital Discharge systems continue to be pressured to manage flows and demand on their services, with a subsequent focus on timely, safe and effective discharges into the correct pathways; although additional funding has been provided to both the Council and wider partners to help address these issues. The long-term legacy of the impact of the pandemic remains unclear and the implications this has on future demand for services, greater need for community support due to backlogs in elective surgery, and the availability of a skilled and experienced workforce and the wider health inequalities on our communities.

The budget for 2022-23 assumed an increased contribution from the NHS towards Learning Disability packages reflecting a shift in the percentage of packages that should be funded from Health budgets. For the current financial year, we have made provision for this increased contribution, but the joint project between the Integrated Care Board (ICB) and

the Council to review those packages required to agree a revised split of costs going forwards for the pool did not proceed as expected. The Council has now served notice to end the cost sharing arrangements of the pooled budget, during 2024/25. There is a risk of short term financial pressures from this decoupling as we move to separate budgets for health and social care.

Adult social care debt (excluding debt with Health partners) stood at £20.0m at the end of January, down slightly from £20.1m at the end of December. Improved performance in this area was the subject of a business plan proposal: project management governance and support has been put in place and additional managerial and operational capacity has been recruited to the Council's Debt Management team. Debt over 90 days old was £16.1m at the end of January also down from £16.2m at the end of December. The level of aged debt has a knock-on impact on the bad debt provision and likelihood of write offs and the in year position for the AHC Directorate reflects a contribution to the bad debt provision of £900k. However, concerted effort remains on addressing this position and the increased capacity and improvement to processes are expected to continue a reduction in the level of debt.

### 1.3.2 Children, Education and Families (CEF)

In line with national trends, we currently have a small number of young people in very high-cost placements which is causing a significant weekly pressure against the budget. The forecast overspend for Children in Care Placements has increased to £7.15m. This reflects the continuing complex needs of a small number of existing placements, where step-down arrangements have not been possible, or where placement moves / breakdowns have resulted in additional support to ensure the success of the transition and ensure the safeguarding of the young person / service provider. We still currently have a small number of young people in very high-cost placements which is causing a significant weekly pressure against the budget. It is proving extremely difficult to secure appropriate registered placements for these young people, due to a combination of complexity of need and a saturated external market. This has led to an increase in the length of some of the very high-cost placements being forecast, which has worsened the forecast overspend position. This position is being carefully monitored and the service is working hard to control cost where possible, including tracking of all packages at the weekly External Placement Panel and ensure all agencies are working towards more suitable, stable and cost-effective placements for these children. We are also continuing our market engagement with our providers to develop more cost-effective arrangements for current and future children needing placements.

A revised net forecast overspend of £1.090m is being reported across Children's Social Care and Targeted Support. Worsening forecast overspends in relation to Legal services, Integrated Front Door additional staffing arrangements, and Family Safeguarding have been offset by an underspend in the Targeted Support Service.

A net forecast overspend of £644k is now being reported across Education (excluding Home to School Transport). As a result of delays in implementing a new ICT system, the proposed efficiency savings of £223k are now unlikely to be delivered until the 2025/26 financial year. This is being reflected in the 2024-25 budget setting process. The Education ICT Service is now also reporting a pressure of £134k due to reduced investment from schools in ICT infrastructure. The service has a surplus income target of £300k which is being directly affected by this reduction in investment. SEND Specialist Services continues

to report a forecast overspend of £500k. This pressure is from the Education Psychology (EP) service and SEND Head of Service. The EP service is experiencing a continuing increase in demand for Education Health and Care Needs Assessments (EHCNA) which cannot be met from within the substantive team and is therefore being met through use of locum Education Psychologists. We have seen a 24% increase in the number of requests for assessments for SEND. The SEND Head of Service pressure is a result of additional speech and language therapy costs and back care training costs. Both service areas are in discussion with relevant health organisations around performance and responsibility for payment.

A revised forecast of £3.598m is now being reported across the Home to School Transport budget lines. Following the summer procurement rounds, as a result of lack of supply in the market, there were between 7% and 8% uplifts on routes. This inflationary impact continues to be a live issue for the delivery of home to school transport. Alongside this, recent admissions data shows that growth of children and young people with SEND will continue to rise above what is forecast, therefore creating a higher demand for more complex routes, such as solo travel.

### 1.3.3 Place and Sustainability

In summary, Place and Sustainability (P&S) is now forecasting an overspend of £1,759k which is an improvement of £767k since the last reporting period. The P&S directorate is a large and complex budget area that has a variety of services and significant income streams which require detailed monitoring and have the potential for variances. Highways development management is now billing in advance and so there is a one-off additional income being achieved. The Waste Management budget is also a high-risk budget area, and the service is working with the contractor to identify cost reductions which can be made, and an assumption for these cost reductions is within the Waste forecast. The Business Plan identified that the expected £1.845m pressure on waste would be addressed by a transfer from reserves and this is shown within the Mitigations line.

The key pressure in the directorate relates to the delivery of Energy Projects and associated income. The pressure in Energy Services of £4,065k is mainly due to the delayed grid connection for Noth Angle Solar Farm. Income has been re-forecast to reflect the new delivery programmes for this and other smaller projects. An update on the projects is provided in Appendix 2. Partly offsetting this pressure is one-off additional income from Highways Development Management, additional vacancy savings and Winter is now forecasting an underspend of £663K but given the nature of this demand-led budget this may change.

All budgets have been reviewed to identify further mitigations to reduce the net overspend position of the directorate and this has supported the reduction in the forecast overspend

### 1.3.4 Finance & Resources (F&R) and Strategy & Partnerships (S&P)

The national and local pay awards have been set within budget for this financial year, alleviating a key risk to our forecast position. We are seeing increased income from our treasury investments, and IT and Digital Services have delivered some scheduled 2024-25 savings early and only property services are reporting a material pressure this year as farms income is lower than the challenging budget set.

Within Strategy & Partnerships, there will be a pressure due to an inability to fully capitalise staff time to the budgeted degree due to insufficient specific funding – we are allowed to capitalise relevant staff time if funded by capital receipts, but this year there will not be sufficient capital receipts remaining to fully fund to the budgeted level. This is partly mitigated by underspends on staffing across some services.

### 1.3.5 Public Health

At the end of January 2024, the Public Health Directorate is forecasting an underspend of £49k (0.1%).

The Public Health Directorate is funded wholly by ringfenced grants, mainly the Public Health Grant. The work of the Directorate was severely impacted by the pandemic, as capacity was re-directed to outbreak management, testing, and infection control work. The Directorate has now returned to business as usual following the pandemic but there are ongoing issues that continue to impact on activity and spend:

- i) much of the Directorate's spend is contracts with, or payments to Primary Care (GP practices and community pharmacies) for specific work. Primary Care continues to be under pressure, and it may take some time for activity levels to return to pre pandemic levels; and
- ii) the unprecedented demand for Public Health staff across the country meant recruitment became very difficult through the pandemic resulting in underspends on staffing budgets. The position within the Public Health team has improved with recruitment becoming easier, but recruitment challenges continue to be reflected in our provider services which has affected their ability to deliver consistently.

The Public Health Directorate is currently consulting upon changes to its organisational structure and separating these arrangements from the historic shared service with Peterborough City Council, following the approval of the Staffing and Appeals Committee. Therefore, Public Health has frozen recruitment to vacant posts until ready to implement a new structure post separation to minimise redundancy risks.

## 2 Revenue Budget

2.1.1 This table shows summary information for the Council's 2023-24 revenue budgets at the end of January 2024 (key variances are reported in appendix 1). The forecast is shown both gross and following mitigations (planned or unplanned); mitigations are listed in the tables at 2.1.2:

Line	Previous Forecast Variance £000	Directorate/Area	Gross Budget £000	Income Budget £000	Net Budget £000	Actuals £000	Unmitigated Forecast Variance £000	Forecast Variance £000	Forecast Variance %	Movement in Forecast £000s
1	11,384	Children, Education and Families (non DSG)	167,114	-34,958	132,156	92,636	12,498	11,865	9%	481
2	-1,440	Adults, Health and Commissioning	345,536	-130,109	215,428	170,706	-1,639	-3,920	-2%	-2,480
3	2,526	Place and Sustainability	105,046	-36,089	68,957	57,636	3,798	1,759	3%	-767
4	260	Strategy and Partnerships	27,637	-7,535	20,102	-12,468	866	866	4%	606
5	-575	Finance and Resources	48,671	-33,620	15,051	18,209	-749	-749	-5%	-174
6	-1,586	Capital Financing	58,884	-20,742	38,141	4,377	-1,586	-1,586	-4%	0
7	-6,543	Corporate and Funding Items	12,066	-710	11,356	-14,553	-4,088	-6,413	-56%	130
	<b>4,027</b>	<b>CCC Core Spending Total</b>	<b>764,953</b>	<b>-263,763</b>	<b>501,191</b>	<b>316,544</b>	<b>9,100</b>	<b>1,822</b>	<b>0%</b>	<b>-2,205</b>
8	10,726	Children, Education and Families (DSG)	155,530	-155,530	0	26,038	11,933	11,933	-	1,207
9	-24	Public Health	41,293	-41,293	0	-6,947	-49	-49	-	-25
	<b>14,729</b>	<b>Total including ring-fenced budgets</b>	<b>961,777</b>	<b>-460,586</b>	<b>501,191</b>	<b>335,635</b>	<b>20,984</b>	<b>13,706</b>	<b>3%</b>	<b>-998</b>
		Funding delegated to maintained schools	131,786	-131,786	0					
		<b>Total Budget</b>	<b>1,093,563</b>	<b>-592,371</b>	<b>501,191</b>					

Notes on this table:

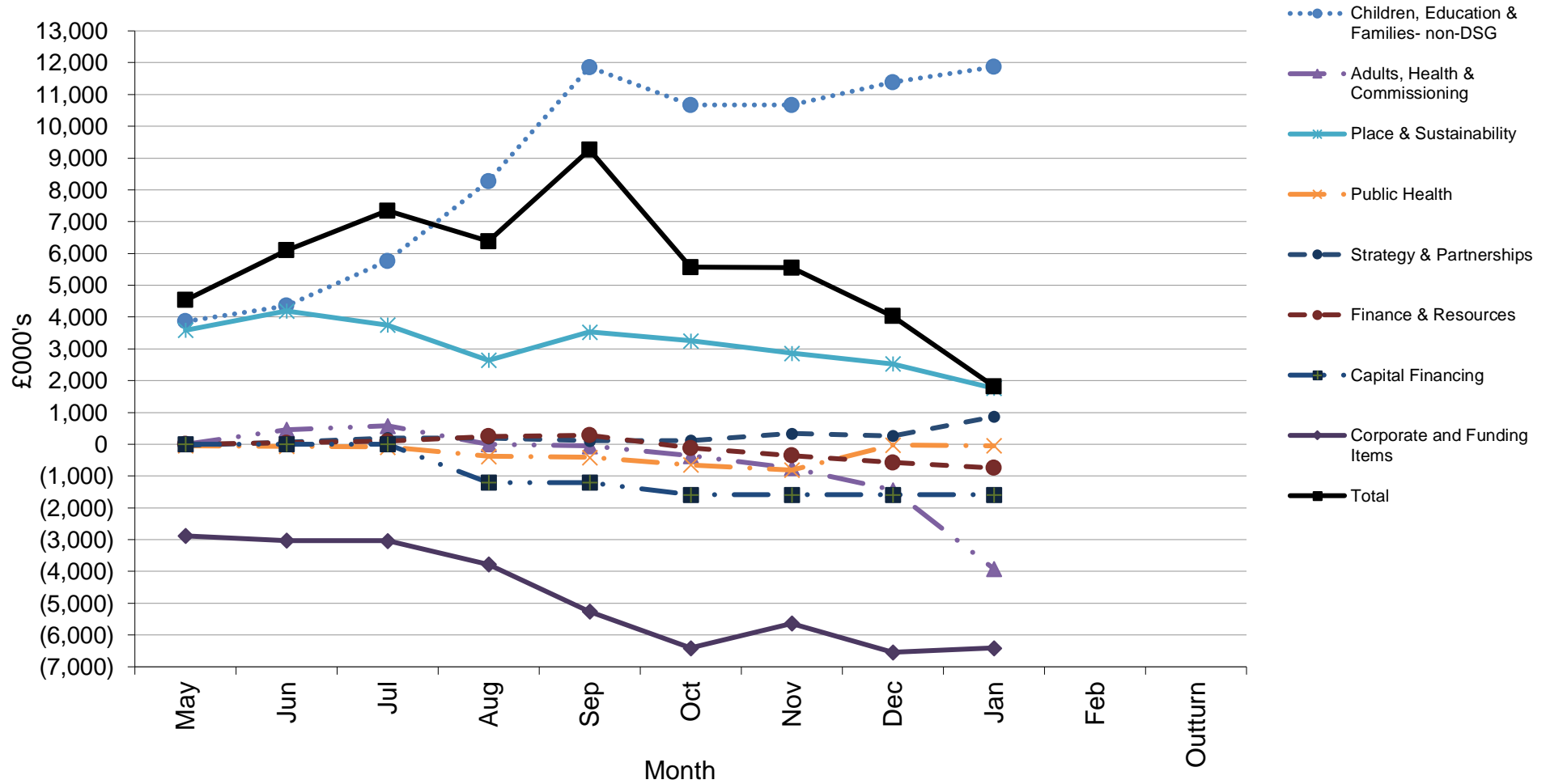
- The actuals figures are net.
- Numbers are presented based on current information, with adjustments for any recommendations proposed for Committee in this report.
- Lines 8 and 9 show ring-fenced budgets, with any outturn variance treated separately to core council budgets. Any variance on Public Health goes to the PH grant reserve, and the balance for DSG is subject to separate accounting requirements. More information can be found on the DSG in section 2.2.
- Negative actuals in lines 4, 6, 7 and 9 relate to grants and other income being received in advance of spend taking place, which helps the council's cashflow and reduces the need for borrowing

2.1.2 The tables below show the types of mitigations applied to service forecasts above, and the nature of those mitigations:

Directorate/Area	Unmitigated Forecast Variance £000	Planned Reserves Use £000	Use of Grant Funding £000	Mitigated Forecast Variance £000
Children, Education and Families (non-DSG)	12,498		-633	11,865
Adults, Health and Commissioning	-1,639		-2,281	-3,920
Place and Sustainability	3,798	-2,039		1,759
Strategy and Partnerships	866			866
Finance and Resources	-749			-749
Capital Financing	-1,586			-1,586
Corporate and funding items	-4,088		-2,325	-6,413
<b>Total</b>	<b>9,100</b>	<b>-2,039</b>	<b>-5,239</b>	<b>1,822</b>

Directorate/Area and assumed mitigation	Planned Reserves Use £000	Use of Grant Funding £000
<b>CEF:</b> use of grant funding to mitigate service pressures in line with grant conditions		-633
<b>AHC:</b> use of grant funding to mitigate service pressures in line with grant conditions		-2,281
<b>P&amp;S:</b> potential use of service and corporate reserve to offset Waste pressure	-1,845	
<b>P&amp;S:</b> use of service reserve to offset Registration & Citizenship Services pressure	-194	
<b>Corporate:</b> core budget available following use of grant funding across the council on eligible services		-2,325

Forecast Outturn Position 2023-24





## 2.2 Dedicated Schools Grant

2.2.1 The below table summarises the overall DSG position in terms of overall funding for Cambridgeshire schools, funding that flows through the council, and funding that forms part of our budget:

	<b>£000</b>
Gross DSG Income to be received	602,122
Less Academy Recoupment	-314,806
<b>DSG within CCC's gross budget</b>	<b>287,316</b>
<i>of which spent or commissioned by CCC</i>	<i>155,530</i>
<i>of which delegated to maintained schools</i>	<i>131,786</i>
Less High Needs Place Recoupment	-16,614
<b>Total DSG estimated to be Received in 23-24</b>	<b>270,702</b>

2.2.2 Within the DSG budgets spent and commissioned directly by the council, there is significant pressure particularly on high needs spend. This table shows a summary of the position of the Council's Dedicated Schools Grant position before further action:

<b>Opening Deficit Balance 2023-24</b>	£29.2m
<b>Forecast in-year movement (Excluding 2023-24 DfE Safety Valve payment and LA contribution)</b>	£11.9m
<b>Forecast Closing Deficit Balance 2023-24 (Excluding 2023-24 DfE Safety Valve payment and LA contribution)</b>	£41.1m

2.2.3 A cumulative DSG deficit of £29.2m was carried forward into 2023-24.

2.2.4 In 2020-21 the Department for Education (DfE) introduced the safety valve intervention programme in recognition of the increasing pressures on high needs.

2.2.5 As a result of the Safety valve agreement with the Secretary of State for Education the local authority received an initial payment of £19.6m in March 2023 to reduce the overall DSG deficit. Alongside this, a local authority contribution of £2.5m has been applied, resulting in the cumulative deficit of £29.2m carried forward into 2023-24.

2.2.6 To the end of January the reported net DSG forecast is £11.9m in-year overspend, which is £8m off track of the agreed safety valve position. The challenges around the funding gap include increase growth and demand, inflation on placements, complexity of needs continue to increase, delays in opening new provision (including DfE initiated) and challenges around our data systems. As a result of these challenges, the DfE have written to the County Council outlining that we will be part of the Enhanced Monitoring and Support Programme with a view to submitting an updated Safety Value plan which is rebased to allow for these challenges. Officers are working on remodelling our demand and developing new approaches to manage costs

whilst meeting the increase level of need. An update report will be brought to the CYP committee in the coming months on progress for the discussion with the DfE.

- 2.2.7 Being off track risks the safety valve funding committed by central government and increases the risk that council resources will be required to meet the high needs deficit. We are anticipating that Department for Education will annotate the published safety valve deal with Cambridgeshire during March to record the position is off track and that the planned national contribution will not be available to the Council during 2023-24 additional assurance has been provided.

## 2.3 Savings Tracker

2.3.1 The Savings Tracker is a reporting tool for summarising delivery of planned revenue savings. Within the Tracker, the forecast delivery of savings is shown against the original saving approved in the 2023-28 Business Plan. The Tracker is completed at the end of each quarter and reported in the next IFMR going to committee. It is important to note the relationship between the reported savings projections and the overall revenue financial position reported in this report. As pressures arise in-year, further mitigation and/or additional savings will be required to deliver a balanced position.

2.3.2 Currently, the Council is on track to deliver £9.3m of savings against its original plan. Blue rated savings (savings that will overachieve) total £2.7m. Green rated savings total £5.8m. Black savings (ones that will not achieve any of the original target) total £6.9m and require mitigations by relevant directorates. The Savings Tracker as at the end of quarter 3 is included as [Appendix 5](#) to this report.

2.3.3 A summary of 2023-24 Business Plan savings by RAG rating is shown below:

RAG Status	Total Original Savings £000	Total Forecast Variance £000	RAG Status	Total Original Savings £000	Total Forecast Variance £000	RAG Status	Total Original Savings £000	Total Forecast Variance £000	RAG Status	Total Original Savings £000	Total Forecast Variance £000	RAG Status	Total Original Savings £000	Total Forecast Variance £000	Total Original Savings £000	Total Forecast Variance £000
Blue	-2,012	-684	Green	-5,833	0	Amber	-1,721	963	Red	-1,177	1,071	Black	-6,852	6,852	--17,595	8,202

2.3.4 The full description of each RAG status is included in the detailed appendix 5 – in summary, blue savings are forecast to over-achieve, green are forecast to fully achieve, amber and red are forecast to not fully achieve, and black are expected to not achieve at all.

### 3 Revenue Funding Changes

This section highlights any new in-year changes to revenue budgets or funding that have taken place or that are proposed for agreement by Committee.

#### 3.1 Waste PFI Next Steps: Enabling Revenue Funds

3.1.1 The business plan approved by Full Council in February 2024 and budget monitoring information received by this Committee recognises that significant additional waste disposal costs are expected to continue until 2026.

Finalising the timeframes for this additional cost is contingent on major investment to reform our approach to waste treatment. It is to be noted capital provision is included within the business plan.

3.1.2 A detailed update was provided to the Environment and Green Investment (EGI) Committee at its special meeting on 30 November 2023, further to a special meeting of the Strategy and Resources Committee on 10 October 2023. The next full update is scheduled for a special meeting of the EGI Committee on 18 April 2024.

3.1.3 The programme of work to enable the investment and reforms envisaged is progressing and has identified the revenue sums necessary for enabling activities during the first half of 2024-25 in order to deliver the changes. In setting the business plan, it was envisaged that there would need to be a draw on earmarked revenue reserves to finance this enabling work, and it is now proposed to allocate £0.76m from the Specific Contract Risks Reserve to the waste disposal and treatment project.

3.1.4 The expenditure is predominantly for external technical and professional services to ensure the required advice is provided to the Council. This includes legal, financial, procurement, regulatory and environmental expertise and is expected to be expended by October 2024.

3.1.5 The detailed spending plan and business case for this allocation of revenue will be considered by a special meeting of the EGI Committee for a decision. This is planned to take place on 18 April 2024.

**Recommendation B:** To allocate £0.76m from the Specific Contract Risks Reserve to the waste disposal and treatment project, as set out in this section, and to delegate authority to the Environment and Green Investment Committee to approve expenditure for the project during 2024-25.

#### 3.2 Household Support Fund and Anti-Poverty budgets

3.2.1 The Chancellor's spring budget announced a six-month extension to the national Household Support Fund after the Council had already set its budget. This additional funding will commence in April 2024, with funding continuing at the current rate. For Cambridgeshire, we anticipate this will result in additional income totalling £3,581,425. However, terms and conditions of the grant are yet to be received, although our expectation is they will remain the same as those applied to the current scheme.

- 3.2.2 The Household Support Fund 2023/24 grant provided funding for holiday food vouchers for children in receipt of free school meals and direct awards to residents meeting the relevant eligibility criteria. The committee is recommended to approve use of the six-month extension to continue funding the holiday food vouchers for these six months at the same rate as in 2023/24. Given the late announcement of this grant we will come back with further detail on funding for holiday food vouchers for the period from 1 October 2024.
- 3.2.3 The remainder of the Household Support Fund monies will be distributed as we have done in 2023/24, as direct awards to resident via the Household Advice and Support Team or as grants to agencies which support residents. The Household Advice and Support Team will be retained to administer the additional six-months of funding.

**Recommendation C:** To note the announcement of the six-month national extension of the Household Support Fund, authorise the modification of spending plans in accordance with section 3.2 of Annex A and delegate authority to the Executive Director for Finance and Resources to make resulting budgetary updates, in consultation with the Chair and Vice Chair of SRP Committee.

## 4 Capital Programme

### 4.1 Capital programme financial position

Previous Forecast Variance £000	Directorate	Gross 2023-24 Budget £000	Capital Programme Variations 2023-24 Budget £000	Net 2023-24 Budget £000	Actuals £000	Net Forecast Outturn Variance £000	Forecast Outturn Variance %	Total Scheme Budget £000	Total Scheme Forecast Outturn Variance £000
0	Place and Sustainability	100,897	-24,489	76,408	35,965	-4,244	-5.6%	657,380	2,092
0	Children, Education and Families	118,352	-17,826	100,526	69,869	0	0.0%	407,514	-2,280
-285	Adults, Health and Commissioning	6,032	-57	5,975	5,027	-285	-4.8%	114,008	0
-445	Strategy and Partnerships	4,918	-1,677	3,241	235	-1,344	-41.5%	18,194	-2,701
-1,096	Finance and Resources	16,334	-4,689	11,645	4,266	-4,331	-37.2%	53,995	-5,089
<b>-1,826</b>	<b>Total</b>	<b>246,533</b>	<b>-48,738</b>	<b>197,795</b>	<b>115,362</b>	<b>-10,204</b>	<b>-5.2%</b>	<b>1,251,091</b>	<b>-7,978</b>

Notes on this table:

1. The Budget column incorporates any changes in the funding available to what was originally budgeted in the Business Plan. A breakdown of the budget changes made in-year can be found in 4.4.
2. The Budget column also includes an assumed level of variations, called the 'capital variations budget' which is shown in section 4.2.
3. The reported Place & Sustainability capital figures do not include the Greater Cambridge Partnership, which has a budget for 2023-24 of £44.4m.
4. The columns setting out budgets and forecast variances for total schemes show financial information for all schemes in a service block across all financial years.

## 4.2 Capital variations budgets

4.2.1 A summary of the use of the 2023-24 capital programme variations budgets by services is shown below. These variation budgets are set annually and reflect an estimate of the average variation experienced across all capital schemes, and reduce the overall borrowing required to finance our capital programme. There are typically delays in some form across the capital programme due to unforeseen events, but we cannot project this for each individual scheme. We therefore budget centrally for some level of delay. Any known delays are budgeted for and reported at scheme level. If forecast underspends are reported, these are offset with a forecast outturn for the variation budget, leading to a balanced outturn overall up to the point when rephasing exceeds this budget.

### 4.2.2 Capital variations summary

Directorate	Capital Variations Budget £000	Forecast Outturn Variance £000	Capital Variations Budget Used £000	Capital Variations Budget Used %	Net Forecast Outturn Variance £000
Place and Sustainability	-24,489	-28,733	-24,489	100.0%	-4,244
Children, Education and Families	-17,826	-12,523	-12,523	70.3%	0
Adults, Health and Commissioning	-57	-342	-57	100.0%	-285
Strategy and Partnerships	-1,677	-3,021	-1,677	100.0%	-1,344
Finance and Resources	-4,689	-9,020	-4,689	100.0%	-4,331
Outturn adjustment	-	-	-5,303	-	-
<b>Total</b>	<b>-48,738</b>	<b>-53,639</b>	<b>-48,738</b>	<b>100.0%</b>	<b>-10,204</b>

4.2.3 As at the end of January, Place and Sustainability, Adults, Health and Commissioning, Strategy and Partnerships and Finance and Resources have exceeded the capital variations budgets allocated to them, forecasting in-year underspends of -£4.2m, -£0.3m, -£1.3m and £4.3m respectively. The current overall forecast position is therefore a -£10.2m underspend.

4.3 Key capital budget variances are identified by exception and commented upon in appendix 2.

Key variances are those forecast to be in excess of +/-£250k

#### 4.4 Capital Funding

4.4.1 This table sets out changes to funding for capital schemes in-year.

Funding Source	Business Plan Budget £m	Rolled Forward Funding £m	Revised Phasing £m	Additional/Reduction in Funding £m	Revised Budget £m	Forecast Outturn Funding £m	Funding Variance £m	Total Scheme Budget £000	Total Scheme Forecast Outturn Variance £000
Department for Transport (DfT) Grant	26.3	0.1	2.8	5.8	35.0	29.6	-5.3	239.6	0.0
Basic Need Grant	2.3	2.6	0.0	0.0	4.9	4.9	0.0	39.2	0.0
Capital Maintenance Grant	3.8	0.8	0.0	0.1	4.7	4.7	0.0	26.9	0.0
Devolved Formula Capital	0.8	2.5	0.0	-0.0	3.2	3.2	0.0	7.8	0.0
Specific Grants	30.7	-0.3	-2.9	5.3	32.8	30.4	-2.4	145.5	0.0
S106 Contributions & Community Infrastructure Levy	66.7	0.9	-15.5	0.6	52.6	49.8	-2.7	157.5	-0.1
Capital Receipts	1.3	0.0	-0.3	0.0	1.1	0.3	-0.8	11.7	-1.4
Other Contributions	9.8	1.5	-8.5	6.2	9.0	10.1	1.1	63.7	0.0
Revenue Contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Prudential Borrowing	117.8	24.5	-89.2	1.4	54.5	54.5	-0.0	559.3	-6.5
<b>TOTAL</b>	<b>259.4</b>	<b>32.7</b>	<b>-113.6</b>	<b>19.3</b>	<b>197.8</b>	<b>187.6</b>	<b>-10.2</b>	<b>1,251.1</b>	<b>-8.0</b>

Notes: The 'rolled forward funding' column reflects the difference between the anticipated 2022-23 year-end position used at the time of building the initial Capital Programme budget, as incorporated within the 2023-24 Business Plan, and the actual 2022-23 year-end position.



#### 4.5 North Angle Solar Farm

Additional prudential borrowing of £1.8m is requested for the North Angle Solar Farm scheme for 2024-25. A forecast capital pressure of £1.8m is being reported for 2024-25 on the North Angle Solar Farm, for costs associated with the connection to the grid. Risks have arisen which have increased the forecast expenditure in this period around construction, access and conditions. This was reported to Energy & Green Investment (E&GI) committee on 14 March 2024. E&GI committee is recommending to SRP committee the approval of this additional prudential borrowing.

**Recommendation D:** To approve additional prudential borrowing of £1.8m for the North Angle Solar Farm scheme for 2024-25.

#### 4.6 Communities Capital Fund

A scheme at Fenstanton which is a carryover from the original allocation in 2020 has recently received planning permission to progress, and thus meets the terms of an original grant. It had been thought that this grant would not be drawn down due to the protracted period. The need to now fund this £500,000, alongside the Corporate Priorities £1 million fund is an additional draw on the Fund, and the Capital Programme will need adjusting to reflect this. As such the £500,000 underspend shown in Appendix 2, Item 4c which had been assumed to be capable of release will need to be funded. This will be capable of funding from slippage across 2023/24 and 2024/25.

**Recommendation E:** To approve an additional £0.5m of Communities Capital Fund for 2024/25 from the slippage in the Communities Capital Fund.

### 5 Balance Sheet

#### 5.1 Reserves

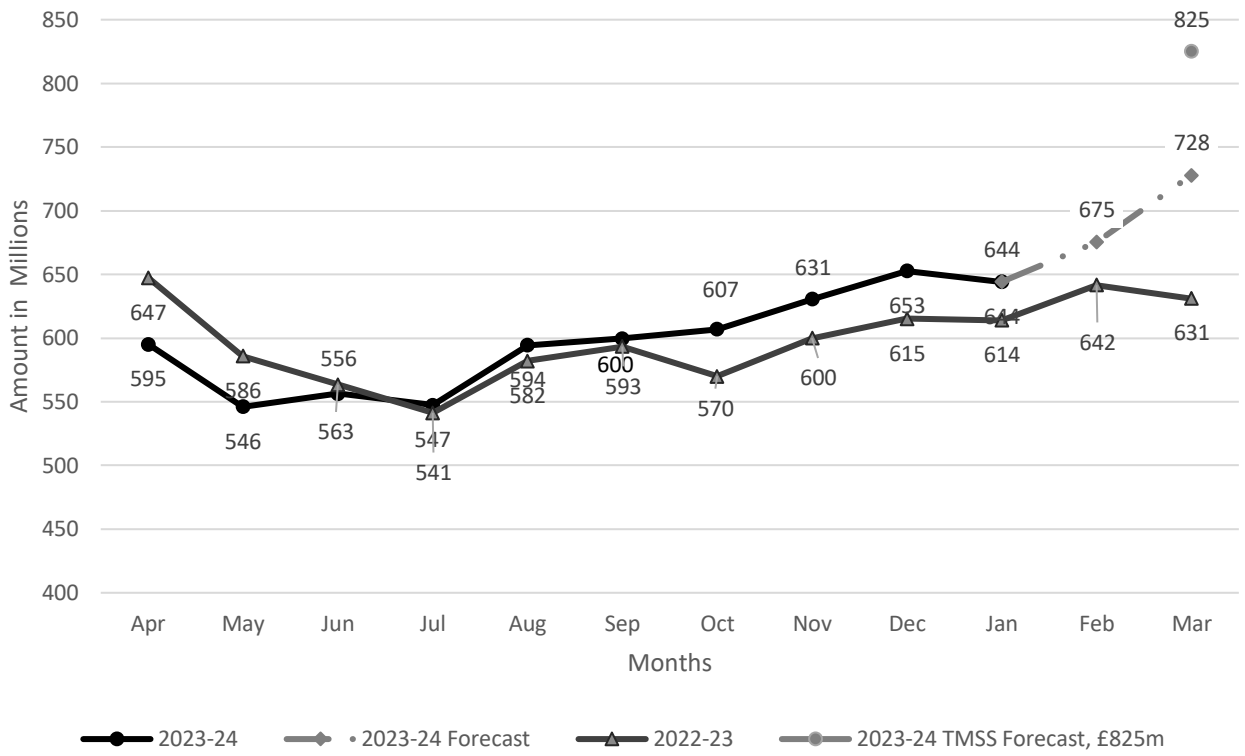
At the end of January, the Council has revenue earmarked reserves totalling £161m. These reserves are earmarked for specific purposes, and the breakdown of these can be seen in appendix 4. We retain a general fund reserve as our principal un-ringfenced reserve, which is held at a target balance of 4% of gross non-school expenditure.

The medium-term financial strategy assumes a gradual reduction in the overall level of reserves as earmarked funds are spent, which is planned into medium-term budgets.

#### 5.2 Borrowing

The graph below shows net borrowing (borrowings less investments) on a month-by-month basis and compares the position with previous financial years. At the end of January 2024, investments held totalled £78.6m (excluding all 3rd party loans, Equity and This Land) and gross borrowing totalled £722.8m, equating to a net borrowing position of £644.2m.

### Net Borrowing



### 5.3 General Balance Sheet

An overview of other key balance sheet health issues is shown below. This highlights a key focus is the recovery of Adult Social Care Debt, a position that is reflected nationally.

	Measure	Target	Year to date at the end of Jan 2024	January 2024 Actuals
1	% of income collected (owed to the council) within 90 days on rolling 12 month basis: Adult Social Care	85%	84%	-
2	Level of debt outstanding (owed to the council) 91 days +, £m: Adult Social Care	£9.96m	£16.06m	-
3	Level of debt outstanding (owed to the council) 91 days +, £m: Sundry	£2.89m	£6.03m	-
4	% of invoices registered on ERP within 2 working days	98.0%	99.8%	99.7%
5	% of Undisputed Commercial Supplier Invoices Paid Within 30 Days	95.0%	98.6%	98.0%
6	% of Undisputed Commercial Supplier Invoices Paid Within Terms	95.0%	94.0%	95.0%

Some additional information for items that are behind target:

- 1&2. Adult social debt and collection –indicator 2, the level of debt – this target will be reset in the new financial year to reflect that the levels of income now billed by Adult Social Care have increased. Improved performance in this area was the subject of a business plan proposal: project management governance and support has been put in place and additional managerial and operational capacity has been recruited to the CCC Debt Management team. Focused diagnostic work has progressed in key debt categories: court of protection and deceased cases, leading to process and practice revisions. Revised and enhanced approaches to training and operating procedures are being implemented. Issues with a waiting list/backlog of financial assessments to be undertaken by Adult Social Care are also recording progress.
6. Payment within terms – substantial improvement has been made over recent months; supplier terms of immediate payment/“zero days” are now only permitted in exceptional circumstances.

## 6 Treasury Management

- 6.1 The Council's cash flow profile – which influences the net borrowing requirement - varies considerably during the year, due to the timing difference between outgoing payments (payroll, supplier payments etc.) and income streams (grants, council tax etc.). As illustrated by 2022-23 actual net borrowing positions, cash flows at the beginning of the year are typically stronger than at the end of the year, as many grant receipts are received in advance of spend. The 2023-24 net borrowing position is expected to take a similar path, rising more substantially towards the end of the financial year as capital projects are progressed to completion and financed.
- 6.2 The Treasury Management Strategy Statement (TMSS) sets out the plan for treasury management activities over the forthcoming year. It identifies the expected levels of borrowing and investments based upon the Council's financial position and forecast capital programme. When the 2023-24 TMSS was set in February 2023, it anticipated that net borrowing would reach £825.0m by the end of this financial year. Based on the 2022-23 outturn position and subsequent revisions to the capital programme, the net borrowing is currently predicted to be below this, at £728m by the end of this financial year.
- 6.3 From a strategic perspective, the Council continues to temporarily utilise cash-backed resources in lieu of additional borrowing (known as internal borrowing) and where borrowing is undertaken loans are raised for shorter terms, both to generate net interest cost savings and consequently holding less investments reduces the Council's exposure to credit risk. However, this approach carries with it interest rate risk and officers continue to monitor options as to the timing of any potential longer-term borrowing should underlying interest rates be forecast to rise in a sustained manner.
- 6.4 There is a link between the capital financing borrowing requirement, the net borrowing position and consequently net interest costs. However, the Debt Charges budget is prudently formulated with sensitivity to additional factors including projected levels of cash-backed reserves, forecast movements in interest rates, and the overall borrowing requirement for the Council over the life of the Business Plan and beyond.
- 6.5 To enable members to have continued oversight over our treasury management activities, the quarter 3 report on performance against our prudential indicators is included as appendix 6 to this report.

**Recommendation F:** To note performance against the prudential indicators for quarter 3 as set out in appendix 6.

## Appendix 1 – Revenue – commentaries on exceptions

Key variances are those forecast to be in excess of +/-£250k.

### 1. Children, Education and Families – non-DSG

Previously reported commentaries, updated since last month:

#### 1a Children in Care Placements

Forecast Outturn Variance £m	Forecast Outturn Variance %
+7.2	+27%

Current overspend primarily due to a small number of young people in very high-cost placements. If forecast to year-end, these placements would result in a more significant overspend position, however, the service is working hard with relevant agencies to secure placements at more manageable costs and therefore we do not expect these to continue for the full year.

#### 1b Adoption

Forecast Outturn Variance £m	Forecast Outturn Variance %
-0.6	-10%

We are forecasting an under spend of £550k against adoption allowances and SGO allowances, this is due to a lower number of children in these placement types than anticipated at the time the budget was set.

#### 1c Integrated Front Door

Forecast Outturn Variance £m	Forecast Outturn Variance %
+2.3	+49%

There is an overspend on the Integrated Front Door and Assessment to the value of £2.3m. This overspend has been necessary to manage demand 57% of the workforce in Assessment Service and 50% in the Multi-Agency Safeguarding Hub (MASH) services are Agency Social Workers. We anticipated mitigating these costs with the recruitment of Assessed and Supported Year in Employment (ASYEs) Social Workers, with 7 ASYEs to be recruited into the Assessment team to reduce the agency commitment. This has led to the need to continue to recruit agency social workers to meet demand. A service manager in MASH and Head of Service for MASH and Assessment is currently covered by Agency, a permanent advert for the Head of Service has just closed and will be appointed to. The Service Manager's manager in MASH advert will be out by the end of February. The previous Assessments structure was not sufficient to meet the demand, and in January 2023, the assessment service had over 270 out of date assessments, and caseloads over 35. To address these issues 2 project teams were agreed for 26 weeks to support the service to address the backlog. The additional capacity provided by the project teams, (at enhanced rates), ceased in August and September 2023. Additional agency staff have been recruited at normal rates which

is ongoing at the moment within East Cambridgeshire and Huntingdonshire team to replace the project teams whilst the current service structure is reviewed. Additional staff has been recruited to MASH also to manage demand –with 1 additional TM, 1 additional SP and 3 additional Social Workers. The initial mapping work in the Multi Agency Safeguarding Hub (MASH) was completed and remains subject to review to reflect the demand in the system. The volume of work within MASH continues to be high and further solutions are being considered to manage demand.

Previously reported commentaries, unchanged since last month:

1d Strategic Management – Children’s and Safeguarding

Forecast	Outturn	Variance £m	Forecast	Outturn	Variance %
		-0.5			-14%

Forecasted underspend due to unallocated budget in the Strategic Management budget, and unused Social Care Grant reserves from previous financial years.

1e Fostering and Supervised Contact Services

Forecast	Outturn	Variance £m	Forecast	Outturn	Variance %
		-0.3			-3%

We are now forecasting an under spend of £275k against foster carer allowances for in-house carers. This is predominantly due to a lower number of children placed with in-house carers than was anticipated when the budget was set.

1f Children’s Disability Service

Forecast	Outturn	Variance £m	Forecast	Outturn	Variance %
		+0.3			+4%

The Disability Social Care 0-25 Service is currently forecasting a year-end overspend of £340k. This has been caused by an accumulation of factors, including a significant increase in new demand (with over 100 new Direct Payments being set up in the past 4 months), and a continued increase in behavioural complexity resulting in 2:1 staffing being required more frequently at our community support services and residential children’s homes. In addition, we have had to amend the terms and conditions of our Community Support Service staff to pay them enhancements for weekend work, which has brought them in line with other commensurate council services but has increased our salary costs. The service has also taken steps which, whilst preventing costs to the Children’s Placement Budget, have increased the Disability Social Care in-year pressure, such as by utilising the third unfunded bed at our residential children’s home (London Road) and funding the Disabled Facilities Grant (DFG) top-ups to enable children and young people with complex needs to remain living within their family homes. These actions have significantly improved outcomes for the complex children and young people we support, whilst maintaining their right to family life.

1g SEND Specialist Services

Forecast Outturn Variance £m	Forecast Outturn Variance %
+0.5	+11%

Across SEND Specialist Services, we are seeing an overall pressure of £500k. The Education Psychology service is forecasting a pressure of £338k. The service is experiencing increasing demand which cannot be met from within the substantive team and is therefore being met through use of locum Education Psychologists. This pressure is due to the significant increase in requests for Education Health and Care Needs Assessments (EHCNA) that is impacting SEND services generally. The SEND Head of Service budget is also reporting a forecast pressure as a result of additional speech and language therapy, and back care training costs, further exacerbated by a shortfall in income from the training offer to schools.

1h Home to School Transport - Special

Forecast Outturn Variance £m	Forecast Outturn Variance %
+2.2	+11%

Please see 1i below.

1i Home to School Transport - Mainstream

Forecast Outturn Variance £m	Forecast Outturn Variance %
+1.3	+11%

There are increasing concerns around the home to school transport budget areas following the summer procurement rounds, which, due to lack of supply in the market, saw between 7% and 8% uplifts on the same route previously. This inflationary impact continues to be a live issue for the delivery of home to school transport. Alongside this, recent admissions data shows that growth of children and young people with SEND will continue to rise above what is forecast, therefore creating a higher demand for more complex routes, such as solo travel.

Work is underway to determine the financial impact of the unprecedented levels of in-year applications into the county which will not have been factored into the budget setting last year given the timing of the applications. Equally, the summer Year 7 secondary school place allocation round saw 5% higher retention of pupils from Primary into Secondary on previous years transfer rates. The impact of this has meant pressure on secondary school places and consequently more young people are being placed in schools over 3 miles from their home address and therefore eligible for transport. This information has been built into business planning to ensure budget setting is appropriate in the context of current demand.

Various cost saving exercises are currently taking place, such as optimising the use of our fleet and working with other external providers, to minimise overspends and create a more sustainable market.

1j Mitigations

Forecast Outturn Variance £m	Forecast Outturn Variance %
-0.6	-%

Additional Social Care Grant to be transferred from Adults.

New commentaries:

1k Legal Proceedings

Forecast Outturn Variance £m	Forecast Outturn Variance %
0.3	13%

There is a forecasted overspend in the legal budget of £275k. A review of the spend within the Adolescent Service identified a higher than usual legal spend on children with very complex needs requiring deprivation of liberty safeguarding orders requiring court approval for every placement move (complicated by securing appropriate accommodation) repeated moves in unregistered provisions. The safeguarding legal spend has been reviewed; the data indicates we have not increased the number of children we are issuing on. However, there is evidence to indicate that delays in the through put in Court means the number of children in proceedings increased; in December they increased by 20 from the previous 12 months. A review of the PLO process following the Essex diagnostic has led new guidance. The recent adjustment to the delegated authority requires further review.

1l Targeted Support Service

Forecast Outturn Variance £m	Forecast Outturn Variance %
-0.4	-4%

There will be a £370k underspend in the Targeted Support Service budget for FY 23-24. £250k of this is the Supporting Families grant underspend that can be taken as a one off. The remaining £120k is due to an underspend within CFC'S where services have exceeded their income target (income target to be increased through budget build for FY 24-25 as a result), underspend due to Children's Centre Strategy funding and underspend for the Barnardo's contract which was less than anticipated.

**2. Children, Education and Families - DSG**

Previously reported commentaries, updated since last month:

2a SEND Financing - DSG

Forecast Outturn Variance £m	Forecast Outturn Variance %
+14.1	+13%

Please refer to section 2.2 [Dedicated Schools Grant](#)



Previously reported commentaries, unchanged since last month:

2b Schools Financing

Forecast Outturn Variance £m	Forecast Outturn Variance %
-2.0	-80%

This forecast reflects the original budgeted underspend as per the Safety Valve management plan, as well as in-year underspends due to vacancies on DSG funded posts.

**3. Adults, Health and Commissioning**

Previously reported commentaries, updated since last month:

3a Prevention and Early Intervention

Forecast Outturn Variance £m	Forecast Outturn Variance %
-0.6	-5%

Prevention and Early Intervention services are forecasting an underspend of £552k. Previously reported underspends on equipment, unbudgeted income from providing end of life care within a prison setting and a small budgetary surplus following an in-year restructure continue to apply. In addition, we are maintaining an allowance relating to lifeline services in the forecast; as the council moves away from a direct provision model services are being maintained for current clients, but costs have reduced accordingly, creating an underspend, the exact value of which is still subject to notable uncertainty.

3b Adults Commissioning - Contracts

Forecast Outturn Variance £m	Forecast Outturn Variance %
-0.8	-13%

Adults Commissioning – Contracts is forecasting an underspend of -£778k at the end of January. This is due to savings made through the decommissioning of a number of local authority funded rapid discharge and transition cars as part of the wider homecare commissioning model and a recharge to Learning Disability to reflect redirecting resource to support In House Provider Services in the short-term. The long-term strategy is to decommission all the local authority funded cars, meeting the need for domiciliary care through other, more cost-effective means, such as:

A sliding scale of rates with enhanced rates to support rural and hard to reach areas. Providers covering specific areas or zones of the county, including rural areas. Supporting the market in building capacity through recruitment and retention, as well as better rates of pay for care staff.

3c Executive Director - Adults, Health and Commissioning

Forecast Outturn Variance £m	Forecast Outturn Variance %
-0.7	-2%

There are a number of variances impacting the forecast for the Executive Director – Adults, Health & Commissioning line including:

- i) underspends from vacant posts were larger in the first three quarters of 2023-24 than assumed in the budget and are forecast to contribute £1.7m to the Directorate’s overall financial position by year end;
- ii) Adults Social Care transport had an outstanding savings target of £91k brought forward from 2021-22. The work to deliver this saving had been completed, but unusually high inflationary pressures on transport costs had meant cost reductions could not be delivered in full as originally planned. Further work has now been undertaken to reduce costs but a pressure of £23k remains (down from £71k reported in December);
- iii) there is a forecast underspend of £449k on the Council’s Learning Disability budget held outside of the Learning Disability Partnership which is partially offsetting the forecast overspend reported on the pooled budget in note 2 below. This largely relates to grants applied to meet LD spend:
- iv) a contribution of £900k has been made to the Council’s bad debt provision reflecting the increased level of Adult Social Care aged debt;
- v) the planned capital contribution to the community equipment budget of £400k will no longer be drawn down given the revenue position of the Directorate; and
- vi) a contribution of £900k is assumed to the Council’s bad debt provision reflecting the increased level of ASC aged debt.

3d Learning Disability Services

Forecast Outturn Variance £m	Forecast Outturn Variance %
+1.3	+1%

The Learning Disability Partnership (LDP) is a pooled budget between the council and the NHS, with shares of 77% and 23% respectively. The budget covers the care costs of people with very complex needs, which can be very hard for the care market to meet. This is the area of adult social care where we are experiencing the most difficulty in finding placements, particularly at higher levels of need. There is currently a significant number of people waiting for placements or changes to their current placements. The current forecast shows a £1.74m overspend, £1.33m for the council and £403k for the NHS. This is driven by significantly higher costs coming through than budgeted for, primarily due to the increase in complexity of need in younger adults and a larger than expected increase in rates in the South of the county. The

number of people receiving support this year is decreasing, this has contained the costs slightly.

Over the past three years we have seen cost pressures faced by providers, particularly relating to staffing shortages and price inflation. The cost pressures faced by the provider market have also created a risk around the budget for uplifts paid on current placements. This is a significant risk, with some of our providers requesting uplifts far exceeding the budget available. Uplift negotiations are being managed with these providers on an individual basis.

Adults Commissioning are developing an LD Accommodation Strategy that will enable them to work with the provider market to develop the provision needed for people with learning disabilities. This should lead to more choice when placing people with complex needs and consequently reduce costs in this area. However, this is a longer-term programme and is unlikely to deliver any improvements in the market this financial year. The LDP social work teams and Adults Commissioning are also working on strategies to increase the uptake of direct payments, to deliver more choice for service users and decrease reliance on the existing care market. And a further strategy is in development to help people with learning disabilities develop their independence so they can remain living in community-based settings for longer.

The budget for 2022-23 assumed an increased contribution from the NHS reflecting a shift in the percentage of packages that should be funded from Health budgets. For the current financial year we have made provision for this increased contribution, but the joint project between the ICB and CCC to review those packages required to agree a revised split of costs going forwards for the pool did not proceed as expected. The Council has now served notice to end the cost sharing arrangements of the pooled budget and is continuing to work with the ICB to explore opportunities to agree new arrangements to meet the needs of service users whilst delivering revised cost shares for the future. There is a risk of short term financial pressures from this decoupling as we move to separate budgets for health and social care.

3e Older People's and Physical Disabilities Services

Forecast	Outturn	Variance £m	Forecast	Outturn	Variance %
		-0.8			-1%

Older People's and Physical Disabilities Services demand patterns have changed significantly in recent years, particularly in relation to Older People's care home placements which experienced no overall growth, as previously reported. This resulted in a significant underspend in 2022-23, with the change in activity being factored into business planning assumptions for 2023-24 budgets. In addition, £0.75m from this budget for this financial year was redistributed to offset pressures elsewhere in Adults, Health, and Commissioning whilst recognising the potential risk of an emerging pressure within this budget area should activity increase.

Subsequently, Older People's care home demand has returned in 2023-24 with increases in placement numbers similar to pre-pandemic levels. The cost of new placements continues to rise despite additional investment from the Adult Social

Care Market Sustainability and Improvement Fund, and the recent closure of a number of care homes has added additional pressure to the budget. In addition to the significant overspend on care home placements, demand for domiciliary care has been steadily rising after a period of stability between January and May 2023.

Income from clients contributing to the cost of their care continues to rise. Services have been working to streamline processes and improve the client's journey through the financial assessments process so that their assessment can be completed in a timelier manner in order to resolve a backlog of historic outstanding cases. These improvements, in conjunction with rising demand for services, have increased the level of income expected from clients contributing towards the cost of their care and this increased income aligns with the increased income assumed in the Business Plan for 2024-25. Furthermore, the Older People's and Physical Disabilities services have been allocated additional grant funding above the budgeted level to support provider uplifts in extra care. In light of these factors, we have reassessed expected income due and reduced the forecast to an underspend of -£755k.

3f Mitigations

Forecast Outturn Variance £m	Forecast Outturn Variance %
-2.3	-%

Given the pressures on care budgets for Older People and Mental Health, priorities around the use of grant funding have been revisited. This identified additional spend that can be funded from external grant, freeing up £2.3m of grant monies to contribute to the identified pressures.

4. Place and Sustainability

Previously reported commentaries, updated since last month:

4a Executive Director

Forecast Outturn Variance £m	Forecast Outturn Variance %
-0.4	-160%

When the Council undertakes work for other agencies and authorities it recovers an element to reflect the cost of overheads including risk. The amounts recovered vary and a smoothing mechanism is applied which is reflected by this variance. Also, vacancy savings across P&S are reported within this budget, and it is forecast that the vacancy savings budget will be over-achieved by 321k.

4b Traffic Management

Forecast Outturn Variance £m	Forecast Outturn Variance %
-0.7	-222%

The traffic management position has improved by a further £304k since last month. Streetworks is realising increased income due to more Section 74 charges (increased in number applications and prolonged occupation of the road). Additionally, income from scaffolding and skips have increased and there is an underspend on energy costs for signals.

4c Highways Development Management

Forecast	Outturn	Variance £m	Forecast	Outturn	Variance %
		-2.1			-%

Highways Development Management has moved to collect contributions in advance. This change in methodology means there is a one off benefit this year. In addition, there are some one-off payments from previous years.

4d Parking Enforcement

Forecast	Outturn	Variance £m	Forecast	Outturn	Variance %
		0.6			-%

£100k is due to one off costs to assist with the implementation of civil parking enforcement in Huntingdonshire District Council and Fenland District Council areas. Decreased Penalty Charge Notice Income from bus lanes is due to decline in activity and the closure of Station Road, Cambridge. The forecast assumes that the activity levels and road closures will remain in place for the rest of the year.

4e Planning and Sustainable Growth

Forecast	Outturn	Variance £m	Forecast	Outturn	Variance %
		0.5			+47%

The slowing down of the housing market and lower development rates has led to the pressure for Planning and Sustainable Growth, particularly as fewer pre-application planning requests and planning applications with maximum fees have been submitted, which includes development by the Council, such as new schools. Further pressures are also anticipated as a result of a planning appeal where the appellant has requested a public inquiry. The Planning Inspectorate (PINS) has announced the timescales for this future appeal with the public inquiry planned to sit for 8 days between Tuesday 20 February 2024 and Friday 1 March 2024. Officers have sought legal and technical support for this process and are currently predicting the related expenses likely to be incurred. The forecast has improved by 13k as a result of some of this work but there is a risk that there will be further pressures added to this area in due course.

4f Energy Services

Forecast	Outturn	Variance £m	Forecast	Outturn	Variance %
		+4.1			+106%

As previously reported, there is a pressure on Energy Services income of £4,065k across all its projects. The forecast for North Angle Farm has now been updated to reflect the purchase of spares required to ensure the project will remain operational once energised. St Ives are forecasting a reduction in expected revenue due to a delay energising as key materials will not be delivered until January 2024.

The **St. Ives Smart Energy Grid** is on track to be energised and generating clean electricity by the end of January 2024. There is a one year or shorter term Power purchase agreement (PPA) agreed whilst the processes of connecting a local business to the energy microgrid is finalised. The forecast is short term, it includes EV charging forecasts which are conservative, as we don't yet know the pattern local users will take charging cars/taxis. The market prices have reduced since the highs of last year.

The second micro-grid which is under construction is at Babraham Park and Ride. This is a three phase construction programme, with the first phase completed. This project is delayed due to the re-phasing of the project in 2022 from two to three phases as directed by CUH, poor performance of one sub-contractor and current onsite challenges with existing street lighting column bases and their electricals.

Steady progress is being made towards the energisation of the **North Angle Solar Farm** with the next phase of works to start January 2024. Plans are in development to manage the weather related risks for a winter build. The bulk of the income reprofiling relates to this project.

**Swaffham Prior Community Heat Network** is operational and supplying decarbonised heat and hot water to 64 customers ahead of its first winter. The final system performance tests can complete during winter and then further customers will be connected from Spring 2024. The first ground source heat pump is switched on and now generating income from the Renewable Heat Incentive (RHI) approved by Ofgem. There is a substantial backlog on payments with Ofgem hence a revised forecast and reprofiling of income starting in 2024.

The **Stanground Solar and Battery Project** is on hold whilst the grid connection upgrades on the transmission network are worked through. UKPN and National Grid are working on practical solutions that will allow projects to connect earlier than the current 2030 time line for completing grid upgrades. Meanwhile, minor works are being progressed to retain the planning permission.

4g Waste Management

Forecast	Outturn	Variance £m	Forecast	Outturn	Variance %
		+1.8			+4%

The revenue budget for waste is currently showing a pressure, as there are significant additional disposal costs for waste whilst it is diverted to landfill/third parties for processing. However, these costs are being balanced by expected Waste Private Finance Initiative (PFI) contract cost reductions (from Thalia) and an agreed draw down from reserves which is shown as 'mitigation.' The cost reductions are currently being discussed with Thalia. However, until these cost reductions are

confirmed, there is significant uncertainty around the budget outturn, which is likely to remain until the end of this financial year.

New commentaries:

4h Park & Ride

Forecast Outturn Variance £m	Forecast Outturn Variance %
+0.8	+279%

The closure of the southern section of the guided bus way has resulted in a loss of income and a pressure of 206k on the budget. 626k of the pressure is as a result of essential maintenance work on the busway.

4i Winter Maintenance

Forecast Outturn Variance £m	Forecast Outturn Variance %
-0.7	-22%

The winter maintenance budget is now showing a forecast underspend due to the milder, wet winter. It is possible this will be reduced if the weather becomes colder.

4j Transfer from Earmarked reserves

Forecast Outturn Variance £m	Forecast Outturn Variance %
-2	-%

Three earmarked reserves are being applied to mitigate specific pressures. These are £1,845k from the waste reserve and £194k from the registrations reserve.

## 5. Strategy and Partnerships

Previously reported commentaries, updated since last month:

5a Policy, Insight and Programmes

Forecast Outturn Variance £m	Forecast Outturn Variance %
+1.4	+96%

Policy, Insight & Programmes budget is now forecasting a pressure of £1.3m. Part of this service is funded by flexible use of in-year capital receipts. While the service's spend remains within its allocated gross budget, the availability of capital receipts this year and the level of chargeable time being lower than anticipated has resulted in a pressure on the funding side of this budget.

New commentaries:

5b Executive Director of Strategy and Partnerships

Forecast Outturn Variance £m	Forecast Outturn Variance %
-0.4	-45%

S&P vacancy saving budget has now overachieved the budget saving amount by £390k. This is mostly due to a high number of vacancies in the Policy, Insight and Programme team.

**6. Finance and Resources**

Previously reported commentaries, unchanged since last month:

6a IT and Digital Services

Forecast Outturn Variance £m	Forecast Outturn Variance %
-0.3	-3%

IT and Digital Services budget is forecasting an underspend of £302k. This is a mixture of elements including the new budget for the secure web gateway system not being fully incurred until next financial year, and some additional elements that managed to be decommissioned earlier than previously forecasted. There is also savings expected on licenses and software costs this year.

Previously reported commentaries, updated since last month:

6b County Farms

Forecast Outturn Variance £m	Forecast Outturn Variance %
+0.4	+7%

The County Farms budget is expected to overspend by £367k in 2023-24, due to delays in sales of the Bio-diversity Net Gain units. Biodiversity Net Gain agreements have taken longer than expected to put in place. This is a new area for all Councils and developers and Cambridgeshire County Council is operating at the leading edge in the country putting new BNG agreements in place. The S106 agreement with South Cambridgeshire District Council was completed on 18 August 2023. The first agreement with Network Rail for BNG Credits related to the new Cambridge South Station is now complete. There are several other smaller transactions with other developers in the pipeline. The Council's marketing agent Bidwells will launch a high-profile marketing programme to sell more BNG credits which will also tie in with the Government's legislation to require developers to deliver BNG effective from January 2024.

6c Collective Investment Funds

Forecast Outturn Variance £m	Forecast Outturn Variance %
-0.5	-48%



Income from these treasury investments are forecast to exceed budget. Despite a challenging economic position dividends from the funds remain strong. Performance of the investments is monitored regularly by officers.

## 7. Capital Financing

Previously reported commentaries, unchanged since last month:

### 7a Financing Costs

Forecast Outturn Variance £m	Forecast Outturn Variance %
-1.6	-4%

The Financing Costs budget is forecasting an underspend of £1.6m. The underspend is due to higher than expected cash balances, and the phasing of capital spend, reducing the need to borrow this year. In the final quarter of last year, additional government funding was received, and capital spend reduced, resulting in more cash being held at year end compared to when budgets were set. This trend has continued into the current financial year. As well as this, we are seeing higher than expected interest on the cash that we are holding. A full review of borrowing is taking place which may increase this underspend.

## 8. Corporate and funding Items

Previously reported commentaries, unchanged since last month:

### 8a Central holding and miscellaneous accounts

Forecast Outturn Variance £m	Forecast Outturn Variance %
-0.952	-149%

An in-year underspend of £952k is forecast across Central holding and miscellaneous accounts. Part of this forecast is the result of an exercise to match accruals with actual costs over recent financial years, identifying provisions for costs that were legitimately expected and correctly accounted for, but that now are not expected to be required. A previously forecast increase in the bad debt provision against this line will instead be charged to Adults, Health & Commissioning, reflecting the drivers of the provision increase.

### 8b Corporate Grants

Forecast Outturn Variance £m	Forecast Outturn Variance %
-3.0	-5%

An in-year underspend of £3,027k is forecast across Corporate grants, maximising use of grants to fund existing planned spend where eligible. This is a combination of in-year and carried-forward grants.

Previously reported commentaries, updated since last month:

8c Business Rates

<b>Forecast Outturn Variance £m</b>	<b>Forecast Outturn Variance %</b>
-2.4	-3%

An in-year underspend of £2,437k is forecast across Business Rates. This consists primarily of a projected £830k additional 2023-24 Business Rates Pool dividend above the amount budgeted based on the latest projection received, £667k additional 2022-23 Business Rates Pool dividend above the amount accrued at last year-end following the final confirmation, an additional £526k of general Business Rates funding upside that was confirmed by district councils (who collect rates) after the 2023-24 Business Plan was finalised.

## Appendix 2 – Capital – commentaries on exceptions

Key variances are those forecast to be in excess of +/-£250k

Ref	Directorate	Commentary Status	Scheme	Scheme Budget £m	2023-24 Budget £m	Forecast Variance £m	Type	Commentary
1a	P&S	New	Soham Wicken NMU	1.230	0.430	-0.298	Phasing	Funding allocation has been tested against the programme and adjusted to allow the construction period to commence in March and run into 2024-25 following discussion with funders.
1b	P&S	New	Wheatsheaf Crossroads	6.795	1.535	-1.015	Phasing	The start of construction for the Wheatsheaf Crossroads has been delayed pending the conclusion of the required land acquisition.
1c	P&S	New	St Ives Smart Energy Grid Demonstrator scheme	5.486	1.277	-0.360	Phasing	Revised estimates on grid connection work on site has resulted in an adjustment required to the capital to complete the project. The project has an expected delay into FY 24-25 and as such, a proportion of the capital costs including retention will not be incurred in FY23-24.
1d	P&S	New	Fordham Renewable Energy Network Demonstrator	0.635	0.450	-0.450	Phasing	Throughout FY 23-24 we expected to dedicate time to the Fordham project, however due to efforts being focused on the other large energy projects, no spend is now expected in the current financial year.
1e	P&S	Updated	Safety Schemes	3.000	1.780	-1.340	Phasing	Reprofiling of the Safety Schemes relates to the Puddock Road and Swaffham Heath Cross Road Safety Improvement schemes. Work has been ongoing to assess the options for the safety improvements on Puddock Road and a report seeking approval for delivery of the preferred option is expected to go to Highways and

Ref	Directorate	Commentary Status	Scheme	Scheme Budget £m	2023-24 Budget £m	Forecast Variance £m	Type	Commentary
								Transport Committee in March 2024, with delivery in 2024-25. Swaffham Heath Crossroads has been delayed pending the conclusion of the required land acquisition. Construction is expected to commence in March 2024 with the main period of works falling within 2024-25.
1f	P&S	Updated	A14 De-trunking	24.750	4.750	-4.450	Phasing	Responsibility for the road came to us on 7 Feb 2024. The initial estimate of spend was £4.75m per year for 6 years. Due to adoption of the road happening so late in the year, it is estimated we will spend £300k of the total £24.75m this FY
1g	P&S	Updated	St Ives local Improvements	2.300	1.800	-0.558	Phasing	Following 23-24 budget setting, we have held workshops collaboratively with Finance to test our funding allocation against the programme. This has enabled greater forecast certainty matching planned works.  Construction period is due to run from Sep 23 to November 2024.
1h	P&S	Updated	Guided Busway - Widening of footpath	2.891	2.891	-2.741	Phasing	Following 23-24 budget setting, we have held early workshops collaboratively with Finance to test our funding allocation against the programme. This has enabled greater forecast certainty matching planned works.
1i	P&S	Updated	Babraham Smart Energy Grid	8.595	5.040	-1.645	Phasing	Delay to the project which has pushed the capital spend profile out of 2023-24 and into 2024-25 partially. This has been updated for the end of

Ref	Directorate	Commentary Status	Scheme	Scheme Budget £m	2023-24 Budget £m	Forecast Variance £m	Type	Commentary
								January to reflect a more accurate spend profile for the remaining portion of the project.
1j	P&S	Updated	Stanground Closed Landfill Energy Project	8.267	0.550	-0.468	Phasing	National Grid planned upgrades to the transmission network in the area of Stanground has meant that the project will go on hold until the grid connection timelines can be agreed.
1k	P&S	Updated	Environment Fund - Decarbonisation Fund - Council building Low Carbon Heating	10.518	2.463	1.109	Phasing	Removal of phase 4 project development costs from the project as the aim is to do this work mostly in-house. Also, a slight rephasing has been forecast as the work for phase 4 is now planned for 2024-25.
1l	P&S	Updated	Capital variations budget- P&S	-66.696	-24.489	24.489	Phasing	Any forecast underspend in the capital programme is offset against the capital programme variations budget, leading to a balanced outturn overall up to the point when rephasing exceeds this budget. Therefore £24.489m of the overall £28.733m P&S underspend is balanced by use of the capital variations budget.
1m	P&S	Unchanged	Local Infrastructure Improvements	4.409	1.100	-0.643	Phasing	Following 23-24 budget setting, the programme and profiles have been fully reviewed. This has enabled greater forecast certainty matching planned works. Most of the projects within the programme form part of a rolling delivery

Ref	Directorate	Commentary Status	Scheme	Scheme Budget £m	2023-24 Budget £m	Forecast Variance £m	Type	Commentary
								programme from Q1 of 24-25 which is in line with member expectations.
1n	P&S	Unchanged	Delivering the Transport Strategy Aims	7.050	2.362	-0.401	Phasing	<p>A number of projects from this programme have been re-profiled to be delivered in 24-25 along with the spend associated with this.</p> <p>A number of schemes were also withdrawn from the programme in July with new ones being added in their place amounting to c.£900k. Of these schemes, most are due to be delivered in Q1 &amp; 2 of 24-25 including the 20mph (-£200k), B1049 (-190k) projects.</p> <p>Other schemes in the programme have been withdrawn following further engagement with locally elected members resulting in - £150k, the money will be reallocated at the start of the 24-25 financial year.</p> <p>Broadway St Ives is now being funded via a £100k grant from the CPCA, which means the £100k allocation from DTSA is no longer required, the money will be reallocated at the start of the 24-25 financial year.</p> <p>A transition away from using external design consultants to an in-house delivery model is also forecast to result in a £300k saving, and the underspend associated with this will be reallocated at the start of the 24-25 financial year also.</p>

Ref	Directorate	Commentary Status	Scheme	Scheme Budget £m	2023-24 Budget £m	Forecast Variance £m	Type	Commentary
1o	P&S	Unchanged	Bar Hill to Northstowe Cycle Route	1.279	1.042	-0.992	Phasing	Following legal and land purchasing issues the spend has been reprofiled, with the majority of the spend assumed to occur in Q2 of 24-25 if the land and legal issues can be overcome.
1p	P&S	Unchanged	Additional highways maintenance (HS2 allocation)	4.728	2.364	-0.614	Phasing	Due to the recent announcement by the Department of Transport of the new HS2 reallocated funds, it is currently forecast that £1.75m of this will be spent in 23-24 and the remainder in 24-25. This forecast will be revisited next month once plans have been finalised to see if more can be allocated this year.
1q	P&S	Unchanged	Highways materials recycling	2.500	0.500	-0.350	Phasing	Highways Materials Recycling: Project at early stage and the latest estimate is that circa £300k will be needed for initial set up of phase 1 in March depot in 23-24. The remaining £350k will be required in 24-25 to complete Phase 1.
1r	P&S	Unchanged	Guided Busway	149.791	3.890	-2.747	Phasing	It is now anticipated that the majority of the expenditure to complete the scheme including retention payments will be in 2024/25.
1s	P&S	Unchanged	Cambridge Cycling Infrastructure	0.487	0.487	-0.377	Phasing	A significant proportion of this is for the Ring Fort Path scheme, the construction of which is subject to completion of a land agreement. Construction is now expected to fall in 2024-25.
1t	P&S	Unchanged	March Future High Street	6.853	5.116	-0.816	Phasing	Forecasted variation on annual underspend due to change in principal contractor spend profile. This is therefore not a forecasted project underspend for the project as a whole but rather will now be spent in 24-25.

Ref	Directorate	Commentary Status	Scheme	Scheme Budget £m	2023-24 Budget £m	Forecast Variance £m	Type	Commentary
1u	P&S	Unchanged	A141 and St Ives Improvement	5.805	1.754	-0.284	Phasing	Delivery programme amended to allow time to further develop options considering the balance of active travel and public travel improvements alongside a road-based scheme.
1v	P&S	Unchanged	A10 Ely to A14 Improvements	3.803	2.378	-0.948	Phasing	This has been profiled based on the revised programme for the development of the Outline Business Case.
1w	P&S	Unchanged	Scheme Development for Highways Initiatives	1.000	0.424	-0.424	Phasing	No new planned financial obligations from this fund as scheme development now picked up within the cost of individual projects
1x	P&S	Unchanged	CaPCAM	1.665	1.665	-0.451	Phasing	The scheme has been reprofiled to reflect that the final elements of the work will now take place 24/25.
1y	P&S	Unchanged	Waste Infrastructure	7.424	1.500	-1.400	Phasing	Only £100k of the £1.5m budget for March Household Recycling Centre is likely to be spent this year as procurement is just starting using the education service Construction Consultancy framework contract; as a result, a £1.4m underspend is currently being forecast for this financial year.
1z	P&S	Unchanged	Reallocation and funding of cost cap for Northstowe phase 1	0.834	0.834	-0.834	Phasing	It is anticipated that expenditure relating to this will now take place in 24/25.
1aa	P&S	Unchanged	Solar Projects	28.957	6.438	-2.267	Phasing (-2.267m) Overall	The scheme has been reprofiled to reflect that the next stage of construction is expected to start in



Ref	Directorate	Commentary Status	Scheme	Scheme Budget £m	2023-24 Budget £m	Forecast Variance £m	Type	Commentary
							Scheme Variance (+1.892m)	January 2024 and end in approximately June 24, resulting in a forecast in-year underspend of -£2.267m. The overall scheme variance of £1.892m is still forecast on the total scheme budget as a result of higher than expected staff, advisor and legal costs, as well as design revisions and associated construction costs. However, these remain largely indicative for the time being.
2a	CEF	New	Swavesey VC site - Martin Bacon satellite	1.000	0.590	0.410	Phasing	Project ahead of expected schedule and all funding to be transferred to the school this financial year.
2b	CEF	Updated	Conditions Maintenance	27.334	4.139	-1.367	Phasing	Number of schemes delayed due to contractors being not available, and discussion on scope of work needed. £500k committed to energy schemes and heat decarbonisation plans will not be taken forward this year.
2c	CEF	Updated	Highfields Littleport - Expansion	8.000	0.500	-0.400	Phasing	Delay in appointing contractor means design has only just commenced.
2d	CEF	Updated	Enhanced Resources Bases	2.290	0.675	-0.525	Phasing	Initial progress on suitable schemes is slower than originally expected. One scheme stopped due to school withdrawing.
2e	CEF	Updated	Capital variations budget- CEF	-54.565	-17.826	12.523	Phasing	Any forecast underspend in the capital programme is offset against the capital programme variations budget, leading to a balanced outturn overall up to the point when rephasing exceeds this budget. Therefore the

Ref	Directorate	Commentary Status	Scheme	Scheme Budget £m	2023-24 Budget £m	Forecast Variance £m	Type	Commentary
								£12.523m CEF in-year underspend is balanced by use of the capital variations budget.
2f	CEF	Unchanged	Ermine Street Primary, Alconbury, Phase 2	4.080	1.500	-0.750	Phasing (-0.750m) Overall Scheme Variance (-0.780m)	Scheme estimated to start on site January 2024. Project will now be a steel frame rather than CLT (cross laminated timber panels). Steel has a longer construction period and expected costs incurred this financial year will be reduced.
2g	CEF	Unchanged	Littleport Community Primary	7.850	0.500	-0.300	Phasing	Slippage due to additional survey work required as part of planning application. Start on site now likely to be delayed until March 2024 and completion September 2024.
2h	CEF	Unchanged	Kennett Primary School	10.123	5.800	-1.050	Phasing	Slippage due to later start on site than expected due to skylarks still nesting. Ecologists to confirm birds have left. Delay to start on site from 14.08.23 to 04.09.23 and completion 30.08.24 to 20.09.24.
2i	CEF	Unchanged	Waterbeach New Town Primary	19.521	0.500	-0.300	Phasing	Minimal spend this financial year on design fees, surveys and consultants as decision on planning not expected until February 2024.
2j	CEF	Unchanged	Darwin Green (North West Fringe) secondary	34.680	0.332	-0.282	Phasing	Scheme delayed due to planning application appeal for the housing on phase 2 and 3 of the development. Appeal not likely to be heard until January 2024. Work will continue on MS1 and discussions ongoing with developer to work around planning delay to maintain school programme and 2026 opening.
2k	CEF	Unchanged	Alconbury Weald	74.827	29.000	-0.600	Phasing	Slippage on the Secondary school element. £1m was budgeted for design work this financial year. Design work delayed as work is ongoing to

Ref	Directorate	Commentary Status	Scheme	Scheme Budget £m	2023-24 Budget £m	Forecast Variance £m	Type	Commentary
			secondary and Special					confirm who will undertake the delivery of the project.
2l	CEF	Unchanged	Northstowe secondary, phase 2	53.450	22.500	-5.700	Phasing (-5.7m) Overall Scheme Variance (-1.5m)	The receipt of milestone 4 report shows £1.5m saving on original estimate due to risk contingencies including those built in for price volatility. £4.2m slippage as groundworks and superstructure works slower than originally expected due to adverse weather. Construction completion slipped from December 2024 to January 2025.
2m	CEF	Unchanged	Cambourne Village College Phase 3b	35.820	23.300	-0.500	Phasing	Programme slippage due to lack of permanent power on site by the developer.
2n	CEF	Unchanged	Witchford Village College	1.380	1.332	-1.292	Phasing	Slippage due to planning application progressing slower than anticipated. Planning expected in December with works not starting until 2024-25.
2o	CEF	Unchanged	Adaptations-William Westley Primary	0.353	0.338	-0.338	Phasing	This project is being reviewed to establish whether it can be delivered in an alternative way to meet the need for places across the wider area, including whether it can be combined with other planned capital projects in the wider Sawston, Duxford and Hinxton (Genome Campus) area. Revised delivery expected to be 2027.
2p	CEF	Unchanged	Adaptations-Townley Primary Permanent	1.600	0.600	-0.360	Phasing	This project is expecting £360k slippage due to planning consent still being outstanding. The intended start on site of early February 2024 is now unlikely.

Ref	Directorate	Commentary Status	Scheme	Scheme Budget £m	2023-24 Budget £m	Forecast Variance £m	Type	Commentary
			Accommodation					
2q	CEF	Unchanged	Samuel Pepys Special School	10.720	5.000	1.000	Phasing	Expected £1m additional spend, due to land purchase, furniture and fittings and IT expenditure occurring ahead of original schedule.
2r	CEF	Unchanged	New SEMH Provision Wisbech	17.786	4.800	0.300	Phasing	Additional works being undertaken this financial year for highways works.
3a	AHC	Unchanged	Independent Living Service: East Cambridgeshire	19.035	0.380	-0.342	Phasing	<p>It was expected that there would be expenditure on a substation in 23-24. However, this has now been linked to the Heads of Terms and will only be paid at acquisition of the land.</p> <p>Additionally, the timing of overall forecast spend for the scheme has been pushed back from assumptions in the Business Plan due to delays in the land acquisition.</p>
4a	S&P	Updated	Capitalisation of Policy, Design and Delivery Team	12.612	1.682	-1.382	Overall scheme variance	This has now been updated to reflect the cost that is able to be capitalised, reflecting a lower than expected level of capital receipts this year.
4b	S&P	Updated	Libraries - Open access & touchdown facilities	1.172	0.875	-0.819	Overall scheme variance	The pilot will be reviewed in the autumn, and feed into a new plan for review this year.
4c	S&P	Unchanged	Community Fund	5.000	1.641	-0.500	Overall scheme variance	It is proposed that the library initiative could be delivered by another funding source, Just

Ref	Directorate	Commentary Status	Scheme	Scheme Budget £m	2023-24 Budget £m	Forecast Variance £m	Type	Commentary
								Transition Fund, to be agreed in business planning.
4d	S&P	Unchanged	Capital variations budget- S&P	-2.016	-1.677	1.677	Phasing	Any forecast underspend in the capital programme is offset against the capital programme variations budget, leading to a balanced outturn overall up to the point when rephasing exceeds this budget. Therefore £1.677m of the overall -£3.021m S&P underspend is balanced by use of the capital variations budget.
5a	F&R	New	IT Strategy	5.939	2.169	-0.595	Phasing	The following schemes (Childrens, Dynamics, Wisdom Highways, Planning) will be completed in 2024-25.
5b	F&R	New	IT Education System Replacement	2.921	2.535	-1.935	Overall scheme variance (1.035) Phasing (0.900)	The procurement is complete and is now expected to be implemented with an underspend of £1m on the total scheme, with a requirement to rephasing £900k into 2024-25.
5c	F&R	Updated	Data Centre Relocation	4.339	0.872	-0.762	Overall scheme variance	As the programme is coming to an end, we're expecting a saving on the total cost to finish the work.
5d	F&R	Updated	Hawthorns - Intensive Therapeutic Support Hub	3.544	3.477	-3.239	Overall scheme variance	The scheme will no longer go ahead as planned.
5e	F&R	Updated	Wisbech Adventure	0.915	0.915	-0.900	Phasing	The tender submissions have been received, but the values were significantly higher than the current budget. DCMS is currently reviewing the

Ref	Directorate	Commentary Status	Scheme	Scheme Budget £m	2023-24 Budget £m	Forecast Variance £m	Type	Commentary
			Playground (The Spinney)					scheme and we will report back on the approach going forward as soon as we can.
5f	F&R	Unchanged	Condition Survey Works	2.836	2.298	-1.150	Phasing	Hereward Hall Heating, & Air handling, March Community Centre Roof & Heating and Speke House Heating, ventilation work to take place next year.
5g	F&R	Unchanged	Capital variations budget- F&R	-9.474	-4.689	4.689	Phasing	Any forecast underspend in the capital programme is offset against the capital programme variations budget, leading to a balanced outturn overall up to the point when rephasing exceeds this budget. Therefore £4.689m of the overall £9.020m F&R underspend is balanced by use of the capital variations budget.

### Appendix 3 – Budget transfers between directorates / areas in 2023-24

This table shows budget movements of at least £1k between service blocks in 2023-24, subject to rounding errors:

Line	Budgets and Movements	CEF £000	AHC £000	P&S £000	PH £000	S&P £000	F&R £000	Capital Financing £000	Corporate & Funding Items £000	Total £000
	<b>Opening Net Budgets as per Business Plan</b>	<b>129,279</b>	<b>215,038</b>	<b>71,326</b>	<b>0</b>	<b>16,270</b>	<b>19,325</b>	<b>38,263</b>	<b>11,690</b>	<b>501,191</b>
1	Service management change		-300			300				0
2	Post business plan, pre initial budget load adjustments	-915		-42		-203	1,160			0
3	Postage budget centralisation	-20				20				0
4	Transfer of post	-26				26				0
5	Insurance budget centralisation			-22		-21	43			0
6	Pay award element correction	12		-12						0
7	Allocation of centrally held funding for former People Services restructuring	449	351				-800			0
8	Budget resetting movements as outlined in May IFMR	801	506	-728			2,456		-3,035	0
9	Correction virements to replace expenditure budgets with reserve draw down lines	-285	-1,621				-155		2,061	0
10	Adjust PH income budget to match amounts to be transferred under PH MoU	-254	-53	-31	0	78	260			0
11	Staffing inflation correction			-55			55			0
12	Coding of treasury management team						121	-121		0
13	Staffing budget corrections - Adults and Childrens Transport	4	-4							0
14	Time credits transfer from Adults to S&P		-34			34				0
15	Transfer of Domestic Abuse and Sexual Violence service budgets			-2,032		2,032				0
16	Transfer Association of Directors of Adult Social Services (ADASS) budget	-15	15							0

Line	Budgets and Movements	CEF £000	AHC £000	P&S £000	PH £000	S&P £000	F&R £000	Capital Financing £000	Corporate & Funding Items £000	Total £000
17	Transfer property maintenance budget					-20	20			0
18	Residual budget transfer linked to regulatory services moving			12		-12				0
19	Executive Assistant and Personal Assistant restructure	-185	-198	-91		470	4			0
20	Transfer Deprivation of Liberty Safeguards signatory training		-5			5				0
21	Reporting line change of cross-council items from F&R to Corporate & Funding Items						-8,304		8,304	0
22	Transfer of post			-50		50				0
23	Matching public health grant budgets to spend plan	-15	-279						294	0
24	Budget Funding for Pay Award 2023/24	2,693	2,643	683		1,075	866		-7,959	0
25	Transfer social care grant from Adults to Children's as agreed by SR&P	633	-633							0
	<b>Current budget</b>	<b>132,156</b>	<b>215,427</b>	<b>68,957</b>	<b>0</b>	<b>20,103</b>	<b>15,052</b>	<b>38,142</b>	<b>11,355</b>	<b>501,191</b>



## Appendix 4 – Reserves and provisions

This section shows the reserves available to the Council:

Fund Description	Balance at 1 April 2023 £000s	Movements in 2023-24 £000s	Balance at 31 Jan 2024 £000s	Forecast balance at 31 March 2024 £000s	Notes
<b>General Reserves</b>					
- County Fund Balance	30,661	0	30,661	28,839	
<b>General Reserves subtotal</b>	<b>30,661</b>	<b>0</b>	<b>30,661</b>	<b>28,839</b>	
1 Insurance	5,018	0	5,018	5,018	
2 Adults, Health and Commissioning	7,564	-53	7,511	6,136	
3 Children, Education and Families	5,704	-76	5,627	4,340	
4 PH	7,854	-1,214	6,640	4,376	
5 Place & Sustainability	15,359	208	15,566	27,596	
6 Strategy & Partnerships	1,581	-87	1,494	1,495	
7 Finance & Resources	2,935	-852	2,083	1,691	
8 Just Transition Fund	12,526	-1,296	11,231	9,993	Original starting balance of £14m, with allocations made totalling £9.9m across medium-term
9 High Needs Block Offset Reserve	9,935	0	9,935	8,185	
10 Transformation Fund	1,762	-208	1,554	1,162	Balance for legacy Transformation projects
11 Cultivate Cambs Fund	347	0	347	0	
12 Corporate- COVID	15,972	0	15,972	14,972	Allocated over medium-term.
13 Specific Risks Reserve	12,772	0	12,772	15,672	
14 This Land Credit Loss & Equity Offset	5,850	0	5,850	5,850	
15 Revaluation & Repair Usable (Commercial Property)	2,940	0	2,940	2,940	
16 Local taxation volatility & appeals account	8,514	0	8,514	8,514	
17 Local Government Settlement phasing reserve	4,076	0	4,076	4,076	Applying the temporary elements of the 2023-24 finance settlement over multiple years
18 Post-pandemic recovery and budgeting account	2,431	0	2,431	1,831	
19 Business change reserve	3,054	-175	2,879	2,879	
20 Financing items	2,704	593	3,297	3,297	
21 Winter Risk Reserve	600	0	600	600	
22 Grant carry forwards	29,246	-24,865	4,381	0	Carry forward of unspent ring-fenced grants, reversed out in April 2023. COMF grant retained in reserve
<b>Earmarked Funds subtotal</b>	<b>158,744</b>	<b>-28,025</b>	<b>130,719</b>	<b>130,622</b>	
<b>SUBTOTAL</b>	<b>189,405</b>	<b>-28,025</b>	<b>161,380</b>	<b>159,461</b>	
23 Children, Education and Families	28,290	0	28,290	7,097	
24 Adults, Health and Commissioning	33	0	33	33	
25 Place & Sustainability	36,230	-1,092	35,138	34,531	
26 Finance and Resources	556	687	1,243	0	
27 Corporate	46,342	0	46,342	28,895	Section 106 funding is applied to applicable capital schemes at year-end.
<b>Capital Useable Reserves subtotal</b>	<b>111,451</b>	<b>-405</b>	<b>111,046</b>	<b>70,557</b>	
<b>GRAND TOTAL</b>	<b>300,856</b>	<b>-28,430</b>	<b>272,426</b>	<b>230,018</b>	

Provisions on the balance sheet are:

Department	Balance at 1 April 2023 £000s	Movements in 2023-24 £000s	Balance at 31 Jan 2024 £000s	Forecast balance at 31 March 2024 £000s	Notes
1 Adults, Health and Commissioning	141	-141	0	0	
2 Finance & Resources	2,093	0	2,093	2,093	Insurance short term provision
<b>Short Term Provisions subtotal</b>	2,234	-141	2,093	2,093	
3 Finance & Resources	4,746	0	4,746	4,746	Insurance long term provision
<b>Long Term Provisions subtotal</b>	4,746	0	4,746	4,746	
<b>GRAND TOTAL</b>	<b>6,980</b>	<b>-141</b>	<b>6,839</b>	<b>6,839</b>	

### Appendix 5 – Savings Tracker 2023-24 Quarter 3

RAG	Directorate	Committee	BP Ref	Title	Original Saving £000	Forecast Saving £000	Variance from Plan £000	% Variance	Commentary
Blue	Adults	A&H	A/R.6.176	Adults Positive Challenge Programme	-154	-200	-46	-30%	Over-achieved.
Green	Adults	A&H	A/R.6.185	Additional block beds - inflation saving	-263	-263	0	0%	On track
Black	Adults	A&H	A/R.6.200	Expansion of Direct Payments	-133	0	133	100%	Delivery of savings has been delayed, as has investment. This is a four year programme and cashable savings are only expected in towards the end of Year 2 (24/25)
Green	Adults	A&H	A/R.6.202	Adults & MH employment support	-40	-40	0	0%	Complete
Blue	Adults	A&H	A/R.6.203	Decommissioning of block contracts for Car rounds providing homecare	-1,111	-1,497	-386	-35%	Over-achieved.
Blue	Adults	A&H	A/R.6.204	Post hospital discharge reviews	-310	-374	-64	-21%	Over achieved
Amber	Adults	A&H	A/R.6.205	Mental Health s75 vacancy factor	-150	-106	44	29%	Partially unachieved due to staffing reorganisation and high-cost interim appointments in CPFT.
Amber	Adults	A&H	A/R.6.206	LD mid-cost range placement review (links to A/R.5.025)	-203	-150	53	26%	Project started September. This has led to a 3-6 month delay to benefits realisation. Service reviews have taken place in approximately one third of planned work and data analysis is underway with some savings identified.
Green	Adults	A&H	A/R.6.208	Integration with the Integrated Care System on	-61	-61	0	0%	On track

RAG	Directorate	Committee	BP Ref	Title	Original Saving £000	Forecast Saving £000	Variance from Plan £000	% Variance	Commentary
				digital social prescribing					
Black	Childrens	C&YP	A/R.6.250	Efficiencies resulting from implementation of new IT system	-223	0	223	100%	Delay in implementation of new computer systems means this saving will not be achieved in 2023-24
Green	Childrens	C&YP	A/R.6.252	Teachers Pensions	-150	-150	0	0%	Complete
Green	Childrens	C&YP	A/R.6.253	Realign schools partnership and improvement service	-85	-85	0	0%	Achieved
Black	Childrens	C&YP	A/R.6.254	Children in Care Placements	-1,000	0	1,000	100%	Saving at risk due to significant pressures from very high cost complex placements
Black	Childrens	C&YP	A/R.6.255	Careers Education Information Advice and Guidance	-75	0	75	100%	Delayed consultation means saving will not be made in 2023-24
Green	Childrens	C&YP	A/R.6.256	Family Safeguarding Team restructure	-352	-352	0	0%	Saving fully achieved
Green	Childrens	C&YP	A/R.6.257	Special Guardianship Orders	-150	-150	0	0%	On track
Green	Childrens	C&YP	A/R.6.268	Transport - Home to School	-401	-401	0	0%	On track
Amber	Childrens	C&YP	A/R.6.274	Outdoors Centres	-134	-107	27	20%	Partially unachieved
Black	Childrens	C&YP	A/R.7.110	Cambridgeshire ICT	-100	0	100	100%	Reduced investment from schools in ICT infrastructure
Green	Childrens	C&YP	A/R.7.111	Cambridgeshire Music	-25	-25	0	0%	On track

RAG	Directorate	Committee	BP Ref	Title	Original Saving £000	Forecast Saving £000	Variance from Plan £000	% Variance	Commentary
Green	P&S	H&T	B/R.6.215	Recycle asphalt, aggregates and gully waste	-20	-20	0	0%	Savings made as budget reduction has been absorbed within budgets due to low value.
Green	P&S	H&T	B/R.6.217	Vacancy factor	-112	-112	0	0%	On track
Green	P&S	H&T	B/R.6.218	Stop Weedkilling of Footways and Road Edges	-125	-125	0	0%	The saving is to reduce proactive weed treatments and the use of chemicals. The saving has been made but there has been a strong community negative reaction and increased reactive pressure on the service. Indications are saving is reputationally unsustainable in the long term. Service is reviewing impacts and likelihood of making this saving in future years.
Black	P&S	H&T	B/R.6.220	Highways Materials Recycling	-100	0	100	100%	This saving will not be made this year as set up delayed with the project stalling due to service pressures. Project ph1 is being progressed for setup in March. Ph2 programme and deliverability to be reviewed in Q4 this year.
Amber	P&S	EG&I	C/R.7.106	St Ives Smart Energy Grid - Income Generation	-177	-47	130	73%	Purchase of spares in advance of need has caused an increase in the operating costs in year 1 above previously expected balance. Income still expected to be on target but net position is impacted by additional costs.
Black	P&S	EG&I	C/R.7.107	Babraham Smart Energy Grid - Income Generation	-383	0	383	100%	Delay in project with an energisation date of 24/25, therefore no income expected in 2023/24 per forecast.
Black	P&S	EG&I	C/R.7.109	North Angle Solar Farm, Soham - Income Generation	-4,535	0	4,535	100%	Project energisation date historically forecast at July 2023. Now forecast significantly later and therefore reduction in saving forecast is expected.
Red	P&S	EG&I	C/R.7.110	Swaffham Prior Community Heat Scheme - Income Generation	-572	-116	456	80%	Longer than expected customer connection profile means revenue from sale of heat is lower than previously expected.

RAG	Directorate	Committee	BP Ref	Title	Original Saving £000	Forecast Saving £000	Variance from Plan £000	% Variance	Commentary
Green	P&S	H&T	B/R.7.134	Light blue fibre income	-11	-11	0	0%	On track
Black	F&R	S&R	C/R.6.108	New IT System	-70	0	70	100%	The capital project has been delayed, this will not be achieved this year.
Green	F&R	S&R	C/R.6.109	Council Wide Mileage	-500	-500	0	0%	On track
Blue	F&R	S&R	C/R.6.110	Corporate Vacancy Factor (F&R & S&P)	-400	-557	-157	-39%	On track
Green	F&R	S&R	C/R.6.111	PH grant contribution to overheads	-61	-61	0	0%	Complete
Green	F&R	S&R	C/R.6.113	Insurance re-procurement	-405	-405	0	0%	On track
Green	F&R	S&R	C/R.6.115	Lead Authority Services - Governance	-25	-25	0	0%	On track
Green	F&R	S&R	C/R.6.116	Payment Card Compliance	-19	-19	0	0%	Complete
Green	F&R	EG&I	C/R.7.105	Renewable Energy Soham - Income Generation	-14	-14	0	0%	On track
Green	F&R	S&R	C/R.7.111	Commercial Income	-900	-900	0	0%	Complete
Green	F&R	S&R	C/R.7.115	Brunswick House - Income Generation	-70	-70	0	0%	On track
Black	F&R	S&R	C/R.7.116	Cromwell Leisure - Income Generation	-84	0	84	100%	Empty units remain during the year; item at Assets and Procurement Committee during March

RAG	Directorate	Committee	BP Ref	Title	Original Saving £000	Forecast Saving £000	Variance from Plan £000	% Variance	Commentary
Amber	F&R	S&R	C/R.7.117	Tesco - Income Generation	-150	-116	34	23%	Rental increase received, £34k difference from the budget estimated.
Black	F&R	S&R	C/R.7.120	County Farms - Agricultural Rent	-46	0	46	100%	The rent review has now been calculated and this additional rental figure will not be met.
Amber	F&R	S&R	C/R.7.156	Biodiversity Net Gain Offset	-487	-159	328	67%	Based on the current expectation of income generation, the profile needs revising in the business plan. The new forecast is based on the current investment plus selling 100 units per year.
Green	S&P	CSMI	D/R.6.001	Communities Saving - S&P	-380	-380	0	0%	Complete
Green	PH	A&H	E/R.6.002	Vacancy factor for Public Health staffing	-80	-80	0	0%	On track
Green	PH	A&H	E/R.6.003	Public Health savings	-201	-201	0	0%	On track
Amber	Adults	A&H	A/R.6.195	Increased support for carers	-129	-31	98	76%	Carers Strategy approved and action plan in development. Reprofitting savings as part of action plan development.
Amber	Adults	A&H	A/R.6.186	Adult Social Care Transport	-91	-12	79	87%	All routes retendered in 22/23. Saving achieved was lower than expected due to the inflationary pressures on transport.
Black	Adults	A&H	A/R.6.188	Micro-enterprises Support	-103	0	103	100%	Not fully delivered due to low number of people with a Direct Payment (DP) and Individual Service Fund (ISF) utilising capacity created in East Cambs. The Self Directed Support programme will increase uptake of DPs and ISFs and improve the pathway to Micro-enterprise provision.
Green	Adults	A&H	A/R.7.113	Learning Disability Partnership Pooled Budget Rebaselining	-1,125	-1,125	0	0%	A one off additional contribution has been received pending detailed work with ICB to review the pool position. However, savings built into the Business Plan for future years remain at risk until the review work is completed.
Amber	P&S	CSMI	A/R.6.213	Registrars	-200	-30	170	85%	Saving based on additional income through the diversification of some of the services provided by the

RAG	Directorate	Committee	BP Ref	Title	Original Saving £000	Forecast Saving £000	Variance from Plan £000	% Variance	Commentary
									Registration Service, and increasing existing ceremonial capacity. The current financial climate and suitability of the venues has led to a reduction in bookings making this saving difficult to achieve.
Green	F&R	S&R	C/R.6.106	Contract Efficiencies	-200	-200	0	0%	On track
Blue	F&R	S&R	B/R.7.127	Alconbury Solar Carport	-37	-68	-31	-84%	Savings generated from solar panels has now overachieved the target
Green	F&R	S&R	C/R.7.105	Renewable Energy Soham - Income Generation	-13	-13	0	0%	To be reviewed later on in the year once the annual cycle has commenced.
Green	F&R	S&R	C/R.7.120	County Farms - Agricultural Rent	-45	-45	0	0%	Complete
Red	F&R	S&R	F/R.6.109	Cambs 2020 Operational Savings	-605	10	615	102%	Costs for Shire Hall, mostly business rates & security costs will continue until the site is handed over.

Key to RAG ratings

Total saving	Over £500k	£100-500k	Below £100k
Black	100% non-achieving	100% non-achieving	100% non-achieving
Red	Percentage variance more than 19%	-	-
Amber	Under-achieving by 14% to 19%	Percentage variance more than 19%	Percentage variance more than 19%
Green	Percentage variance less than 14%	Percentage variance less than 19%	Percentage variance less than 19%
Blue	Over-achieving	Over-achieving	Over-achieving



## Appendix 6 - Treasury Management Indicators Quarter 3

These indicators set out our treasury management position versus indicators that are prescribed by the Prudential Code and set in our annual [Treasury Management Strategy](#) (TMS).

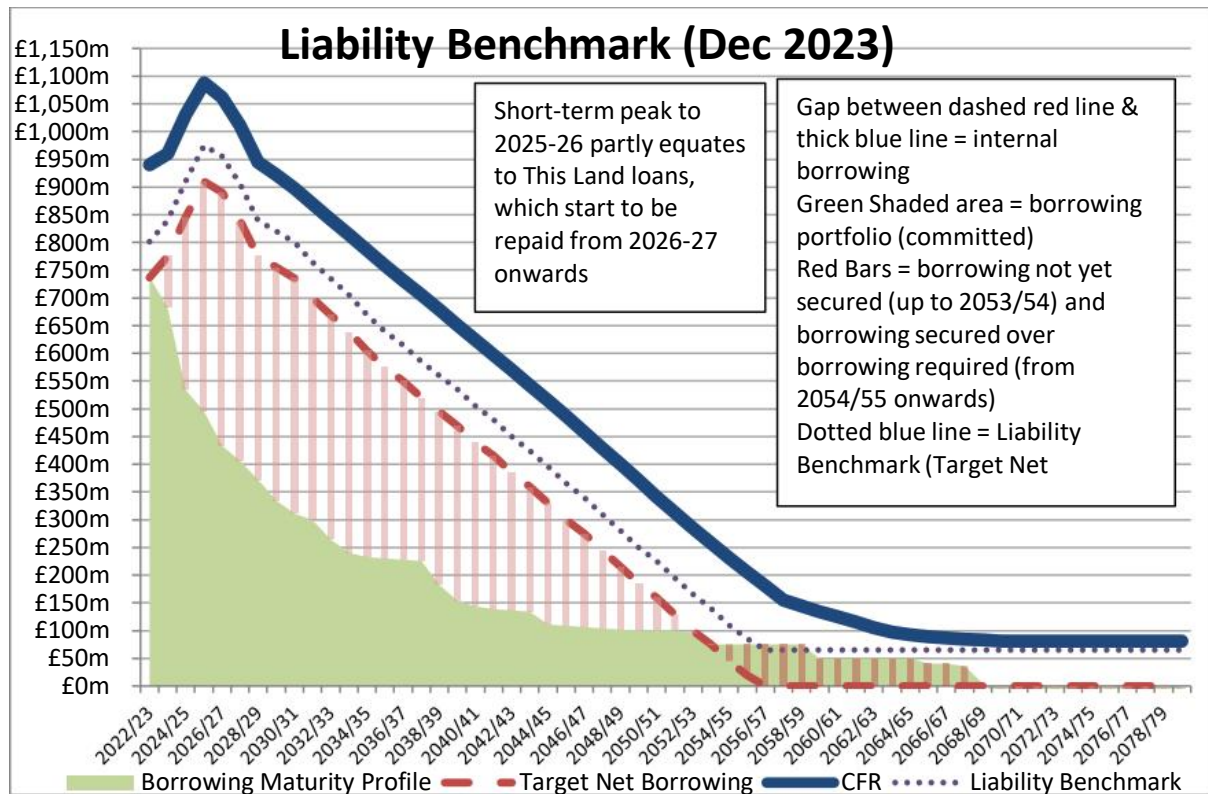
Prudential and Treasury Indicators	2023/24 Treasury Management Strategy	31 <sup>st</sup> Mar 2023 Actual	30 <sup>th</sup> Jun 2023 Actual	30 <sup>th</sup> Sep 2023 Actual	31 <sup>st</sup> Dec 2023 Actual
Annual capital expenditure	£257.6m	£140.2m	£200.1m	£192.4m	£196.0m
Annual non-borrowing capital financing (grants, contributions and capital receipts)	-£140.9m	-£101.9m	-£138.1m	-£134.6m	-£133.4m
Annual MRP and other financing adjustments	-£21.6m	-£20.2m	-£22.0m	-£22.0m	-£22.0m
<b>In-year Capital Financing Requirement</b>	<b>£95.1m</b>	<b>£18.1m</b>	<b>£40.0m</b>	<b>£35.8m</b>	<b>£40.5m</b>
Capital Financing Requirement (CFR) at 31 <sup>st</sup> March*	£1,031.7m	£940.3m	£980.3m	£976.1m	£980.8m
Authorised limit for external debt*	£1,170.0m	£737.8m	£716.8m	£719.4m	£761.8m
Operational boundary for external debt*	£1,140.0m	£737.8m	£716.8m	£719.4m	£761.8m
Ratio of financing costs to net revenue streams – yearly average	9.3%	8.2%**	8.2%	7.0%	7.1%
Ratio of net income from commercial and service investments to net revenue stream	4.8%	5.0%	4.9%	4.9%	5.0%
Upper limit of fixed interest rates based on net debt***	150%	80%	84%	67%	71%
Upper limit of variable interest rates based on net debt***	65%	20%	16%	33%	29%
Principal sums invested over 365 days (excluding Third-Party Loans)	£50.0m	£34.2m	£33.5m	£32.7m	£33.2m
Maturity structure of borrowing limits:					
Under 12 months	Max. 80% Min. 0%	23.3%	24.5%	28.4%	27.5%
12 months to 2 years	Max. 50% Min. 0%	10.9%	9.1%	5.6%	7.1%
2 years to 5 years	Max. 50% Min. 0%	7.3%	9.0%	9.0%	14.9%
5 years to 10 years	Max. 50% Min. 0%	15.1%	14.3%	15.7%	13.5%
10 years and above	Max. 100% Min. 0%	43.5%	43.1%	41.4%	37.0%

\* Excluding PFI and Finance Lease Liabilities but including loans raised to on-lend to This Land Ltd

\*\* Recalculated for new formula used in 2023-24 TMS

\*\*\* The interest rate exposure is calculated as a percentage of net debt. Due to the mathematical calculation exposures could be greater than 100% or below zero (i.e., negative) depending on the component parts of the formula.

The liability benchmark:



The liability benchmark is a projection of the amount of loan debt outstanding that an authority needs each year into the future to fund its existing debt liabilities, planned prudential borrowing and other cash flows.

The peak in the blue CFR line in 2025/26 is £17m higher than set out in the 2023-24 TMS due to updated business planning projections, however the peak in the dotted red external borrowing line is £40m lower than the TMS, due to an expectation of higher cash balances and therefore lower external borrowing required.

## Appendix 7 - Revenue summary comparison to last year's outturn position

2022-23 Net Budget £000	Actual Outturn Variance £000	Actual Outturn Variance %	Directorate/Area	2023-24 Net Budget £000	Forecast Variance £000	Forecast Variance %
86,875	2,399	2.8%	Children, Education & Families- non-DSG	132,156	11,865	9%
224,975	-58	0.0%	Adults, Health & Commissioning	215,428	-3,920	-2%
72,175	415	0.6%	Place & Sustainability	68,957	1,759	3%
15,557	-81	-0.5%	Strategy & Partnerships	20,102	866	4%
11,950	2,837	23.7%	Finance & Resources	15,051	-749	-5%
33,275	-2,377	-7.1%	Capital Financing	38,141	-1,586	-4%
11,047	-2,388	-21.6%	Corporate and funding items	11,356	-6,413	-56%
<b>455,854</b>	<b>748</b>	<b>0.2%</b>	<b>Net Spending Total</b>	<b>501,191</b>	<b>1,822</b>	<b>0%</b>



## Annex B

Directorate: Finance &amp; Resources and Strategy &amp; Partnerships

Subject: Finance Monitoring Report – January 2024

Date: 12 February 2024

## Contents

Section	Item	Description
1	Revenue Executive Summary	High level summary of information and narrative on key issues in revenue financial position
2	Capital Executive Summary	Summary of the position of the Capital programme within Finance & Resources and Strategy & Partnerships
3	Savings Tracker Summary	Summary of the latest position on delivery of savings
4	Technical Note	Explanation of technical items that are included in some reports
Appx 1a	Service Level Financial Information	Detailed financial tables for Finance and Resources main budget headings
Appx 1b	Service Level Financial Information	Detailed financial tables for Strategy and Partnerships main budget headings
Appx 1c	Service Level Financial Information	Detailed financial tables for Corporate, Funding & Capital Financing main budget headings
Appx 2	Service Commentaries	Detailed notes on revenue financial position of services that have a significant variance against budget
Appx 3	Capital Appendix	This contains more detailed information about the capital programme, including funding sources and variances from planned spend.
<i>The following appendices are included quarterly as the information does not change as regularly:</i>		
Appx 4	Savings Tracker	Each quarter, the Council's savings tracker is produced to give an update of the position of savings agreed in the Business Plan.
Appx 5	Technical Appendix	Each quarter, this will contain technical financial information showing: <ul style="list-style-type: none"> <li>• Grant income received</li> <li>• Budget virements</li> <li>• Earmarked &amp; capital reserves</li> </ul>

# 1. Revenue Executive Summary

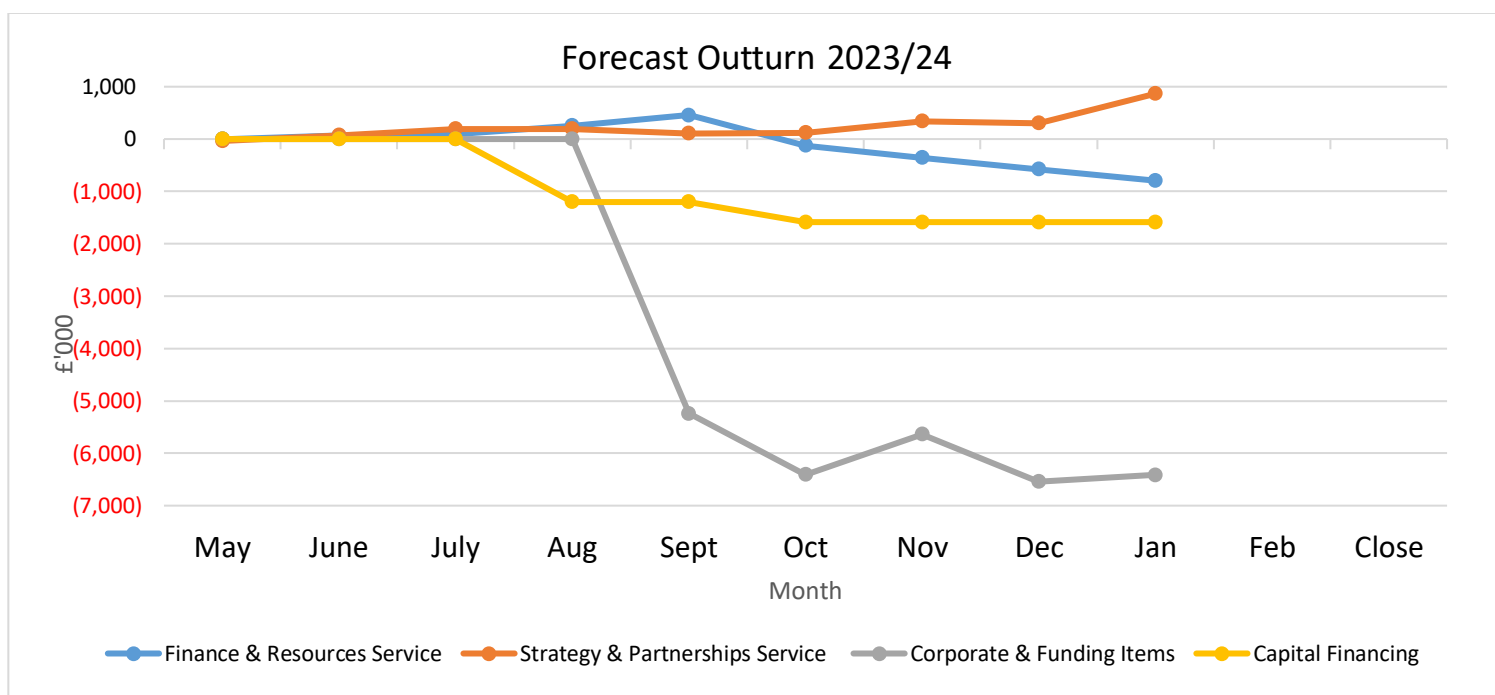
## 1.1 Overall Position

At the end of January 2024, Finance & Resources Directorate is currently forecasting an underspend of £749k.

At the end of January 2024, Strategy & Partnerships Directorate is currently forecasting an overspend of £886k.

At the end of January 2024, Corporate, Funding & Capital Financing is currently forecasting an underspend of £7,999k.

## 1.2 Summary of Revenue position by Directorate



### 1.2.1 Finance and Resources

Forecast Outturn Variance (Previous) £000	Finance and Resources Directorate	Gross Budget £000	Income Budget £000	Net Budget £000	Actual £000	Forecast Outturn Variance £000	Forecast Outturn Variance %
54	Executive Director	537	0	537	410	-84	-15.7%
-349	Customer & Digital Services	15,616	-1,502	14,115	14,911	-378	0%
89	Finance & Procurement	11,715	-2,954	8,761	6,695	60	0.5%
449	Property Services	13,026	-8,424	4,601	6,069	491	10.7%
-818	Investment Activity	7,777	-20,740	-12,962	-9,875	-837	-6.5%
<b>-575</b>	<b>Total</b>	<b>48,671</b>	<b>-33,620</b>	<b>15,051</b>	<b>18,209</b>	<b>-749</b>	<b>-5%</b>

## 1.2.2 Strategy and Partnerships

Forecast Outturn Variance (Previous) £000	Strategy and Partnerships Directorate	Gross Budget £000	Income Budget £000	Net Budget £000	Actual £000	Forecast Outturn Variance £000	Forecast Outturn Variance %
-183	Executive Director	7,782	-1,151	6,631	5,010	-502	-6.5%
4	Legal & Governance	4,075	-278	3,797	2,909	-9	-0.2%
439	Policy Communities	15,780	-6,106	9,674	-20,388	1,377	14.2%
<b>260</b>	<b>Total Expenditure</b>	<b>27,637</b>	<b>-7,535</b>	<b>20,102</b>	<b>-12,468</b>	<b>866</b>	<b>4.3%</b>

## 1.2.3 Corporate, Funding & Capital Financing

Forecast Outturn Variance (Previous) £000	Corporate, Funding & Capital Financing	Gross Budget £000	Income Budget £000	Net Budget £000	Actual £000	Forecast Outturn Variance £000	Forecast Outturn Variance %
-1,586	Capital Financing	58,884	-20,742	38,141	4,377	-1,586	-4%
-949	Corporate Items	12,066	-710	11,356	-14,553	-949	-8%
-5,594	General funding sources	0	-501,191	-501,191	-446,902	-5,464	-1%

The service level budgetary control report for the year 2023-24 can be found in [Appendix 1](#).

## 1.3 Significant Issues

There are three significant changes to report this month.

S&P vacancy saving budget has now overachieved the budget saving amount by £390k. This is mostly due to a high number of vacancies in the Policy, Insight and Programme team.

This is offset by the reported position on the Policy, Insight and Programme line which shows a forecast variance of £1.3m. This expected variance reflects the more limited extent to which we are able to apply capital receipts to cover revenue spend this year under the national flexible use of capital receipts guidance, due to lower than expected capital receipts and lower than anticipated chargeable time. The Policy, Insight and Programmes service is operating within its budget allocation; this variance relates entirely to how we expected to be able to fund this budget and the extent of chargeable time during a period of change within this team.

F&R vacancy saving budget has now overachieved the budget saving amount by £157k. This is mostly due to vacancies in the Customer and IT Service.

Significant variances can be found in [Appendix 2](#).

## 2. Capital Executive Summary

The revised capital budget for 2023-24 is £14,886k with expenditure at the end of January of £4.5m.

Directorate	Scheme Budget	Scheme Forecast Variance	2023-24 Budget	2023-24 Actuals	2023-24 Forecast Variance
	£000	£000	£000	£000	£000
Finance & Resources	53,995	-5,089	11,645	4,266	-4,331
Strategy & Partnerships	18,194	-2,701	3,241	226	-1,344

There are two new significant issues to report this month.

IT Strategy programme is currently forecasting an underspend of £595k. The work schedule for several schemes; Childrens portal, Dynamics, Wisdom, Highways and Planning systems have slipped and are now expected to be completed in 2024-25.

This will reduce the prudential borrowing by £595k in 2023-24, with this amount being re-phased into 2024-25.

Education IT System programme has completed the procurement exercise for the replacement of CAPITA One and is now expected to be implemented with an underspend of £1.035m on the total scheme budget.

The scheme has been delayed and will need to continue into early 2024-25.

This will reduce the prudential borrowing by £1,935k in 2023-24, with a total scheme saving of £1.035m and re-phasing of £900k into 2024-25.

The schemes with significant variances will be found in [Appendix 3](#).

## 3. Savings Tracker Summary

The savings trackers are produced quarterly to monitor delivery of savings against agreed plans. The Q3 savings tracker for 2023-24 is included in [Appendix 4](#).

## 4. Technical note

On a quarterly basis, a technical financial appendix is included as [Appendix 5](#)

This appendix covers:

- Grants that have been received by the service, and where these have been more or less than expected.
- Budget movements (virements) into or out of the directorate from other services, to show why the budget might be different from that agreed by Full Council
- Service earmarked reserves – funds held for specific purposes that may be drawn down in-year or carried-forward – including use of funds and forecast draw-down.



## Appendix 1a – Detailed Financial Information – Finance & Resources

Forecast Outturn Variance (Previous)	Committee	Budget Line	Gross Budget	Income Budget	Net Budget	Actual	Forecast Outturn Variance	Forecast Outturn Variance
£000			£000	£000	£000	£000	£000	%
<b>Executive Director of Finance &amp; Resources</b>								
4	SRP	Executive Director	363	0	363	175	-153	-42%
50	SRP	Finance & Resources Miscellaneous	173	0	173	234	69	40%
<b>54</b>		<b>Executive Director of Finance &amp; Resources Total</b>	<b>537</b>	<b>0</b>	<b>537</b>	<b>410</b>	<b>-84</b>	<b>-16%</b>
<b>Customer &amp; Digital Services</b>								
-47	SRP	Customer Services	2,534	-359	2,176	1,602	-76	-3%
-302	SRP	IT Services	13,082	-1,143	11,939	13,308	-302	-2%
<b>-349</b>		<b>Customer &amp; Digital Services Total</b>	<b>15,616</b>	<b>-1,502</b>	<b>14,115</b>	<b>14,911</b>	<b>-378</b>	<b>-2%</b>
<b>Finance &amp; Procurement</b>								
17	SRP	Service Director of Finance & Procurement	351	0	351	294	1	0%
-5	SRP	Professional Finance	3,039	-525	2,514	2,065	-19	-1%
5	SRP	Procurement	939	-41	898	738	5	1%
18	SRP	CCC Finance Operations	177	-101	76	64	0	0%
0	SRP	Insurance Fund	2,488	-67	2,421	2,387	0	0%
54	SRP	Lead Authority Services	4,519	-2,220	2,299	1,373	-8	0%
0	SRP	External Audit	202	0	202	-226	80	40%
<b>89</b>		<b>Finance &amp; Procurement Total</b>	<b>11,715</b>	<b>-2,954</b>	<b>8,761</b>	<b>6,695</b>	<b>60</b>	<b>1%</b>
<b>Property Services</b>								
55	SRP	Facilities Management	9,940	-2,641	7,299	6,282	59	1%
10	SRP	Property Services	1,053	0	1,053	982	10	1%
-5	SRP	Property Compliance	381	-33	348	572	9	3%
343	SRP	County Farms	723	-5,733	-5,010	-2,666	367	7%
46	SRP	Strategic Assets	928	-18	911	899	46	5%
<b>449</b>		<b>Property Services Total</b>	<b>13,026</b>	<b>-8,424</b>	<b>4,601</b>	<b>6,069</b>	<b>491</b>	<b>11%</b>

Forecast Outturn Variance (Previous)	Committee	Budget Line	Gross Budget	Income Budget	Net Budget	Actual	Forecast Outturn Variance	Forecast Outturn Variance
£000			£000	£000	£000	£000	£000	%
		<b>Investment Activity</b>						
-0	SRP	Property Investments	4,550	-9,376	-4,825	-2,997	-0	0%
-68	SRP	Company Dividends & Fee	0	-574	-574	-642	-68	-12%
-175	SRP	This Land	2,437	-8,570	-6,133	-5,015	-175	-3%
0	SRP	Contract Efficiencies & Other Income	-114	0	-114	-0	14	12%
-456	SRP	Collective Investment Funds	9	-1,087	-1,078	-1,085	-512	-48%
-119	SRP	Renewable Energy Investments	895	-1,134	-239	-137	-95	-40%
<b>-818</b>		<b>Investment Activity Total</b>	<b>7,777</b>	<b>-20,740</b>	<b>-12,962</b>	<b>-9,875</b>	<b>-937</b>	<b>-6%</b>
<b>-575</b>		<b>Overall Total</b>	<b>48,671</b>	<b>-33,620</b>	<b>15,051</b>	<b>18,209</b>	<b>-749</b>	<b>-5%</b>

## Appendix 1b – Detailed Financial Information – Strategy & Partnerships

Forecast Outturn Variance (Previous)	Committee	Budget Line	Gross Budget	Income Budget	Net Budget	Actual (January)	Forecast Outturn Variance	Forecast Outturn Variance
£000			£000	£000	£000	£000	£000	%
-79	SRP	Executive Director: Strategy & Partnerships	863	0	863	226	-391	-45%
-2	SRP	Chief Executive's Office	250	-3	247	204	-2	-1%
0	SRP	Communications	933	-103	831	649	0	0%
0	SRP	Elections	190	0	190	11	0	0%
-19	SRP	Human Resources	2,275	-210	2,065	1,675	-27	-1%
-83	SRP	Learning & Development	2,970	-835	2,135	2,025	-83	-4%
0	CSMI	Local Assistance Scheme	300	0	300	221	0	0%
		<b>Legal &amp; Governance</b>						
-4	SRP	Internal Audit	614	-149	466	322	0	0%
8	SRP	Legal & Governance Services	810	0	810	566	-8	-1%
0	SRP	Information Management	1,106	-78	1,028	803	0	0%
-15	SRP	Democratic & Member Services	495	-37	458	356	-15	-3%
14	SRP	Members' Allowances	1,050	-15	1,035	863	14	1%
<b>4</b>		<b>Legal &amp; Governance Total</b>	<b>4,075</b>	<b>-278</b>	<b>3,797</b>	<b>2,909</b>	<b>-9</b>	<b>0%</b>
		<b>Policy &amp; Communities</b>						
432	SRP	Policy, Insight & Programmes	1,685	-246	1,439	2,590	1,380	96%
9	SRP	Emergency Planning	201	-68	134	122	9	7%
		<b>Communities, Libraries &amp; Skills</b>						
0	CSMI	Strategic Management – C, L&S	160	-106	54	-8,091	0	0%
-0	CSMI	Public Library Services	4,947	-816	4,131	3,336	-0	0%
-7	CSMI	Cambridgeshire Skills	2,300	-2,300	0	-20,349	0	0%
5	CSMI	Archives	451	-31	421	334	0	0%
0	CSMI	Cultural Services	359	-233	126	66	-12	-10%
0	CSMI	Communities Service	1,323	-55	1,268	955	-0	0%

Forecast Outturn Variance (Previous)  £000	Committee	Budget Line	Gross Budget  £000	Income Budget  £000	Net Budget  £000	Actual (January)  £000	Forecast Outturn Variance  £000	Forecast Outturn Variance  %
0	CSMI	Changing Futures	1,091	-1,023	68	-544	0	0%
0	CSMI	Domestic Abuse and Sexual Violence Service	3,262	-1,228	2,034	1,193	0	0%
-2		<b>Communities, Libraries &amp; Skills Total</b>	<b>13,894</b>	<b>-5,792</b>	<b>8,101</b>	<b>-23,100</b>	<b>-12</b>	<b>0%</b>
<b>439</b>		<b>Policy &amp; Communities Total</b>	<b>15,780</b>	<b>-6,106</b>	<b>9,972</b>	<b>-19,701</b>	<b>439</b>	<b>4%</b>
<b>260</b>		<b>Overall Total</b>	<b>27,637</b>	<b>-7,535</b>	<b>20,102</b>	<b>-12,468</b>	<b>866</b>	<b>4%</b>

## Appendix 1c – Detailed Financial Information – Corporate, Funding &amp; Capital Financing

Forecast Outturn Variance (Previous) £000	Budget Line	Gross Budget £000	Income Budget £000	Net Budget £000	Actual (January) £000	Forecast Outturn Variance £000	Forecast Outturn Variance %
	<b>Capital Financing</b>						
-1,586	Capital financing costs and minimum revenue provision	58,884	-20,742	38,141	4,377	-1,586	-4%
<b>-1,586</b>	<b>Capital Financing Total</b>	<b>58,884</b>	<b>-20,742</b>	<b>38,141</b>	<b>4,377</b>	<b>-1,586</b>	<b>-4%</b>
	<b>Corporate Items</b>						
-0	Cambridgeshire and Peterborough Combined Authority levy	9,879	0	9,879	9,879	-0	0%
3	Environment Agency levy	442	0	442	445	3	1%
0	Corporate reserves contributions	396	0	396	-19,872	0	0%
-952	Central holding and miscellaneous accounts	1,349	-710	639	-5,004	-952	-149%
<b>-949</b>	<b>Corporate and Funding Items Total</b>	<b>12,066</b>	<b>-710</b>	<b>11,356</b>	<b>-14,553</b>	<b>-949</b>	<b>-8%</b>
	<b>General funding sources</b>						
0	Council Tax Precept	0	-373,261	-373,261	-335,935	0	0%
-2,567	Business Rates	0	-72,335	-72,335	-62,497	-2,437	-3%
-3,027	Corporate grants	0	-55,568	-55,568	-48,448	-3,027	-5%
0	Revenue support grant	0	-27	-27	-22	0	2%
<b>-5,594</b>	<b>Total general funding for net budget</b>	<b>0</b>	<b>-501,191</b>	<b>-501,191</b>	<b>-446,902</b>	<b>-5,464</b>	<b>-1%</b>

## Appendix 2 – Service Commentaries on Forecast Outturn Position

Narrative is given below where there is an adverse/positive variance greater than 2% of annual budget or £100,000 whichever is greater for a service area.

### 1) Lead Authority

Gross Budget £000	Income Budget £000	Net Budget £000	Actuals £000	Forecast Variance £000	Forecast Variance %
4,519	-2,220	2,299	1,373	-8	0%

The Lead Authority budgets is currently forecasting a saving of £8k, the change is mostly due to a reduced pressure in the Insurance Team due to additional income. The forecast at the Q3 position for payroll is a £48k pressure due to staffing inflation, however Business Systems and Finance Operations are forecasting reductions in costs which helps the overall position.

### 2) County Farms

Gross Budget £000	Income Budget £000	Net Budget £000	Actuals £000	Forecast Variance £000	Forecast Variance %
723	-5,733	-5,010	-2,666	367	7%

The County Farms budget is expected to overspend by £367k in 2023-24, due to delays in sales of the Bio-diversity Net Gain units. Biodiversity Net Gain agreements have taken longer than expected to put in place. This is a new area for all Councils and developers and Cambridgeshire County Council is operating at the leading edge in the country putting new BNG agreements in place. The S106 agreement with South Cambridgeshire District Council was completed on 18 August 2023. The first agreement with Network Rail for BNG Credits related to the new Cambridge South Station is now complete. There are several other smaller transactions with other developers in the pipeline. The Council's marketing agent Bidwell's will launch a high-profile marketing programme to sell more BNG credits which will also tie in with the Government's legislation to require developers to deliver BNG effective from January 2024.

### 3) Collective Investment Funds

Gross Budget £000	Income Budget £000	Net Budget £000	Actuals £000	Forecast Variance £000	Forecast Variance %
9	-1,087	-1,078	-1,085	-512	-48%

Income from these treasury investments is forecast to exceed budget. Despite a challenging economic position dividends from the funds remain strong. Performance of the investments is monitored regularly by officers.

### 4) This Land

Gross Budget £000	Income Budget £000	Net Budget £000	Actuals £000	Forecast Variance £000	Forecast Variance %
2,437	-8,570	-6,133	-3,980	-175	-3%

The This Land budget is forecasting an underspend of £175k, due to additional income to be received towards employee costs and a reduction in professional fees are expected in this financial year.

## 5) Financing Costs

Gross Budget £000	Income Budget £000	Net Budget £000	Actuals £000	Forecast Variance £000	Forecast Variance %
58,884	-20,742	38,141	4,377	-1,586	-4%

The Financing Costs budget is forecasting an underspend of £1.6m, due to higher than expected cash balances, and the phasing of capital spend, have reduced the need to borrow this year. In the final quarter of last year, additional government funding was received, and capital spend reduced, resulting in more cash being held at year end compared to when budgets were set. This trend has continued into the current financial year. As well as this, we are seeing higher than expected interest on the cash that we are holding. A full review of borrowing is taking place which may increase this underspend.

## 6) Renewable Energy Investment

Gross Budget £000	Income Budget £000	Net Budget £000	Actuals £000	Forecast Variance £000	Forecast Variance %
895	-1,134	-239	-137	-95	-40%

Renewable Energy Investment budget is forecasting additional income of £95k. This is due to the recent renewal of the Power Purchase Agreement (PPA), including Renewable Energy Guarantees of Origin (REGOs) for Triangle Solar Farm. This is a 1-year PPA contract. There is also expected to be less expenditure on maintenance this year.

## 7) IT Services

Gross Budget £000	Income Budget £000	Net Budget £000	Actuals £000	Forecast Variance £000	Forecast Variance %
13,149	-1,143	12,006	12,254	-302	-2%

IT Services budget is forecasting an underspend of £302k. This is a mixture of elements including the new budget for the secure web gateway system not being fully incurred until next financial year, and some additional elements that managed to be decommissioned earlier than previously forecasted. There is also savings expected on licenses and software costs this year.

## 8) Central holding and miscellaneous accounts

Gross Budget £000	Income Budget £000	Net Budget £000	Actuals £000	Forecast Variance £000	Forecast Variance %
1,349	-710	639	-5,004	-952	-149%

An in-year underspend of £952k is forecast across Central holding and miscellaneous accounts. Part of this forecast is the result of an exercise to match accruals with actual costs over recent financial years, identifying provisions for costs that were legitimately expected and correctly accounted for, but that now are not expected to be required. A previously forecast increase in the bad debt provision against this line will instead be charged to Adults, Health & Commissioning, reflecting the drivers of the provision increase.

## 9) Business Rates

Gross Budget £000	Income Budget £000	Net Budget £000	Actuals £000	Forecast Variance £000	Forecast Variance %
0	-72,335	-72,335	-62,497	-2,437	-3%

An in-year underspend of £2,437k is forecast across Business Rates. This consists primarily of a projected £830k additional 2023-24 Business Rates Pool dividend above the amount budgeted based on the latest projection received, £667k additional 2022-23 Business Rates Pool dividend above the amount accrued at last year-end following the final confirmation, an additional £526k of general Business Rates funding upside that was confirmed by district councils (who collect rates) after the 2023-24 Business Plan was finalised.

## 10) Corporate grants

Gross Budget £000	Income Budget £000	Net Budget £000	Actuals £000	Forecast Variance £000	Forecast Variance %
0	-55,568	-55,568	-48,448	-3,027	-5%

An in-year underspend of £3,027k is forecast across corporate grants, maximising use of grants to fund existing planned spend where eligible. This is a combination of in-year and carried-forward grants.

## 11) Policy, Insight & Programmes

Gross Budget £000	Income Budget £000	Net Budget £000	Actuals £000	Forecast Variance £000	Forecast Variance %
1,978	-246	1,732	2,590	1,380	96%

Policy, Insight & Programmes budget is now forecasting a variance of £1.3m. Part of this service is budgeted to be funded by flexible use of in-year capital receipts. The extent to which this recharge is expected to be undertaken this year is lower due to the level of available capital receipts and chargeable time.

## 12) Company Dividends & Fees

Gross Budget £000	Income Budget £000	Net Budget £000	Actuals £000	Forecast Variance £000	Forecast Variance %
0	-574	-574	-642	-68	-12%

The Company Dividends budget is forecasting additional income of £68k. We have been advised of the dividend for the year and it has overachieved the budget by this amount. This predominantly relates to ESPO.



## Appendix 3 – Capital Position

### 4.1 Capital Expenditure

Scheme	Total Scheme Revised Budget	Total Scheme Forecast Variance	Revised Budget for 2023-24	Actual Spend (January)	Forecast Outturn Variance (January)
	£000	£000	£000	£000	£000
<b>Finance &amp; Resources</b>					
Data Centre Relocation	4,339	-762	872	81	-762
IT Strategy	5,939		2,169	620	-595
IT Education System Replacement	2,921	-1,035	2,535	334	-1,935
IT Infrastructure refresh	674		325	0	
Development Funding	987		50	15	
Building Maintenance	6,395	-63	658	549	-63
Condition Survey Works	2,836		2,298	1,005	-1,150
Investment in the CCC asset portfolio	5,398		140	22	
Hawthorns - Intensive Therapeutic Support Hub	3,544	-3,239	3,477	136	-3,239
Woodland Lodge Children's Home Essential Work	256	6	112	118	6
Haviland Way	285	24	285	290	24
March Highways depo	274		274	232	
Asbestos Management Surveys (Schools)	135		135	4	-80
Wisbech Adventure Playground	915		915	8	-900
Local Plans Representations	1,170		270	136	
County Farms Investment	3,330		630	452	
Community Hubs - East Barnwell	1,259		198	1	-178
Shire Hall Relocation	18,185	-20	60	25	-20
Mill Farmhouse	563		556	239	
Lower Portland Farm	3,741		128	0	-128
Capital Programme Variations	-9,474		-4,689		4,689
Capitalisation of Interest	323		247		
<b>Finance &amp; Resources Total</b>	<b>53,995</b>	<b>-5,089</b>	<b>11,645</b>	<b>4,266</b>	<b>-4,331</b>

Scheme	Total Scheme Revised Budget	Total Scheme Forecast Variance	Revised Budget for 2023-24	Actual Spend (January)	Forecast Outturn Variance (January)
	£000	£000	£000	£000	£000
<b>Strategy &amp; Partnerships</b>					
Capitalisation of Policy, Insight & Programmes	12,612	-1,382	1,682	96	-1,382
Community Fund	5,000	-500	1,641	0	-500
Histon Library Rebuild	97		5	5	
Libraries - Open access & touchdown facilities	1,172	-819	875	56	-819
Library Minor Works	85		71	8	-62
EverySpace - Library Improvement Fund	389		310	9	-164
Darwin Green Library	152		152	0	-100
Cherry Hinton Library	55		55	3	-45
Sackville House Library	582		61	7	
Sawston Comm Hub	0		0	51	51
Capital Programme Variations	-2,016		-1,677	0	1,677
Capitalisation of Interest	66		66	0	
<b>Strategy &amp; Partnerships Total</b>	<b>18,194</b>	<b>-2,701</b>	<b>3,241</b>	<b>235</b>	<b>-1,344</b>

The schemes with significant variances (>£250k) either due to changes in phasing or changes in overall scheme costs can be found below:

Ref	Directorate / Committee	Commentary vs previous month	Scheme	Scheme Budget £m	Budget for 2023-24 £m	Forecast Outturn Variance £m	Cause	Commentary
1a	S&P CSMI	Previous month	Libraries: Open Access & Touchdown	1,172	0.875	-0.820	Phasing	The pilot will be reviewed in the autumn, and feed into a new plan for review later this year.
2a	F&R SR&P	Previous month	Hawthorns Therapeutic Hub	3,544	3,477	-3,239	Underspend	The scheme will no longer go ahead as planned.
3a	F&R SR&P	Previous month	Condition Survey Works	2,836	2,298	-1,150	Phasing	Hereward Hall Heating, & Air handling, March Community Centre Roof & Heating and Speke House Heating, ventilation work to take place next year.
4a	F&R SR&P	Previous month	Wisbech Adventure Playground	915	915	-900	Phasing	The tender submissions have been received, but the values were significantly higher than the current budget. DCMS is currently reviewing

Ref	Directorate / Committee	Commentary vs previous month	Scheme	Scheme Budget £m	Budget for 2023-24 £m	Forecast Outturn Variance £m	Cause	Commentary
								the scheme and we will report back on the approach going forward as soon as we can.
5a	S&P SR&P	Previous month	Capitalisation of Policy, Design and Delivery Team	12,612	1,682	-1,382	Funding	This has now been updated to reflect the cost that is able to be capitalised this year.
6a	S&P CoSMIC	Previous month	Community Fund	5,000	1,641	-500	Underspend	It is proposed that the library initiative could be delivered by another funding source, Just Transition Fund, to be agreed in business planning.
7a	F&R SR&P	Previous month	Data centre Relocation	4,339	872	-762	Underspend	As the programme is coming to an end, we're expecting a saving on the total cost to finish the work.
8a	F&R SR&P	New	IT Strategy Programme	5,939	2,169	-595	Phasing	The following schemes (Childrens, Dynamics, Wisdom Highways, Planning) will be completed in 2024-25.
9a	F&R SR&P	New	Education System	2,921	2,535	-1,935	Underspend (1,035) Phasing (900)	The procurement is complete and is now expected to be implemented with an underspend of £1m on the total scheme, with a requirement to rephase £900k into 2024-25.

## 4.2 Capital Variations Budget

Variation budgets are set annually and reflect an estimate of the average variation experienced across all capital schemes, and reduce the overall borrowing required to finance our capital programme. There are typically delays in some form across the capital programme due to unforeseen events, but we cannot project this for each individual scheme. We therefore budget centrally for some level of delay. Any known delays are budgeted for and reported at scheme level. If forecast underspends are reported, these are offset with a forecast outturn for the variation budget, leading to a balanced outturn overall up to the point when rephasing exceeds this budget. The capital variations budget is -£4,689k for Finance & Resources and -£1,677k for Strategy & Partnerships.

## 4.3 Capital Funding

Original 2023-24 Funding Allocation as per Business Plan  £000	Source of Funding	Revised Funding for 2023-24  £000	Forecast Spend – Outturn (January)  £000	Forecast Variance – Outturn (January)  £000
-	<b>Finance &amp; Resources</b>			
	Grant Funding	150	15	-135
7,348	Prudential Borrowing	11,495	7,299	-4,196
<b>7,348</b>	<b>Finance &amp; Resources Total</b>	<b>11,645</b>	<b>7,314</b>	<b>-4,331</b>
	<b>Strategy &amp; Partnerships</b>			
1,343	Capital Receipts	1,343	300	-1,043
127	Grant Funding	127	130	3
	Other Contributions	-	16	16
229	Developer Contributions	129	132	3
2,214	Prudential Borrowing	1,642	1,319	-323
<b>13</b>	<b>Strategy &amp; Partnerships Total</b>	<b>3,241</b>	<b>1,897</b>	<b>-1,344</b>

## Appendix 4 – Savings Tracker

RAG	Committee	Category Type	BP Ref	Title	Planned Savings £000	Forecast Savings £000	Variance from Plan £000	% Variance	Forecast Commentary
Black	SRP	23-24 New	C/R.6.108	New IT System	-70	0	70	100%	The capital project has been delayed; this will not be achieved this year.
Green	SRP	23-24 New	C/R.6.109	Council Wide Mileage	-500	-500	0	0%	On track
Blue	SRP	23-24 New	C/R.6.110	Corporate Vacancy Factor (F&R & S&P)	-400	-557	-157	-39%	Complete, but overachieving. Likely to increase further in Q4.
Green	SRP	23-24 New	C/R.6.111	PH grant contribution to overheads	-61	-61	0	0%	Complete
Green	SRP	23-24 New	C/R.6.113	Insurance re-procurement	-405	-405	0	0%	On track
Green	SRP	23-24 New	C/R.6.115	Lead Authority Services - Governance	-25	-25	0	0%	On track
Green	SRP	23-24 New	C/R.6.116	Payment Card Compliance	-19	-19	0	0%	Complete
Green	SRP/ CSMI	23-24 New	C/R.7.111	Commercial Income	-900	-900	0	0%	Complete
Green	SRP/ CSMI	23-24 New	C/R.7.115	Brunswick House - Income Generation	-70	-70	0	0%	On track
Black	SRP/ CSMI	23-24 New	C/R.7.116	Cromwell Leisure - Income Generation	-84	0	84	100%	Empty units remain into 23-24, might improve later on in the year.
Green	SRP/ CSMI	23-24 New	C/R.7.117	Tesco - Income Generation	-150	-116	34	23%	Rental increase received, £34k difference from the budget estimated.
Black	SRP/ CSMI	23-24 New	C/R.7.120	County Farms - Agricultural Rent	-46	0	46	100%	The rent review has now been calculated and this additional rental figure will not be met.
Amber	SRP/ CSMI	23-24 New	C/R.7.156	Biodiversity Net Gain Offset	-487	-159	328	67%	Current investment, plus selling 100 units. The profile needs revising in the business plan.
Green	SRP	22-23 CFWD	C/R.6.106	Contract Efficiencies	-200	-200	0	0%	On track
Green	SRP/ CSMI	22-23 CFWD	B/R.7.127	Alconbury Solar Carport	-37	-37	0	0%	On track
Black	SRP/ CSMI	22-23 CFWD	C/R.7.105	Renewable Energy Soham - Income Generation	-13	0	13	100%	To be reviewed later in the year once the annual cycle has commenced.
Green	SRP/ CSMI	22-23 CFWD	C/R.7.120	County Farms - Agricultural Rent	-45	-45	0	0%	On track
Red	SRP/ CSMI	22-23 CFWD	F/R.6.109	Cambs 2020 Operational Savings	-605	10	615	102%	Shire Hall, mostly business rates & security costs continue until the site is handed over

## Appendix 5 – Technical Appendix

**5.1** The table below outlines the additional Finance & Resources and Strategy & Partnerships grant income, which is not built into base budgets.

<b>Grant</b>	<b>Awarding Body</b>	<b>Amount £'000</b>
<b><u>Finance &amp; Resources</u></b>		
External Audit Costs	LG DEL grant payments	40,174
IT Cyber Grant	DLUHC	80,227
<b><u>Strategy &amp; Partnerships</u></b>		
DA Perpetrator Interventions Fund	OPCC	104,000
Medium Risk Duty IDVA & BSA	OPCC	54,167
Victim Services Grant Agreement - APV IDVA's	Cambridgeshire Police & Crime Commissioner	6,150
Victim Services Grant Agreement - IDVA's	Cambridgeshire Police & Crime Commissioner	212,596
Homes for Ukraine (Tariff)	DLUHC (previously DCLG, MHCLG)	1,470,650
Homes for Ukraine (Thankyou payments)	DLUHC (previously DCLG, MHCLG)	769,650
Household Support Fund	DWP	7,162,849
Adult skills Core FY 22-23	CPCA	2,133,333
Adult skills ESFA FY 22-23	ESFA	136,479
Crime and Disorder Reduction Grant	Cambridgeshire Police & Crime Commissioner	60,000
Homelessness Prevention Grant	Cambridge City Council	72,473
Housing First - City Council	Cambridge City Council	64,097
Housing first - MHCLG RSI	DLUHC (previously DCLG, MHCLG)	230,346
Multiply Grant	CPCA	165,000
Museum Partnership	SHARE	29,000
The Library Presents	Arts Council	176,942
ASYE Child and Family Services	Skills for care	42,000
ASYE for Social Workers in Adult Services	Skills for care	7,028
Corporate Development	ESFA	6,000
Children's Development Academy	DFE	396,000
Workforce Development Fund 2020/21	Skills for care	2,875
New Burdens: Data Transparency Funding	DLUHC (previously DCLG, MHCLG)	12,647
Libraries Improvement Fund (LIF)	Arts Council	104,000
Know Your Neighbourhood Project	Arts Council	35,200

## 5.2.1 Virements and Budget Reconciliation (Finance & Resources)

(Virements between Finance & Resources and other service blocks)

	Eff. Period	£'000	Notes
<b>Budget as per Business Plan</b>	May	60,292	Starting budget approved by S&R in July
Authority wide misc. budget	June	247	Public Health adjustment to grant income
Central Services & Organisation Risks	June	54	Adjustment to Inflation in Street works budget in Highways
External Audit	June	40	Audit budget adjustment for grant to be received
Authority wide misc. budget	July	12	Public Health adjustment to grant income
Property Services	Aug	20	Maintenance budget Darwin Green Library
Corporate Finance	Aug	4	Misc budget movement
Capital Financing	Oct	-38,141	Movement of budgets to Corporate, Funding & Capital Financing report
Central holding and miscellaneous accounts	Oct	-8,923	Movement of budgets to Corporate, Funding & Capital Financing report
Public Health grant	Oct	710	Movement of budgets to Corporate, Funding & Capital Financing report
Transformation Fund	Oct	-92	Movement of budgets to Corporate, Funding & Capital Financing report
Finance & Resources	Nov	867	Staffing inflation 2023-24 applied to budgets
<b>Budget 2023-24</b>		<b>15,051</b>	

## 5.2.2 Virements and Budget Reconciliation (Strategy & Partnerships)

(Virements between Strategy & Partnerships and other service blocks)

	Eff. Period	£'000	Notes
<b>Budget as per Business Plan</b>	May	18,446	Starting budget approved by S&R in July
Communities, Employment & Skills	June	10	Minor movement in budget
Communities - Changing Futures	June	68	Public Health movement of budget in June
Public Health	June	-2	Misc budget movement
Communities - Libraries	Aug	-20	Maintenance budget Darwin Green Library to F&R
Communities – Strategic Management	Aug	34	Transfer legacy Savings target to Registrations service
Communities – Strategic Management	Aug	-31	Transfer budget for PCC income to P&S
Executive and Personal Assistants	Aug	470	New centralised budget created from various service budgets
Learning and Development	Oct	5	Misc budget movement for training
Strategy & Partnerships	Nov	1.1m	Staffing inflation 2023-24 applied to budgets
Communities Service	Dec	1	Misc budget movement Communities Service
<b>Budget 2023-24</b>		<b>20,102</b>	

### 5.3 Earmarked & Capital Reserve Schedule (Finance & Resources and Strategy & Partnerships)

Budget Heading	Opening Balance 2023-24 £'000	Movements 2023-24 £'000	Forecast Year End Balance £'000	Reserve Type and Description
<b><u>Finance &amp; Resources</u></b>				
Insurance	10	0	0	Additional temporary staff
CCC Finance Office	25	0	12	Audit trainee
CCC Finance Office	133	0	83	Additional audit fees expected
Building Maintenance	338	0	278	Funds for future investment in investment buildings/contingency
Contact Centre	53	46	99	Additional temporary staff
Debt Team	28	-21	0	Additional temporary staff
Hardware & Infrastructure (Laptops)	150	0	150	Hardware & Infrastructure Additional laptops required
Pandemic Related risk	437	0	437	Cost of ventilation works in corporate buildings
Shire Hall Relocation	278	-36	135	Shire Hall costs associated with the relocation
Strategic Procurement & Contract Management	139	-20	70	Additional temporary staff
Council Tax: Counter Fraud & Compliance	464	-209	255	Investment to save over 3 years
Corporate Services Default	802	0	802	Legacy MRP changes account in budget requirement 2023-24
<b><u>Strategy &amp; Partnerships</u></b>				
Election Processes	273	0	443	Election budget to be transferred to reserve for future year's election cycle
Director, Corporate & Customer Services	14	-14	0	Additional temporary staff
Communications & Information	41	-24	8	Additional temporary staff
Audit Division	30	-15	0	Additional temporary staff
HR	25	-16	0	H&S - defibrillators
Cambridgeshire Skills Management Team	1,085	0	930	Traded Service funds held for risk contingency
YS - National Citizen Service	50	0	50	Held for potential one-off costs, at this stage Q1 not currently required
Archives	45	0	0	Held for potential one-off costs
Libraries - Development	11	0	6	Investment in service
Libraries	7	-3	3	Engage project funds
<b><u>Longer Term Provisions</u></b>				
CPSN Partnership Funds	171	-7	171	Investment in the Eastnet network
Insurance General	5,018	0	5,018	Insurance provision as per actuary report
Insurance Long-term Provision	6,839	0	6,839	Insurance provision as per actuary report
<b><u>Capital Reserves</u></b>				
General Capital Receipts	556	682	953	Funding from sales of CCC assets, used to fund capital works
<b>TOTAL EARMARKED &amp; CAPITAL RESERVES</b>	<b>17,022</b>	<b>363</b>	<b>16,742</b>	

(+) positive figures represent surplus funds.

(-) negative figures represent deficit funds.



## Corporate Risk Register

To: Strategy, Resources & Performance Committee

Meeting Date: 26th March 2024

From: Chief Executive

Electoral division(s): All

Key decision: No

Forward Plan ref: Not applicable

Executive Summary: Good risk management including the identification of risks and triggers as well development of mitigating actions should inform decision making and areas for improvement; lead to better overall management of the Council's business, and protect the Council's assets, workforce, finances and services.

Recommendation: The Committee is recommended to note the Corporate Risk Register.

Officer contact:

Name: Mairead Claydon  
Post: Head of Internal Audit & Risk Management  
Email: Mairead.Claydon@cambridgeshire.gov.uk

# 1. Creating a greener, fairer and more caring Cambridgeshire

1.1 Risk Management is the process by which the Council understands and proactively considers the principal uncertainties and overall risks facing the organisation. The objective is to ensure that risks which might impact upon the Council achieving its plans are identified and managed on a timely basis and in a proportionate manner. As such, effective risk management contributes to the achievement of all seven of the Council's ambitions.

## 2. Background

2.1 The Accounts & Audit (England) Regulations 2015 require the authority to have a sound system of internal control, which includes effective arrangements for the management of risk.

2.2 Under the Council's constitution, the Strategy, Resources and Performance Committee is responsible for the development and oversight of the Council's risk management and strategy. The Audit and Accounts Committee also has important functions in relation to risk, including considering the effectiveness of the risk management arrangements and associated control environment and to seek assurances that appropriate action is being taken in response to risk.

2.3 Risk is inherent in our delivery of high-quality public services. The volatility, complexity and ambiguity of the Council's operating environment continues to increase, and taxpayers rightly expect transparency and accountability from the Council in managing the impacts of risk. We are committed to managing risk so that we enhance strategic planning and prioritisation and achieve our objectives with agility. The benefits of risk management include:

- Taking timely and proportionate action to prevent risks occurring or to manage effectively
- Development and delivery of robust and effective action plans and enhancements to the governance of the organisation
- Ensuring that decision makers are fully aware of any key risk issues associated with proposals being considered at the point of decision making
- Demonstrating openness and accountability

2.4 The risk management approach adopted by the Council is based on identifying, assessing, managing and monitoring risks at all levels across the Council. Risk registers operate at three tiers across the organisation: (a) service/project specific, (b) directorate, and (c) corporate. This report provides an update on the Council's Corporate Risk Register.

### 3. Corporate Risk Register Updates

The full updated Corporate Risk Register can be found at Appendix 1 to this report.

Please note, on the risk matrices, “RA” denotes the Council’s maximum risk appetite of 15, which is a set maximum appetite for all risks. Where risk owners have identified a target risk below this risk appetite level, this is denoted with a “T”.

#### 3.1 Corporate Risk Register Overview

3.1.1 The following table gives an overview of the current status of the risks on the corporate risk register, including information on the current risk scoring compared to the scores at the previous report to Committee, and the direction of travel for each risk.

3.1.2 Please note that as discussed at the October meeting of Strategy, Resources and Performance Committee, the direction of travel for each risk is now shown as a RAG rating: red indicating that the risk has increased; amber indicating no change; and green indicating that the risk has decreased.

*Table 1: Corporate Risk Register Overview, March 2024*

Risk	Residual Risk Score March 24	Residual Risk Score Oct 23	Direction of Travel (RAG)	Last Reviewed
1. Risk that the Council’s arrangements for safeguarding vulnerable adults fail.	15	15	A	01/02/24
2. Risk of failure of the Council’s arrangements to safeguard vulnerable children and young people.	15	15	A	16/02/24
3. Risk that the Council does not have enough budget to deliver agreed short and medium term corporate objectives.	12	12	A	20/02/24
4. Risk that a serious incident occurs, preventing services from operating and /or requiring a major/critical incident response.	12	12	A	22/02/24
5. Risk of failure of corporate governance.	10	10	A	13/02/24

6. Risk that the Council's workforce is not able to meet business need.	15	15	A	19/02/24
7. Risk of failure to deliver key Council services.	10	10	A	27/02/23
8. Risk that the Council is a victim of cyber crime.	15	15	A	20/02/24
9. Risk that the Council fails to comply with Information Governance legislation and industry standards.	12	12	A	23/02/24
10. Risk of failure of key contracts.	12	12	A	20/02/24
11. Risk of failure of collaborative working.	12	12	A	22/02/24
12. Risk of Climate Change.	16	16	A	20/02/24

3.1.3 For this reporting cycle, no risks have seen changes to their scores compared to the previous reporting period across all corporate risk register.

### 3.2 New Risks / Risks De-Escalated from the Corporate Risk Register:

3.2.1 There have been no new risks added to the Corporate Risk Register since the previous report in October 2023, and no risks have been de-escalated from the corporate risk register.

### 3.3 Key Actions Implemented:

3.3.1 A number of actions incorporated in the Action Plans for the Corporate Risk Register have been closed since the previous report in October 2023. In particular, the following key actions have been marked as complete by Corporate Risk Owners:

- The action for Corporate Leadership Team (CLT) to collaborate with Councillors in presenting a balanced budget for 2024/25 has been implemented.
- The action directing Capital Programme Board and CLT to provide full scrutiny and supervision over the proposal and development of savings plans has been completed.
- The Public Services Network Remedial Plan has been implemented by IT, all outstanding actions are completed and the IT service has achieved PSN certification.
- Lessons learnt from recent cyber-attack - Debrief has been completed and lessons learnt log being applied.

- The Business Continuity exercise related to key contracts has been completed and a series of actions following on from the exercise are planned for the next year.
- A clear definition of the term 'key contract' with reference to the contract risk assessments has been developed. It will be embedded in contract risk assessment documents and other contract management related documents.

## 4. Other Risk Management Updates

### 4.1 CLT Risk & Assurance Meeting:

4.1.1 A meeting of the CLT Risk & Assurance group took place on 1st March. The group conducted a review of the Corporate Risk Register, discussed emerging corporate risks and undertook a review of the Strategy & Partnerships Directorate Risk Register. The group also received feedback from the meeting of the Corporate Risk Group in February 2024, and an update on implementation of the risk strategy. Key areas of further discussion are highlighted below.

#### i. *Directorate Risk Registers Reporting*

4.1.2 The CLT Risk & Assurance group discussed the process for reporting Directorate Risk Registers (DRRs) to Committee and confirmed that all Committee reporting of DRRs should be in the format produced by the Council's GRACE risk management system. CLT also agreed a proposal for splitting out risks from the Finance & Resources and Strategy & Partnerships DRRs to allow relevant risks to be reported to the appropriate Policy & Service Committees.

4.1.3 The group also considered a proposed template for DRR reporting to Policy & Service Committees. The template was approved pending minor amendments. This will be circulated to members of the Corporate Risk Group and Extended Leadership Team (ELT) and shared on the corporate intranet to support consistency in information provided to Committees when DRRs are reported.

#### ii. *Weighted risk matrices*

4.1.4 The CLT Risk & Assurance group also considered an alternative approach to the use of risk matrices. Having previously reviewed the possibility of introducing a risk matrix with a weighting applied to the 'impact' score, giving more weight to risks with greater impact, the group considered an alternative weighted matrix. This placed the weighting on the 'likelihood' score, giving greater priority to risks with a higher likelihood of occurring.

4.1.5 In order to inform the discussion, the Corporate Risk Register was scored using both the existing linear method and weighted model, for comparison.

4.1.6 Following the discussions, CLT agreed to retain the current risk matrix and methodology. It was felt that changing the approach to risk scoring could prove counter-productive at a time when the Council is seeking to continue embedding and communicating the risk management approach throughout the organisation. Additionally, it was not felt that the change in approach significantly altered the view of risk provided by the existing matrix. It was confirmed that CLT will keep risk matrices under review, and focus on delivering

further guidance and training to officers on managing risk in line with the existing policy and approach.

## 4.2 Risk Strategy Implementation Update:

4.2.1 The Internal Audit & Risk Management team is progressing the actions from the Corporate Risk Strategy shared with Committee in July 2023. Key action updates since our last update in October include:

- *Action: “The Council should review how risk information is presented as part of decision-making processes and identify any areas for improvement, as part of the development of decision-making guidance to improve quality of report writing.”*

The Service Director: Legal and Governance undertook an in-depth review of the Committee report template and report-writing guidance. The new template for Policy and Service Committee reports was launched in November 2023 and as part of this, a greater emphasis is placed on providing sufficient information on risk management in all reports. This action is therefore complete.

- *Action: “Internal Audit to re-introduce the Corporate Risk Group on a quarterly basis with Risk Champion from each Directorate. This should ensure a wider range of perspectives are brought to bear on the CRR and will re-establish compliance with the Risk Management Toolkit.”*

The Corporate Risk Group has been re-established and a Terms of Reference for the group agreed. To date, the group has met twice, on 13th November 2023 and 15th February 2024. Meetings have included training sessions on risk escalation and risk identification; review and challenge of the Corporate Risk Register; and discussion of emerging risks. The group will continue meeting in line with corporate risk reporting cycles, and the action is therefore complete.

- *Action: “New project management procedures to include guidance on the routine management of risk for corporate projects”.*
- *Action: “A process should be put in place to ensure all significant new revenue and capital projects are routinely and consistently assessed for risk as part of new project management procedures”.*

The Internal Audit & Risk Management team met with the Head of Change Portfolio in February 2024 to discuss these actions, which are being progressed through the implementation of new project management procedures.

- *Action: “Internal Audit & Risk Management will develop a risk management e-learning module that can be made available to all staff. This will particularly include guidance on how to escalate risks between different management levels/risk registers. Once this is completed, it will be publicised internally via the intranet and to targeted staff including budget managers”.*

This action is now underway and the Internal Audit & Risk Management team are hoping to launch the new e-learning at the start of the new financial year.

- 4.2.2 As part of the Business Planning process, the Head of Internal Audit & Risk Management has put forward plans to introduce a dedicated Risk Manager post in the new financial year, to enhance capacity to further develop and strengthen risk management processes at the Council.
- 4.2.3 A full update showing progress with all the actions in the Risk Strategy, and any suggested amendments to the strategy, will be brought to Committee as part of the Annual Risk Management Report in July.

## 5. Significant Implications

### 5.1 Finance Implications

Not applicable.

### 5.2 Legal Implications

Not applicable.

### 5.3 Risk Implications

This report and Appendix 1 showing the updated current Corporate Risk Register provide information on the key corporate risk areas currently identified by Cambridgeshire County Council and how these are being managed.

### 5.4 Equality and Diversity Implications

Not applicable

## 6. Source Documents

### 6.1 Corporate Risk Register – Appendix 1

### 6.2 [Cambridgeshire County Council Risk Strategy 2023 – 6](#)





# Cambridgeshire County Council CRR

06/03/2024 10:08:21

<b>Risk</b>	<b>01. ASC - Council's arrangements for safeguarding vulnerable adults fail</b>									
<b>Likelihood</b>	5									
	4									
	3									X/RA
	2									
	1									
		1	2	3	4	5				
<b>Consequence</b>										
<b>Risk Owners</b> Patrick Warren-Higgs							<b>Current Score</b> 15		<b>Last Review</b> 01/02/2024	
							<b>Risk Appetite</b> 15		<b>Next Review</b> 01/05/2024	
							<b>Previous Score</b> 15			
<b>Triggers</b>							<b>Likelihood Factors (Vulnerability)</b>		<b>Potential Consequences</b>	
1. Inability to recruit, train and retain experienced staff 2. Inherent weaknesses in governance arrangements 3. Poor quality of practice not delivering statutory responsibilities, non-compliance with policies & practice guidance 4. Ineffective management oversight 5. High caseloads/demand on service 6. Internal organisational change 7. External system/regulatory changes 8. Major incident results in spike in demand for services and/or inability to access Council systems, records or buildings.							1. Decrease in government funding 2. Failure/handback from commissioned providers 3. Increased expectations on local government 4. Increase in demand for services 5. Inflation and cost of living crisis		1. Vulnerable adult is seriously harmed 2. People lose trust in Council services and/or commissioned services 3. Council is judged to have failed in statutory duties 4. Requires improvement or inadequate CQC outcome	

<b>Controls</b>	<b>Adequacy</b>	<b>Critical Success</b>	<b>Assurance</b>
01. Continuous process of updating practice and procedures, linking to local and national trends, including learning from local and national reviews such as Safeguarding Adult Reviews.	Good	Regular Reporting. Appropriate tools and support to practitioners to guide best practice.	Eastern Region Sector Led Improvement Programme Adults practice governance board. LGA Peer Review and associated Improvement Plan in readiness for CQC inspection in the next 12 months.
02. Comprehensive and robust safeguarding training, ongoing development policies and opportunities for staff, and regular supervisions that monitor and instil safeguarding procedures and practice	Good	High quality supervision and support. Professional staff are able to continue registration with their professional bodies. Dedicated resource for safeguarding training within Learning and Development, specific training strategy document which is refreshed annually.	SAB multi agency policies and procedures in place. Themed audits re safeguarding and associated learning and development. Robust training programme in place Adults practice governance board and practice guidance.
03. Clear 'People in Position of Trust' policy and guidance in relation to Adults Provide training, SAB	Good	In place, links to practice guidance in ASC and corporate HR guidance as required.	Appropriate training provided.
04. Multi-agency Safeguarding Boards and Executive Boards provides multi agency focus on safeguarding priorities and provides systematic review of safeguarding activity. Coordinated work between multi-agency partners. In particular Police, County Council, Health and other agencies who are key members of the Board and subgroups.	Good	Regular reporting and shared working outcomes	SAB annual report highlighting progress against priority areas shared with Adults & Health Committee.
05. Robust process of internal Quality Assurance (QA framework) including case auditing and monitoring of performance	Good	Regular auditing and reporting. Ability to highlight good practice and areas for improvement, robust service level improvement plans developed as needed.	Monthly Management Audits. Annual programme of Themed Audits. Adults practice governance board. Agreed Improvement Plan with Senior Responsible Leads.

06. Regular monitoring of social care providers and information sharing meetings with other local organisations, including the Care Quality Commission. Implementation of provider of concern process as required.	Good	Regular auditing and reporting. Ability to support providers at risk.	Contracts monitoring team, care home support team & provider of concern process
07. Coordinated work between multi-agency partners for both Adults and Childrens. In particular Police, County Council and other agencies including supporting young people transitions to adulthood, with the oversight of the Safeguarding Boards	Good	Effective and safe implementation	SAB and key statutory partners
08. Continue to work with the CQC to share information.	Good	Regular reporting	Contracts monitoring team
09. Managing increasing demand and acuity to ensure adults receive right support at the right time. Regular DMT's to discuss and escalate issues.	Good	Reduced waiting times. Providing proportionate and time critical responses to those at risk.	Escalation to CLT as required.

Action Plans	Assurance	Responsibility	Target Date
<p>1. Performance Improvement Plan</p> <p>Improvement plan has been developed and agreed with key actions to take forward based on the peer improvement recommendations and national indicators. This is being reviewed fortnightly internally across key meeting groups and updated accordingly.</p> <p>The improvement plan considers DOLs in CCC, threshold assessments for people in care homes in CCC, adults and autism historical back log, OT waiting list. LD Health waiting lists linked to section 75 agreements, care and support plan delays, including brokerage of increases or changes to care packages, financial assessment and financial data entry delays.</p>	Good progress has been made on reviews due to the use of the external agency to tackle the long waiters. This will be an ongoing process		29/03/2024
<p>2. Adults Workforce Strategy</p> <p>This is an internal workforce plan. This has been drafted and circulated for further comments and feedback. Next steps are for it to be socialised with the wider working group and a finalised version to be agreed by end of April. The plan will include forecasting future need, setting out recommendations and actions to retain, succession plan and ensure pipelines of future workers.</p>	Drafted and due for approval and agreement to CLT.		28/03/2024

**Risk Path:** Cambridgeshire County Council CRR/Cambridgeshire County Council

**Risk Category:**

**Linked Objective(s):**

Risk							02. CSC - Failure of the council's arrangements to safeguard vulnerable children & young people														
Likelihood	5						Risk Owners	Martin Purbrick				Current Score	15		Last Review	16/02/2024					
	4												Risk Appetite	15		Next Review	16/05/2024				
	3					X/RA	Triggers	1. High caseloads in Children's Social Care. 2. Lack of financial resilience. 3. Non-compliance with safeguarding processes and procedures. 4. Inability to recruit and retain experienced Social Workers. 5. Lack of placement sufficiency to meet the needs of complex children and young people. 6. Major incident results in inability to access Council systems, records or buildings.				Likelihood Factors (Vulnerability)	Each one below is linked to each of the triggers: 1. Children's social care caseloads are too high in some areas due to issues with recruitment and retention. (High likelihood) 2. Difficulty procuring affordable capacity for children's placements and Home to School Transport. (Medium) 3. Lack of robust assessments (undertaken in a timely way) of risk in relation to children & the family circumstances. Although recently launched revised practice standards, guidance and the focus on six key areas ('Big 6') has meant a focus on areas for improvement. (Medium) 4. Recruitment and retention has improved for those in management roles and more work is underway for recruitment of permanent social workers (Medium) 5. Difficulty procuring capacity for children's placements, although now working more closely with provider market and better recruitment of in-house foster carer placement underway. (High) 6. In terms of a major incident, there are business continuity plans (BCP's) in place whereby child protection lists would be obtainable if required. (Low)				Potential Consequences	1. Harm to child or young person awaiting or receiving services from the Council. 2. Reputational damage to the Council. 3. Financial impact. 4. Appointment of a Children's Commissioner and notice of statutory intervention issued by the Department for Education.			
	2																				
	1																				
		1	2	3	4	5															
Consequence																					
<b>Controls</b>							<b>Adequacy</b>		<b>Critical Success</b>			<b>Assurance</b>									
1. Multi-agency Safeguarding Boards and Executive Boards. Provides multi agency focus on safeguarding priorities and provides systematic review of safeguarding activity specific safeguarding situation between partners.							Reasonable		The LA improvement board started in October 2023 and continues to provide independent scrutiny.			Council has acted as a single agent to ensure the right focus on safeguarding, with a lead from the Executive Director of Children's.									
2. Information-sharing and coordinated work between multi-agency partners, providers, and regulators. In particular Police, County Council and other agencies to identify child sexual exploitation, including supporting children and young people transitions to adulthood, with the oversight of the Safeguarding Boards. Regular monitoring of social care providers and information sharing meetings with other local organisations.							Reasonable		A review by Essex sector led improvement (SLI) partner to identify key areas of strengths and development. Recommendations are being added to the improvement plan along with other key areas.			The Essex diagnostics has contributed to the self-assessment and formed part of the improvement plan going forward. Partnership working remains a key focus on the plan and self-assessment.									

3. Comprehensive and up-to-date Safeguarding Policies, Procedures and Practice Standards. Continuous process of updating practice and procedures, linking to local and national trends, including learning from local and national reviews such as Child Safeguarding Practice Reviews (SPR's).	Good	Several practice and processes have recently been reviewed and revised to ensure they are robust and includes; Our Practice Standards, Guidance and Toolkit (Big 6); Our Threshold document; MASH Manual and Guidance etc.	Partnership developing tools and pathways that support best practice around exploitation and safeguarding of vulnerable children and young people.
4. Safeguarding Training & Development Comprehensive and robust safeguarding training, ongoing development opportunities for staff, and regular supervisions monitor and instil safeguarding procedures and practice.	Good	Effective training and development ensures all staff understand and can implement key safeguarding processes. Social care academy launched on 20th November with new ASYE and International workers starting in January 2024.	The outcomes of quality assurance should provide assurance over the effectiveness of staff training and development, and inform areas where further training is needed.
5. Quality Assurance Framework. Robust process of internal Quality Assurance (QA framework) including case auditing and monitoring of performance.	Reasonable	Recently revised and implemented new practice governance ensuring performance information is more accessible and training has been provided to ensure performance is monitored more closely. In addition, an audit schedule has been reviewed, updated and is underway. QA framework that is understood by all that are using it; reflects the lived experience of children; and helps with practice improvement, whilst supporting practice	Outputs from the QA framework should provide assurance that social workers understand what they need to do to improve children's situations.
6. Clear processes for reporting concerns. Whistleblowing policy, robust Local Authority Designated Officer (LADO) arrangements and complaints process inform practice.	Good	Effective processes for reporting concerns ensure that the response to concerns is timely and effective, with the involvement of appropriate partners.	Completed a review of the notification process.  Quarterly reports from customer services (including complaints) has been established and is being shared.
7. Family Safeguarding Approach Family Safeguarding involves multi-disciplinary teams in children's social care, to keep families together and ensure children and adults services work jointly for the best outcome for the family.	Reasonable	Family safeguarding as a practice model is currently under review	Essex diagnostics highlighted areas of focus and the family safeguarding model identified this as an area for focus.
Full leadership team recruitment A permanent and stable leadership team is in place and established to provide crucial leadership across Children, Education and Families.	Good	Permanent team in place and established	Permanent leadership in place from January 2024. The interim Director of Education is due to start on 19th February whilst the permanent role is being recruited too

Action Plans	Assurance	Responsibility	Target Date
1. Corporate response to Ofsted focused visit. Updated self-assessment completed and improvement plan has been drafted and aspects underway.  Previous outline of establishing a strengthening services board, however there was little appetite for this from partners. Therefore, the children's improvement board will be focused on the key areas for development.	Essex SLI is being undertaken with frontline teams to establish key areas of development and strengths. In addition, the mapping of the child's journey from the front door has been ongoing and key improvements are being made	Martin Purbrick	29/03/2024

<p>Market engagement happened during January 2024 and Social Care &amp; Commissioning working more closely together as a strong focus on recruiting in-house foster, showing early signs of success, however, there are still a number of children in unregistered placements</p> <p>Work to manage the local market with support from Commissioning services is underway to support placement sufficiency for Cambridgeshire. This action is likely to remain ongoing.</p>	<p>Strategy has been updated; now into scoping the increased capacity required.</p>	<p>Martin Purbrick</p>	<p>01/04/2024</p>
<p>6. Recruitment of a permanent workforce Successful recruitment within management areas with over 90% of permanent Directors, Heads of Services, Service Managers and Team Managers. Over 70% of Social Workers are now permanent.</p> <p>As part of the children's improvement work, there is a focus on ensuring the recruitment and support of children's workforce.</p>	<p>Academy will be established to better support Apprenticeships, International workers and ASYE's. Work is ongoing to reduce agency staffing and encourage more permanent workforce in CEF.</p>		<p>01/04/2024</p>
<p>Review of key areas of Children's, Education and Families services Stage1 has now been completed and a further request for further DfE funding for additional SLI funds for stage 2.</p> <p>Essex is supporting Cambridgeshire with a sector led improvement review of key frontline services to help understand their strengths and key areas for development</p>	<p>Essex is supporting Cambridgeshire with a sector led improvement review of key frontline services to help understand their strengths and key areas for development. In addition, CCC is mapping the child's journey to improve the effectiveness and efficiency of responding to the needs of children and young people.</p>		<p>01/04/2024</p>
<p><b>Risk Path:</b> Cambridgeshire County Council CRR/Cambridgeshire County Council</p> <p><b>Risk Category:</b></p> <p><b>Linked Objective(s):</b></p>			

Risk		03. The Council does not have enough budget to deliver agreed short and medium term corporate objectives							
Likelihood	5								
	4								
	3				X	RA			
	2								
	1								
		1	2	3	4	5			
		<b>Consequence</b>							
		<b>Risk Owners</b>	Michael Hudson			<b>Current Score</b>	12		
						<b>Risk Appetite</b>	15		
						<b>Previous Score</b>	12		
		<b>Triggers</b>	<p>1. The Council spends more resources than it has by the end of the year and does not have sufficient reserves to cover cumulative variances.</p> <p>2. Policies, procedures or governance framework for budget setting and monitoring fail or are circumvented.</p> <p>3. Non-compliance with corporate processes.</p> <p>4. Demand management, prevention or service reform activity is insufficient.</p> <p>5. Inflationary pressures and market failures / supply shortages lead to rising costs.</p> <p>6. Staff without appropriate skills, knowledge, experience. Greater staff turnover.</p> <p>7. The Council is a victim of major fraud, cyber crime or corruption.</p> <p>8. Failure to meet Safety Valve agreed trajectory - Council has to fund DSG High Needs deficit or jeopardises DfE funds.</p> <p>9. Lack of clarity regarding central government grant allocations.</p>			<b>Likelihood Factors (Vulnerability)</b>	<p>1. Increased demand for services.</p> <p>2. Economic/market conditions - shortage of supply of services.</p> <p>3. Economic conditions - reduced income from fees/charges or taxation.</p> <p>4. Changes to government funding; short term national planning.</p> <p>5. Legislative and regulatory changes.</p> <p>6. Partnership risks - additional costs or reduced funding in collaborations. Change programmes require additional short term risk.</p> <p>7. Waste management reforms; Industrial Emissions Directive.</p> <p>8. Home to School Transport and children's social care placements markets.</p> <p>9. Credit loss on long term debtors.</p>	<b>Potential Consequences</b>	<p>1. Council issues a s114 report or requires capitalisation direction.</p> <p>2. Breach of prudential code or capital strategy benchmark/indicators due to levels of borrowing.</p> <p>3. The Council does not deliver its statutory responsibilities.</p> <p>4. People do not receive the services to which they are entitled or require, and may be harmed as a result.</p> <p>5. Reputational damage.</p>
<b>Controls</b>		<b>Adequacy</b>	<b>Critical Success</b>			<b>Assurance</b>			
01. Robust Business Planning process; demand/demography and inflation challenge.		Good	Continued support from CLT to act collectively to develop budget proposals which meet the financial challenge			Proposals and assumptions will be subject to scrutiny by Committees in January 2024 as well as other consultations such as the Trade Unions, Schools Forum, public, etc...			
02. Robust service planning, priorities cascaded through management teams and through Our Conversations process.		Good	Staff have clarity of what is expected of them and deliver services within the available budget			Insights and Policy co-ordinating quality assurance alongside Finance staff.			
03. Integrated resources and performance reporting (accountable quarterly to SR&P Committee), tracking budget, savings, activity and performance		Good	Saving proposals delivered			Continued reporting through Committee.			
04. Operational division Finance Monitoring Reports (accountable monthly to Service Committees), tracking budget, savings, activity and performance		Good	Saving proposals delivered			All reports being reviewed at DMTs			
05. Scheme of Financial Management, including Budget Control Report for the Council as a whole and operational divisions		Good	Clear budget process, effective engagement with it and compliance			Training Continuing			
06. Procurement processes and controls ensure that best value is achieved through procurement		Good	Realisation of procurement savings through competition. Basis for effective contract management and productivity.			Increased training and guidance being rolled out.			

07. Budget challenge and independent advisory: Finance and budget managers at all levels of the organisation to track exceptions and identify remedial actions	Good	Meeting of financial targets and deadlines. Political engagement and approval	All reports being reviewed at DMTs
08. Rigorous treasury management system plus tracking of national and international economic factors and Government policy	Good	Prudential Indicators met	Reporting ongoing to Committee
09. Rigorous risk management discipline embedded in services and projects	Reasonable	Risk scoring	Reporting ongoing to Committee
10. Adequate reserves	Good	Reserves held at recommended level as per section 25 statement (4%)	s25 Report to Full Council in February 2024.
11. Integrated Financial Monitoring Report	Good	Received quarterly at S&R	Report ongoing to Committee
12. Anti-fraud and corruption policy	Good	Organisational awareness campaigns	On going training
13. whistleblowing policy	Good	Organisational awareness campaigns	
14. Internal control framework	Good	Organisational awareness campaigns	Internal audit reviews
15. Fraud detection work undertaken by IA, Counter Fraud	Good	Organisational awareness campaigns	NFI reporting
16. Awareness Campaigns	Good	Organisational awareness campaigns	
17. Anti money laundering policy	Good	Organisational awareness campaigns	
18. Publication of transparency data	Good	Organisational awareness campaigns	Publication

Action Plans	Assurance	Responsibility	Target Date
01. Engagement, development and submission of credible revenue and capital plans into safety valve process	Safety Valve secured and regular reporting will now be presented as part of the Budget Monitoring reports. This position will continue to be reviewed but from the perspective of Financial Planning the next key date is the assessment of risk to inform the S151 s25 assurance of	Michael Hudson Jonathan Lewis	13/06/2024
05. Programme and project delivery governance: Waste Management; Energy income mobilisation	Ongoing Board meetings	Michael Hudson Frank Jordan	01/04/2024
06. Programme and project delivery MTFS 2025-29		Tom Kelly Joe Lacey-Holland	30/09/2024
07. Review of Financial Regulations		Tom Kelly	30/06/2024
08. Review of Reserves		Michael Hudson	30/09/2024
09. Review of Commercial activities and risk			30/06/2024

**Risk Path:** Cambridgeshire County Council CRR/Cambridgeshire County Council  
**Risk Category:**  
**Linked Objective(s):**

Risk		04. A serious incident occurs, preventing services from operating and /or requiring a major/critical incident response.				
Likelihood	5					
	4					
	3				X	RA
	2					
	1					
		1	2	3	4	5
		<b>Consequence</b>				
		<b>Risk Owners</b>	Sue Grace			<b>Current Score</b> 12 <b>Risk Appetite</b> 15 <b>Previous Score</b> 12
		<b>Triggers</b>	1. Loss of large quantity of staff or key staff 2. Loss of key premises (including temporary denial of access) 3. Loss of IT, equipment or data 4. Loss of a key supplier 5. Loss of utilities or fuel 6. Decreasing resilience in CCC services due to ongoing financial constraints and cost reduction 7. Serious major external incident 8. Officer non-compliance with Business Continuity planning or processes 9. Co-operation and engagement of partners			<b>Likelihood Factors (Vulnerability)</b> 1. Ongoing risk of environment hazards such as flooding and severe weather 2. Pandemic 3. Cyber Attack / Cyber Crime (see Risk 09) 4. Possible power outages caused by gas shortages 5. Resource issues due to shared service 'decoupling'
					<b>Potential Consequences</b> 1. Inability to deliver services to vulnerable people, resulting in harm to them 2. Inability to meet legislative and statutory requirements 3. Increase in service demand 4. Reputational damage	
<b>Controls</b>		<b>Adequacy</b>	<b>Critical Success</b>			<b>Assurance</b>
1. Corporate and service Business Continuity Plans Up to date business continuity plans available across the Council.		Reasonable	All services have up-to-date Business Continuity Plans which provide a clear and comprehensive plan for how services will respond in the event of a major/critical incident to minimise business disruption.			The Emergency Planning Team maintains a tracker of BC plan completion across the Council. Currently the team are working on reviewing BCPs and getting this up to date (see Action Plan).
2. Corporate communication channels in case of emergency. The Emergency Planning team work with Communications Teams in Cambridgeshire and Peterborough to respond to any emergency incidents. The Council's Emergency Messaging System allows contact with staff via SMS in the event of IT system disruption.		Good	The Council is able to communicate effectively externally and internally in the event of a major/critical incident.			The Emergency Planning team maintain a close relationship with the Communications team.
3. Cambridgeshire & Peterborough Local Resilience Forum The LRF allows multi-agency collaboration regarding local resilience issues. The LRF follows a clear process to allow agencies across the region to share information, plan and prepare for major incidents, and maintains a tactical response process.		Good	The Council is able to work effectively with other agencies across Cambridgeshire & Peterborough in responding to a major/critical incident.			Executive Director of Strategy & Partnerships sits on the LRF Board to represent Cambridgeshire County Council.
4. IT disaster recovery arrangements Up to date IT disaster recovery plans in place.		Reasonable	ICT downtime and disruption to front-line business is minimised in the event of an IT critical incident or loss of data.			The last DR test occurred as part of the data centre move in November 2021. A failover was successfully completed in March 2022 at Sand Martin House Data Centre  If DR is invoked systems will be available however platform system changes will require DR to be retested to ensure performance and functionality is available in



5. Resilient Internet feed	Good		"Considerable work undertaken to strengthen and improve resilience of network, high proportion of WFH for staff and Members can be sustained. Regular monitoring process and escalation"
6. Corporate Emergency Plan	Reasonable		Corporate Emergency Plans put into operation through recent incidents (2020/21 and 2021/22) including Flooding and Severe Weather. The CCC Emergency Management Plan is currently being updated (June 2023) to reflect organisational changes.

Action Plans	Assurance	Responsibility	Target Date
Business Continuity Plan Testing Once the corporate review of BCPs is complete, the Emergency Planning team will re-implement a programme of service-level testing of BC plans and a corporate BC testing exercise.		Stewart Thomas	01/06/2024
Corporate review of Business Continuity Plans. Emergency Planning Team supporting service Business Continuity leads to review Business Continuity Plans.	The Emergency Planning Team maintain a tracker of corporate and service BCPs and are now reviewing and updating this to understand current completion and quality levels of service BCPs. BC Awareness sessions for Team Managers were launched in February 2023 to re-establish contact with BC leads and sessions are currently booked in with Directorates to December 2023. The Emergency Planning Team took part in Worldwide 'Business Continuity Awareness Week' in May 2023 run by the Business Continuity Institute with internal communication & promotional material sent to staff.	Stewart Thomas	31/03/2024
Internal Audit of Business Continuity Planning		Mairead Claydon	31/03/2024
IT Disaster Recovery Exercise		Michael Hudson	31/10/2024

**Risk Path:** Cambridgeshire County Council CRR/Cambridgeshire County Council  
**Risk Category:**  
**Linked Objective(s):**

Risk		05. Failure of corporate governance					
Likelihood	5						
	4						
	3					RA	
	2					X	
	1						
		1	2	3	4	5	
		<b>Consequence</b>					
		<b>Risk Owners</b>	Emma Duncan			<b>Current Score</b>	10
						<b>Risk Appetite</b>	15
						<b>Previous Score</b>	10
		<b>Triggers</b>	1. Major business disruption. 2. Lack of management oversight. 3. Negative inspection judgement . 4. Poor financial management. 5. Insufficient finance. 6. Personal Data is inappropriately accessed or shared. 7. Lack of awareness of or preparedness for legislative changes. 8. Lack of clear corporate policy framework. 9. Officer non-compliance with policy framework.			<b>Likelihood Factors (Vulnerability)</b>	1. Current local financial pressures. 2. Ongoing national reduction in public sector funding. 3. Changes to statutory/Legislative duties. 4. Current major corporate restructures and service change. 5. Increasing instances of Councils not able to meet expenditure commitments due to pressures in the local government sector.
						<b>Potential Consequences</b>	1. Harm to people as a result of them not getting services they need or are entitled to. 2. Criminal or civil action against the Council. 3. Negative impact on Council's reputation. 4. Lack of control over financial or operational delivery. 5. S114 Report or Public Interest Report. 6. S5 Report.

Controls	Adequacy	Critical Success	Assurance
01. Monitoring Officer role.	Good	Lack of or reduced risk of successful legal challenge to decision making.	Monitoring Officer attends all CLT meetings. MO sign-off on all legislative changes and legal implications on Committee papers.
02. Annual Governance Statement (AGS).	Good	AGS process ensure that the Council reviews the effectiveness of its corporate governance arrangements and its compliance with the corporate governance framework.	Annual Governance Statement published as part of Statement of Accounts.
03. Code of Corporate Governance (CoCG).	Good	Annual review of the Code of Corporate Governance provides assurance that the Council has a robust governance framework in place.	Code of Corporate Governance updated annually on the external website.
04. Business Planning process used to identify and address changes to legislative/regulatory requirements	Good		
05. The Council's Constitution, including Scheme of Financial Management, Contract Procedure Rules, Scheme of Delegation etc.	Good	Officers and Members comply with statutory obligations	
06. Corporate Complaints procedure and response to Local Government & Social Care Ombudsman reviews.	Good	The Council can identify and respond to any breaches of legislative or statutory obligations.	
07. Service managers kept up to date with changes by Monitoring Officer / Pathfinder, Government departments, professional bodies, involvement in regional and national networks	Good	Lack of or reduced risk of successful legal challenge to decision making	
08. New Committee report template and process developed following the Governance Review.  Key statutory and legislative considerations in Committee reports are highlighted in sufficient detail and signed off by key officers prior to submission to Committee.	Good	Committee papers and key decisions are scrutinised to identify any statutory/legislative impact.	Sign-off by key officers is evidenced in Committee paper appendices.

09. Roles of Statutory Officers. inc. Head of Paid Service, Section 151 Officer, Director of Adult Social Services, Caldicott Guardian, etc.	Good	Active postholders for all statutory roles for the Council.	
10. Statutory Officers Group Statutory Officers Group meetings to discuss corporate governance arrangements and issues, and to reflect on recurring themes relating to Council improvement.	Good	Regular scrutiny of corporate governance by senior officers.	
11. Performance Management Framework Performance management is a tool that allows us to measure whether we are on track to achieve our corporate priorities. If we are off-track, we change our activities to improve service delivery, value for money and the outcomes people experience.	Reasonable	Clear information on organisational performance against objectives provided in a timely way to decision-makers.	Performance reporting to Committees and CLT.
12. Corporate Clearance Group The Corporate Clearance Group has been established to ensure draft reports receive sufficient corporate review prior to being submitted to Committee.	Good	All Committee reports are subject to corporate scrutiny and challenge to ensure that Committee decisions are taken on the basis of sufficient, robust information.	A report tracker is in place to verify that reports on Committee forward plans are received and reviewed by the Corporate Clearance Group.

Action Plans	Assurance	Responsibility	Target Date
01. Corporate Response to the Covid Public Inquiry.			31/03/2023
02. Implement Action Plan from Annual Governance Statement.	Implementation to be reviewed on an ongoing basis by Statutory Officer Group.	Emma Duncan	31/03/2024

**Risk Path:** Cambridgeshire County Council CRR/Cambridgeshire County Council  
**Risk Category:**  
**Linked Objective(s):**

Risk		06. The Council's workforce is not able to meet business need					
Likelihood	5						
	4						
	3					X/RA	
	2						
	1						
		1	2	3	4	5	
		<b>Consequence</b>					
		<b>Risk Owners</b>	Janet Atkin			<b>Current Score</b>	15
						<b>Risk Appetite</b>	15
						<b>Previous Score</b>	15
		<b>Triggers</b>	<ul style="list-style-type: none"> <li>1. Skills shortage in key areas including partners.</li> <li>2. Employee retention beneath optimal leading to unhealthy level of turnover.</li> <li>3. Low levels of employee engagement.</li> <li>4. Failure to achieve a healthy organisational culture and environment.</li> <li>5. Ineffective or inadequate workforce planning.</li> <li>6. Financial pressures mean the Council is not able to offer pay in line with the market.</li> <li>7. Decline in Council's reputation as an employer.</li> <li>8. High absence levels.</li> <li>9. Inability to recruit and develop staff</li> <li>10. Organisational change</li> <li>11. Working days lost to strike action/ industrial action</li> </ul>			<b>Likelihood Factors (Vulnerability)</b>	<ul style="list-style-type: none"> <li>1. Cost of living is increasing at a rate that is causing major concern for many of our workforce.</li> <li>2. Acute skills shortage in key areas including partners.</li> <li>3. Increased challenges across all areas of the council's functions in recruiting.</li> <li>4. Changing expectations regarding how and where staff want to work.</li> <li>5. The extent and scale of change programmes being undertaken across the Council including the separation of services across CCC and PCC can heighten the likelihood of disruption and challenge with motivation and engagement.</li> <li>6. Significant demand in services.</li> <li>7. Increased workplace expectations of employees.</li> </ul>
						<b>Potential Consequences</b>	<ul style="list-style-type: none"> <li>1. The Council is unable to recruit &amp; retain staff with the right skills and experience.</li> <li>2. Failure to deliver effective services or Council objectives.</li> <li>3. Reputational damage to the Council.</li> <li>4. Low morale and negative impact on staff wellbeing.</li> <li>5. Expenditure on costly interims or agency staff.</li> <li>6. Workforce lacks relevant skills, knowledge and training and is not continually developed.</li> </ul>
<b>Controls</b>		<b>Adequacy</b>	<b>Critical Success</b>			<b>Assurance</b>	
A. Fair Recruitment Policy. A Children's Workforce Board has been re-established under the leadership of the new DCS to focus on workforce challenges including recruitment.  This meeting continues to focus on key areas of challenge and concern, engaging with our providers of agency workers as well around hard to fill posts to identify opportunities to improve candidate attraction and employee retention.		Good	Staffing levels become more stable to support service delivery.			Outcomes of actions from Recruitment and Retention Board.	
B. Full independent employee engagement survey carried out in September 2023 and will be re-run every two to three years moving forward to be able to track employee engagement levels and respond to changes in a timely manner.		Good	Employee Engagement is demonstrated through employees seeing the value of and therefore contributing to these opportunities to shape the organisation as an employer.			CLT see results of engagement surveys and agree action plans to respond to the survey.	
C. 5 year People Strategy, endorsed by Members with accompanying action plan to ensure the right focus on recruitment, retention and talent management.  New People Strategy has been launched and has a clear focus on the shifting employment market and employment challenges that the Council faces, to establish clear plans for the workforce.		Good	Clear workforce plan in place for the Council.			Success of the People Strategy is measured through employee engagement surveys and feedback from key services/exit interviews. Additionally, an annual report is presented to Staffing and Appeals Committee.	
D. Dedicated Recruitment Team supporting the whole Council. Targeted recruitment campaigns and new e-recruitment system.		Good	The Council is able to recruit staff with the right skills and experience.			Impact of recruitment campaigns is reviewed by the Recruitment Board. Decisions on spending on major recruitment campaigns are approved by the Board.	

The team engage with services to understand the specific and differing challenges that they face and target recruitment campaigns accordingly, as well as maximising usage of social media channels.			Ongoing recruitment project has an emphasis on recruiting managers acting as Council ambassadors and not just focusing on their own area/vacancy, to improve attractiveness of Council as an employer to all applicants.
E. Staff appraisal system linked to performance management	Good	Staff performance is quantifiable across the Council services.	Directorate-level review of outcomes followed by CLT review of appraisal and performance outcomes.
F. Role of HR Business Partners. HR Business Partners work with services to anticipate and meet demands within service areas. BPs attend management meetings and meet Service Directors regularly.	Good	Services are supported in successful recruitment, engagement, development and retention of staff.	Feedback from HR Business Partners regarding organisational engagement.
G. Annual report to Staffing and Appeals Committee Reports are delivered to Staffing and Appeals Committee in February each year setting out a clear review of the workforce profile and activity during the year as well as key policy changes, employee engagement activity and an update around employee wellbeing.	Good	Impact of workforce policies and engagement is measured and evaluated to inform future policy development.	Report is taken to Committee in February.
H. Report on quarterly basis to CLT and to management teams on workforce and performance. CLT received monthly reports on Health, Safety and Wellbeing. Quarterly dashboard reports on workforce matters including absence and turnover are provided to Directorate Management Teams for them to keep a focus on their workforce profile and any emerging or potential concerns.	Good	CLT and Directorate Management teams are able to identify and address any emerging or potential concerns.	Reports are provided to DMTs quarterly.
I. Use of Consultants Policy and Interim & Agency Workers Policy.	Reasonable	Hiring managers use appropriate and compliant routes to market to obtain interim, agency staff and consultants.	Regular reporting on use of consultants, interims and agency staff to CLT and Audit & Accounts Committee. Internal Audit review of Use of Consultants & Interims planned for 2023/24. Consultancy policy ownership has transferred to Procurement. Head of Procurement and Head of HR have been attending Management Team meets within services to raise awareness of these policies and to discourage any procurement of staff/workers without seeking advice.
J. Agency Staff framework with Opus.	Good	Hiring managers use Opus as an accessible and cost-effective route to market for agency staff and as a provider of the skills and expertise we need to reach through our joint venture.	HR team manage Opus contract. Opus reporting has improved significantly with implementation of weekly returns for Social Care, Adults and Children's and monthly returns for other services. HR Advisory have introduced a reconciliation of returns to services to confirm accuracy of reports.
K. Well established consultative framework with trade unions. Chief Executive joins the meetings on a regular basis.	Good	Well established and positive relationships enable constructive discussions with trade union colleagues around any challenging workforce related matters, as well as an opportunity to gain valuable insights and contributions to help shape policy development.	

L. Effective Learning & Development platform and work of the Learning & Development team.	Good	Staff are able to access targeted learning and development opportunities and the Council can monitor training undertaken.	Rates of training completion.
M. Equality Diversity & Inclusion Working Group. EDI Working Group meets monthly to discuss EDI issues and engage staff across the organisation.	Good	The Council has a strong culture of equality, diversity and inclusion which supports staff engagement and retention.	Staff feedback in EDI engagement surveys and exit interviews.
N. Employee Wellbeing offer and new Employee Engagement & Wellbeing Advisor post.	Good	Staff are supported to maintain wellbeing, reducing absence and supporting employee engagement and retention.	Staff feedback in Engagement Surveys and exit interviews.

Action Plans	Assurance	Responsibility	Target Date
Children's Workforce Improvement Programme. Programme to address challenges in children's workforce retention and recruitment, launched in September 2022 and led by Chief Executive. This piece of work has broadened in scope and has now become part of the ongoing Children's Improvement Programme		Janet Atkin	30/03/2024
The values and behaviours framework has been reviewed in line with the new People Strategy. The Council's new Values will  The People Strategy was approved in May and work is underway to develop an action plan for approval by Staffing and Appeals Committee.		Janet Atkin	31/03/2024
Work with the service directors to create a comprehensive L&D framework to support the wider People Strategy.  Can only be completed once People strategy in place and agreed therefore target date to be aligned – June 2024		Janet Atkin	30/06/2024

**Risk Path:** Cambridgeshire County Council CRR/Cambridgeshire County Council  
**Risk Category:**  
**Linked Objective(s):**

Risk		07. Failure to Deliver Key Council Services											
Likelihood	5												
	4												
	3					RA							
	2					X							
	1												
		1	2	3	4	5							
		<b>Risk Owners</b>	Stephen Moir			<b>Current Score</b>	10	<b>Last Review</b>	27/02/2024				
						<b>Risk Appetite</b>	15	<b>Next Review</b>	27/05/2024				
						<b>Previous Score</b>	10						
		<b>Triggers</b>	<p>01. This risk may be triggered by the realisation of any of the other risks on the Corporate Risk Register:</p> <ul style="list-style-type: none"> <li>- Failure of safeguarding arrangements (Risks 1 and 2)</li> <li>- Failure of financial management (Risk 3)</li> <li>- Impact of a major/critical incident (Risk 4), cyber attack (Risk 8) or climate change (Risk 12)</li> <li>- Failure of corporate governance (Risk 5), key contracts (Risk 10) or partnership and collaborative working (Risk 11)</li> <li>- Insufficient workforce (Risk 6)</li> <li>- Failure to comply with Information Governance legislation (Risk 9)</li> </ul> <p>02. Changing county demography and high levels of growth create pressure on Council resources and increase the risk that funding does not match demand; this may also be exacerbated by weak demand management process within the Council.</p> <p>03. Failure to identify changing policy or legislation, or an inability to respond to changes in policy or legislation.</p> <p>04. Failure to develop, effectively communicate and implement clear Council strategies and service plans, including the Business Plan.</p> <p>05. Insufficient corporate oversight of performance.</p> <p>06. Non-compliance with corporate policies and procedures.</p> <p>07. Failure of arrangements for health and safety.</p>			<b>Likelihood Factors (Vulnerability)</b>	<p>01. Changes to legislation or Government policy having an adverse impact upon Council services and funding.</p> <p>02. Local Government Financial reforms and funding reductions leading to direct upon Council budgets.</p> <p>03. High levels of growth in Cambridgeshire outstripping forecasts and creating increased demand for key services.</p> <p>04. Pandemic or other form of long running incident.</p> <p>05. Organisational changes impacting service delivery.</p> <p>06. Economic uncertainty due to national and international events</p> <p>07. Political changes arising from General or Local Elections impacting upon service priorities.</p> <p>08. Commissioned service providers unable to continue service (if not managed under Risk 10)</p>			<b>Potential Consequences</b>	<p>01. Harm or risk to vulnerable people.</p> <p>02. Financial penalties</p> <p>03. Reputational damage to the Council.</p> <p>04. Government or regulatory intervention/sanctions.</p> <p>05. Statutory penalties or prosecution.</p>		
		<b>Consequence</b>											
<b>Controls</b>		<b>Adequacy</b>	<b>Critical Success</b>			<b>Assurance</b>							
1. Role of the Corporate Leadership Team for the operational delivery of services CLT have a leading role in ensuring that the Council delivers key services and legislative requirements. Individual Executive Directors have Service Plans setting out the required delivery from their teams for the year ahead.		Good	The Corporate Leadership Team has clear terms of reference and regular reviews service performance dashboards, financial reporting, workforce information, contract/commissioning and audit and risk matters.			Council Directors complete Directors Assurance Statements for the Annual Governance Statement providing assurance over the control of risk and compliance with corporate governance requirements in their area.							
2. Policy and Budget Framework A clear, approved Policy and Budget Framework for the Council (including the Strategic Framework, Medium Term Financial Strategy, Capital Programme and Treasury Management Strategy).		Reasonable	The Council's Strategic Framework should set the high level Vision and Ambitions for the authority, from which individual service plans should be developed and delivered.										

<p>3. The role and responsibilities of Council and Committed for decision making and scrutiny</p> <p>Full Council and through Council Committees there is robust overview, scrutiny and challenge in respect of the delivery of key services, performance reporting and the development and approval of policy and strategy for the Council.</p>	<p>Good</p>	<p>Council and Committees have cleared, defined constitutional roles and terms of reference, with clear schemes of delegation. Each Service/Policy Committee has a clear agenda and training plan. Committee governance and effectiveness is the subject of review during each Council term.</p>	
<p>4. Systems providing oversight of Council performance and service delivery.</p> <p>The Council's Performance Framework and Key Performance Indicators, along with associated systems for identifying performance issues such as the Complaints Procedure and Feedback Policy, provide corporate oversight of performance and delivery of key services.</p>	<p>Reasonable</p>	<p>Councillors and the Corporate Leadership Team have a robust overview of service performance, delivery and risks to enable scrutiny, accountability and performance improvement activities.</p>	
<p>5. Demand forecasting.</p> <p>The Council operates forecasting mechanisms to inform budget setting and long-term planning. This includes placement sufficiency processes to inform provision of school and early years places.</p>	<p>Good</p>	<p>The Council has an accurate view of likely demand for services, from both a demographic, inflationary and needs basis, in the short and long term to inform business planning.</p>	

Action Plans	Assurance	Responsibility	Target Date
1. Redevelopment of the Council's Performance Framework.		Sue Grace	31/03/2024
Review of Business Planning Process for 2024/25		Sue Grace Michael Hudson	29/02/2024

**Risk Path:** Cambridgeshire County Council CRR/Cambridgeshire County Council

**Risk Category:**

**Linked Objective(s):**



Risk		08. The Council is a victim of cyber crime.							
Likelihood	5			X					
	4								
	3					RA			
	2								
	1								
		1	2	3	4	5			
		<b>Risk Owners</b>	Michael Hudson			<b>Current Score</b>	15		
					<b>Risk Appetite</b>	15			
					<b>Previous Score</b>	15			
		<b>Triggers</b>	<ul style="list-style-type: none"> <li>01. Data loss</li> <li>02. Denial of IT services</li> <li>03. Malware attack</li> <li>04. Phishing attack</li> <li>05. Ransomware attack</li> <li>06. Telephone Toll Fraud</li> <li>07. Major vulnerability</li> <li>08. DR for IT Services</li> <li>09. Data mishandling/breach</li> <li>10. Training arrangements fail</li> <li>11. Password attack</li> <li>12. SQL injection attack</li> <li>13. Monitoring does not identify threats</li> <li>14. In-house expertise/resource is stretched/reduced</li> <li>15. Outdated or unpatched systems</li> </ul>			<b>Likelihood Factors (Vulnerability)</b>	<ul style="list-style-type: none"> <li>01. Increasing malicious attempts from various sources</li> <li>02. Malicious Emails to staff increasing</li> <li>03. Non-compliance by staff or partners with IT Security policies</li> </ul>	<b>Potential Consequences</b>	<ul style="list-style-type: none"> <li>01. Regulatory breach subject to ICO action, reputational harm to the Council and disclosure of private information.</li> <li>02. Inability or degradation in the ability of Council staff to access any computer based service hosted outside of the Council network. It will most likely also impact any services that the council hosts for access by the public. Finally it would also impact any VOIP services operated by the council.</li> <li>03. Infection of Council systems by malware, causing a degradation of Council systems.</li> <li>04. Credentials and/or data being made available to unauthorised third parties. This could result in ICO action, reputational damage to the Council and the unauthorised release of confidential information.</li> <li>05. Loss of access to Council data, a financial ransom to recover access, reinstallation and restore operations to recover access, release of confidential data, reputational harm and ICO action. The exact impact will depend on how well mitigation reduce the impact of the attack.</li> <li>06. Financial loss for the Council. The Council may also suffer reputational damage or information loss risks if the breacher of the system attempts to impersonate the Council.</li> <li>07. Systems are exploited by using known\unknown vulnerabilities.</li> <li>08. There is a risk that the functionality of the new DR solution has not taken place since implementation in August 2021 November 2021 and a retest will be required to provide assurances following platform changes. The consequence of not retesting is that if there is an incident which requires DR to be invoked it will be testing the solution during a live event.</li> </ul>
		<b>Consequence</b>							
<b>Controls</b>		<b>Adequacy</b>	<b>Critical Success</b>			<b>Assurance</b>			
01. Phishing detection and prevention controls		Good	Phishing attempts are prevented or detected and			The service confirmed that multiple layers of Phishing			

		dealt with. Additional software to be procured and paper going to A&P Committee March 2024	<p>detection are in place and these will delete or mark messages as appropriate. External messages are also marked as such as they contain a higher risk of Phishing.</p> <p>Multifactor authentication is used to reduce the likelihood of successfully exploiting Phished credentials.</p> <p>A simulation phishing exercise was completed in May 2022 which resulted in 178 users entering their password/credentials, which equates to 2.47% of the total delivered emails. Targeted training was offered to</p>
02. Vulnerability detection and mitigation controls	Good	Vulnerabilities are identified internally and externally and patched in a timely manner – 14 days for vulnerabilities rated high or critical on the CVSS scoring system.	<p>Firewall, Email, Website access and end-device technical controls are used to eliminate or reduce the risk on known/unknown vulnerabilities from being exploited. NCSC Early Warning, WARP and other third-part intelligence source are used to identify vulnerabilities as soon as possible.</p> <p>There has been no action required or vulnerabilities detected from last 6 Months of WARP Threat Roundups. No NCSC Early Warning threat has been received since 16/12/2021. Other information and web sources are also monitored by the service on a regular basis to identify potential vulnerabilities.</p> <p>Additional assurances can be provided via progression of PSN Remediation Action Plan and outcomes of DLUHC (Department of Levelling Up) testing.</p>
03. Disaster Recovery Testing	Reasonable	DR actioned in January and February and further schedule of DR testing and reporting of outcomes mid 2024.	<p>The last DR test occurred as part of the data centre move in November 2021. A failover was successfully completed in March 2022 at Sand Martin House Data Centre.</p> <p>If DR is invoked systems will be available however platform system changes will require DR to be retested to ensure performance and functionality is available in the new environment.</p>
04. Robust policies and procedures including the new IT Strategy and the existing Information Management & Governance policy framework.	Good	Accessibility and awareness of comprehensive, up-to-date IT and Cyber security policies and guidance.	<p>Upcoming implementation of the new IT Strategy, toolkit materials and review of current policy suite.</p> <p>New IT strategy is being based on the National Strategy and will show how the service will support the 5 objectives: Manage, Protect, Detect, Minimise and Develop.</p> <p>A new toolkit has also recently been procured - ISO27001, PCI DSS and Cyber Essentials and these</p>

05. Staff training on the correct handling of private data, and to use technical controls available to the Council to enable this.	Good	Completion of e-learning and delivery of sessions at Council wide sessions, such as Cambridgeshire Conversations	Cyber Security E-learning has sufficient coverage, but completion levels require improvement. A council wide one-hour Cyber Griffin session is planned to be delivered by the City of London Police on the 22nd March 2023. Up to 1,000 staff can join the training
06. Use multiple layer of anti-malware protection on Firewalls, email and end-points to prevent malware with frequent signature updates.	Good	Anti-malware protection	Malware protection is provided by Trend Micro Apex One (contract ends 23/3/24), Microsoft 365 (rolling Monthly Contract) and PaloAlto (MLL Eastnet Contract).
07. Use technical controls to limit access to the Council VOIP system to the UK only.	Good	VOIP system access control and usage reports	Normal usage is monitored by the provider and Council staff so that any deviation from normal use patterns can be identified and alerted.
08. Use the automated denial of service mitigation service provided by our wide area network provider MLL. This will inform us of any denial of service attempts and mitigation activities.	Good	MLL monitoring notifications	The service has never received a DOS or DDOS warning from MLL since established there was a process in place.
09. Cyber Security Board and Technical Group	Good	Regular meeting and reporting on cyber security	The purpose of the Cyber Security group is to ensure that IT best practice security is monitored and managed uniformly across CCC and PCC, defining the secure use and management of our IT systems.
10. Information Governance Management Board	Good	Regular meeting and reporting on cyber security arrangements and actions.	The IMB provides advice and guidance on all elements of IM/IG. This includes leading on cyber security arrangements.
11. ITDS Recruitment Campaigns	Good	The service retains and develops workers with IT specialisms.	Team currently has 3 qualified CISP officers and apprenticeship routes are established.
12. IT Business Continuity Planning processes	Reasonable	BCP in place for IT and service specific IT risks are considered in other service's BCP	An LGSS IT BCP from 2018 was provided to audit by Emergency Planning. No current version is in place but work is ongoing with Emergency Planning to get in place.
13. ICT Security Procurements	Reasonable	Due diligence processes are adhered to when making IT procurements to ensure the Council's IT security systems are not compromised	RFQ sets out standard procurement requirements however this process is under review.
14. Information Risk Owner role; Data Protection Officer role; Caldicott Guardians	Good	Defined responsible officers are in place	Defined within the Information Governance Framework.
15. Performance monitoring – corporate IT KPIs on IT Security	Good	Performance Monitoring is regularly undertaken to ensure IT security arrangements are sufficient	No assurances at present. TBC.
16. Communication strategy	Good	Ad-hoc communications and publicity work to raise awareness of IT security	Internal engagement team publishes ad-hoc and reactive comms regarding IT security. Further comms work include Cambridgeshire Conversations sessions.
17. Limitations to FOI requests	Good	Limitations on details the Council can release in FOI answers in relation to council system infrastructure	New process established to restricting level of detail given in FOI requests in regards to Council IT infrastructure as not to expose Council to cyber risk.

<b>Action Plans</b>	<b>Assurance</b>	<b>Responsibility</b>	<b>Target Date</b>
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01. Business Continuity Plan for IT services to be developed with Emergency Planning	Currently in progress	Katherine Hlalat	30/03/2024
02. Corporate IT Security KPIs and reporting to be developed – such as Cyber Security and IG e-learning training complet	Currently in progress, however initial perspective is that there will be a single KPI on training. With additional reporting and dashboards being produced to report on the estate as this is a continually moving feat.	Julian Patmore	30/03/2024
04. DR retesting to be scheduled	Will be scheduled in once SAN replacement procurement has been finalised and will be included in one of the tasks within the implementation.	Michael Hudson	30/06/2024
05. Ensure DPIAs are completed for all systems (where they have not already been completed)	Review to be undertaken of quality.	Ben Stevenson	31/03/2024
06. Review partnership arrangements where data is either being processed or controlled on our behalf, or where we are ho	PSN being sought	Julian Patmore	31/03/2024
07. Partnership Directory. Create a partnership directory to understand our relationships with partners and the responsibilities of either party		Katherine Hlalat	31/03/2024

**Risk Path:** Cambridgeshire County Council CRR/Cambridgeshire County Council

**Risk Category:**

**Linked Objective(s):**

Risk		09. The Council fails to comply with Information Governance legislation and industry standards				
Likelihood	5					
	4					
	3				X	RA
	2					
	1					
		1	2	3	4	5
		<b>Consequence</b>				
		<b>Risk Owners</b>	Emma Duncan			<b>Current Score</b> 12 <b>Risk Appetite</b> 15 <b>Previous Score</b> 12
		<b>Triggers</b>	1. High staff turnover and use of agency and interim staff. 2. Out of date IT systems or staff failure to install patches. 3. Cybercrime and phishing attacks. 4. Lack of training/awareness among staff. 5. Insufficient physical security of buildings. 6. Staff removing physical records from the office.			<b>Likelihood Factors (Vulnerability)</b> This risk is closely linked to Risk 08, 'the Council is a victim of cybercrime', and IT security vulnerabilities will increase the likelihood of a breach of Information Governance legislation.
					<b>Potential Consequences</b>	There is a risk that a lack of oversight and control of information management leads to information being mis-handled, which would expose the organisation to: * Legal action/Information Commission Officer involvement. * Damage to the reputation of the council and adverse publicity. * Complaints. * Data subjects suffer loss, detriment and distress as result of poor management of data. This will include records management, contractual obligations, case management, training and awareness.
<b>Controls</b>		<b>Adequacy</b>	<b>Critical Success</b>			<b>Assurance</b>
01. Mandatory data protection and security training for all staff		Good	95% of staff have undergone online training or face to face training dependent on risks faced.			Quarterly reports on training completion rates.
02. Use of Data Protection Impact Assessments (DPIAs) in all projects and procurements		Good	Register of DPIAs identifies which have seen a DPIA completed, signed off and managed. Ongoing review of DPIAs so it is not a one off			Ongoing review and creation of register.
03. Regular communications to all staff and at key locations (e.g. printers)		Good	CamWeb used to promote key messages in a structured and engaging way each quarter. IG attend DMTs on a quarterly basis to hear of issues and resolve problems.			Annual report to Joint Information Management Board.
04. Information Management Board, chaired by senior info risk owner (CLT member), with representative of all directorates along with DPO and both Caldicott Guardians. Board oversees IG and cyber security		Good	Board meetings to be held every quarter and led by CLT members.			Quarterly meetings and IM Board reporting.
05. A comprehensive set of information and security policies.		Good	Policies reviewed and refreshed annually with redundant documents removed.			Annual report to Joint IM Board.
06. Established procedure for notifying, handling and managing data breaches		Good	Compliance with policy and clear reporting on breaches.			Report to CLT on a six-monthly basis on breaches and impact. Report to Joint IM board on a quarterly basis. Chief Exec and director notified of high-risk breaches. Clear reporting to services on causes of breaches/incidents via PBI dashboards

07. Subject Access Requests responded to within the statutory timeframe.	Good	Targeting compliance rate of 90% SARs completed within statutory timeframe.	Quarterly report of progress towards 90% within statutory timeframe to both Strategy & Resources Committee and Joint IM Board. Six monthly report to CLT.
8. FOI responses issued within the statutory timeframe.	Good	Targeting compliance rate of 90% FOIs completed within statutory timeframe.	Quarterly report of progress towards 90% within statutory timeframe to both Strategy & Resources Committee and Joint IM Board. Six monthly report to CLT.

Action Plans	Assurance	Responsibility	Target Date
Awareness and communications regular updates via Cambweb, DMTs and conversations to keep awareness levels up	Visibility on Cambweb	Ben Stevenson	31/03/2024
Completion of NHS DSP Toolkit Ensures areas of compliance considered and how met for Public Health and Adult	Publication of toolkit and any audits	Ben Stevenson	31/03/2024
Implement learning from incidents Ensure that processes are reviewed and trends analysed	Lack of repeat incidents in service areas where processes are reviewed and changed	Ben Stevenson	31/03/2024
Mandatory training Training to be delivered annually to all staff, relevant to services and councils	BI reports to identify non completers Raised with directors and CLT to ensure completion Annual training	Ben Stevenson	01/04/2024
Review of advice sought and provided to develop staff guides such as when to share and how to share to ensure confidence review of what the service is asked about to look for common themes and produce guides/notes to support	Published guides		01/04/2024
Review of IG policies Annual review of policies and updating to ensure best practice shared	Published policies to be approved by IM board	Ben Stevenson	30/04/2024

**Risk Path:** Cambridgeshire County Council CRR/Cambridgeshire County Council

**Risk Category:**

**Linked Objective(s):**

Risk		10. Failure of key contracts.					Risk Owners	Michael Hudson	Current Score	12	Last Review	20/02/2024	
Likelihood	5						<b>Triggers</b> 01. Different partnership arrangements and/or contracts have conflicting aims or priorities. 02. Large scale handback / collapse of major suppliers for economic/profitability reasons 03. Supply chain failure and/or significant cost increases in supply chain or CPI. 04. The Council fails to identify key/business-critical contracts. 05. Lack of robust, formally agreed contract documents to set deliverables, performance and governance arrangements for all key contracts. 06. Failure to compliantly procure key contracts leads to legal challenge. 07. Contracts lack clear corporate owners; or contract owners have a conflict of interest between their CCC role and external interests. 08. Contracts fail to drive desired deliverables/outcomes through appropriate penalties/rewards. 09. Lack of in-house contract management expertise. 10. Third party fraud committed by or against suppliers and/or internal fraud or corruption in collusion with suppliers. 11. Relationship breakdown with key contractors, potentially leading to a legal dispute. 12. Heavy reliance on single suppliers leading to lack of a diversified supply chain. 13. Policy or leadership changes in central government.	Risk Appetite	15	Next Review	20/05/2024		
	4							Previous Score	12				
	3				X	RA		Likelihood Factors (Vulnerability)	01. Uncertainty and major change programmes underway within the Council. 02. Significant economic and inflationary volatility. 03. Industrial Emissions Directive and the Best Available Techniques conclusions (BATc). 04. Capacity and experience to deliver robust contract and supplier relationship management for key contracts. 05. Understanding of market conditions for the specific markets in which the key contracts sit.		Potential Consequences	01. Financial impact of credit loss or default on monies owed. 02. Revenue impact of increased costs or reduced income returns. 03. Interruption to outcomes and service delivery. 04. Construction quality and health & safety matters. 05. Reputational damage. 06. Failure to fulfil statutory duties.	
	2												
	1												
		1	2	3	4	5							
		<b>Consequence</b>											
Controls		Adequacy		Critical Success		Assurance							
01. Contract Procedure Rules and associated guidance and training.		Good											
02. Contracts Register.		Good											
03. Procurement Governance Board.		Reasonable											
04. Business Continuity Planning processes.		Poor											
05. Head of Diligence & Best Value role.		Reasonable											
06. Corporate due diligence processes.		Good											
07. Declarations of Interest processes within the Codes of Conduct for officers and members		Reasonable											
08. Corporate process for identifying key partnerships and contracts.		Reasonable											

09. Budget monitoring and forecasting processes.	Good		
10. Contract Management Toolkit in place. Contract management training is delivered to key contract managers via the Government Commercial Function.	Good		

Action Plans	Assurance	Responsibility	Target Date
03. Implement additional support for key contracts including from a business continuity perspective.		Clare Ellis	31/03/2024
04. Implement the new Sustainable Procurement Strategy		Clare Ellis	31/12/2024
05. Undertake regular Contract Register reviews to ensure that new 'key contracts' are captured by the process above.		Clare Ellis	31/03/2025

**Risk Path:** Cambridgeshire County Council CRR/Cambridgeshire County Council

**Risk Category:**

**Linked Objective(s):**



Risk		11. Failure of collaborative working.					Risk Owners		Sue Grace		Current Score		12		Last Review		22/02/2024	
Likelihood		Consequence					Risk Appetite		15		Previous Score		12		Next Review		22/05/2024	
							Triggers		Likelihood Factors (Vulnerability)				Potential Consequences					
5																		
4																		
3					X	RA												
2																		
1																		
		1	2	3	4	5												
							01. Different partnership arrangements have conflicting aims or priorities.		1. Uncertainty and major change programmes underway within CCC and partner organisations.				01. Financial impact of partnership failure particularly where budgets are pooled.					
							02. The Council fails to identify and manage key/business-critical partnerships.		2. Restricted budgets across sector, coupled with significant economic and inflationary volatility.				02. Revenue impact of increased costs or reduced income returns.					
							03. Lack of robust, formally agreed partnership agreements or equivalent to set scope, deliverables and governance arrangements for all key partnerships.		3. Current negotiations regarding LD pooled budgets.				03. Interruption to outcomes and service delivery.					
							04. Partnerships lack clear corporate owners; or partnership owners have a conflict of interest between their CCC role and external interests.						04. Reputational damage.					
							05. Partnership agreements fail to drive desired deliverables/outcomes.						05. Failure to fulfil statutory duties.					
							06. Relationship breakdown with key partners, potentially leading to a legal dispute.											
							07. Policy or leadership changes in central government or local partnership organisations.											
							08. Lack of transparency regarding the operation of key partnerships.											
Controls		Adequacy		Critical Success		Assurance												
01. Partnerships Advice & Guidance Document.		Reasonable		Clear guidance is available to Council officers and members on operating effectively in partnerships.		The Council's Partnerships Governance Advice & Guidance document is currently under full review (see Action Plan).												
02. Grants to Voluntary Organisations Policy.		Good		Officers have clear guidance on how to manage award of grant monies effectively, to ensure that grants achieve best value and are awarded to partners who are able to deliver the agreed objectives.		Grants Policy is due for Internal Audit compliance review in 2023/24 (see Action Plan).												
03. Appointments to Outside Bodies Process		Good		Officers and Members have guidance on the law around serving on external bodies, and Democratic Services maintain a record of Member appointments to outside bodies.		Democratic Services produce an Annual Report on Member Representation on Outside Bodies.												
04. Council's Strategic Framework		Good		Clear statement of our Vision and Ambitions as a basis for our collaborative working.		Strategic Framework as approved at full Council in February 2023 as part of the budget setting process												
05. Regular liaison with key partners ICS, CPCA, District & City Council, CAPALC (Cambs & Peterbr' Association of Local Councils), CPSB (Cambs & Peterbr' Strategic Board).		Good		Partners are clear about where they can work together for the benefits of the communities of Cambridgeshire		CLT regular review of strategic partnership activity and how this contributes to the Council's ambitions.												

Action Plans	Assurance	Responsibility	Target Date
01. Review and update Partnerships Advice & Guidance document linking in to the Appointments to Outside Bodies Process.	Partnerships Advice & Guidance document has been reviewed and updated linking in to the Appointments to Outside Bodies Process. Was presented to CLT on 19th February for comment with a final version due for sign-off in March.	Sue Grace	31/03/2024
02. Conduct a fact-finding exercise to review our key partnerships, engagements and collaborative work.	A fact-finding exercise is underway to review our key partnerships, engagements and collaborative work. It will report initial findings to CLT in March.	Sue Grace	31/03/2024
03. Identify opportunities for collaborative working around shared ambitions with our key partners	Opportunities for collaborative working around shared ambitions with our key partners will be identified following the completion of the above steps.	Sue Grace	01/05/2024

**Risk Path:** Cambridgeshire County Council CRR/Cambridgeshire County Council

**Risk Category:**

**Linked Objective(s):**

Risk		12. Climate Change							
Likelihood	5								
	4				X				
	3					RA			
	2								
	1								
		1	2	3	4	5			
		<b>Consequence</b>							
		<b>Risk Owners</b>	Frank Jordan			<b>Current Score</b>	16		
						<b>Risk Appetite</b>	15		
						<b>Previous Score</b>	16		
		<b>Triggers</b>	<p>1. Carbon reductions are not realised across the Council and Cambridgeshire.</p> <p>2. Internal skills, knowledge and resources not available to address the issue.</p> <p>3. Partnerships not effectively managed.</p> <p>4. Government climate and environmental regulation and strategy amended.</p> <p>5. Availability of funding.</p> <p>6. Projects to deliver carbon reductions and/or biodiversity enhancement not delivered.</p> <p>7. Carbon reduction and biodiversity enhancement is not appropriately embedded into the organisation's service delivery mechanisms.</p> <p>8. Supply chain insufficiently developed to deliver low carbon solutions and/or biodiversity enhancements at pace, scale and price to deliver the CCES in Cambridgeshire.</p> <p>9. Behavioural change required in communities and/or workforce is not realised.</p> <p>10. Insufficient awareness from staff and Members of key policies and procedures.</p>			<b>Likelihood Factors (Vulnerability)</b>	<p>1. Increased demand on services reduces capacity to deliver the strategy.</p> <p>2. Need to balance competing priorities.</p> <p>3. Revised legislation/regulation.</p> <p>4. Supply chain weaknesses – increases costs and risks for the Council.</p> <p>5. Global competition for resources drives significant macro-economic changes to markets e.g. Ukraine war.</p> <p>6. New technologies and innovations are complex to implement in current economic environment.</p> <p>7. Inflationary pressures.</p> <p>8. Changes to government funding regimes and/or approaches.</p>	<b>Potential Consequences</b>	<p>1. Failure to deliver statutory duties and legislative requirements.</p> <p>2. Significant political and reputational damage to the Council for not acting on the climate emergency that has been declared.</p> <p>3. Significant longer-term risks and costs to health, society, economic and financial position of the County and the Council if mitigation and adaptation measures are not effective.</p> <p>4. Resilience of services at risk due to climate impacts impeding Officers and/or service users delivering or accessing services.</p> <p>5. Legal challenge on the Council's failure to deliver the Council's targets.</p>
<b>Controls</b>		<b>Adequacy</b>	<b>Critical Success</b>			<b>Assurance</b>			
01. Council policy on the CCES and action plan in place to guide decarbonisation and nature recovery priorities. Climate/environment integrated into CCC operations and systems.		Good	CCEP Programme reviewed in Feb 24 to revise governance.			Annual review of action plan and CCES targets. Monitoring of Capital Programme Board papers to ensure inclusion of carbon valuation.			
02. Implementation of the Phase 1 Net Zero Enabling Programme to improve knowledge, skills, governance and resource capacity. Carbon budget reporting when agreed and in place.		Good	Governance established. Reviewed Dec-Feb 24. Recruitment underway to increase capacity. Phase 2/3 mobilisation programmes developed.			Decarbonisation plans in place for high carbon emitting areas. Improved data integration for dynamic reporting on			
03. Performance management - Annual Carbon Footprint Report and monitoring of progress against CCES targets.		Reasonable	Baseline assessments in place for carbon and biodiversity. Forecast annual carbon budget.			Annual carbon footprint published. Trajectory to Net Zero by 2030 reviewed.			
04. Quarterly reporting to CLT on progress with the CCES by the Executive Director Place & Sustainability.		Reasonable	Reporting template agreed and started from October 2022.			Quarterly reports produced.			
05. Delivery and Programme Management support to the CPCA Climate Change Action Plan.		Reasonable	CCC puts in place a delivery programme to support the CPCA. CPCA puts resources in place to deliver the action plan.			Reporting to the CPCA Climate Working group and the Independent Commission for Climate.			

06. Continued involvement in various strategic partnerships/collaborative spaces to feedback information and establish collaborative working approaches e.g. Local Climate Change Officers Group, UK100, ADEPT, UKPN Innovation Teams, Biodiversity Officers group, Fenland SOIL.	Good	Sharing best practice for policy and delivery improvements.	Reporting via the Climate Change and Environment Board.
07. Climate and Environment Training Programme to all staff, consisting of e-learning module(s) and Carbon Literacy Training for all senior staff and Members.	Good	20 Members and 50 Officers trained, including majority of CLT.	Achieving equivalent of Gold CLT standard. All Senior Managers to P4 to attend training. Aspire towards 80% of Members trained.
08. Maintaining a watching brief on governmental policy, legislative and funding positions to enable pro-active responses to emerging changes.	Good	Increase external funding success for decarbonisation projects.	£1.2m of external funding to deliver CCES.
09. Corporate performance outcome agreed to cover Climate Change and Sustainability.	Good	All staff will have a corporate outcome regarding Climate Change and Sustainability included in their outcomes and impacts targets as part of the corporate Our Conversations process.	Services, teams and individual staff consistently work towards achieving the Council's Climate Change strategy and aims.

Action Plans	Assurance	Responsibility	Target Date
01. Annual review of action plan and CCES targets.	CCES Action Plan - Risk Approach. Latest risk review of achieving CCES targets approved at Committee October 2023. Internal Audit provided recommendations for improvement January 2024 on CCES targets and setting interim milestones.	Sheryl French	31/12/2024
02. Delivery of the Enabling Net Zero Phase 1 programme of work.	Programme monitoring via the Programme Board. Updates provided to the monthly Programme Board.	Sheryl French	31/12/2024
03. Delivery of CPCA Action Plan areas led by CCC.	Quarterly progress reports to the CPCA Officer Board and Member Board. Areas being led by CCC include Local Area Energy Planning (LAEP) and Local Nature Recovery Strategy. The CPCA action plan has been reviewed ahead of 24/25. Updates were shared at a workshop February 2024. During 24/25 a more fundamental review of the CPCA action plan will be delivered.	Maggie Pratt	31/12/2024
04. Integration of climate and environment into procurement strategy and frameworks  e.g. Climate Change Charter, implementation of the Social Value toolkit, training and support for commissioning officers.	The Climate Charter is live and being used for all procurements valued over £100,000. The Council's Sustainable Procurement Strategy was agreed in February 23 and is starting to be delivered. Social value is considered in all procurements valued over £100,000. Further work is being done on considering how to reduce carbon in existing contracts.	Clare Ellis	31/12/2024
05. Corporate Asset Management Strategy.	The Asset Management Strategy and Corporate Landlord approach will be reviewed and updated (when this is completed and delivered).	Chris Ramsbottom	30/06/2024
06. Incorporation (and delivery) of carbon reduction and biodiversity improvements into CCC management approaches. Use C  Use CCC assets to drive net zero system change. This is carried out as the norm in all project work irrespective of the formal Corporate Property Strategy being in place.	Work underway on CCC biodiversity audit will drive decision making for delivering optimal biodiversity outcomes. Tree canopy data also includes carbon sequestration assessment, showing the increased carbon capture of new schemes.	Quinton Carroll Sarah Wilkinson	31/12/2024
07. Climate / environment integrated into CCC operations and systems including Carbon Valuation; Net Zero by Design; Triple bottom line.	Monitoring of Capital Programme Board papers to ensure papers include carbon valuation. This is undertaken on a monthly basis.	Sarah Wilkinson	31/12/2024

08. KPIs including the Council's Net Zero targets of 2030 & 2045.	Quarterly reporting to Committee on Net Zero targets as part of the Council's performance framework. Last reported January 2024.	Richard Springbett	31/12/2024
09. Engagement and awareness campaign  To deliver behavioural change and empower individuals, communities and businesses to act independently of the Council: a) internal and b) external.	Annual comms service and campaigns plan (and reports back to the Net Zero Board).  For any significant campaigning work, the Council still needs to fund.  The internal campaign is the promotion of the Corporate Outcome. This focuses on upskilling staff particularly via e-learning, the Net Zero Team training course and Carbon Literacy Training, all of which is regularly promoted across internal channels – CamWeb, Friday Focus etc. The Climate Hub site hosts case studies of ongoing work across the Council. Resource available is based on graduate trainee availability which ends at the end of Q4.  The Phase 1 and subsequent Phase 2 funding bids both had engagement capacity removed due to funding pressures. For significant external campaigning and behavioural change work to develop, for example, citizen assembly/focus groups, website, app, toolkits for schools, businesses, business training courses, advertising etc capacity and funding will need to be found	Andrew Hadfield-Ames	31/12/2024
10. On-going market development/ skills/Cleantech.	Via the CPCA Climate Action plan and its wider skills work via the Greater South East Net Zero Hub. CPCA has commissioned Cambridge Cleantech to deliver a study on the ecosystem supporting Cambridgeshire & Peterborough to become a leader in climate and agritech. A workshop was held on 13 Feb 2024 with key partners to identify the significant priorities/actions for development. GSENZH is supporting Local Skills plan Pilots and investing in a retrofit skills hub in Wisbech.	Sheryl French	31/12/2024
11. Annual Carbon footprinting – New data to fill known data provision gaps.	Annual publication of the Council's carbon and area footprints on the Council's website. Latest approved at EGI Committee January 2024.	Rachel Hallam Sarah Wilkinson	31/12/2024
12. Funding & financing for Net Zero 2030	Via Workstream 3 of the Climate Change and Environment Programme. Linked to the business planning process and balancing of funding against other priorities. A capital funding bid is expected to come forward under 24/25 business planning for high emitting sectors once consultancy is completed end of May 24 for rural estate, transport, schools, CCC buildings. Noting that funding may not be available.	Sheryl French Stephen Howarth	31/12/2024
13. On-going closer collaboration with Govt departments to share Net Zero successes, projects and programmes to inform government policy.	Working with the government on task and finish groups. Collaborating through membership organisations e.g. ADEPT to inform policy, Regional Climate Change Forum, LGA Climate group	Sheryl French	31/12/2024

**Risk Path:** Cambridgeshire County Council CRR/Cambridgeshire County Council

**Risk Category:**

**Linked Objective(s):**



## Corporate Performance Report

To: Strategy, Resources and Performance Committee

Meeting Date: 26th March 2024

From: Executive Director of Strategy and Partnerships

Electoral division(s): All

Key decision: No

Forward Plan ref: Not Applicable

Executive Summary: This report provides an update to the Committee on the performance monitoring information for the 2023/24 quarter 3 period, to 31st December.

Recommendation: The Committee is asked to:

- a) Note performance information outlined in this paper.
- b) Approve the recommendations highlighted in section 4 of this paper.

Officer contact:

Name: Richard Springbett

Post: Governance and Performance Manager, Strategy and Partnerships

Email: [Richard.Springbett@cambridgeshire.gov.uk](mailto:Richard.Springbett@cambridgeshire.gov.uk)

# 1. Creating a greener, fairer and more caring Cambridgeshire

1.1 This report analyses the key performance indicators (KPIs) which directly link to Ambition 6 'Places and communities prosper because they have a resilient and inclusive economy, access to good quality public services and social justice is prioritised'. Due to the complex nature of KPIs, some indicators may also impact other ambitions.

## 2. Background

2.1 The Performance Management Framework sets out that Policy and Service Committees should:

- Set outcomes and strategy in the areas they oversee.
- Select and approve the addition and removal of Key Performance Indicators (KPIs) for the committee performance report.
- Track progress quarterly.
- Consider whether performance is at an acceptable level.
- Seek to understand the reasons behind the level of performance.
- Identify remedial action.

2.2 This report, delivered quarterly, continues to support the committee with its performance management role. It provides an update on the status of the selected Key Performance Indicators (KPIs) which track the performance of the services the committee oversees.

2.3 The report covers the period of quarter three 2023/24, up to the end of December 2023.

2.4 The most recent data for indicators for this committee can be found in the dashboard at Appendix 1. The dashboard includes the following information for each KPI:

- Current and previous performance and the projected linear trend.
- Current and previous targets. Please note that not all KPIs have targets, this may be because they are being developed or the indicator is being monitored for context.
- Red / Amber / Green / Blue (RAGB) status.
- Direction for improvement to show whether an increase or decrease is good.
- Change in performance which shows whether performance is improving (up) or deteriorating (down).
- The performance of our statistical neighbours. This is only available, and therefore included, where there is a standard national definition of the indicator.
- KPI description.
- Commentary on the KPI.

2.5 The following RAGB criteria are being used:

- Red – current performance is 10% or more from target.
- Amber – current performance is off target by less than 10%.
- Green – current performance is on target or better by up to 5%.
- Blue – current performance is better than target by 5% or more.
- Baseline – indicates performance is currently being tracked in order to inform the target setting process.



- Contextual – these KPIs track key activity being undertaken, to present a rounded view of information relevant to the service area, without a performance target.
- In development - KPI has been agreed, but data collection and target setting are in development.

### 3. Main Issues

3.1 Current performance of KPIs monitored by this committee is as follows:

Status	Number of KPIs	Percentage of KPIs*
Red	-	0%
Amber	5	39%
Green	5	39%
Blue	1	8%
Baseline	2	15%
Contextual	-	0%
In Development	-	0%
Suspended	-	0%

*\*Figures may not add to 100 due to rounding.*

3.2 The table at 3.1 shows the breakdown of RAG status for this committee's indicator set. 2 out of 13 of these indicators changed RAG ratings from the quarter 2 paper, presented to the committee in December 2023.

3.2.1 One indicator improved from Red to Amber – Indicator 183: Percentage of Subject Access Requests completed within statutory timescales (Year to Date)

3.2.2 One indicator moved from Green to Amber - Indicator 184: Statutory returns completed on time.

As of the 31st of December 2023, 22 of 23 returns met the mandated deadline. A two-week extension was agreed for the Adult Social Care Workforce return in October 2023 as more time was needed to manually collect data for approximately 1200 members of staff that is not available via the Council's HR system.

3.3 Commentary on selected blue/green indicators is as follows:

3.3.1 Indicator 216: IT & Digital Services Customer Perception Rating

Once a call to the IT Service Desk is resolved, the requestor receives an email asking them to submit online feedback about the service they received. They can give a rating of one to five stars: the higher the star rating, the better the customer perception of service.

This measure takes the percentage of those submitting a five-star rating.

Through Q3, perception ratings show an upward trend with the end of quarter rating being at 87.6%, this is above the target of 85%. This reflects the return to 'business as usual' workload levels since the AutoPilot roll-out completed in late summer 2023.

### 3.3.2 Indicator 190: Proportion of information enquiries resolved at first point of contact

Over the period of October to December 2023, Customer Services achieved a First Contact Resolution percentage of just over 81%. Whilst this is slight decline compared to the last quarter, it remains above the target of 80%.

The small decline from quarter 2 performance can be attributed to an increase in contacts for the Children's and Registrations' services. The complex nature of these calls means they may need to be transferred to the service team, these two services being two of the higher volume services for Customer Services. For Children's this was mostly made up of an increase in Request for Information background checks received in November and December. With regards to Registrations, the main areas of increase were around marriage ceremony enquiries and people informing us they would be late to appointments, both of which would always need to be passed on to the service.

3.4 There are no red indicators in this report.

## 4. Recommendations for changes to indicators

4.1 Recommendation to change Indicator 187 wording from 'Proportion of staff feeling valued' to 'Proportion of employees feeling engaged'. The 2021 Employee Survey, which was internally undertaken, only measured how many staff "felt valued". The 2023 externally facilitated and benchmarked Employee Engagement Survey measured how engaged Council employees felt. The Engagement measure is a more accurate, industry wide definition of overall employee satisfaction and is drawn from a series of data points rather than a single response. Therefore, this measure will be used in the future to ensure benchmarking and more effective focus on improving employee perceptions of working for the Council.

4.2 Recommendation to change Indicator 213: Full Time Equivalent (FTE) days lost to anxiety, mental health, depression and stress absence to, Average days lost per FTE to absence per year (rolling 12 months).

Following work undertaken by officers to look at benchmarking HR metrics, it has concluded that there is limited data available to accurately benchmark the current iteration of indicator 213. Changing the indicator to show total absence enables national comparison as well as giving Members a better understanding of the overall lost working time due to sickness absence position. The commentary for this indicator will still provide context with regards to the type of absence and the work being done to reduce lost working time due to ill-health related absence.

4.3 Recommendation to change Indicator 214: Staff turnover (rolling 12 month average)

As with indicator 213, work has been undertaken to benchmark this indicator. For this to happen, the definition of the indicator needs to be expanded to encompass all employee turnover rather than just voluntary turnover which is currently reported on. To provide context for this change, in December 2023 the overall turnover figure would increase from 12.3% to 16.6%. Adjusting the definition for this indicator further allows for this metric to be benchmarked against other Local Authorities with the national average of 14% and comparable statistical neighbours at 15%. Work will now be undertaken by the Human

Resources to create a revised target for this indicator based on the benchmark figures and the baseline Council data in readiness for the next report to Committee in July 2024.

## 5. Significant Implications

5.1 This report monitors quarterly performance. There are no significant implications within this report.

## 6. Source Documents

6.1 S, R & P Corporate Performance Report Appendix 1 Q3 23-24



Produced on: 18 March 2024



# Performance Report

## Quarter 3

### 2023/24 financial year

Strategy and Resources Committee

Governance & Performance  
Cambridgeshire County Council  
[governanceandperformance@cambridgeshire.gov.uk](mailto:governanceandperformance@cambridgeshire.gov.uk)

## Key



Data Item	Explanation
<b>Target / Pro Rata Target</b>	The target that has been set for the indicator, relevant for the reporting period
<b>Current Month / Current Period</b>	The latest performance figure relevant to the reporting period
<b>Previous Month / previous period</b>	The previously reported performance figure
<b>Direction for Improvement</b>	Indicates whether 'good' performance is a higher or a lower figure
<b>Change in Performance</b>	Indicates whether performance is 'improving' or 'declining' by comparing the latest performance figure with that of the previous reporting period
<b>Statistical Neighbours Mean</b>	Provided as a point of comparison, based on the most recently available data from identified statistical neighbours.
<b>England Mean</b>	Provided as a point of comparison, based on the most recent nationally available data
<b>RAG Rating</b>	<ul style="list-style-type: none"> <li>• <b>Red</b> – current performance is off target by more than 10%</li> <li>• <b>Amber</b> – current performance is off target by 10% or less</li> <li>• <b>Green</b> – current performance is on target by up to 5% over target</li> <li>• <b>Blue</b> – current performance exceeds target by more than 5%</li> <li>• <b>Baseline</b> – indicates performance is currently being tracked in order to inform the target setting process</li> <li>• <b>Contextual</b> – these measures track key activity being undertaken, to present a rounded view of information relevant to the service area, without a performance target.</li> <li>• <b>In Development</b> - measure has been agreed, but data collection and target setting are in development</li> </ul>
<b>Indicator Description</b>	Provides an overview of how a measure is calculated. Where possible, this is based on a nationally agreed definition to assist benchmarking with statistically comparable authorities
<b>Commentary</b>	Provides a narrative to explain the changes in performance within the reporting period
<b>Actions</b>	Actions undertaken to address under-performance. Populated for 'red' indicators only
<b>Useful Links</b>	Provides links to relevant documentation, such as nationally available data and definitions

Target	Direction for Improvement	Current Quarter	Previous Quarter	Change in Performance
90.0%	↑	82.3%	83.0%	Declining

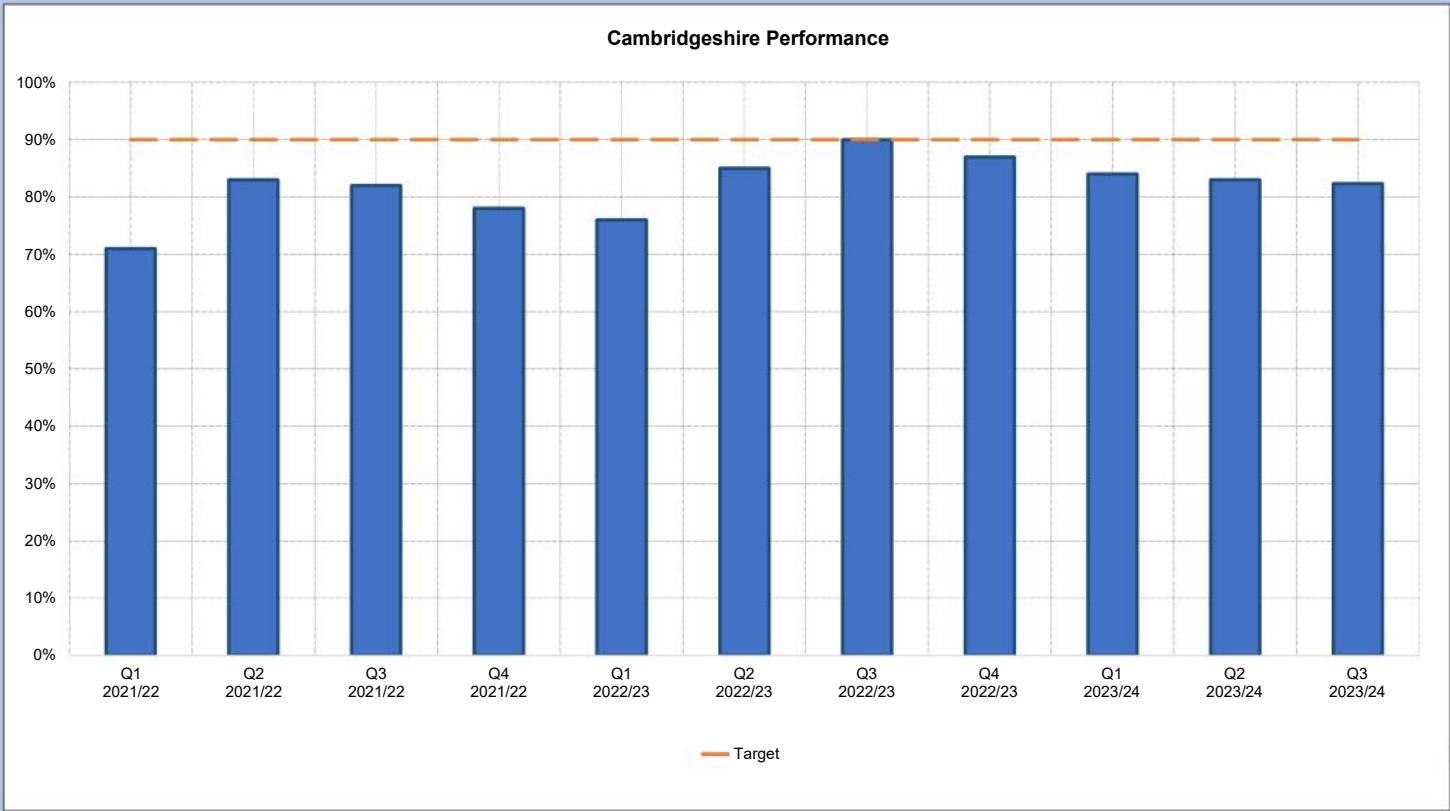
RAG Rating

**Amber**

**Indicator Description**

The percentage of Freedom of Information (FOI) responses issued within statutory timescales of 20 working days as required by the Freedom of Information Act (2000) or if extended to 40 working days to consider the public interest test.

This measurement was adjusted in December 2021 to increase the relevance of the information provided. Prior to this date, the KPI measured the percentage of FOI responses issued within three months.



**Commentary**

This quarter performance has remained consistent with previous quarters. 83% of all FOIs responded on time despite the continued high level received since Q1 and we have maintained a similar performance to 2022-23 performance. There were 317 FOI requests in Q3, which remains an average of more than 3 for every calendar day in the period and the service issued 322 responses in the same period. These have ranged from requests in relation to potholes, road repairs, congestion charges, contracts, spend, social care and public health. Whilst some are relatively simple to answer, others require the careful review of documents to ensure that appropriate levels of information are disclosed. The service has commenced using the new FOI system in December 2023.

**Useful Links**

<https://ico.org.uk/for-the-public/>

<https://www.legislation.gov.uk/ukpga/2000/36/contents>

**Actions**

Target	Direction for Improvement	Current Quarter	Previous Quarter	Change in Performance
90.0%	↑	88.7%	77.0%	Improving

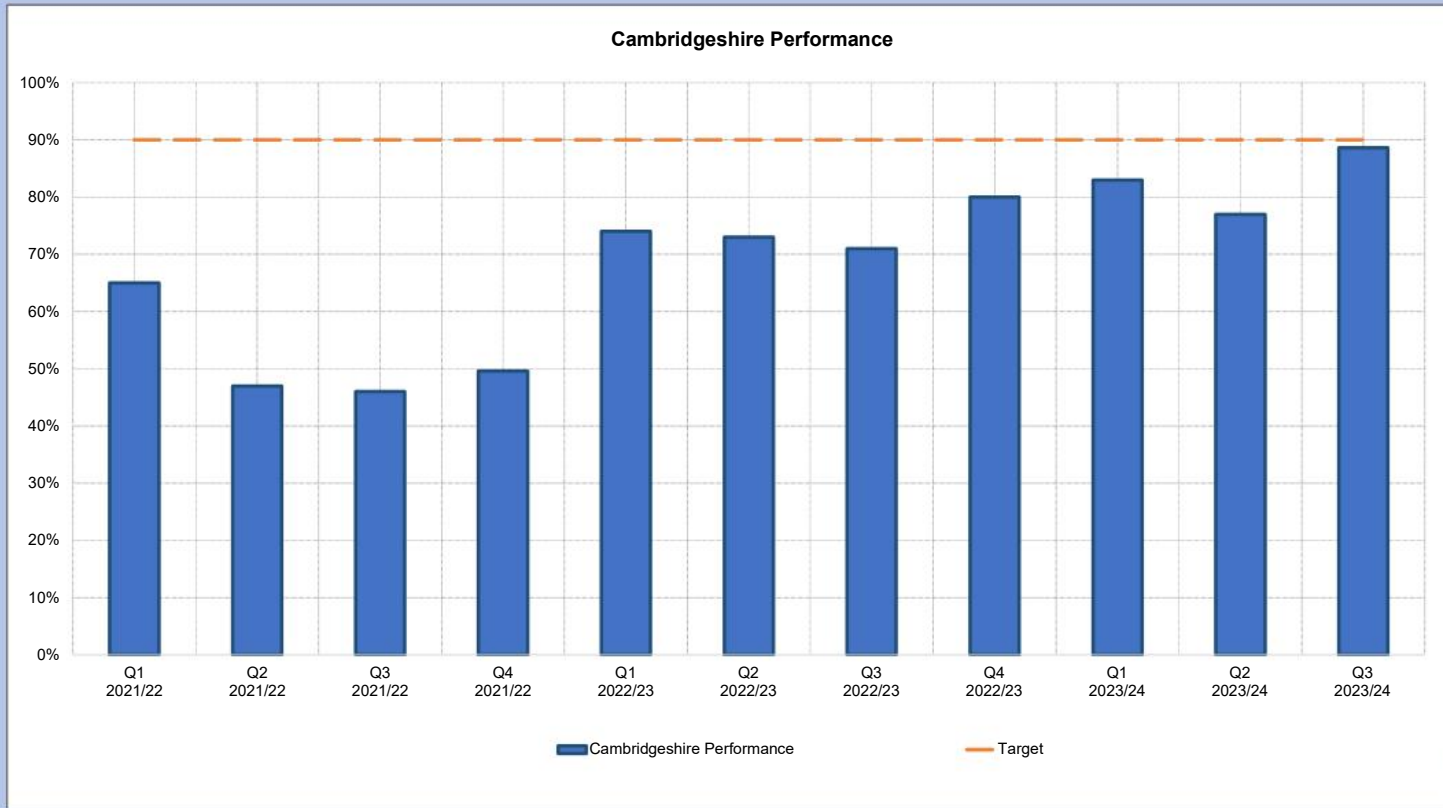
RAG Rating

Amber

**Indicator Description**

Percentage of Subject Access Requests completed within statutory timescales of one calendar month or if extended to three calendar months as permitted.

Subject Access Requests (SARs) are requests to access and receive a copy of personal data and other supplementary information held by the council.



**Commentary**

The team continue to make progress, with 83% of responses issued on time for the year, showing maintained improvement overall. The team continue to make efforts to increase this response rate and maintain the good start to the year despite continued high volumes of requests received.

The team received 71 subject access requests in Q3 which were predominantly health and social care matters, which can run to several thousands of pages of sensitive information which needs careful review to ensure that appropriate information is provided without impacting on the rights of third parties or commit a data breach. These files often include paper records from the 1960s onwards which require very careful review and are time and resource intensive. Q3 is a similar amount to Q2 despite the Christmas break.

The team closed 79 matters in Q3 with 61 responses issued. For the remaining 18, no response was received to the request for identification or clarification.

**Useful Links**

<https://ico.org.uk/for-the-public/>

**Actions**



Indicator 184: Statutory returns completed on time

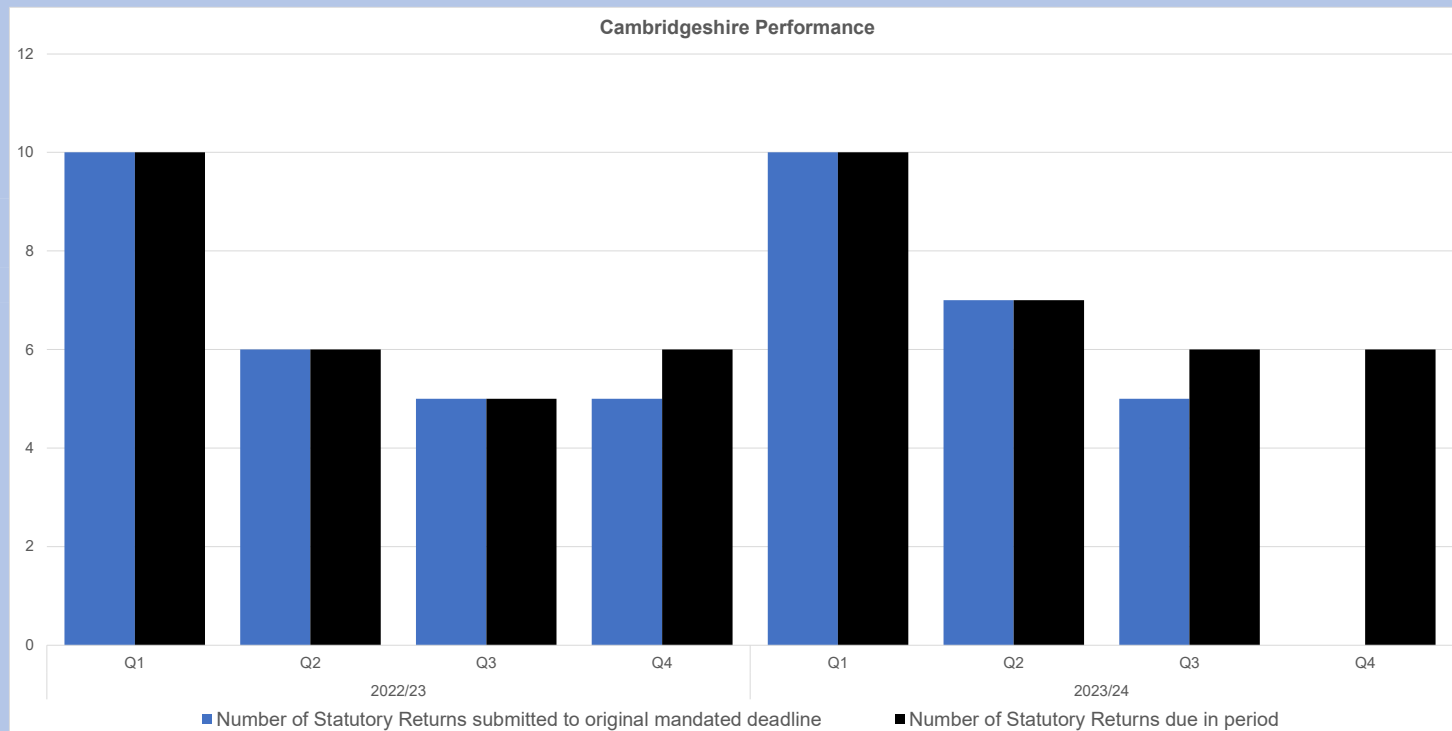
Target	Direction for Improvement	Current Quarter	Previous Quarter	Change in Performance
100%	↑	95.65%	100%	Declining

RAG Rating

**Amber**

**Indicator Description**

The Council's Policy & Insight team leads on, and supports the submission of, a number of key statutory data returns to central government departments and regulatory bodies. A list is available on request.



**Commentary**

As of the 31st December 2023 22 of 23 returns met the mandated deadline. A two week extension was agreed for the Adult Social Care Workforce return in October 2023 as more time was needed to manually collect data for approximately 1200 members of staff that is not available via the Council's HR system.

**Useful Links**

[A list of all the datasets that local government must submit to central government.](#)

**Actions**

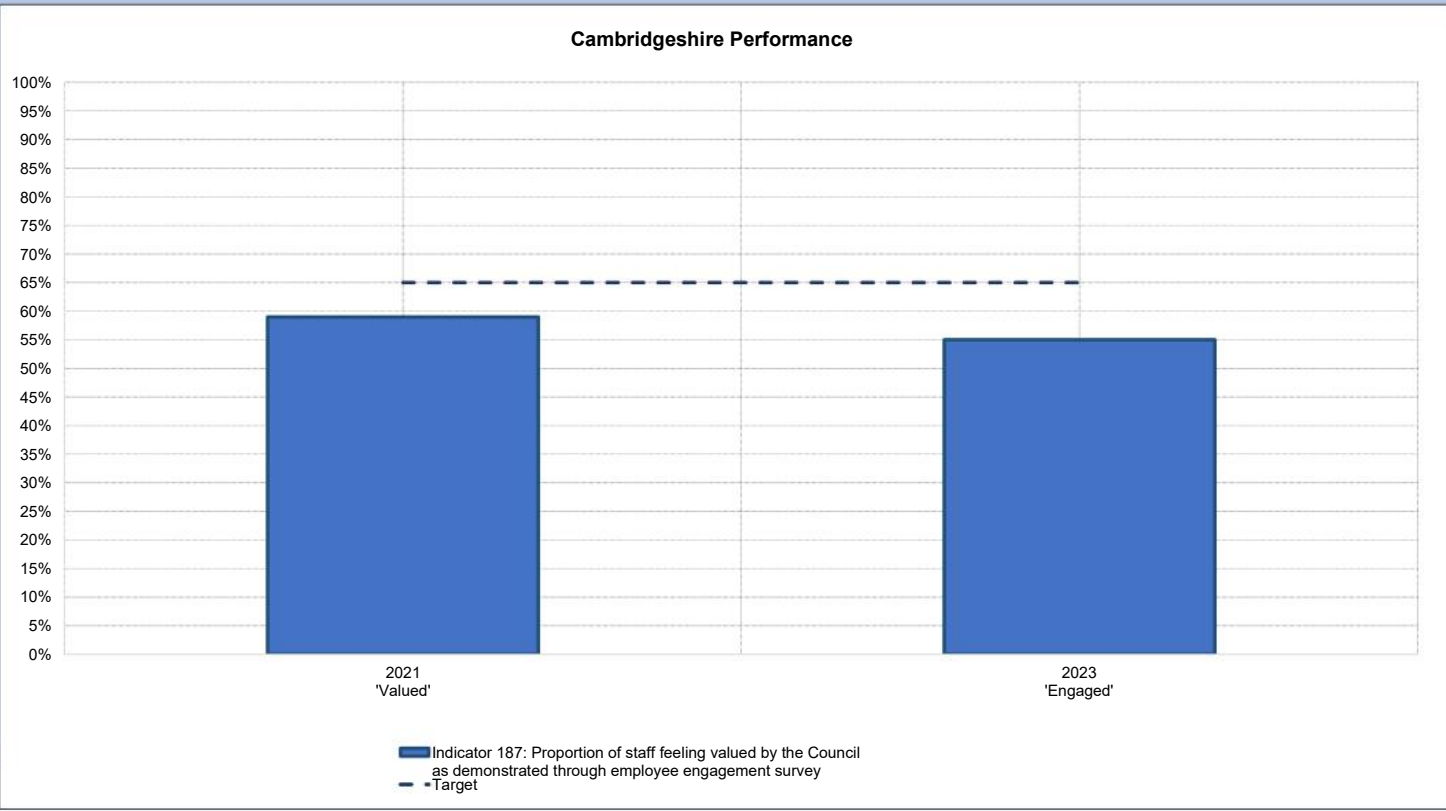
Target	Direction for Improvement	Current Year	Previous Year	Change in Performance
65.0%	↑	55.0%	55.0%	Unchanged

RAG Rating

**Amber**

**Indicator Description**

A fully independent and externally validated Employee Engagement survey was carried out in September 2023 with the primary objective of measuring the levels of engagement of the workforce. 'Engagement' is measured by asking questions around pride, advocacy, motivation and belonging, and is considered to be the most effective measure of assessing overall how people feel about working for their employer. The engagement index score received for the County Council of 55% was 9 percentage points lower than the public sector benchmarks provided by the Survey organisation, which has been used to set the target for improvement when the next fully survey will take place in September 2025. Given that the engagement measure provided from the 2023 survey offers a more holistic and benchmarked result, there is no direct correlation between the internally conducted survey in 2021 and the 2023 results. Consequently, the 2021 results are not deemed relevant as a baseline for this indicator in the future.



**Commentary**

The County Council's first, full and wholly independent Employee Engagement Survey for well over a decade was carried out by Ipsos MORI in September 2023, and had an overall response rate of 54% of employees, which provides for a statistically significant data set for all questions. Engagement, as measured by Ipsos MORI is made up from a number of individual scores to provide an overall engagement rating, which in this case was 55%. Other questions covered in the survey focussed on factors such as how proud people feel to work for the Council, their confidence in the leadership of the organisation, whether they feel valued and recognised for the work that they do through to whether they receive constructive feedback on their performance. It also covered questions around any barriers to being able to work effectively and whether people have opportunities to learn and develop.

**Actions**

The Employee Engagement Survey results have been widely communicated and shared within the Council and employee listening sessions involving members of the Corporate Leadership Team took place during January and February to test the results with focus groups of employees and to inform the development of the Council's action plan in response to the survey. In addition, each of the Executive Directors has been holding listening sessions within their own directorates to inform local action plans. The Council action plan in response to the Survey is planned to be developed and published by the end of April 2024 and this will be further scrutinised by the Staffing and Appeals Committee throughout the year, as part of the regular reports the Committee receives on the progress of the Council's People Strategy.

Target	Direction for Improvement	Current Month	Previous Month	Change in Performance
80.0%	↑	81.21%	81.63%	Declining

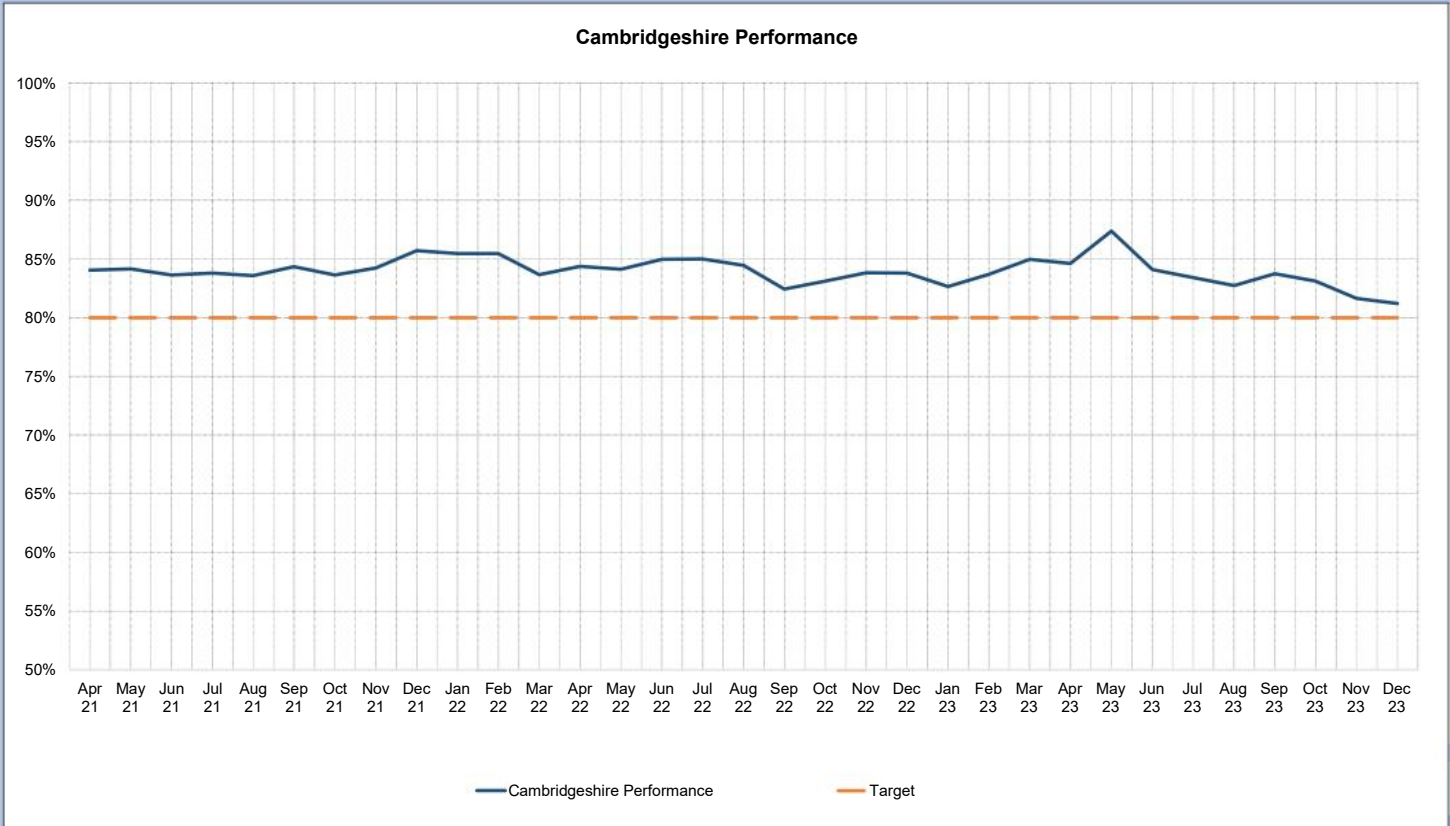
RAG Rating

Green

**Indicator Description**

Percentage of cases Customer Services deal with that are marked as resolved or transferred, against total number of cases recorded. Resolved means we have dealt with a customer's enquiry to a full resolution. Customer Services also class transferred calls as resolved as the request would be to speak to another member of staff, therefore the enquiry is resolved. If Customer Services are unable to resolve an enquiry and need to pass it on to a service representative to deal with, this would be marked as unresolved. This measures how effectively Customer Services are able to meet the customer service standard of dealing with requests at first point of contact.

This is measured in different ways across the industry, but Customer Services feel this is the most accurate and meaningful way of measuring this to ensure we are delivering good customer service for our residents. Any unresolved contacts are reviewed to see if Customer Services can work with the service to increase knowledge in some areas to increase the resolution rate. The target is then adjusted in line with any amendments. It is envisioned that this target will reduce in the coming years as more contacts move to digital channels and Customer Services are left dealing with more complex enquiries. Customer Services have other internal service KPIs as well as a number of advisor KPIs which mitigates any risks of bias. Audits also take place regularly with all advisors to check accuracy of recording.



**Commentary**

Over the period of October to December 2023, Customer Services achieved a First Contact Resolution percentage of just over 81%. Whilst this is slight decline compared to the last quarter, it remains above the target of 80%.

The small decline from quarter 2 performance can be attributed to an increase in contacts for the Children's and Registrations' services. The complex nature of these calls means they may need to be transferred to the service team, these two services being two of the higher volume services for Customer Services. For Children's this was mostly made up of an increase in Request for Information background checks received in November and December. With regards to Registrations, the main areas of increase were around marriage ceremony enquiries and people informing us they would be late to appointments, both of which would always need to be passed on to the service.

**Actions**

Target	Direction for Improvement	Current Quarter	Previous Quarter	Change in Performance
95.0%	↑	89.3%	86.3%	Improving

RAG Rating

Amber

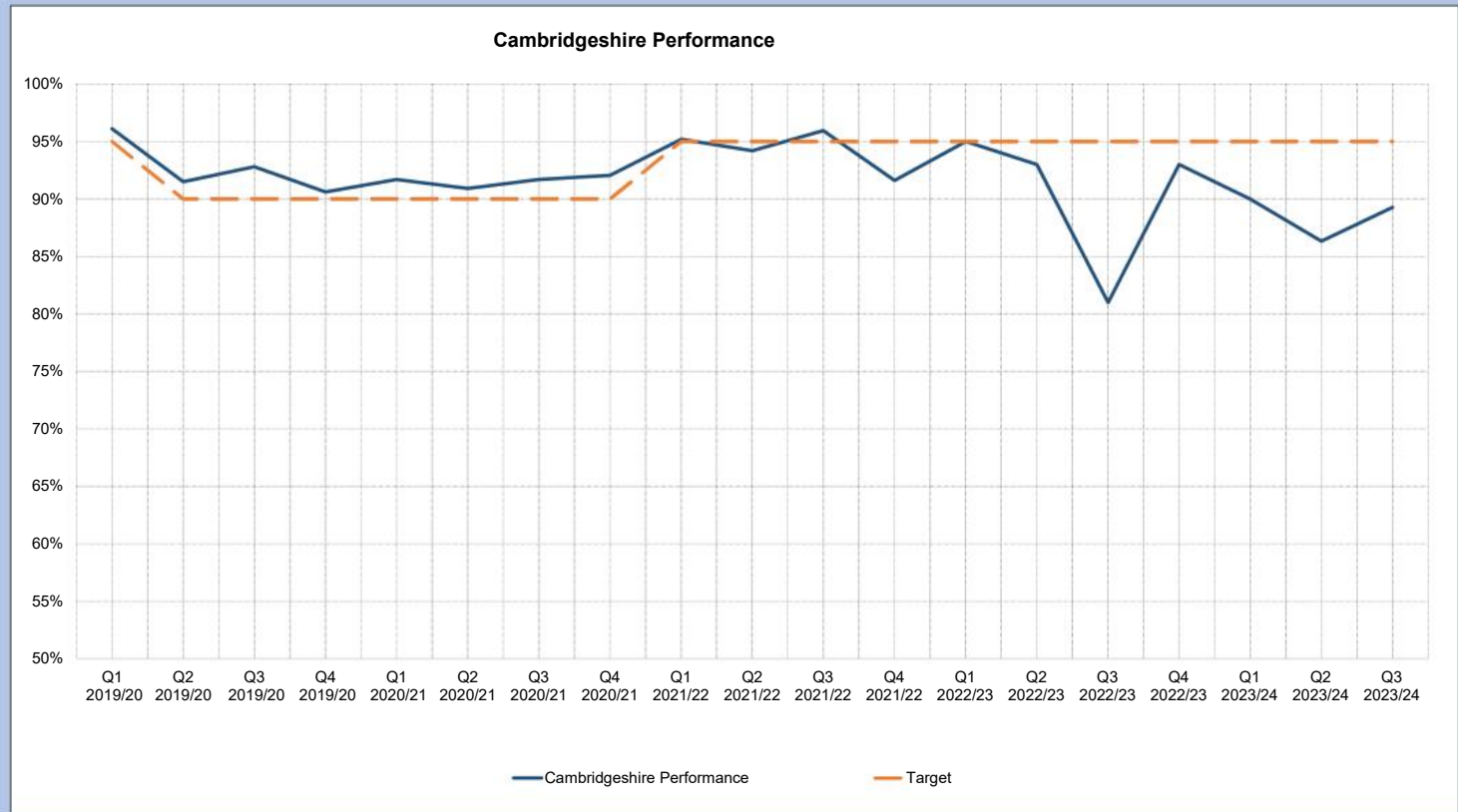
**Indicator Description**

For IT Support, a 'request' is defined as a call logged by a user asking for information, advice, a standard change or access to a service. They include system access requests, changes to IT profiles and laptop applications.

'First line' teams are those that take the calls directly from end users, in this case the IT Service Desk which includes the User Admin team.

'Requests resolved at first line', therefore means requests resolved by the Service Desk or User Admin, without being passed to any other IT team ('second line').

'Hornbill' is the IT system internally used by the council to raise, view and update IT requests and incidents.



**Commentary**

In the Q2 report, this KPI detailed the technical issues, which resulted in a number of calls being abandoned. These calls had to be manually resolved whilst the supplier fixed the issue. The Q3 Performance is reflective of a 'business as usual' workload.

**Actions**

Target	Direction for Improvement	Current Quarter	Previous Quarter	Change in Performance
2,250	↑	2,276	1,509	Improving

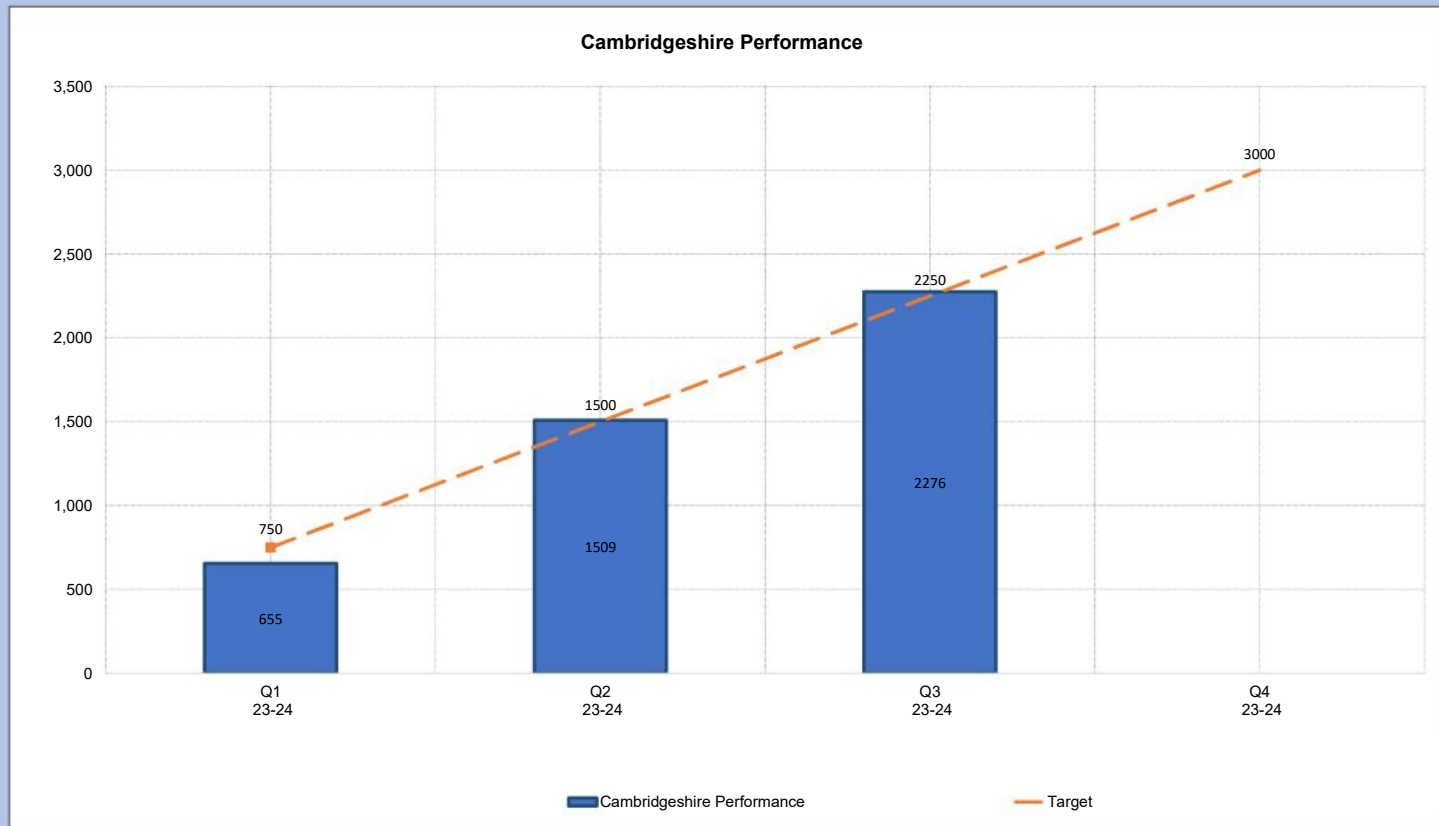
RAG Rating

Green

**Indicator Description**

This indicator measures how many staff have completed the 'Introduction to First Aid' & the 1 day Emergency First Aid course. These are mandatory courses which must be completed every year, that will enable staff to have a basic understanding of first aid requirements whilst working in an agile way.

Some staff do not need to complete the course as they may have already completed a more advanced course as part of their role within CCC (e.g. they may have a First Aid certificate acquired outside of work). This has informed the setting of a target of 3000 staff.



**Commentary**

The Introduction to first aid course was launched in October 2021. So far 75.8% of the target of 3000 employees completing the Introduction to First Aid has been completed. The target of 3000 completions was met during the last financial year (2022/2023).

This course has now been reconfirmed by CLT as essential learning for all colleagues that needs to be repeated annually. A new process has been implemented in January whereby people are asked by their manager during their annual ratings conversation whether they have completed their essential learning and this is expected to drive a significant improvement in compliance.

**Actions**

Staff continue to complete the courses and within the first three quarters of 2023 - 2024 there have been 2276 completions. The Health & Safety team will continue to promote the course via the Corporate Leadership Team and the Service Health & Safety Meetings to ensure that the target of 3000 by the end of the financial year is met.

Target	Direction for Improvement	Current Month	Previous Month	Change in Performance
TBC	↓	8,485	8,504	Improving

RAG Rating

Baseline

**Indicator Description**

The table shows a 12 month rolling absence for all CCC absence related to anxiety, mental health, depression and stress.

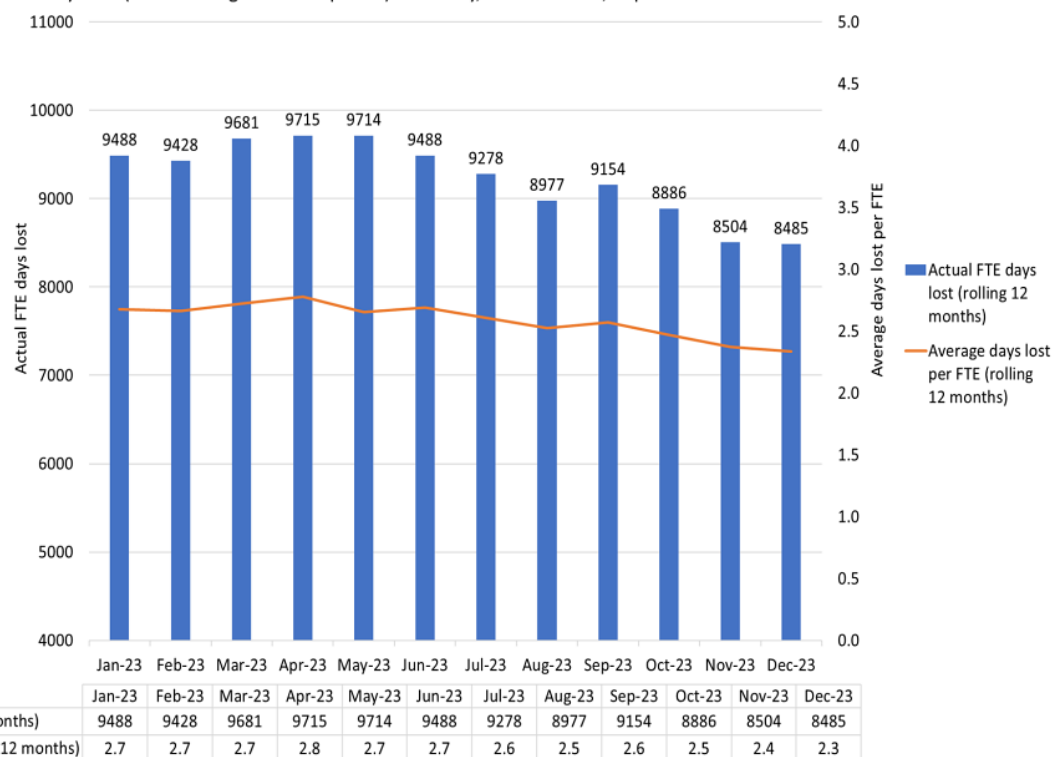
The actual full time equivalent (FTE) days lost is in blue. The orange line represents the average absence by FTE.

**Wellbeing support**

Support and interventions aimed at support for mental health and to reduce absence related to mental health conditions include:

- Employee Assistance Programme (EAP)
- Occupational Health
- Access to Work 1:1 Mental Health Support from Maximus
- Stress MOT
- Return to work meetings
- Wellbeing Conversations and Wellness Action Plans
- Phased return/reasonable adjustments/SARA
- Mental Health First Aiders
- Agile/flexible working options
- Mental Health Awareness Training (e-learning and workshops)
- Wellbeing Hours, blogs and promotion of resources
- Psychological support for social care teams via the ICS Hub
- Menopause Awareness Workshops
- Financial Wellbeing Workshops

FTE days lost (over a rolling 12 month period) to anxiety, mental health, depression and stress



**Commentary**

The actual full time equivalent (FTE) days lost due to absence related to anxiety, mental health, depression and stress is steadily decreasing overall in Q3. The average absence by FTE for these reasons has also decreased. Anxiety, mental health and depression remains the top reason for long term absence (21days+) with stress the second. As this metric is based on rolling 12 month data, it continues to be important to monitor this metric over the coming months but it is pleasing to see an overall sustained downward trend over the year and this reflects a sustained and consistent approach to talking about mental health in the organisation, and promotion of support resources, including those that have a preventative element.

Employee mental health is supported by multiple interventions including the employee assistance programme (EAP), which has a utilisation rate of c. 22.5% calculated as counselling and advice calls against our employee headcount in the year 1 December 2022 to 30th November 2023. 86% of calls were for counselling, with 14% seeking support and advice for other reasons including legal, employment matters, and relationship concerns. Counselling cases include a mixture of face to face, telephone, and online sessions, with online being by far the most used. After engaging in structured therapy, the Generalised Anxiety Disorder (GAD-7) average score reduced from 1.7 to 0.8 and the average Patient Health Questionnaire (PHQ-9) score reduced from 1.3 to 0.6. At the start of therapy, 11.5% of employees were absent from work. After engaging in structured therapy, this reduced to 7.7%, with 33% of employee returning to work. Presenteeism scores reduced from 3.3 at the start to 2.2 at the end. This suggests that people are seeking help at the right point and could be contributing to our continued reduced absence rates. Scores for workplace engagement were up, workplace distress down, and life satisfaction up between start and end of therapy. By all measures in this period, people are accessing support when they are experiencing moderate (not severe) symptoms, and following structured therapy, all bar one symptom measures have dropped to 'mild'.

Self-referrals to the fully-funded Access to Work Mental Health 1:1 support offer have increased year on year since 2019, with 44 referral total in 2023, compared to 38 in 2022. 16 of those referrals were in Q3 and this reflects a consistent approach to communication, including in direct briefings to line managers about wellbeing support options and monthly virtual support sessions explaining the Maximus offer.

In November we offered a Wellbeing Hour with MIND, on the topic 'Eco Anxiety and Active Hope'. This linked both our corporate outcome with an acknowledgement of the psychological distress people can experience in considering the climate crisis. December's session was 'Breathing techniques to boost wellbeing' delivered by the lead clinician at the ICS Staff Support Hub. Finding different ways to equip colleagues to manage their anxiety levels is intended to provide secondary interventions to target the fact that the majority of counselling referrals relate to anxiety.

**Actions**

The council has successfully applied to licence an intervention called Schwartz Rounds, which was recommended as a means to support the emotional wellbeing of colleagues across the organisation, and particularly in social care and other services where psychological stress factors are present due to the nature of the work. Schwartz Rounds provide a structured forum where colleagues across the Council can come together regularly to discuss the emotional and social aspects of work. This is a preventative intervention aimed at reducing the psychological impact of work and having trained our Steering Group, the first session will take place on 29th February 2024.

We have benefited during the year from clinical psychologist support via the Integrated Care Service Staff Support Hub. This has included team interventions, a wellbeing hour on breathing, and the Working Well Occupational Therapy pathway. Unfortunately, this support is coming to an end in March 2024 and there is no clear alternative available for our front line health and care workforce. It will be important to monitor any increases in related absence, particularly in the teams who currently access that support, in the absence of any funding for this support to continue.

Following work undertaken by Officers to look at benchmarking HR metrics, it has concluded that there is limited data available to accurately benchmark the current iteration of indicator 213. Changing the indicator to show total absence allows for national comparison as well as giving Members a better understanding of the overall absence position, the commentary attached to the indicator will still provide context with regards to the type of absence and the work being done to manage absence.

Indicator 214: Staff turnover (rolling 12 month average)

[Return to Index](#)

March 2024

Target	Direction for Improvement	Current Month	Previous Month	Change in Performance
TBC	↓	12.1%	12.4%	Improving

RAG Rating

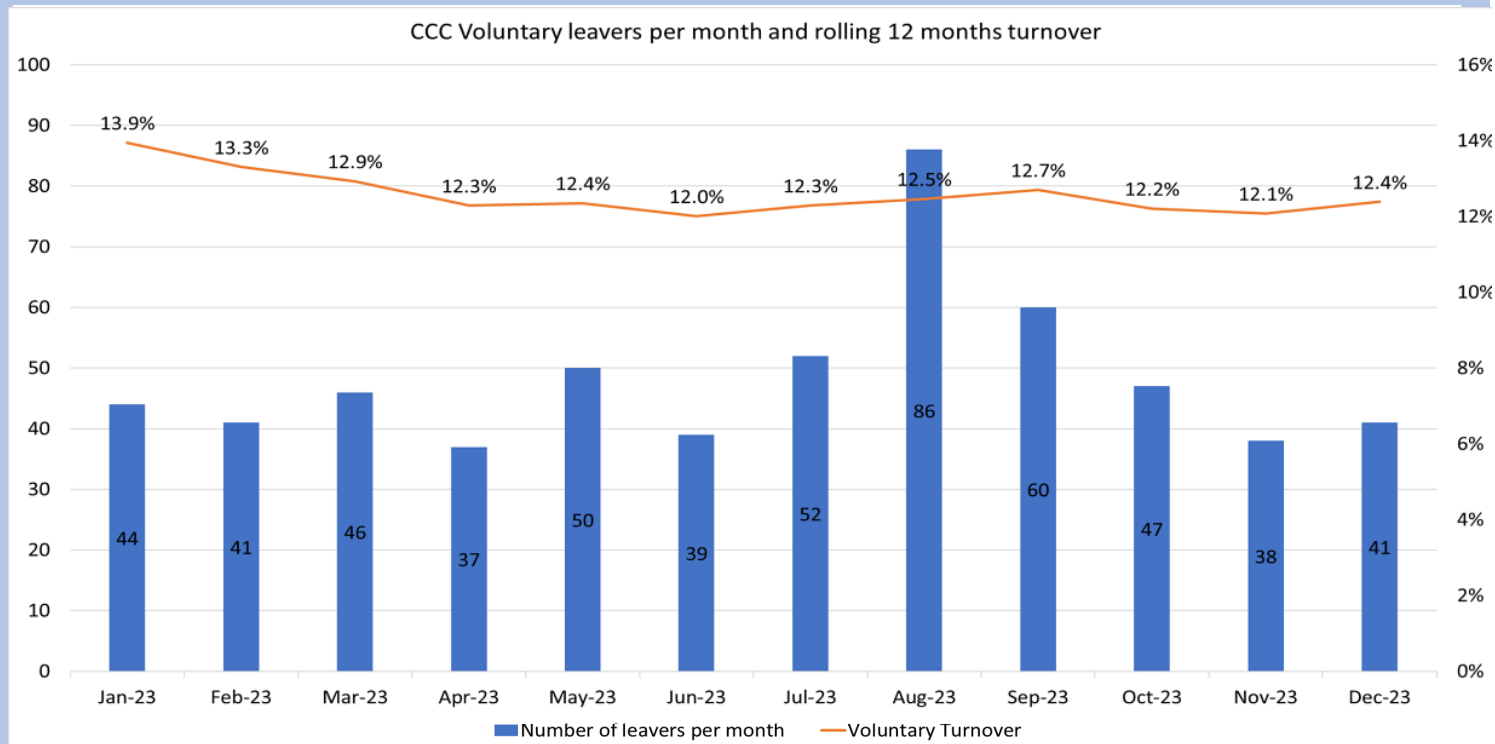
Baseline

**Indicator Description**

The orange line confirms the rolling 12 month average turnover which is calculated by number of voluntary leavers / average headcount over a 12 month period.

In blue is the number of leavers for that month e.g. in Oct 22, 64 employees left employment with CCC. This is a count of voluntary leavers. If an employee is in two positions, both are counted in this number as they have left both roles.

The target for this indicator is to be confirmed. The intention is to reduce turnover, specifically early attrition of people with less than 12 months' service. This KPI will be further developed to include a focus on measuring the early attrition of new starters with the aim of ensuring that our recruitment, onboarding and induction is good, and that people's experience is positive.



**Turnover and Service**

Of the total voluntary leavers for the rolling 12 months period ending 31 December 2023 12% had 6 months or less service which is lower than the previous reporting period which was 14%. The average length of service for voluntary leavers in the same period is 6.1 years, reducing to 4.7 years when excluding those retiring.



**Commentary**

Turnover had been reducing over the past 12 months which is positive. Exit interviews are now offered across the whole organisation and are being routinely carried out with all leavers who wish to take part in children's social care and adult social care this ensures reasons for leaving are captured and improvements made where possible with the intelligence gathered being fed back into the services through the HR teams. Engagement sessions are held within social care supporting new starters in their first few weeks of employment

A new Insight Analyst has joined CCC in January 2024 and this will provide some much needed capacity to refining the suite of HR indicators and provide benchmarking data. This benchmarking data will help inform targets for these indicators.

**Actions**

Exit interviews and engagement sessions continue to provide valuable insights and information on the experiences of new recruits and those leaving the organisation. This information is regularly provided back to services to enable improvements and prevent people leaving unnecessarily.

Work has been undertaken to benchmark this indicator. For this to happen, the definition of the indicator needs to change to encompass all turnover rather than just voluntary turnover which is currently reported on. For context, December 2023 turnover figure would increase from 12.3% to 16.6%. Adjusting the definition for this indicator allows for this metric to be benchmarked against other Local Authorities with the national average of 14% and comparable statistical neighbours at 15%. Work will now be undertaken by the service to create a target for this indicator based on the benchmark figures and the baselining data gathered through previous performance ready for the next Corporate Performance report, due in July 2024.

Target	Direction for Improvement	Current Quarter	Previous Quarter	Change in Performance
99.0%	↑	100.00%	100.00%	Unchanged

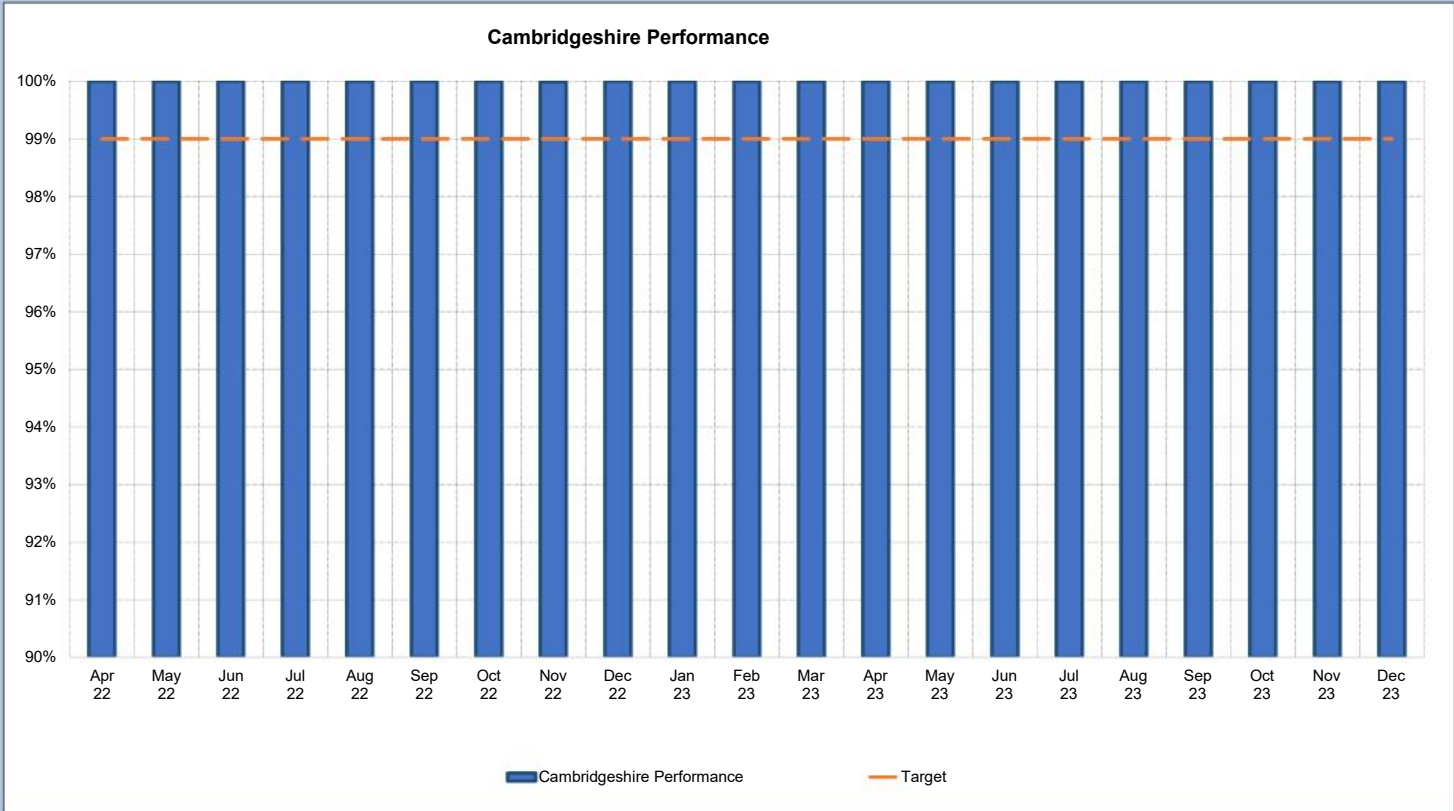
RAG Rating

Green

**Indicator Description**

This indicator measures the availability of access to the CCC IT network from a managed (CCC) computer, for staff and Members.

The measure excludes outages for scheduled maintenance.



**Commentary**

The figure for Q3 relates to the PaloAlto Secure Web Gateway (SWG) implemented during summer 2023. It provides access to the network when using a CCC managed computer from any location, whether remote or a networked office.

There has been full availability for the duration of Q3.

**Actions**



Target	Direction for Improvement	Current Month	Previous Month	Change in Performance
85.0%	↑	87.6%	88.1%	Declining

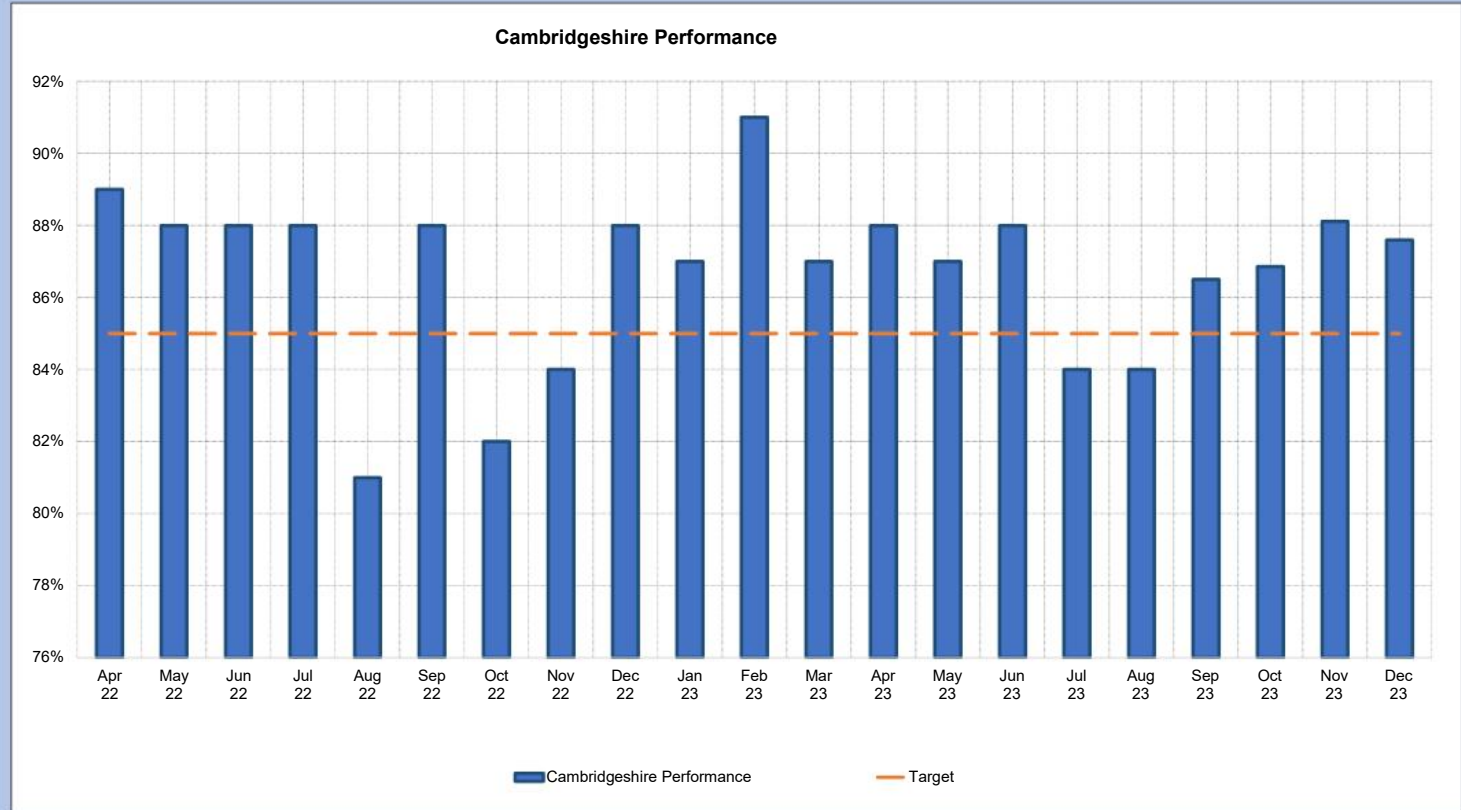
RAG Rating

Green

**Indicator Description**

Once a call to the IT Service Desk is resolved, the requestor receives an email asking them to submit online feedback about the service they received. They can give a rating of one to five stars; the higher the star rating, the better the customer perception of service.

This measure takes the percentage of those submitting a five-star rating.



**Commentary**

Through Q3, perception ratings show an upward trend and are above target. This reflects the return to 'business as usual' workload levels since the AutoPilot roll-out completed in late summer 2023.

**Useful Links**

**Actions**

Target	Direction for Improvement	Current Quarter	Previous Quarter	Change in Performance
87.0%	↑	95.0%	98.0%	Declining

RAG Rating

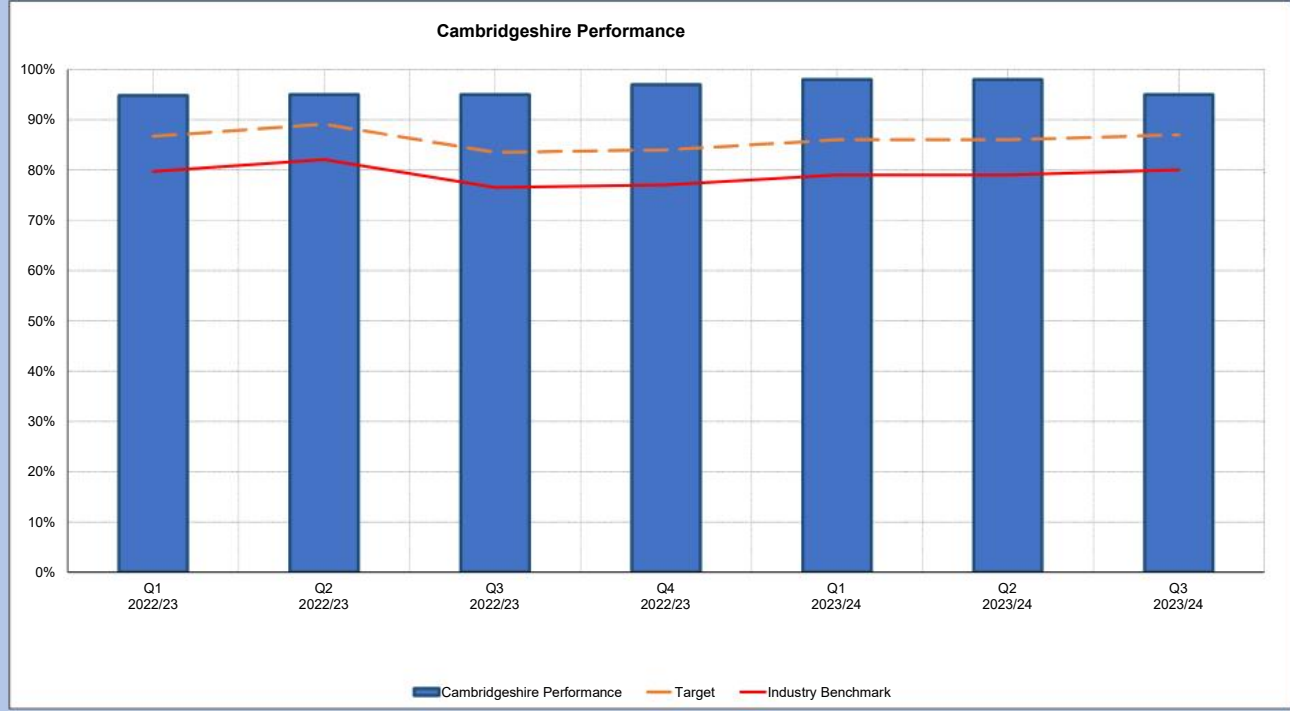
Blue

**Indicator Description**

The score is a measure of how well our website performs against the Siteimprove quality assurance checks. Siteimprove measures content quality, content freshness, security and user experience of CCC's main public website.

Reported data is an average of weekly scores for the last week in the reported month.

The target is set to track at 7% above the industry benchmark score for Government and this updates every quarter.



**Commentary**

The graph shows the quality assurance of the County Council website compared to the target score (7% above the industry standard).

The quality assurance score has fallen by 3% this quarter. We have experienced a number of broken links to The British Library (BL) Website. The BL site has been offline and rebuilt following a security breach. These broken links have resulted in the fall in our QA score. We are looking to reinstate the links to the BL site now that it has been rebuilt.

There are no security implications or concerns for the CCC website as a result of the security issues at The BL.

**Actions**

Target	Direction for Improvement	Current Quarter	Previous Quarter	Change in Performance
92.0%	↑	94.0%	95.0%	Declining

RAG Rating

Green

**Indicator Description**

The score is a measure of how well our website performs against the Siteimprove website accessibility checks, which are based on the Web Content Accessibility Guidelines (WCAG) success criteria. These checks cover common issues that affect a website's accessibility compliance.

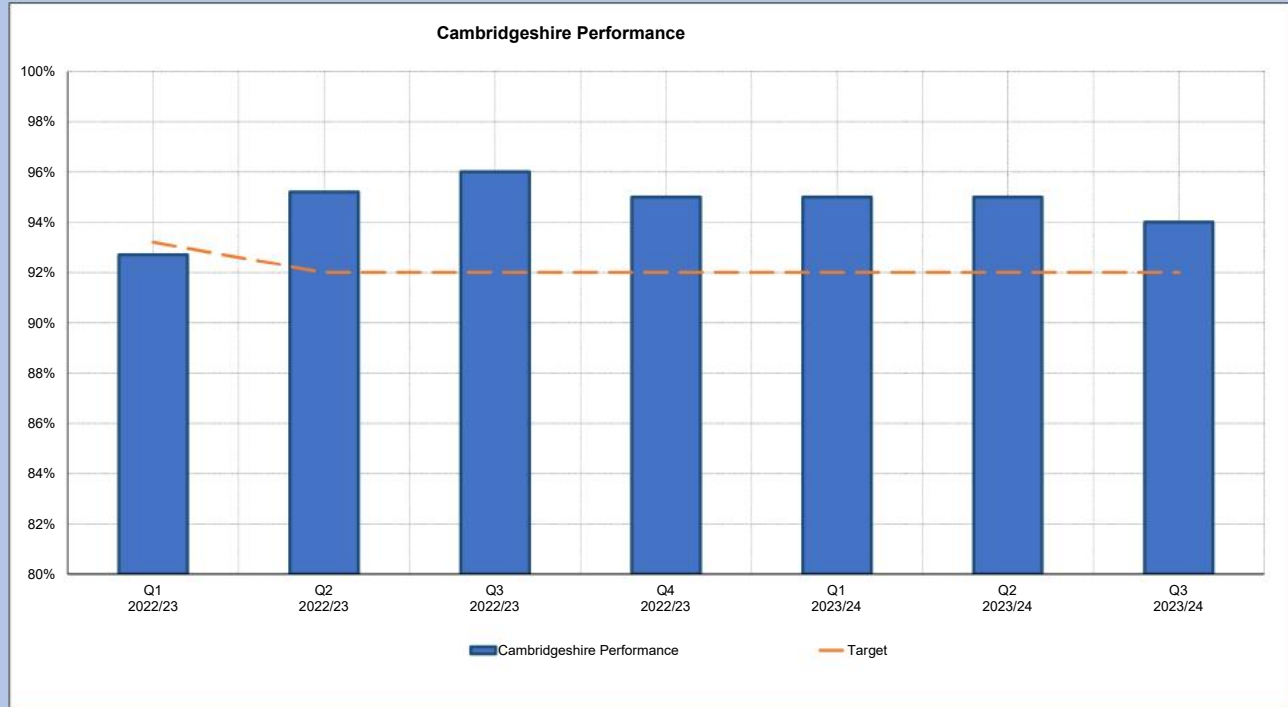
New regulations on accessibility came into force for public sector bodies in 2018 - <https://www.gov.uk/guidance/accessibility-requirements-for-public-sector-websites-and-apps>. We must make our website accessible by making it 'perceivable, operable, understandable and robust'.

The web team carryout weekly audits of the website to ensure the site is meeting the required accessibility standards. All new content is thoroughly checked to make sure it is accessible and we are currently updated all legacy documents (PDFs) to make sure they meet the new standards. The team uses a number of resources to do this including our Website Content Playbook - <https://www.cambridgeshire.gov.uk/website-content-playbook>

We have also developed an Accessibility E-Learning course to enable all staff to understand hte accessibility regulations and make their own content accessible.

Reported data is an average of weekly scores in the reported time period.

The target changed to a fixed score of 92%, from a score that tracked at 7% above the industry standard in Q1 22/23.



**Commentary**

The accessibility score has remained stable this quarter. It is 1% lower, mainly due to the period over the festive period when staff were on holiday and some issues weren't addressed until the new year. The score remains above target.

**Actions**



Agenda Item No.7

## Strategy, Resources and Performance Committee Agenda Plan

### Notes

The definition of a key decision is set out in the Council's Constitution in Part 2, Article 12.

\* indicates items expected to be recommended for determination by full Council.

+ indicates items expected to be confidential, which would exclude the press and public.

The following are standing agenda items which are considered at every Committee meeting:

- Minutes of previous meeting and Action Log
- Agenda Plan, Training Plan and Appointments to Outside Bodies and Internal Advisory Groups and Panels

Committee date	Agenda item	Lead officer	Reference if key decision	Deadline for draft reports	Agenda despatch date
07/05/24 Reserve date				24/04/24	26/04/24
09/07/24	Integrated Finance Management Report for the Period Ending 31st May 2024	S Howarth	2024/024	26/06/24	01/07/24
	Outturn 2023-24 Integrated Finance Management Report	S Howarth	2024/025		
	Corporate Services Performance Report Quarter 4	R Springbett	Not applicable		
	Treasury Management Report – Quarter 4*	E Tod	Not applicable		
	Annual Risk Report	M Claydon	Not applicable		
24/09/24 Reserve date				11/09/24	16/09/24
24/10/24	Integrated Finance Management Report for the Period Ending 31st August 2024	S Howarth	2024/026	11/10/24	16/10/24

Committee date	Agenda item	Lead officer	Reference if key decision	Deadline for draft reports	Agenda despatch date
	Business Planning Update for 2025-30	T Kelly	Not applicable		
	Corporate Services Performance Report Quarter 1	R Springbett	Not applicable		
	Corporate Risk Register	M Claydon	Not applicable		
17/12/24	Integrated Finance Management Report for the Period Ending 31st October 2024	S Howarth	2024/027	04/12/24	09/12/24
	Business Planning Proposals for 2025-30	T Kelly	Not applicable		
	Corporate Services Performance Report Quarter 2	R Springbett	Not applicable		
	Treasury Management Report – Quarter 2*	E Tod	Not applicable		
28/01/25	Integrated Finance Management Report for the Period Ending 30th November 2024	S Howarth	2025/001	15/01/25	20/01/25
	Corporate Business Planning Strategies – Strategic Framework	S Grace	Not applicable		
	Business Plan*	T Kelly	Not applicable		
11/03/25	Integrated Finance Management Report for the Period Ending 31st January 2025	S Howarth	2025/002	26/02/25	03/03/25
	Corporate Services Performance Report Quarter 3	R Springbett	Not applicable		
24/06/25	Integrated Finance Management Report for the Period Ending 31st March 2025	S Howarth	2025/003	11/06/25	16/06/25
	Corporate Services Performance Report Quarter 4	R Springbett	Not applicable		

Please contact Democratic Services [democraticservices@cambridgeshire.gov.uk](mailto:democraticservices@cambridgeshire.gov.uk) if you require this information in a more accessible format

## STRATEGY, RESOURCES AND PERFORMANCE COMMITTEE TRAINING PLAN

The Training Plan below includes topic areas for S,R&P approval. Following sign-off by the details for training and development sessions will be worked up.

Ref	Subject	Desired Learning Outcome/Success Measures	Priority	Date	Responsibility	Nature of training	Attendance by:	Cllrs Attending	Percentage of total
1.	Link Treasury Management	Local Government Finance – Third session as part of Members’ Induction Programme		November 2021	Tom Kelly	Virtual	Cllrs Bulat, Corney, Coutts, Kindersley, S King, McDonald, Milnes, Murphy, Shailer, Sharp, Taylor, Thompson, van de Ven & Whelan	14	Not applicable
2.	Performance Management training and case study research	In response to recommendations from the Peer Review and an internal audit. Members will be involved in reviewing and revising Key Performance Indicators that will be reported to Policy and Service Committees.		3 February 2022	Tom Barden	One hour session with PowerPoint presentation and live polls	All Members	18	Not applicable

Ref	Subject	Desired Learning Outcome/Success Measures	Priority	Date	Responsibility	Nature of training	Attendance by:	Cllrs Attending	Percentage of total
3.	Procurement Training for Members	To understand how procurement works		7 October 2022	T Kelly C Ellis	An hour on Teams	Cllrs Bulat, Costello, Cox-Condron, Dupré, Goodliffe, M King, McDonald, Rae, Shailer, Taylor and Whelan	11	Not applicable
4.	Strategic Framework Workshop	This will inform the business planning process		8 November 2022	S Grace T Kelly	Just over an hour on Teams	Cllrs Beckett, Costello, Count, Criswell, Dupré Gough, Howitt Murphy, Nethsingha, Rae, Sanderson Shailer, Sharp and Wilson	14	Not applicable



Ref	Subject	Desired Learning Outcome/Success Measures	Priority	Date	Responsibility	Nature of training	Attendance by:	Cllrs Attending	Percentage of total
5.	The complaints process and how this can help Members manage their own in-boxes, including letters from MPs	To understand how the Council manages complaints.		21 February 2023	S Grace D Snowdon	Just over an hour on Teams	Batchelor, Bradnam, Cox Condrón, Costello, Coutts, Daunton, Dew, Goodliffe, Gough, Hathorn, Hay, Kindersley, Meschini, Prentice, Sharp, Slatter, Taylor, Thompson, Wilson	19	Not applicable
6.	Digital Strategy is being prepared by the IT & Digital Service to support the vision and the ambitions of the Council over the next three years.	To input into the draft Digital Strategy		12 June 2023	S Smith J Patmore	An hour on Teams	Beckett Bulat, Costello, Hathorn, S King, Taylor, Thompson, Whelan, Wilson	9	Not applicable

Ref	Subject	Desired Learning Outcome/Success Measures	Priority	Date	Responsibility	Nature of training	Attendance by:	Cllrs Attending	Percentage of total
7.	Risk Management Training	Overview of risk management		14 September 2023	M Hudson T Kelly M Claydon	An hour and a half on Teams	D Ambrose-Smith A Bradnam A Bulat P Coutts C Daunton L Dupré B Goodliffe R Hathorn A Hay S King E Murphy N Shailer A Sharp P Slatter S Taylor F Thompson A Whelan G Wilson	18	Not applicable

Ref	Subject	Desired Learning Outcome/Success Measures	Priority	Date	Responsibility	Nature of training	Attendance by:	Cllrs Attending	Percentage of total
8.	Briefing on the impact of a cyber attack on Council services as part of its emergency planning arrangements.			7 November 2023	M Hudson S Grace K Foley C Stromberg S Thomas	An hour on Teams	A Beckett G Bird A Bradnam S Count L Dupré C Daunton B Goodliffe J Gowing R Hathorn S Kindersley G Seeff A Sharp A Whelan G Wilson	14	Not applicable
9.	Procurement Training for Members	Essentials on procurement governance, but also the legislative change coming forward and some of the specifics for the Council.		29 November 2023	M Hudson T Kelly C Ellis	An hour on Teams	D Ambrose Smith A Beckett M Black A Bradnam A Costello P Coutts L Dupré B Hunt S King C Rae P Slatter S van de Ven G Wilson	13	Not applicable

Ref	Subject	Desired Learning Outcome/Success Measures	Priority	Date	Responsibility	Nature of training	Attendance by:	Cllrs Attending	Percentage of total
10.	Programme Management and measuring performance			17 January 2024	S Grace J Lacey-Holland J Roberts	An hour on Teams	A Bradman A Costello L Dupré C Daunton R Hathorn G Seeff F Thompson A Whelan	8	Not applicable
11.	Treasury Management Training			24 January 2024	M Hudson S Howarth	One hour 45 minutes on Teams	D Ambrose-Smith M Black A Bulat A Costello P Coutts R Hathorn C Rae G Seeff S Taylor A Whelan	10	Not applicable
12.	Cambridgeshire Skills Briefing			27 February 2024	S Grace L Riddle T Malloy	An hour on Teams	D Ambrose Smith M Black M Bulat A Costello S Criswell C Daunton J French R Hathorn E Murphy L Nethsingha	13	Not applicable

							C Rae A Sharp P Slatter		
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