

# Committee Agenda



**Epping Forest  
District Council**

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## **Finance and Performance Management Cabinet Committee Thursday, 21st January, 2016**

You are invited to attend the next meeting of **Finance and Performance Management Cabinet Committee**, which will be held at:

**Council Chamber, Civic Offices, High Street, Epping  
on Thursday, 21st January, 2016  
at 7.00 pm .**

**Glen Chipp  
Chief Executive**

**Democratic Services  
Officer**

Rebecca Perrin, The Office of the Chief Executive  
Tel: 01992 564532 Email:  
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### **Members:**

Councillors S Stavrou (Chairman), A Lion, J Philip, D Stallan and C Whitbread

**PLEASE NOTE THE START TIME OF THIS MEETING**

### **WEBCASTING/FILMING NOTICE**

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**If you have any queries regarding this, please contact the Public Relations Officer on 01992 564039.**

**1. APOLOGIES FOR ABSENCE****2. DECLARATIONS OF INTEREST**

(Director of Governance) To declare interests in any item on this agenda.

**3. MINUTES**

To confirm the minutes of the last meeting of the Committee held on 12 November 2015 (previously circulated at Cabinet on 3 December 2015).

**4. DATA QUALITY STRATEGY 2016/17 - 2018/19 (Pages 5 - 16)**

(Senior Performance Improvement Officer) To consider the attached report (FPM-024-2015/16).

**5. DETAILED BUDGET (Pages 17 - 70)**

(Director of Resources) To consider the attached report (FPM-025-2015/16).

**6. ALLOCATION OF LOCAL COUNCIL TAX SUPPORT GRANT (Pages 71 - 76)**

(Director of Resources) To consider the attached report (FPM-026-2015/16).

**7. RISK MANAGEMENT - CORPORATE RISK REGISTER (Pages 77 - 100)**

(Director of Resources) To consider the attached report (FPM-027-2015/16).

**8. ANY OTHER BUSINESS**

Section 100B(4)(b) of the Local Government Act 1972, together with paragraphs 6 and 25 of the Council Procedure Rules contained in the Constitution require that the permission of the Chairman be obtained, after prior notice to the Chief Executive, before urgent business not specified in the agenda (including a supplementary agenda of which the statutory period of notice has been given) may be transacted.

In accordance with Operational Standing Order 6 (non-executive bodies), any item raised by a non-member shall require the support of a member of the Committee concerned and the Chairman of that Committee. Two weeks' notice of non-urgent items is required.

**9. EXCLUSION OF PUBLIC AND PRESS**

**Exclusion:** To consider whether, under Section 100(A)(4) of the Local Government Act 1972, the public and press should be excluded from the meeting for the items of business set out below on grounds that they will involve the likely disclosure of exempt information as defined in the following paragraph(s) of Part 1 of Schedule 12A of the Act (as amended) or are confidential under Section 100(A)(2):

<b>Agenda Item No</b>	<b>Subject</b>	<b>Exempt Information Paragraph Number</b>
Nil	Nil	Nil

The Local Government (Access to Information) (Variation) Order 2006, which came into effect on 1 March 2006, requires the Council to consider whether maintaining the exemption listed above outweighs the potential public interest in disclosing the information. Any member who considers that this test should be applied to any currently exempted matter on this agenda should contact the proper officer at least 24 hours prior to the meeting.

**Confidential Items Commencement:** Paragraph 9 of the Council Procedure Rules contained in the Constitution require:

- (1) All business of the Council requiring to be transacted in the presence of the press and public to be completed by 10.00 p.m. at the latest.
- (2) At the time appointed under (1) above, the Chairman shall permit the completion of debate on any item still under consideration, and at his or her discretion, any other remaining business whereupon the Council shall proceed to exclude the public and press.
- (3) Any public business remaining to be dealt with shall be deferred until after the completion of the private part of the meeting, including items submitted for report rather than decision.

**Background Papers:** Paragraph 8 of the Access to Information Procedure Rules of the Constitution define background papers as being documents relating to the subject matter of the report which in the Proper Officer's opinion:

- (a) disclose any facts or matters on which the report or an important part of the report is based; and
- (b) have been relied on to a material extent in preparing the report and does not include published works or those which disclose exempt or confidential information (as defined in Rule 10) and in respect of executive reports, the advice of any political advisor.

Inspection of background papers may be arranged by contacting the officer responsible for the item.

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**Report to: Finance and Performance  
Management Cabinet Committee**

**Report reference: FPM-024-2015/16**

**Date of Meeting: 21 January 2016**



**Epping Forest  
District Council**

**Portfolio:** Governance and Development Management

**Subject:** Data Quality Strategy 2016/17 – 2018/19

**Officer contact for further information:** Barbara Copson (01992 564042)

**Democratic Services Officer:** Rebecca Perrin (01992 564532)

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**Recommendations/Decisions Required:**

That the Committee review the Data Quality Strategy for 2016/17 – 2018/19.

**Executive Summary:**

The Council is required to make arrangements to secure continuous improvement in the way in which its functions and services are exercised, having regard to a combination of economy, efficiency and effectiveness.

As part of the duty to secure continuous improvement, the Council must also ensure that all data and information used to plan and deliver services is accurate, valid, reliable, timely, relevant, and complete, in order to inform decision-making in respect of functions and services. Performance information is used for the assessment of the Council's performance, and the Council's Data Quality Strategy sets out the arrangements for ensuring that the quality of key data meets the highest standards.

**Reasons for Proposed Decision:**

The Data Quality Strategy sets out the Council's management arrangements to secure the quality of the data used to manage its functions and services. Reliable and robust data is essential for the assessment of performance and to inform decision making.

**Other Options for Action:**

None. The Data Quality Strategy sets out the principles for the Council's approach to data quality, identifies data ownership, and sets out its arrangements for key performance data collection and management. Failure to secure and improve the quality of data could mean that evaluation of performance is inaccurate, opportunities for improvement lost, and might adversely affect the reputation of the authority.

**Report:**

1. Good quality data is essential to support the Council's decision making especially decisions involving finance and performance. Additionally the Council's customers, partners and others interested in the Council's performance, need to be able to rely on the data we produce for evaluation purposes. The Council is also accountable for the money it spends and must manage competing claims on its resources. It therefore

requires data which is accurate, reliable and timely in order to plan for the future and meet customer needs.

2. The Council has identified principles and arrangements to ensure high standards of data quality and has for a number of years, formalized them within a strategy, to support consistency and encourage high standards of practice of data quality management. This revised strategy continues to reflect the principles for data quality originally identified by the former Audit Commission in its publication, 'Improving information to support decision making: Standards for better data quality, and reflects best practice and improvements to systems and processes, including systems and arrangements for the production and submission of Key Performance Indicator data. The Council aims to ensure that all the data it uses is 'right first time'. Therefore data quality arrangements include ownership of data, systems, and ensuring staff have the skills and knowledge they need to deliver high standards of data and data management.
3. The Council also relies on data produced externally by third party organisations and therefore we need to be confident that that data is robust. This revised strategy includes a commitment to mapping that third party data to understand the data quality processes to which it is subjected, to ensure that they are of a high standard and therefore that the data is reliable.
4. This revised strategy was considered by Corporate Governance Group in November 2015 and will be submitted to each of the Select Committees in respect of their monitoring role of the Council's Key Performance Indicators in the next committee cycle.

#### **Resource Implications:**

The production of this strategy and arrangements for securing high standards of data quality, have been and will be met from existing resources.

#### **Legal and Governance Implications:**

There are no legal or governance implications arising from the recommendations of this report which seeks to ensure that appropriate arrangements are in place to secure continuous improvement in the way in which the Council's functions and services are exercised.

#### **Safer, Cleaner, Greener Implications:**

There are no implications arising from the recommendations of this report in respect of the Council's commitment to the Climate Local Agreement, the corporate Safer, Cleaner, Greener initiative, or any crime and disorder issues within the district. Implications arising from specific actions to achieve data quality will be identified by the responsible service director.

#### **Consultation Undertaken:**

The strategy has been considered by Corporate Governance Group in November 2015, and will be considered by the Select Committees in the next cycle of committee meetings in respect of their monitoring role of the Council's Key Performance Indicators.

#### **Background Papers:**

None.

#### **Impact Assessments:**

***Risk Management***

There are no risk management issues arising from the recommendations of this report. However, failure to secure and improve the quality of data could mean that evaluation of performance is inaccurate, opportunities for improvement lost, and might adversely affect the reputation of the authority.

**Due Regard Record**

This section shows which groups of people are affected by the subject of this report. It sets out how they are affected and how any unlawful discrimination they experience can be eliminated. It also includes information about how access to the service(s) subject to this report can be improved for the different groups of people; and how they can be assisted to understand each other better as a result of the subject of this report.

S149 Equality Act 2010 requires that due regard must be paid to this information when considering the subject of this report.

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There are no negative equality implications arising from the recommendations of this report. Ensuring that the data the Council uses in its assessments of its performance and in its service planning and provision is of a high quality, will assist in the provision of services which meet the needs of customers.

This strategy sets out the requirements for all data the Council relies upon and therefore includes data relevant to services which specifically meet the needs of protected groups. Service provision which is based upon reliable, relevant and timely information is more likely to be effective and efficient.

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## Data Quality Strategy 2016/17-2018/19

## Introduction

Good quality data is essential to support Council decision making especially decisions involving financial and performance related decisions. The Council's customers, partners and organisations monitoring the Council's progress, need to be able to rely on the data we produce to evaluate our performance. The Council is accountable for the money it spends and must manage competing claims on its resources. It therefore requires data which is accurate, reliable and timely to be able to meet customer needs and plan for the future.

Epping Forest District Council recognises the importance of data quality and the Council is committed to ensuring that it maintains the highest standards of data quality. This strategy sets out its approach to delivering those arrangements and the ongoing improvement of data quality.

Its purpose is to bring together in one place the range of existing processes and approaches which exist to manage data quality to ensure that everyone who produces or uses performance data within the Council understands what is expected of them, and that the Council's partners understand what they can expect from our data.

## Scope of the data quality strategy

This strategy covers all data and information generated and used by the Council including performance management information, data relating to the delivery of services, financial and service management information and corporate governance information.

This strategy does not cover the use of personal data as defined by the Data Protection Act 1998. The Council's arrangements for handling personal data are set out within its Data Protection Policy.

Arrangements for data quality relating to the Council's Key Performance Indicators (KPIs), is fully developed within this strategy reflecting their strategic significance to the Council.

## Data quality objectives

The Council understands the importance of data quality and is committed to being consistent in its management of data quality both within the authority and where it works in partnership with other organisations.

The Council aims to ensure that all the data that it uses is 'right first time'. All officers with responsibility for collecting, collating and reporting data must ensure that the data provided can be relied upon. .

The Council is committed to the following data quality principles originally identified in the 'Improving information to support decision making: Standards for better quality data' publication by the Audit Commission in March 2007.

## Data Quality Principles

The following principles represent the Council's approach to data quality:

<b>Accuracy</b>	Data must be accurate for its intended purpose, and be represented clearly and in sufficient detail to enable informed decision-making
<b>Validity</b>	Data must be recorded and used in accordance with relevant requirements, rules and definitions to ensure consistency
<b>Reliability</b>	Data must reflect stable and consistent collection methods

<b>Timeliness</b>	Data must be available for its intended use within a reasonable time period. It must be available quickly and frequently enough to support information needs
<b>Completeness</b>	Data must be recorded in its entirety, avoiding gaps in information and duplication of data
<b>Relevance</b>	Data must be relevant to the purpose for which it is used
<b>Security</b>	Data must be stored securely and confidentially where appropriate

## Data quality arrangements

The Council operates a sound, well-established approach to the achievement of data quality, through the following arrangements:

### 1. Responsibilities and ownership

The Council collates and uses a significant amount and range of data in the course of its work. The Council and all its employees have responsibility and therefore ownership of the data they collate or process, or have control over.

Responsibilities	
Role	Responsibility
Governance and Development Management Portfolio Holder	Responsible for the strategic management of data quality.
Portfolio Holders	Individual Portfolio Holders are responsible for data quality issues with respect to Key Performance Indicators within their portfolios and for ensuring that appropriate data quality processes are in place.
Select Committees	Select Committees are responsible for the regular review of KPI data, including any potential issues of data quality.
Director of Governance	The Director of Governance is responsible for the overall collection and reporting of Key Performance Indicator performance data to Members and Management Board.
Chief Executive	Responsible for the operational management of data quality.
Directors/Assistant Directors	Responsible for ensuring that effective arrangements are in place within their areas of responsibility to ensure data quality requirements are met. They are also responsible for validating (Assistant Directors) or authorising (Directors) the Key Performance Indicator data in relation to those areas under their responsibility.
Service managers	Responsible for contributing to the integration of data quality arrangements into their areas of responsibility, and for ensuring that requirements for data quality within their areas of responsibility are met. They also ensure that staff have access to and are familiar with corporate requirements and directorate level procedures for data quality, and that role specific responsibilities relevant to data quality, are included in relevant job descriptions.

Performance Improvement Unit (PIU)	Supports the Council's corporate performance management and data quality arrangements. The PIU supports data processes for performance indicator monitoring, and provides advice and guidance regarding the collection and calculation of data for specific indicators.
All staff	Are responsible for the integrity and accuracy of any data that they collect, input, store, retrieve or otherwise, and therefore have ownership of that data.

## 2. Policies and procedures

Appropriate policies and procedures are in place to check data. Verification processes are required to be adhered to by all officers involved in data collection processes and data is used in ways that ensure the establishment of a clear audit trail.

## 3. Systems and processes

Appropriate systems and processes are in place to secure the quality of data. Officers understand definitions relating to different types of data. A data quality lead is in place for all relevant systems. The processes concerning the production of KPI data is included at page 5 of this strategy.

## 4. People and skills

Officers are trained or appropriately supervised so that they have the appropriate knowledge, competencies and capacity for their role. All officers recognise the need for high standards of data quality and their individual roles in achieving this. Responsibility for data quality is part of appropriate job descriptions and the Personal Development Review (PDR) process.

## 5. Data use

Relevant focus is placed on securing data which is accurate, valid, reliable, timely, relevant and complete. Data is presented in ways which are easy to understand, is accurate and can support recommendations and conclusions, both for internal and external use.

In collating performance data, all working papers must set out where data has come from and what action has been taken to ensure the quality of this data.

## 6. Third party data

We rely on source data from third parties (data produced externally) to report on progress on both the Council's and Partnership's work. To achieve our Data Quality objectives, we need to ensure that data from third parties that we use in our performance management is produced to the same high quality as data produced internally.

To ensure the third party data we use is robust we will undertake a mapping exercise of significant third party data streams, in order to identify data quality arrangements and produce risk analysis. The mapping exercise will:

- a) identify significant data streams;
- b) identify the business processes and/or performance measurement to which they relate;
- c) identify EFDC ownership;
- d) identify the data quality processes used; and
- e) evaluate risk to EFDC.

The mapping exercise will be reviewed in line with the 3 yearly review of this Data Quality Strategy.

We have developed a number of protocols for data sharing with our key partners; for example, a police joint protocol for the exchange of information.

## Data quality control, assurance and review

We continue to put systems and procedures in place to ensure good data quality. The Council's data quality arrangements are subject to internal control, assurance and review in the following ways:

- (a) All data is fully checked and reviewed within directorates/service areas prior to being reported.
- (b) Definitions apply to KPIs including the data, its source and the subsequent calculations. The KPIs are also subject to a controlled process of submission and verification.
- (c) The Corporate Risk Register specifies major corporate risks that include issues related to data, for example, risks such as the loss of business data and information etc.
- (d) The Council acts on enquiries made by service users in relation to the quality of data reported and undertakes appropriate remedial action where arising from review or assessment processes.
- (e) Significant issues identified in relation to data quality are considered by the Corporate Governance Group and escalated as appropriate.
- (f) Third party data streams used for performance measurement will be mapped during the first year of this strategy and their data quality arrangements identified to ensure the data is robust.
- (f) This strategy is reviewed every 3 years or sooner if required.

## Key performance indicator data

The Council measures and monitors its performance against a range of indicators identified as key to the Council's performance and improvement. This performance data is recorded through the Council's Performance Management system (TEN Performance Manager) and used to report progress to Members and Management Board. Guidance in the production of this data and the use of TEN is provided by the Performance Improvement Unit.

### Responsibilities for KPI data

Role	Responsibility and ownership
<b>Cabinet</b>	The Cabinet is responsible for the establishment of the annual suite of KPIs, including the adoption of appropriate performance targets.
<b>Portfolio Holders</b>	Individual Portfolio Holders are responsible for data quality issues with respect to KPIs within their portfolios, and for ensuring that appropriate data quality processes are in place.
<b>Select Committees</b>	Select Committees are responsible for monitoring performance against KPIs which fall within their areas of responsibility.
<b>Finance and Performance Management Cabinet Committee</b>	The Finance and Performance Management Cabinet Committee is responsible for the regular review of KPI data and any potential issues of data quality.
<b>Management Board</b>	Management Board is responsible for annually agreeing a suite of KPIs, their targets, tolerances and improvement plans. It receives quarterly and end of year KPI performance reports and identifies improvement opportunities.
<b>Directors</b>	Service directors are responsible for KPI data quality within their Directorates. They are responsible for authorising KPI returns and for ensuring the timely completion and submission of KPI information.
<b>Director of Governance</b>	The Director of Governance is responsible for this Data Quality Strategy, and the overall collection and reporting of KPI performance data to Members and Management Board.

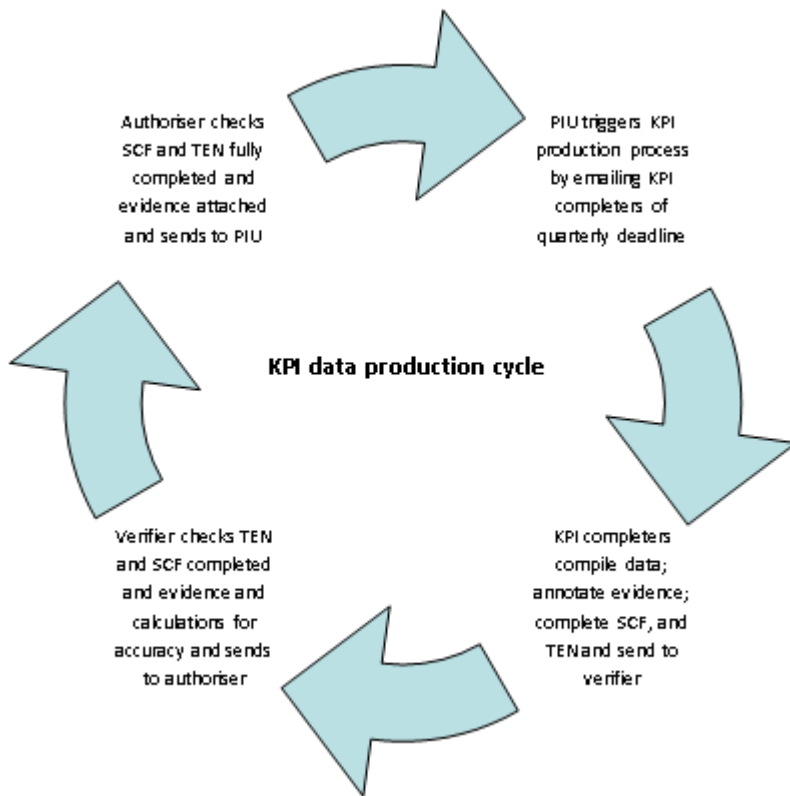
<b>The Performance Improvement Unit</b>	The PIU manages the KPI production, verification and reporting framework and the TEN system.
<b>KPI completing Officers</b>	Provide timely, accurate and reliable data entry using the Summary Control Forms (SCF) and TEN, and clear evidence to support the data provided.
<b>KPI verifying Officers</b>	Verify the data and supporting evidence provided by the Completing Officer using the SCF and evidence provided.

## **KPI system**

1. Officers involved in KPI data processes follow adopted procedures for KPI performance data collection and reporting, which require that a proforma return and full audit trail must be compiled for all KPIs on a quarterly basis.
2. Officers responsible for collating and reporting data must provide clear evidence to support the data submitted, and this data must clearly show the figures used in the calculations.
3. All KPIs have specific definitions and agreed calculation rules.
4. Data collation, KPI calculation and statistically returns must reflect the individual KPI definitions.
5. KPI submissions are made via the TEN performance management system administered by the PIU.
6. The KPI authoriser must be of Assistant Director or Director level.

## **KPI production process (see Figure 1)**

1. The PIU triggers the process for quarterly data submission according to predetermined arrangements.
2. When requested by the PIU, the completing officer compiles the data and annotates the evidence for verification and audit purposes. The Completing officer then completes all required fields on TEN; a Summary Control Form (SCF) in line with the KPI definition and agreed calculation, attaches the annotated evidence, and submits them electronically to the Verifying Officer.
3. The Verifying Officer checks and verifies the data submitted to TEN and the SCF for accuracy and completeness, and submits the form electronically to the authoriser.
4. The Authoriser checks that TEN has been fully updated; that appropriately annotated evidence is attached; and the SCF is fully completed and accurate; and submits the form electronically to the PIU.
5. The PIU checks the SCFs and TEN data submissions for accuracy and completeness and produces performance reports for consideration by Members and Management Board.
6. The PIU maintains appropriate evidence of the KPI data submission process for audit purposes.



**Figure 1**

### **Monitoring and review of the data quality strategy**

The Data Quality Strategy is reviewed every three years. The next review will take place in 2018/19 or sooner if necessary.

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## **Report to Finance and Performance Management Cabinet Committee**



**Epping Forest  
District Council**

**Report reference: FPM-025-2015/16**

**Date of meeting: 21 January 2016**

**Portfolio: Finance**

**Subject: Detailed Directorate Budgets 2016/17**

**Officer contact for further information: Peter Maddock (01992 564602)**  
**Democratic Services Officer: Rebecca Perrin (01992 564532)**

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### **Recommendations/Decisions Required:**

**That the Committee consider the attached General Fund and Housing Revenue Account budgets for 2016/17 and make recommendations as appropriate.**

### **Executive Summary**

The report provides the draft General Fund and Housing Revenue Account (HRA) Budgets for the financial year 2016/17. The budgets are presented on a directorate by directorate basis. There are accompanying notes highlighting areas where significant changes have occurred. They are presented to the Committee to give an opportunity to comment and make recommendations prior to the budget being formally set during February 2016.

### **Reasons for Proposed Decision**

To give Members an opportunity to review and provide recommendations on the detailed budget prior to adoption by Council.

### **Other options for action**

Other than deciding not to review the budget there are no other options.

### **Report:**

The budget setting process commenced with the presentation of the Financial Issues Paper incorporating the Medium Term Financial Strategy (MTFS) to the meeting of 20 July 2015. At that time it was identified that a savings target for 2016/17 of £0.15million should be set.

The draft settlement figures have also now been received and were worse than anticipated in the MTFS however it became evident prior to the release of the figures that they would indeed be worse and that Revenue Support Grant would be removed from the figures over the next few years. There has also been a commitment made to move to 100% retention of Business Rates locally however the current retention proportions (40% District, 9% County and 1% fire) are likely to change.

The Medium Term Financial Strategy is in the process of being updated and is expected to show that savings of £0.4million are required in years beyond 2016/17.

The budgets are presented on a directorate by directorate basis and are shown at Appendix 1 to 5 (General Fund) and Appendix 6 (HRA, to follow). Within each pack there is a commentary on the budgets highlighting areas where either Continuing Services Budget(CSB) or District Development Fund (DDF) savings or growth have occurred and also where allocation changes have affected budgets.

There are as always a number of changes in the allocation of staffing costs as the amount of time spent on particular activities can vary significantly from year to year. To use an analogy allocation changes are merely dividing the cake up differently not changing the size of the cake.

Each budget is to be presented by the relevant Director with Portfolio Holders providing comments as appropriate. There will also be Resources staff at the meeting to assist with any questions that members might have.

### **Resource Implications**

Proposed spending levels for the General Fund and HRA for the financial year 2016/17.

### **Legal and Governance Implications**

Agreeing budgets in advance of the financial year represents good financial management practice. The budget is a key element of income and expenditure management and forms the benchmark against which financial performance can be measured.

### **Safer, Cleaner, Greener Implications**

The Council's budgets contain spending in relation to this initiative.

### **Background Papers**

Working papers held in Accountancy.

### **Impact Assessments**

#### Risk Management

Failure to set an acceptable budget in advance of the financial year would expose the Council to unacceptable financial management risks.

### **Due Regard Record**

This page shows **which groups of people are affected** by the subject of this report. It sets out **how they are affected** and how any **unlawful discrimination** they experience can be eliminated. It also includes information about how **access to the service(s)** subject to this report can be improved for the different groups of people; and how they can be assisted to **understand each other better** as a result of the subject of this report.

S149 Equality Act 2010 requires that due regard must be paid to this information when considering the subject of this report.

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This report does not affect a particular group of people more than any other. It deals with the setting of the budget as a whole.

Where there are changes to the budget that do affect a particular group of people more than others the report on those changes will consider the equalities impact on that group rather than this report.

## General Fund Revenue Budget 2016/17

### Introduction

The budget has been prepared in line with the current management structure adopted from 1 April 2014.

Further detail of the services are shown on the appropriate budget page. Where there are movements in the DDF and CSB budget these are shown on the lists that accompany the main budget report elsewhere on the agenda.

### Depreciation

Where a service employs non-current assets in service delivery, depreciation on those assets is charged to the relevant service. This however does not impact on the level of Council Tax, these charges are reversed out in the Revenue Expenditure, Income and Financing Summary after the net operating expenditure is calculated.

### Pension costs

The budget shows the current service cost element of the pension scheme relating to those employees currently in service. In calculating the amount to charge against the Council Tax an amount is reversed out in the budget summary to bring the figures back to the Councils contributions to the Fund.

### Employers National Insurance contributions

From 1 April 2016 the contracting out rate of employers national insurance contributions will be abolished. This means that the Council will be paying a higher rate of contribution on those staff within the Local Government Pension scheme than currently. This is estimated at about £450,000 for the General Fund.

### Revenue Expenditure funded from Capital under statute

Some expenditure incurred by the authority is of a capital nature but does not relate to non-current assets of the Authority. In this situation the expenditure is classified as revenue but can be funded from capital resources the funding side of the transaction like the depreciation reversals is shown in the Revenue Expenditure, Income and Financing Summary after the net operating expenditure is calculated.

### Compliance with accounting guidance

The 2016/17 budget has been prepared in accordance with the latest guidance, in particular the Service Reporting Code of Practice for Local Authorities (SeRCOP). The code provides guidance relating to the classification of costs in terms of the service headings that should be reported on and the analysis of the types of cost contained therein. It is expected that members of CIPFA will comply with all the requirements of the Code as it defines best professional practice in terms of financial reporting. The only divergence from the code in these budget papers occurs where the Directorate service groupings differ from those required by the Code of Practice. The Directorate groupings are given precedence in these papers.

In order to increase the degree of consistency across all sectors of the economy when presenting financial information, central government has adopted International Financial Reporting Standards (IFRS). Local Authorities have adopted this for financial years beginning on 1 April 2010. IFRS is more concerned with the presentation of financial information in the Statutory Statement, but there is a minor impact on the budget figures.

### Budget format

The papers have been generated directly from the Councils finance system rather than the spreadsheets used prior to 2015/16. There is a commentary on each budget heading where there have been significant changes compared to the original estimate for 2015/16 or changes between the Revised figures and the 2016/17 estimates.

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**CHIEF EXECUTIVE  
ESTIMATES 2016/17**

**CHIEF EXECUTIVE  
SUMMARY ESTIMATES 2016/17**

	2014/15	2015/16		Gross Expenditure	2016/17 Gross Income	Net Expenditure
	Actuals £000's	Original Estimate £000's	Probable Outturn £000's			
Corporate Activities	1,131	1,171	1,124	1,174	-	1,174
Corporate Support Services	296	236	276	315	-	315
Internally Recharged	(296)	(236)	(276)	(315)	-	(315)
<b>Grand Total</b>	<b>1,131</b>	<b>1,171</b>	<b>1,124</b>	<b>1,174</b>	<b>-</b>	<b>1,174</b>
Continuing Services Budget	1,105	1,104	1,103			1,197
Continuing Services Budget - Growth	10	-	-			-
Continuing Services Budget - Savings	(74)	(20)	(25)			(100)
<b>Total Continuing Services Budget</b>	<b>1,041</b>	<b>1,084</b>	<b>1,078</b>			<b>1,097</b>
District Development Fund - Expenditure	99	87	46			77
District Development Fund - Savings	(9)	-	-			-
<b>Total District Development Fund</b>	<b>90</b>	<b>87</b>	<b>46</b>			<b>77</b>
<b>Directorate Total</b>	<b>1,131</b>	<b>1,171</b>	<b>1,124</b>			<b>1,174</b>

**CHIEF EXECUTIVE  
ESTIMATES 2016/17  
CORPORATE ACTIVITIES**

	2014/15	2015/16		2016/17			
	Actuals	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000's	£000's	£000's	£000's	£000's	£000's	
Corporate Policy Making	1,091	1,135	1,087	1,138	-	1,138	This budget is made up mostly by recharges from services for corporate and public accountability activities, these charges can fluctuate depending on the activities undertaken. Recharges are made to the Housing Revenue Account which have been calculated in accordance with CIPFA accounting guidelines reflecting the HRA element.
Efficiency Challenge Support	4	-	-	-	-	-	The spending for Actual 2014/15 was the residual grant funding received from Improvement East in 2010/11.
Subscriptions	36	36	37	36	-	36	This relates to the corporate subscriptions which are paid to various organisations including the Local Government Association, CIPFA, East of England Local Government Conference, Essex Safeguarding Children, Safeguarding Adult Boards and the London Stansted Cambridge Consortium helping to bring together key business representatives and local authorities, from the Olympic Park and City Fringe along the M11/Lee Valley/West Anglia Rail corridor to Cambridge.
<b>Grand Total</b>	<b>1,131</b>	<b>1,171</b>	<b>1,124</b>	<b>1,174</b>	<b>-</b>	<b>1,174</b>	

	Employee Expenses	Transport Related Expenses	Supplies And Services	Support Services	Internal Recharges		
<b>Corporate Activities</b>							
Corporate Policy Making	31,620	1,470	(84,680)	1,599,620	(410,060)	1,137,970	1,137,970
Efficiency Challenge Support	-	-	-	-	-	-	-
Subscriptions	-	-	36,320	70	-	36,390	36,390
<b>Corporate Support Services</b>							
Chief Executive Policy Group	268,660	3,550	1,940	41,180	(315,330)	-	-
<b>Grand Total</b>	<b>300,280</b>	<b>5,020</b>	<b>(46,420)</b>	<b>1,640,870</b>	<b>(725,390)</b>	<b>1,174,360</b>	<b>1,174,360</b>



**COMMUNITIES DIRECTORATE  
ESTIMATES 2016/17**

**COMMUNITIES DIRECTORATE  
ESTIMATES 2016/17**

	2014/15	2015/16		2016/17		
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure
	£000	£000	£000	£000	£000	£000
Private Sector Housing	765	803	729	1,282	(500)	782
Homelessness	433	426	445	594	(150)	444
Voluntary Sector Support	447	400	396	415	(11)	404
Arts & Museum	737	797	854	1,093	(206)	887
Sports Development & Other	979	1,062	1,106	1,478	(331)	1,147
<b>Grand Total</b>	<b>3,361</b>	<b>3,488</b>	<b>3,530</b>	<b>4,862</b>	<b>(1,198)</b>	<b>3,664</b>
Support & Trading Services	157	167	202	214	(3)	211
Support & Trading Services	(157)	(167)	(202)	(214)	3	(211)
<b>Directorate Total</b>	<b>3,361</b>	<b>3,488</b>	<b>3,530</b>	<b>4,862</b>	<b>(1,198)</b>	<b>3,664</b>
Continuing Services Budget	3,391	3,450	3,410			3,555
Continuing Services Budget - Growth	5	5	13			19
Continuing Services Budget - Savings	(143)	(37)	(33)			(9)
<b>Total Continuing Services Budget</b>	<b>3,253</b>	<b>3,418</b>	<b>3,390</b>			<b>3,565</b>
District Development Fund - Expenditure	424	255	342			185
District Development Fund - Savings	(316)	(185)	(202)			(86)
<b>Total District Development Fund</b>	<b>108</b>	<b>70</b>	<b>140</b>			<b>99</b>
<b>Directorate Total</b>	<b>3,361</b>	<b>3,488</b>	<b>3,530</b>			<b>3,664</b>

**COMMUNITIES DIRECTORATE  
ESTIMATES 2016/17  
PRIVATE SECTOR HOUSING**

	2014/15	2015/16		2016/17			
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000	£000	£000	£000	£000	£000	
Affordable Housing Grants	34	52	48	45	-	45	This budget relates to the Council's liaison with private sector housing providers in the provision of affordable housing. CSB Savings of £10,000 in 2015/16 and a further £5,000 in 2016/17 have been achieved due to the discontinuance of the B3 Living Scheme Loan Scheme.
Care And Repair	114	109	71	132	(54)	78	The estimates have decreased due to staff allocations within Housing policy, grants and care.
General Improvement Areas	13	23	13	11	-	11	Building Maintenance recharges account for the decrease in estimates on this heading. This relates to the designated general improvement areas in Albert Road, Buckhurst Hill and Woollard Street, Waltham Abbey.
Housing Strategy	48	46	36	37	-	37	This represents the cost of strategic plan preparation such as the Home Energy Conservation Plan. Time spent on this work has reduced.
Private Sector Housing Grants	214	219	209	686	(438)	248	Prior to 2013/14 discretionary grants were timebound for repayment if the property was subsequently sold. Grants have been replaced by loans except for Disabled Facilities. There is no time limit for repayment and the debt is recorded with the Land Registry, with the Council receiving repayment when the property changes hands. Expenditure has increased slightly due to salary allocation changes.
Repairs To Private Dwellings	326	337	333	355	(8)	347	This relates to other private sector housing issues. There has been a slight increase in staff allocations.
Traveller Matters	16	17	19	16	-	16	This budget relates to staff time spent dealing with matters relating to the Travelling Community.
<b>Grand Total</b>	<b>765</b>	<b>803</b>	<b>729</b>	<b>1,282</b>	<b>(500)</b>	<b>782</b>	

**COMMUNITIES DIRECTORATE  
ESTIMATES 2016/17  
HOMELESSNESS**

	2014/15	2015/16		2016/17			
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000	£000	£000	£000	£000	£000	
Bed Breakfast Accommodation	37	53	47	199	(150)	49	There has been an increase in the use of Bed and Breakfast accommodation however the levels are still low compared to what was being experienced several years ago. Because most of the costs are reimbursed by Housing Benefit the increased charge to the General Fund falls on the Resources budget.
Homelessness Advice	396	373	398	395	-	395	Under the current economic climate a greater reliance is being made on offering advice to the public on homelessness. This has meant that increased staff allocations have increased the estimates. DDF funding has continued in 2015/16 and 2016/17 as there is an increased likelihood of legal challenges being made against the Council's homelessness decisions, made in accordance with Council policy, which will need defending.
<b>Grand Total</b>	<b>433</b>	<b>426</b>	<b>445</b>	<b>594</b>	<b>(150)</b>	<b>444</b>	

**COMMUNITIES DIRECTORATE  
ESTIMATES 2016/17  
VOLUNTARY SECTOR SUPPORT**

	2014/15	2015/16		2016/17			
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000	£000	£000	£000	£000	£000	
Grant - Citizens Advice Bureau	133	141	127	131	-	131	This support is agreed on an annual basis.
Grant - Essex Womens Refuge	18	18	17	17	-	17	
Grant - Voluntary Action Epping Forest	62	60	62	71	(11)	60	
Grants To Voluntary Orgs	188	162	166	177	-	177	Savings of £12,000 have been included on general grants for 2015/16. Those organisations with an agreement to maintain funding levels are unaffected.
Welfare Transport	46	19	24	19	-	19	The difference in 2015/16 relates to £5,000 DDF funding that was brought forward from 2014/15.
<b>Grand Total</b>	<b>447</b>	<b>400</b>	<b>396</b>	<b>415</b>	<b>(11)</b>	<b>404</b>	

**COMMUNITIES DIRECTORATE  
ESTIMATES 2016/17  
ARTS AND MUSEUM**

	2014/15	2015/16		2016/17			
	Actual	Original	Probable	Gross	Gross	Net	
	£000	Estimate	Outturn	Expenditure	Income	Expenditure	
		£000	£000	£000	£000	£000	
Community Arts	306	317	329	347	-	347	The increase in budget from original 2015/16 to original 2016/17 is due to an increase in staff allocations.
Community Arts - Arts Prog.	10	2	2	24	(20)	4	Additional income of £10,000 from charges to service users is included in 2015/16 and 2016/17 budgets.
Externally Funded Projects	1	-	-	21	(21)	-	There have historically been a number of externally funded initiatives run by the Community Services Team in 2016/17 the income and expenditure amounts to £21,000.
Heritage Lottery Fund	(2)	5	44	89	(67)	22	This budget includes the major redevelopment of the Epping Forest District Museum made possible through a major grant from the Heritage Lottery fund. This project will create a major new heritage and community resource in Waltham Abbey, through expanding and redeveloping the existing museum currently housed in two listed buildings to accommodate the 1st floor of the adjoining premises at 37 Sun Street. The net expenditure here includes staff time managing the capital project.
Lowewood Museum	1	2	(6)	64	(71)	(7)	A five year service level agreement was agreed with Broxbourne Borough Council to manage Lowewood Museum in Hoddesdon from 1st February 2012. Expenditure incurred by this Council is reimbursed by Broxbourne. However the related support services and recharges are charged to the General Fund.
Museum	419	467	478	526	(11)	515	The increase in the original 2015/16 to original 2016/17 is due to the expansion and redevelopment of the existing museum and the reopening during 2016. An industrial unit at Oakwood Hill is being used as a temporary store for the Museum and the additional costs are included here.
Regional Touring Exhibitions	2	4	7	22	(16)	6	There are two projects in this budget for 2015/16, both coming to an end during 2016/17. These are Working with young people and Renaissance Strategic Support. The projects are externally funded apart from the support services and recharges that are charged to the General Fund.
<b>Grand Total</b>	<b>737</b>	<b>797</b>	<b>854</b>	<b>1,093</b>	<b>(206)</b>	<b>887</b>	

**COMMUNITIES DIRECTORATE  
ESTIMATES 2016/17  
SPORTS DEVELOPMENT AND OTHER**

	2014/15	2015/16		2016/17			
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000	£000	£000	£000	£000	£000	
All Weather Pitch	19	2	2	39	(42)	(3)	The net expenditure is expected to be around £2,000 in 2015/16 and due to increased income in 2016/17 to show a slight surplus.
Community Development	464	501	530	635	(72)	563	There has been an increase in budget from original 2015/16 to probable 2015/16 due to staff allocation changes. From 1st April 2016 Lifewalks, New Horizons and Sports Development have been merged into Community Development, this has been renamed Community Health & Well Being.
Epping Forest Youth Futures	17	6	-	-	-	-	This was an externally funded initiative to deliver a range of projects for NEET (Not in Employment, Education or Training) vulnerable young people. The project finished 31st March 2015.
Limes Centre	1	34	26	79	(44)	35	The increase in the budget from original 2015/16 to original 2016/17 is due to the changes in allocation of expenditure over the services that use the centre.
Marketing And Promotions	28	31	32	35	-	35	This budget is for the promotion of an active lifestyle and there is no significant changes.
North Weald Gymnasium	27	26	36	35	-	35	The major cost here is in relation to depreciation charges on the Gym building in North Weald.
Safer Communities Programme	257	280	283	309	(12)	297	The increase in budget from original 2015/16 to original 2016/17 is due to the inclusion of a new trainee CCTV officer in 2016/17 the Safeguarding Officer has been converted from DDF to CSB.
Sports Development Ext Funding	43	47	74	195	(161)	34	This budget consists of several projects that are match funded, the only charge to the Council are internal recharges for the overheads, such as computers, accommodation and so on. The projects included are Disability projects, Community sports network, Health works and Epping Forest Bounce. The decrease from original 2015/16 to original 2016/17 is due to 2 projects ending 31st March 2016.
Youth Council	91	100	92	111	-	111	The 2016/17 budget includes a DDF item of £8,000. This is for projects to be undertaken by the Youth Council subject to Cabinet approval.
Youth Strategy	32	35	31	40	-	40	The Youth Strategy budget has increased from original 2015/16 to original 2016/17 due to changes in staff allocations.
<b>Grand Total</b>	<b>979</b>	<b>1,062</b>	<b>1,106</b>	<b>1,478</b>	<b>(331)</b>	<b>1,147</b>	

**COMMUNITIES DIRECTORATE  
ESTIMATES 2016/17  
SUPPORT SERVICES**

	2014/15	2015/16		2016/17			
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000	£000	£000	£000	£000	£000	
Community & Culture Admin	157	167	202	214	(3)	211	The budget includes staff based at Hemnall Street who provide admin support to the Community and Arts areas. There has been an increase in allocations here.
Leaseholders Admin	-	-	-	263	(263)	-	This service collates all the admin costs related to leaseholders who have purchased the long leasehold of former HRA flats.
<b>Grand Total</b>	<b>157</b>	<b>167</b>	<b>202</b>	<b>477</b>	<b>(266)</b>	<b>211</b>	



COMMUNITIES DIRECTORATE  
SUBJECTIVE ANALYSIS - ORIGINAL ESTIMATES 2016/17

	Employee Expenses	Premises Related Expenses	Transport Related Expenses	Supplies And Services	Contracted Services	Support Services	Asset Charges	Internal Recharges		Misc Income	Government Contributions	Other Contributions	Fees & Charges		
<b>Private Sector Housing</b>															
Affordable Housing Grants	22,090		1,040	10		21,120				44,260					44,260
Care And Repair	97,470		3,880	17,520	15,250	58,630		(60,000)		132,750		(50,770)	(3,190)	(53,960)	78,790
General Improvement Areas		10,580								10,580					10,580
Housing Investment Programme	2,580		10	200		33,950				36,740					36,740
Private Sector Housing Grants	115,990	-	4,620	500,030		65,120				685,760	(363,000)	-	(75,000)	(438,000)	247,760
Repairs To Private Dwellings	239,580		10,590	2,160		101,790				354,120		-	(7,700)	(7,700)	346,420
Traveller Matters	8,720		390	-		7,020				16,130					16,130
<b>Homelessness</b>															
Bed Breakfast Accommodation	26,990	145,000	2,790	2,000		22,830				199,610			(150,000)	(150,000)	49,610
Homelessness Advice	259,260		5,460	52,500		78,680				395,900	(250)		-	(250)	395,650
<b>Voluntary Sector Support</b>															
Grant - Citizens Advice Bureau	-		-	113,840		16,230				130,070					130,070
Grant - Essex Womens Refuge				16,940		-				16,940					16,940
Grant - Voluntary Action Ef				39,260		32,390				71,650			(11,360)	(11,360)	60,290
Grants To Voluntary Orgs	53,410		2,500	92,620		28,890				177,420					177,420
Welfare Transport	-		-	16,020		2,320				18,340					18,340
<b>Arts &amp; Museum</b>															
Community Arts	218,370		10,210	4,520		115,930				349,030					349,030
Community Arts - Arts Prog.	1,190	1,600	150	17,520		2,150				22,610			(20,750)	(20,750)	1,860
Externally Funded Projects				21,180						21,180		(21,180)	-	(21,180)	-
Heritage Lottery Fund	65,930		2,250	12,000		10,080				90,260		(66,750)		(66,750)	23,510
Lowewood Museum	39,450	500	2,450	12,810		9,500				64,710		(70,210)	(200)	(70,410)	(5,700)
Museum	242,550	80,890	8,740	32,210		104,840	57,340			526,570		(3,250)	(6,980)	(10,230)	516,340
Regional Touring Exhibitions	120	6,000	-	9,570		7,020				22,710		(15,730)		(15,730)	6,980
<b>Sports Development &amp; Other</b>															
All Weather Pitch				1,850		20	37,490			39,360		(15,000)	(27,000)	(42,000)	(2,640)
Community Development	316,150	10,330	12,590	44,050		250,370				633,490		-	(72,830)	(72,830)	560,660
Epping Forest Youth Futures	-		-	-		-				-		-	-	-	-
Times Centre	36,700	47,230	180	6,090		32,840	38,480	(85,050)		76,470			(43,930)	(43,930)	32,540
Marketing And Promotions	12,580	2,220	500	8,500		9,380				33,180					33,180
North Weald Gymnasium	1,060	-	50	-		790	34,380			36,280					36,280
Safer Communities Programme	136,080	70	5,910	59,880		103,970	9,390	(4,850)		310,450		(11,620)		(11,620)	298,830
Sports Development Ext Funding	56,570		1,890	109,890		25,860				194,210		(145,410)	(15,490)	(160,900)	33,310
Youth Council	59,270		6,620	11,620		32,730				110,240					110,240
Youth Strategy	15,990		750	8,710		15,040				40,490					40,490
<b>Support &amp; Trading Services</b>															
Community & Culture Admin	111,720		1,900	22,910		77,710		(211,240)		3,000		(3,000)	-	(3,000)	-
Leaseholders Admin	138,430	66,510	1,970	2,640		140,190				349,740	(1,000)	(71,870)	(276,870)	(349,740)	-
<b>Grand Total</b>	<b>2,278,250</b>	<b>370,930</b>	<b>87,440</b>	<b>1,239,050</b>	<b>15,250</b>	<b>1,407,390</b>	<b>177,080</b>	<b>(361,140)</b>	<b>5,214,250</b>	<b>(1,250)</b>	<b>(363,000)</b>	<b>(474,790)</b>	<b>(711,300)</b>	<b>(1,550,340)</b>	<b>3,663,910</b>

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**GOVERNANCE DIRECTORATE  
ESTIMATES 2016/17**

**GOVERNANCE DIRECTORATE  
ESTIMATES 2016/17**

	2014/15	2015/16		2016/17		
	Actuals	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure
	£000's	£000's	£000's	£000's	£000's	£000's
Elections	374	373	459	571	(147)	424
Member Activities	943	920	1,070	1,114	-	1,114
Land Charges	59	39	(23)	266	(176)	90
Planning & Development	1,087	1,387	1,304	2,847	(1,359)	1,488
<b>Grand Total</b>	<b>2,463</b>	<b>2,719</b>	<b>2,810</b>	<b>4,798</b>	<b>(1,682)</b>	<b>3,116</b>
Governance Support Services	3,547	3,701	3,577	3,813	(60)	3,753
Internally Recharged	(3,547)	(3,701)	(3,577)	(3,813)	60	(3,753)
<b>Directorate Total</b>	<b>2,463</b>	<b>2,719</b>	<b>2,810</b>	<b>4,798</b>	<b>(1,682)</b>	<b>3,116</b>
Continuing Service Budget	2,795	2,702	3,067			2,962
Continuing Service Budget - Growth	2	67	139			69
Continuing Service Budget - Savings	(219)	(84)	(192)			(85)
<b>Total Continuing Service Budget</b>	<b>2,578</b>	<b>2,685</b>	<b>3,014</b>			<b>2,946</b>
District Development Fund - Expenditure	286	160	243			255
District Development Fund - Savings	(401)	(126)	(447)			(85)
<b>Total District Development Fund</b>	<b>(115)</b>	<b>34</b>	<b>(204)</b>			<b>170</b>
<b>Directorate Total</b>	<b>2,463</b>	<b>2,719</b>	<b>2,810</b>			<b>3,116</b>

**GOVERNANCE DIRECTORATE  
ESTIMATES 2016/17  
ELECTIONS**

	2014/15	2015/16		2016/17			
	Actuals	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000's	£000's	£000's	£000's	£000's	£000's	
Elections	224	204	228	370	(145)	225	The Elections budget comprises the cost of carrying out all District elections and the associated overheads. Costs of carrying out Elections on behalf of other bodies, such as the County Council, Parishes or Central Government are fully reimbursable. The 2016/17 estimates include the Police and Crime Commissioner elections taking place in May 2016 with the full reimbursement shown as income.
Electoral Registration	150	169	231	201	(2)	199	This budget incorporates the cost of maintaining an accurate Electoral Register for the Epping Forest District area. The main variances arise due to timing differences from the receipt of Government Grants to actual expense to facilitate the move from household registration to individual registration.
<b>Grand Total</b>	<b>374</b>	<b>373</b>	<b>459</b>	<b>571</b>	<b>(147)</b>	<b>424</b>	

**GOVERNANCE DIRECTORATE  
ESTIMATES 2016/17  
MEMBERS ACTIVITIES**

	2014/15	2015/16		2016/17			
	Actuals	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000's	£000's	£000's	£000's	£000's	£000's	
Civic & Member Expenditure	571	550	630	628	-	628	This budget includes costs of members services and support, including training and accommodation costs of the council chamber and members room. The majority of the variance relates to increases in ICT recharges to better reflect usage.
Civic Ceremonial	56	56	62	63	-	63	This budget includes the allowances payable to the Chairman and Vice Chairman of the Council and related ceremonial expenditure including the Chairman's Awards.
Local Council Liaison	10	9	23	24	-	24	This budget includes the operational costs of the Local Council Liaison Committee. The increase in the costs is as a result of increased advice from the Democratic Services team to the town and parish councils.
Members Allowances	240	241	241	280	-	280	This budget consists of the payments of members allowances and Connect scheme payments. The increase is due to recommendations from the Remuneration Committee that rates increase in view of their being no increase in the past few years. This amounts to additional costs of £50,000 of which £11,000 relates to the HRA.
Overview & Scrutiny	49	48	72	74	-	74	This budget incorporates the operational costs of the Overview and Scrutiny Committee. The increased cost for Probable Outturn and Original 2016/17 is due to support service allocations.
Standards Committee	17	16	42	45	-	45	This budget was approved to meet any costs incurred by the Standards Committee in respect of local adjudication on complaints against councillors. The increase reflects additional time being spent on standards issues.
<b>Grand Total</b>	<b>943</b>	<b>920</b>	<b>1,070</b>	<b>1,114</b>	<b>-</b>	<b>1,114</b>	

**GOVERNANCE DIRECTORATE  
ESTIMATES 2016/17  
LAND CHARGES**

	2014/15	2015/16		2016/17			
	Actuals	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000's	£000's	£000's	£000's	£000's	£000's	
Local Land Charges	59	39	(23)	266	(176)	90	Local Land Charges provide official search data to the public in return for a fee. Due to recent legislative changes lower fees payable to Essex County Council have arisen, but this saving is more than offset by lower fees from the general public. A CSB income reduction of £39,000 is included in 2015/16. The net income shown for Probable Outturn is due to the receipt of a Government Grant to cover the new burdens of the legislative change, and was for one year only.
<b>Grand Total</b>	<b>59</b>	<b>39</b>	<b>(23)</b>	<b>266</b>	<b>(176)</b>	<b>90</b>	

**GOVERNANCE DIRECTORATE  
ESTIMATES 2016/17  
PLANNING AND DEVELOPMENT**

	2014/15	2015/16		2016/17			
	Actuals	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000's	£000's	£000's	£000's	£000's	£000's	
Building Control	(60)	-	-	425	(425)	-	Charges for building control services are regulated under The Building (Local Authority Charges) Regulations 2010. Building Control income remains under pressure from competition with the commercial sector and through cost savings on salaries and a proactive marketing strategy are now providing a comprehensive service in line with the regulations.
Building Control Non Fee	153	154	119	131	-	131	The Building Control non fee earning budget relates to aspects of the service which are not chargeable activities. Non-chargeable activities are listed in the Building Regulations 2010. The Probable Outturn is lower than expected due to vacancies and support service allocations. A full complement of staff is budgeted for in 2016/17 increasing the cost base.
Conservation Policy	324	301	339	339	(1)	338	The role of the Conservation team is to protect and enhance the appearance of the District, including those areas that require further protection due to their landscape quality, architectural or historical interest. Support service allocations include a DDF of £26,000 per annum to cover the services of a Technical Officer on a fixed term contract to monitor this process.
Development Control	125	482	360	1,422	(928)	494	Amounts of £55,000 of CSB, and £220,000 of DDF income have been included in the estimates due to the increase demand locally. Some additional temporary staffing resources are being funded from this in 2016/17 and beyond. A conservative approach has been used for income in 2016/17 as the department are unsure of the sustainability of these high levels of income. Also, staff allocations fluctuate between Development Control and Planning Appeals depending on the nature of advice given.
Enforcement	434	312	340	361	-	361	This budget contains the costs of carrying out planning enforcement action on properties in the District. Increased staff allocations from the Tree Preservation and Landscape team account for the increase in costs.
Planning Appeals	111	138	146	169	(5)	164	Fluctuations in the charges from the Development Control Group dependant upon the advice given arise between this budget head and Development Control above. A DDF item for planning appeals in 2015/16 of £35,000 rising to £45,000 in 2016/17, accounts for the other variance on this heading.
<b>Grand Total</b>	<b>1,087</b>	<b>1,387</b>	<b>1,304</b>	<b>2,847</b>	<b>(1,359)</b>	<b>1,488</b>	



**GOVERNANCE DIRECTORATE  
ESTIMATES 2016/17  
GOVERNANCE SUPPORT SERVICES**

	2014/15	2015/16		2016/17			
	Actuals	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000's	£000's	£000's	£000's	£000's	£000's	
Compliments & Complaints Group	48	54	74	75	-	75	This budget relates to the operation of the compliments and complaints procedures for the Council. A review of support service allocations has resulted in accounting for these costs as a support service chargeable directly to services.
Corporate Fraud Investigation	34	159	155	214	-	214	This budget arises, in the main, from the old Housing Benefit Fraud team originally in the Resources estimates. Some of the staff were transferred to the Single Fraud Investigation Service, part of the Department for Work and Pensions. The remaining staff now form this section within Governance.
Democratic Services	478	463	412	424	-	424	Democratic Services provide a service to members and officers of the Council ensuring the Democratic decision making process remains within Statutory guidelines. Revisions are made to staff allocations, dependant upon the level of support, causing fluctuations in estimates.
Development Management	552	555	636	647	-	647	Development Management was formerly the Planning Admin team. They provide support in improving the operational efficiency for planning and building control services. Budget variances arise due to a DDF item of £53,000 (2015/16) and £68,000 (2016/17) which is to be used for progressively moving away from the use of paper records and developing electronic records enabling Development Management to move towards mobile and flexible working. Also, due to the high demand for housing a full complement of staff is required to administer the increased workload of planning applications.
Governance Admin	78	87	87	95	-	95	As part of the restructure a centralised Admin section has been created for the directorate, comprising of costs for training, stationery, books & publications and new furniture & equipment, these budgets have been transferred from other sections of the directorate.
Governance Policy Group	693	682	678	701	-	701	The restructure of this group has seen salary savings generated of £29,000, but this is offset by the increase in support service recharges of £40,000.
Internal Audit	255	264	247	232	-	232	With the retirement of the Chief Internal Auditor in May 2015 a shared service agreement with Harlow and Broxbourne Councils has come into force, and with corresponding decreases in support service recharges has seen cost reductions being generated.

**GOVERNANCE DIRECTORATE  
ESTIMATES 2016/17  
GOVERNANCE SUPPORT SERVICES**

	2014/15	2015/16		2016/17			
	Actuals	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000's	£000's	£000's	£000's	£000's	£000's	
Legal Services	831	827	714	811	(60)	751	The Council's in-house legal team deals with a wide range of matters, both providing legal advice to departments within the council, and representing the Council in legal actions. Support service allocations have fallen for probable outturn and original 2016/17. £40,000 (£13,000 2015/16 and £27,000 2016/17) of the transformations DDF budget has been transferred here for the screening of legal files.
Performance Improvement Unit	131	178	134	151	-	151	The Performance Improvement Unit collates and reports data on the Council's performance against the Council's key performance indicators. During 2015/16 the department was reduced from three members of staff to two, with one member not commencing work until June 2015.
Public Relations & Information	447	432	440	463	-	463	The Public relations (PR) department is a way for the Council to enhance their reputation within the District. PR usually involves communicating with the public through the media to present the Council in the most favourable way possible helping to create good will within the community. The main increase for 2016/17 is due to a full year cost of the new Marketing and Digital Content Officer who commenced work in July 2015.
<b>Grand Total</b>	<b>3,547</b>	<b>3,701</b>	<b>3,577</b>	<b>3,813</b>	<b>(60)</b>	<b>3,753</b>	

**GOVERNANCE DIRECTORATE  
SUBJECTIVE ANALYSIS - ORIGINAL 2016/17 ESTIMATES**

	Employee Expenses	Premises Related Expenses	Transport Related Expenses	Supplies And Services	Support Services	Asset Charges	Internal Recharges		Fees & Charges	Other Misc Income Contributions	Government Misc Income Contributions			
<b>Elections</b>														
Elections	51,150	-	280	225,020	93,360	-	-	369,810	(600)	-	(145,000)	-	(145,600)	224,210
Electoral Registration	68,150	-	280	81,230	51,100	-	-	200,760	(2,000)	-	-	-	(2,000)	198,760
<b>Governance Support Services</b>														
Internal Audit	181,250	-	420	720	49,970	-	(232,360)	-	-	-	-	-	-	-
Democratic Services	281,690	1,400	940	3,480	136,150	-	(423,530)	130	(130)	-	-	-	(130)	-
Legal Services	475,730	-	1,590	88,270	245,860	-	(751,450)	60,000	(60,000)	-	-	-	(60,000)	-
Performance Improvement Unit	93,220	-	300	2,090	55,670	-	(151,280)	-	-	-	-	-	-	-
Public Relations & Information	315,450	-	3,180	41,360	103,290	-	(463,280)	-	-	-	-	-	-	-
Development Management	407,190	-	150	35,870	198,420	4,940	(646,400)	170	(170)	-	-	-	(170)	-
Governance Policy Group	415,930	-	6,090	700	278,320	-	(701,040)	-	-	-	-	-	-	-
Compliments & Complaints Gro	30,230	-	1,500	190	43,220	-	(75,140)	-	-	-	-	-	-	-
Governance Admin	35,000	-	-	28,400	31,360	-	(94,760)	-	-	-	-	-	-	-
Corporate Fraud Investigation	169,820	-	6,400	14,150	23,660	-	(214,030)	-	-	-	-	-	-	-
<b>Member Activities</b>														
Local Council Liaison	-	-	-	-	23,410	-	-	23,410	-	-	-	-	-	23,410
Civic Ceremonial	-	-	2,000	29,690	49,410	-	(17,810)	63,290	-	-	-	-	-	63,290
Civic & Member Expenditure	370	-	-	17,620	790,800	-	(180,410)	628,380	-	-	-	-	-	628,380
Members Allowances	-	-	-	359,200	-	-	(79,020)	280,180	-	-	-	-	-	280,180
Overview & Scrutiny	-	-	-	1,250	72,240	-	-	73,490	-	-	-	-	-	73,490
Standards Committee	-	-	-	5,000	40,030	-	-	45,030	-	-	-	-	-	45,030
<b>Planning &amp; Development</b>														
Binding Control	333,520	-	14,050	(37,510)	114,940	-	-	425,000	(425,000)	-	-	-	(425,000)	-
Binding Control Non Fee	94,310	-	3,980	2,050	30,600	-	-	130,940	-	-	-	-	-	130,940
Enforcement	206,170	-	9,770	1,030	143,310	-	-	360,280	-	-	-	-	-	360,280
Planning Appeals	43,540	-	1,400	69,000	54,710	-	-	168,650	(4,500)	-	-	-	(4,500)	164,150
Development Control	605,220	-	19,390	55,760	742,400	-	-	1,422,770	(928,800)	-	-	-	(928,800)	493,970
Conservation Policy	201,960	-	9,710	47,800	79,910	-	-	339,380	-	(550)	-	-	(550)	338,830
<b>Land Charges</b>														
Local Land Charges	153,690	-	480	26,470	85,950	-	-	266,590	(176,000)	-	-	-	(176,000)	90,590
<b>Grand Total</b>	<b>4,163,590</b>	<b>1,400</b>	<b>81,910</b>	<b>1,098,840</b>	<b>3,538,090</b>	<b>4,940</b>	<b>(4,030,510)</b>	<b>4,858,260</b>	<b>(1,597,200)</b>	<b>(550)</b>	<b>(145,000)</b>	<b>-</b>	<b>(1,742,750)</b>	<b>3,115,510</b>

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**NEIGHBOURHOODS DIRECTORATE  
ESTIMATES 2016/17**

**NEIGHBOURHOODS DIRECTORATE  
ESTIMATES 2016/17**

	2014/15	2015/16		2016/17		
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure
	£000	£000	£000	£000	£000	£000
Environmental Health	1,401	1,415	1,334	1,380	(33)	1,347
Regulatory Services	112	114	78	391	(295)	96
Leisure Facilities	3,615	1,998	1,965	1,918	-	1,918
North Weald Centre	221	204	343	1,073	(789)	284
Emergency Planning	147	155	124	125	-	125
Waste Management	5,062	4,443	4,523	6,340	(1,741)	4,599
Land Drainage/Sewerage	653	764	723	818	(10)	808
Parks & Grounds	963	1,061	1,027	1,078	(31)	1,047
Car Parking	(147)	(31)	(122)	1,624	(1,780)	(156)
Forward Planning & Economic	1,427	1,433	1,668	1,816	-	1,816
Land & Property	(2,609)	(2,522)	(2,414)	741	(3,420)	(2,679)
<b>Grand Total</b>	<b>10,844</b>	<b>9,034</b>	<b>9,249</b>	<b>17,304</b>	<b>(8,099)</b>	<b>9,205</b>
Support & Trading Services	4,118	4,157	4,174	4,486	(168)	4,319
Support & Trading Services	(4,118)	(4,157)	(4,174)	(4,486)	168	(4,319)
<b>Directorate Total</b>	<b>10,844</b>	<b>9,034</b>	<b>9,249</b>	<b>17,304</b>	<b>(8,099)</b>	<b>9,205</b>
Continuing Services Budget	10,425	8,458	8,181			8,428
Continuing Services Budget - Growth	354	145	216			157
Continuing Services Budget - Savings	(345)	(319)	(393)			(144)
<b>Total Continuing Services Budget</b>	<b>10,434</b>	<b>8,284</b>	<b>8,004</b>			<b>8,441</b>
District Development Fund - Expenditure	507	773	1,259			762
District Development Fund - Savings	(97)	(23)	(29)			-
Invest to Save	-	-	15			2
<b>Total District Development Fund/Invest to Save</b>	<b>410</b>	<b>750</b>	<b>1,245</b>			<b>764</b>
<b>Directorate Total</b>	<b>10,844</b>	<b>9,034</b>	<b>9,249</b>			<b>9,205</b>

**NEIGHBOURHOODS DIRECTORATE  
ESTIMATES 2016/17  
ENVIRONMENTAL HEALTH**

	2014/15	2015/16		2016/17			
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000	£000	£000	£000	£000	£000	
Food Inspection	216	230	211	252	(5)	247	Changes in support service allocations and Neighbourhoods staff allocations have increased the original 2016/17 estimates.
Pollution Control	161	163	158	150	-	150	Changes in Neighbourhoods staff allocations have reduced the original 2016/17 estimates.
Pest Control	36	65	67	73	-	73	Changes in Neighbourhoods staff allocations have increased the original 2016/17 estimates.
Animal Welfare Service	161	155	113	59	(12)	47	The Animal Welfare Service is being carried out by LB Waltham Forest therefore achieving savings in this area from October 2015.
Neighbourhood & Rapid Response	458	477	480	498	(1)	497	This team is a first call service for the investigations and clearance of fly tips. If evidence can be gained from the debris prosecutions will arise.
Inspection Of Workplaces	121	131	118	143	-	143	Changes in Neighbourhoods staff allocations have increased the original 2016/17 estimates.
Public Conveniences	241	184	183	186	(1)	185	This budget relates to the running cost of two permanent buildings at Bakers Lane Epping and High Street Chipping Ongar, and Automatic Public Conveniences at various locations throughout the District. There are no major variations to report on this budget.
Industrial Activities - Regulation	7	10	4	19	(14)	5	Certain premises require special environmental licenses to operate and hence the income and expenditure remains virtually constant.
<b>Grand Total</b>	<b>1,401</b>	<b>1,415</b>	<b>1,334</b>	<b>1,380</b>	<b>(33)</b>	<b>1,347</b>	

**NEIGHBOURHOODS DIRECTORATE  
ESTIMATES 2016/17  
LICENSING**

	2014/15	2015/16		2016/17		
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure
	£000	£000	£000	£000	£000	£000
Licensing & Registrations	152	149	113	240	(114)	126
Public Hire Licensing	(40)	(35)	(35)	151	(181)	(30)
<b>Grand Total</b>	<b>112</b>	<b>114</b>	<b>78</b>	<b>391</b>	<b>(295)</b>	<b>96</b>

Staff costs account for the reductions in net expenditure for these estimates, Original to Original. Charges made for these services are generally subject to a maximum or based on cost recovery in most cases charges remain unchanged.



**NEIGHBOURHOODS DIRECTORATE  
ESTIMATES 2016/17  
LEISURE**

	2014/15	2015/16		2016/17			
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000	£000	£000	£000	£000	£000	
Loughton Leisure Centre	476	495	459	403	-	403	The original 2015/16 budget includes £46,000 expenditure towards the leisure management contract renewal process. The difference in budget from probable 2015/16 to original 2016/17 is due to an expected reduction in building maintenance costs within the new Leisure Management contract.
Waltham Swimming Pool	1,414	630	624	619	-	619	The budget has reduced from original 2015/16 to original 2016/17 due to staff allocation changes within Neighbourhoods Admin and Finance.
Epping Sports Centre	785	422	411	411	-	411	The budget has reduced from original 2015/16 to original 2016/17 due to staff allocation changes within Neighbourhoods Admin and Finance.
Ongar Sports Centre	940	451	471	485	-	485	The budget has increased from original 2015/16 to original 2016/17 due depreciation charges and building maintenance costs. Some of the increase has been off set by a reduction in staff allocations within Neighbourhoods Admin and Finance.
<b>Grand Total</b>	<b>3,615</b>	<b>1,998</b>	<b>1,965</b>	<b>1,918</b>	<b>-</b>	<b>1,918</b>	In 2014/15 the leisure centre values reduced on revaluation. This is why net expenditure is significantly higher than 2015/16 and 2016/17.

**NEIGHBOURHOODS DIRECTORATE  
ESTIMATES 2016/17  
NORTH WEALD AIRFIELD**

	2014/15	2015/16		2016/17			
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000	£000	£000	£000	£000	£000	
N W Airfield Strat Action Plan	(1)	-	20	-	-	-	The consultancy exercise that commenced in 2013/14 was completed in 2014/15 with an underspend on the DDF of £20,000. This was carried forward to 2015/16, with the final invoice being paid this financial year.
North Weald Airfield	222	204	323	1,073	(789)	284	Market rents have continued a downward trend with a projected fall in income of £73,000 in 2015/16, this has been accounted for as DDF. However, a new tender was offered for the markets and the contract is expected to start in January 2016, this should see an increase in income. Hangar leases and events income have remained at similar levels.
<b>Grand Total</b>	<b>221</b>	<b>204</b>	<b>343</b>	<b>1,073</b>	<b>(789)</b>	<b>284</b>	

**NEIGHBOURHOODS DIRECTORATE  
ESTIMATES 2016/17  
EMERGENCY PLANNING**

	2014/15	2015/16		2016/17			
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000	£000	£000	£000	£000	£000	
Emergency Planning	147	155	124	125	-	125	The budget has decreased from original 2015/16 to original 2016/17 due to cessation of Essex Fire Authority agreement, this has been marked as CSB savings of £15,000.
<b>Grand Total</b>	<b>147</b>	<b>155</b>	<b>124</b>	<b>125</b>	<b>-</b>	<b>125</b>	

**NEIGHBOURHOODS DIRECTORATE  
ESTIMATES 2016/17  
WASTE MANAGEMENT**

	2014/15	2015/16		2016/17		
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure
	£000	£000	£000	£000	£000	£000
Abandoned Vehicles	70	66	73	77	-	77
Recycling	1,628	1,443	1,326	2,865	(1,509)	1,356
Refuse Collection	1,819	1,667	1,738	1,805	(54)	1,751
Street Cleansing	1,545	1,267	1,386	1,593	(178)	1,415
<b>Grand Total</b>	<b>5,062</b>	<b>4,443</b>	<b>4,523</b>	<b>6,340</b>	<b>(1,741)</b>	<b>4,599</b>

The new waste collection contract began on 3 November 2014. Inflation on the Biffa Contract, year on year, assumed to be 0% in line with CPI. Recycling Income Unit Rate assumed to decrease by 25%, assumed to increase costs by £133,000 in 2016/17. DDF of £53,000 has been included in 2015/16 and 2016/17 for Bin delivery.

**NEIGHBOURHOOD DIRECTORATE  
ESTIMATES 2016/17  
LAND DRAINAGE SEWERAGE**

	2014/15	2015/16		2016/17			
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000	£000	£000	£000	£000	£000	
General Drainage	38	38	47	47	-	47	The main variances arise due to revisions in staff allocations. Due to the technical nature of the processes involved timings are uncertain and hence causes the fluctuations. A new post was created in 2015/16 for a Water & Pollution Control Officer, CSB growth. The DDF Expenditure of £64,000 originally shown in 2015/16 for Contaminated Land investigations has been rephased into 2016/17.
Flood Defence/Land Drainage	411	442	424	426	(10)	416	
Contaminated Land & Water Qual	204	284	252	345	-	345	
<b>Grand Total</b>	<b>653</b>	<b>764</b>	<b>723</b>	<b>818</b>	<b>(10)</b>	<b>808</b>	

**NEIGHBOURHOOD DIRECTORATE  
ESTIMATE 2016/17  
PARKS GROUNDS**

	2014/15	2015/16		2016/17			
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000	£000	£000	£000	£000	£000	
Charity - Chigwell Row Rec	54	56	64	59	-	59	This relates to open space at Chigwell Row; Lindersfield and Roebuck Lane; these are owned by charities, of which this Council is the sole trustee. The only financial transaction between the General Fund and the charities is a grant to finance ongoing expenditure. There are no major variations to this budget.
Contribution To Hra	336	356	333	353	-	353	The General Fund makes a contribution toward maintenance of HRA owned land on the basis that it is available for use by the whole community.
Countryside	254	289	269	287	(23)	264	The fluctuations in estimates are due to staff allocation changes. The External Funding Income of £22,300 was not achieved in 2015/16 and the estimate was reduced by £20,000.
Open Spaces	246	267	264	302	(8)	294	The increase in budget is due to amendments in staff allocation and nursery recharges. There is a one off DDF in 2016/17 for Tree Planting of £10,000.
Roding Valley Development	11	30	35	15	-	15	The original and probable outturn figures for 2015/16 include a one off DDF for a survey in respect of River Roding erosion for £15,000.
Tree Service	62	63	62	62	-	62	There are no variations in the budget from original 2015/16 to original 2016/17.
<b>Grand Total</b>	<b>963</b>	<b>1,061</b>	<b>1,027</b>	<b>1,078</b>	<b>(31)</b>	<b>1,047</b>	

**NEIGHBOURHOOD DIRECTORATE  
ESTIMATES 2016/17  
TECHNICAL SERVICES OTHER ACTIVITIES**

	2014/15	2015/16		2016/17			
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000	£000	£000	£000	£000	£000	
Off-Street Car Parking	(528)	(433)	(485)	822	(1,373)	(551)	Tariff increases were introduced from 1st July 2015 and the expected increase in income of £95,000 has been revised upwards to £189,000. No further increases are planned for 2016/17. New ticket machines have been installed in 2015.
Highways General Fund	357	402	357	561	(170)	391	This service carries out work on all items at the side of highways including verges, litter bins etc. and due to the variable nature and the service staff allocations will fluctuate with demand.
Fleet Operations Dso Account	24	-	6	241	(237)	4	As well as carrying out work on the Councils fleet of vehicles, taxi and private hire vehicle testing, the service is also a licensed MOT testing station. The original budget assumed break even, however, due to the later than planned rationalisation this was not quite achieved. The service is due to relocate to the new depot at Oakwood Hill during 2016.
<b>Grand Total</b>	<b>(147)</b>	<b>(31)</b>	<b>(122)</b>	<b>1,624</b>	<b>(1,780)</b>	<b>(156)</b>	

**NEIGHBOURHOOD DIRECTORATE  
ESTIMATES 2016/17  
FORWARDING PLANNING ECONOMIC DEVELOPMENT**

	2014/15	2015/16		2016/17			
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000	£000	£000	£000	£000	£000	
Environmental Co-Ordination	40	40	6	6	-	6	This budget relates to the Councils obligations in reducing its carbon footprint. It is made up of staff allocations and hence fluctuations are due to the amount of time spent on the compilation of National Indicators. In 2015/16 and 2016/17 a significant amount of time is being invested in making sure Council buildings are meeting environmental requirements, which mean costs have been allocated to other headings such as civic offices rather than here.
Planning Policy	870	842	1,063	1,161	-	1,161	This budget represents the staff time dealing with the Local Plan and related issues. The spend for Local Plan is recorded within Planning Policy. The Local Plan budgets for 2015/16 are £435,000 and in 2016/17 £552,000, this is DDF spend.
Economic Development	290	277	254	380	-	380	Pooled funds from public, private and voluntary sector agencies responsible for the provision of services are held by Epping Forest District Council to oversee the operations. Consultants fees up by £28,000 in 2016/17. Town Centre Fund up £50,000 in 1617.
Tourism Promotion	29	32	53	17	-	17	This relates to an annual grant the Council pays towards the cost of the Waltham Abbey Tourist Information Centre. Temporary Staff here will cease operating in 2016/17.
Town Centre Enhancements	197	242	252	209	-	209	The decrease in the budget for 2016/17 is as a result of the DDF Budget for the Waltham Abbey regeneration being fully spent in 2015/16 on the provision of a Skate Park.
Neighbourhood Planning	-	-	40	43	-	43	This service has previously existed under a different heading but is now separated out. Staff allocations and recharges reflect this. It supports Local Councils who wish to adopt Neighbourhood Plans. Some government funding has been provided to support the necessary processes leading to the adoption of Plans.
<b>Grand Total</b>	<b>1,427</b>	<b>1,433</b>	<b>1,668</b>	<b>1,816</b>	<b>-</b>	<b>1,816</b>	



**NEIGHBOURHOOD DIRECTORATE  
ESTIMATES 2016/17  
LAND AND PROPERTY**

	2014/15	2015/16		2016/17			
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000	£000	£000	£000	£000	£000	
Asset Rationalisation	262	446	408	79	-	79	This Budget comprises of mainly DDF expenditure to cover specialist consultancy feasibility costs for potential development of the Councils property assets. The 2015/16 probable outturn budget includes DDF funding of £355,140, this reduces to £43,310 in 2016/17.
Brooker Rd Industrial Estate	(317)	(341)	(321)	70	(381)	(311)	This budget relates to expenditure and income for industrial units located at Cartersfield Road and Brooker Road. Rental income has fallen £12,000 from Probable to 2016/17. The reduction in 2016/17 is due to a Rent Review resulting in a decrease. The same factor caused a fall in the 2015/16 Probable together with a separate vacancy.
Business Premises	(1,739)	(1,788)	(1,742)	453	(2,137)	(1,684)	This relates to non-housing assets which include shops, doctor's surgeries, a petrol station and public houses. The Building Maintenance Recharge has increased in 2016/17 by £48,000.
David Lloyd Centre	(125)	(128)	(113)	10	(126)	(116)	This relates to the income received from the David Lloyd Centre for the ground rent, car park and the Councils share of the turnover generated by the centre. There are no significant changes to the budget.
Greenyards, Waltham Abbey	(4)	(8)	(11)	3	(15)	(12)	This relates to a Health Centre at Greenyard, Waltham Abbey. In 2016/17 net income is slightly higher due to a rent review.
Langston Rd Industrial Estate	(125)	(133)	(112)	21	(131)	(110)	This budget relates to land at Langston Road where the Council receives ground rent for properties which occupy land at the Prospect business park and seedbed centre. The reduction in the expenditure in comparison to the previous year is due to less time spent by Support Service staff. There have been no significant changes to the income received from the Prospect business park. The Council has no direct control over the management of the 42 units which are let by by EFI (Loughton) Ltd

**NEIGHBOURHOOD DIRECTORATE  
ESTIMATES 2016/17  
LAND AND PROPERTY**

	2014/15	2015/16		2016/17			
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000	£000	£000	£000	£000	£000	
Wayleaves	(1)	-	1	6	(4)	2	This budget relates to general wayleaves receivable by the Council. The decrease in the central overheads and the income means the overall budget is similar.
Oakwood Hill Plots	(395)	(392)	(374)	34	(410)	(376)	The Council receives ground rent for the land on which industrial units were originally erected by tenants on Oakwood Hill. There has been a slight increase in the income received from the ground rents by the Council.
Oakwood Hill Units	(165)	(179)	(150)	65	(216)	(151)	This relates to income received by the Council for service charges and rents for units at the Oakwood Hill Unit complex. The changes in staff time spent have reduced the net income in the Probable and Forward.
<b>Grand Total</b>	<b>(2,609)</b>	<b>(2,522)</b>	<b>(2,414)</b>	<b>741</b>	<b>(3,420)</b>	<b>(2,679)</b>	

**NEIGHBOURHOOD DIRECTORATE  
ESTIMATES 2016/17  
SUPPORT AND TRADING SERVICES**

	2014/15	2015/16		2016/17			
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000	£000	£000	£000	£000	£000	
Engineering, Drainage & Water	484	492	527	539	-	539	The budget has increased from original 2015/16 to probable outturn 2015/16 and original 2016/17 due to an additional member of staff. The new post created is for a water & pollution control officer, CSB growth.
Estates & Valuation	350	373	412	400	(15)	385	The Estates and Valuation team have been transferred from Governance directorate to Neighbourhoods with effect from 1st April 2015. There are no significant changes to comment on from original 2015/16 to original 2016/17. There are currently three vacancies however these are covered by agency staff.
Grounds Maintenance	1,319	1,430	1,354	1,593	(151)	1,441	The estimates set at the start of a year are in place as if a full staff compliment will be employed. The Manager allocates his staff as the need arises and due to the current climate does not need to use too many agency staff. The depreciation charges have increased from original 2015/16 to 2016/17.
Neighbourhoods Policy Group	776	653	759	772	-	772	There has been an increase in staff allocations from original 2015/16 to original 2016/17 due to the new Council restructure.
Neighbourhoods Business Unit	542	552	585	637	-	637	The budget has increased from original 2015/16 to original 2016/17 due to a restructure, Finance has been merged with Admin to create a new cost centre heading Neighbourhoods Business Unit.
Leisure Contract Finance	175	196	81	100	-	100	The budget has decreased from original 2015/16 to original 2016/17 due to a restructure, Finance has been merged with Admin to create a new cost centre heading Neighbourhoods Business Unit. This cost centre is for the Leisure contract only.
Depots	473	463	455	447	(1)	446	There has been a decrease in staff allocations in both 2015/16 and 2016/17. During 2016 Oakwood Hill depot will replace Langston Road depot so some savings are likely to occur as the new depot is smaller.
<b>Grand Total</b>	<b>4,118</b>	<b>4,157</b>	<b>4,174</b>	<b>4,486</b>	<b>(168)</b>	<b>4,319</b>	

NEIGHBOURHOOD DIRECTORATE  
SUBJECTIVE ANALYSIS - ORIGINAL ESTIMATES 2016/17

	Employee Expenses	Premises Related Expenses	Transport Related Expenses	Supplies And Services	Contracted Services	Support Services	Asset Charges	Internal Recharges	Asset Value	Asset Value Increase	Misc Income	Government Contributions	Other Contributions	Fees & Charges			
<b>Environmental Health</b>																	
Animal Welfare Service	21,700	-	1,470	3,040	15,700	17,250			59,160					(12,080)	(12,080)		47,080
Food Inspection	152,600		7,320	3,330		88,570			251,820					(4,520)	(4,520)		247,300
Inspection Of Workplaces	85,560		4,110	1,630		51,520			142,820								142,820
Neighbourhood & Rapid Response	313,540		22,140	5,560	-	156,760			498,000					(1,100)	(1,100)		496,900
Pest Control	44,350		2,120	330		25,680			72,480								72,480
Pollution Control	100,750		4,050	3,870		41,780			150,450								150,450
Public Conveniences		175,520		3,560		2,720	4,110		185,910		(100)			(1,000)	(1,100)		184,810
Industrial Activities - Regulation	11,840		570	90		6,850			19,350					(14,280)	(14,280)		5,070
<b>Regulatory Services</b>																	
Licensing & Registrations	134,790		4,660	840		99,910			240,200					(114,500)	(114,500)		125,700
Public Hire Licensing	86,590		2,830	8,520		52,690			150,630					(180,800)	(180,800)		(30,170)
<b>Leisure Facilities</b>																	
Epping Sports Centre		19,180		150	309,760	13,150	69,250		411,490								411,490
Loughton Leisure Centre	2,880	33,700		2,980	(244,640)	41,200	566,810		402,930								402,930
Ongar Sports Centre		37,650		2,370	293,460	13,340	137,980		484,800								484,800
Waltham Swimming Pool		20,860		2,680	515,940	12,870	66,950		619,300								619,300
<b>North Weald Centre</b>																	
N W Airfield Strat Action Plan																	
North Weald Airfield	421,820	292,080	29,000	51,280		242,750	35,760		1,072,690					(788,820)	(788,820)		283,870
<b>Emergency Planning</b>																	
Emergency Planning	52,880		3,060	10,460		58,260			124,660								124,660
<b>Waste Management</b>																	
Abandoned Vehicles	16,570	5,060	1,490	90	28,970	25,270			77,450					(200)	(200)		77,250
Recycling	102,080	27,300	9,180	23,550	2,401,200	178,440	123,040		2,864,790				(1,508,900)	(1,508,900)			1,355,890
Refuse Collection	101,450	30,480	9,130	86,700	1,308,500	181,330	87,160		1,804,750					(54,000)	(54,000)		1,750,750
Street Cleansing	88,460	20,200	7,970	490	1,337,650	134,350	3,960		1,593,080				(178,110)	(178,110)			1,414,970
<b>Land Drainage/Sewerage</b>																	
Contaminated Land & Water Qual		36,000		93,090		216,180			345,270								345,270
Flood Defence/Land Drainage	8,670	290	120	3,400	45,280	249,760	118,820		426,340				(9,370)	(1,000)	(10,370)		415,970
General Drainage						47,170			47,170								47,170
<b>Parks &amp; Grounds</b>																	
Charity - Chigwell Row Rec		56,250		1,500		1,330			59,080								59,080
Contribution To Hra				353,340					353,340								353,340
Countryside	154,880	10,520	11,350	50,820		57,760	1,120		286,450				(20,240)	(2,540)	(22,780)		263,670
Open Spaces		103,220		179,970		18,980			302,170					(8,000)	(8,000)		294,170
Roding Valley Development		12,290		1,200		1,620			15,110								15,110
Tree Service		60,640		990		570			62,200				(150)	(150)			62,050
<b>Car Parking</b>																	
Off-Street Car Parking	67,840	234,260	6,060	40,760	297,770	114,440	60,500		821,630				(27,900)	(1,344,600)	(1,372,500)		(550,870)
Highways General Fund	20,030	391,750	1,930	500		47,430	99,550		561,190				(152,000)	(18,060)	(170,060)		391,130
Fleet Operations Dso Account	246,970	44,900	102,660	22,620		46,550	1,610		240,990		(5,000)			(231,840)	(236,840)		4,150
<b>Forward Planning &amp; Economic</b>																	
Economic Development	136,850		4,870	172,100		66,360			380,180								380,180
Environmental Co-Ordination	40,100		200	4,000		19,050		(57,000)	6,350								6,350
Planning Policy	334,940		1,670	505,620		318,980			1,161,210								1,161,210
Tourism Promotion				15,000		1,670			16,670								16,670
Town Centre Enhancements						11,160	197,340		208,500								208,500
Neighbourhood Planning	30,120		100			12,870			43,090								43,090
<b>Land &amp; Property</b>																	
Asset Rationalisation	18,000	4,000		39,310		17,530			78,840								78,840
Brooker Rd Industrial Estate		7,360				62,420			69,780					(381,000)	(381,000)		(311,220)
Business Premises	25,880	147,970	1,120	11,300		245,280	21,280		452,830					(2,137,000)	(2,137,000)		(1,684,170)
David Lloyd Centre						10,460			10,460					(126,350)	(126,350)		(115,890)
Greenyards, Waltham Abbey						2,790			2,790					(15,000)	(15,000)		(12,210)
Langston Rd Industrial Estate						20,950			20,950					(131,110)	(131,110)		(110,160)
Wayleaves						6,190			6,190					(4,000)	(4,000)		2,190
Oakwood Hill Plots		3,460		30,310					33,770					(410,000)	(410,000)		(376,230)
Oakwood Hill Units		28,690		35,900					64,590					(216,000)	(216,000)		(151,410)
<b>Support &amp; Trading Services</b>																	
Engineering, Drainage & Water	342,730		21,680	4,630		170,060		(539,100)	-								-
Estates & Valuation	272,470		6,940	11,920		101,460	7,000	(384,790)	15,000					(15,000)	(15,000)		-
Grounds Maintenance	1,021,440	96,520	186,970	86,580		113,690	87,400	(1,441,230)	151,370			(135,370)		(16,000)	(151,370)		-
Neighbourhoods Policy Group	413,280		7,000			351,240		(771,520)	-								-
Neighbourhoods Business Unit	430,470		1,300	28,480		176,570		(636,820)	-								-
Leisure Contract Finance	68,540		2,070	6,930		22,120		(99,660)	-								-
Depots	6,630	329,780	440	5,830		44,310	59,860	(445,650)	1,200					(1,200)	(1,200)		-
<b>Grand Total</b>	<b>5,377,700</b>	<b>2,229,930</b>	<b>465,580</b>	<b>1,851,410</b>	<b>6,309,590</b>	<b>4,087,850</b>	<b>1,749,500</b>	<b>(4,600,090)</b>	<b>17,471,470</b>	<b>-</b>	<b>-</b>	<b>(5,100)</b>	<b>-</b>	<b>(2,032,040)</b>	<b>(6,230,000)</b>	<b>(8,267,140)</b>	<b>9,204,330</b>

**RESOURCES DIRECTORATE  
ESTIMATES 2016/17**

**RESOURCES DIRECTORATE  
ESTIMATES 2016/17**

	2014/15	2015/16	Probable Outturn	2016/17		
	Actuals	Original Estimate		Gross Expenditure	Gross Income	Net Expenditure
	£000's	£000's		£000's	£000's	£000's
Housing Benefits	703	849	948	38,773	(37,573)	1,200
Local Taxation	1,096	1,164	1,093	2,041	(813)	1,228
Other Activities	365	423	323	265	(44)	221
	<b>2,164</b>	<b>2,436</b>	<b>2,364</b>	<b>41,079</b>	<b>(38,430)</b>	<b>2,649</b>
Accommodation	2,963	2,794	2,848	2,943	(1)	2,942
Finance Support Services	2,616	2,715	2,857	2,876	(38)	2,838
Information and Communications Technology	2,845	2,868	2,896	2,916	-	2,916
Other Support Services (Hr)	1,327	1,503	1,508	1,592	(18)	1,574
Internally Recharged	(9,751)	(9,880)	(10,109)	(10,327)	57	(10,270)
<b>Grand Total</b>	<b>2,164</b>	<b>2,436</b>	<b>2,364</b>	<b>41,079</b>	<b>(38,430)</b>	<b>2,649</b>
Continuing Services Budget	2,474	2,448	2,811			2,458
Continuing Services Budget - Growth	168	50	93			80
Continuing Services Budget - Savings	(116)	(200)	(317)			(42)
<b>Total Continuing Services Budget</b>	<b>2,526</b>	<b>2,298</b>	<b>2,587</b>			<b>2,496</b>
District Development Fund - Expenditure	234	357	315			603
District Development Fund - Savings	(596)	(219)	(538)			(460)
Invest to Save	-	-	-			10
<b>Total District Development Fund/Invest to Save</b>	<b>(362)</b>	<b>138</b>	<b>(223)</b>			<b>153</b>
<b>Directorate Total</b>	<b>2,164</b>	<b>2,436</b>	<b>2,364</b>			<b>2,649</b>

**RESOURCES DIRECTORATE  
ESTIMATES 2016/17  
HOUSING BENEFITS**

	2014/15	2015/16		2016/17			
	Actuals	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000's	£000's	£000's	£000's	£000's	£000's	
Housing Benefit Administration	923	1,074	1,125	1,898	(574)	1,324	The budget relates to the cost of administration for all the benefits below, and is partly offset by subsidy from the Government. Staff allocations have altered in respect of the transfer mentioned below, along with less subsidy being received, sees an increase in estimates for this service. There has been a £73,000 reduction in subsidy from the Department for Works and Pensions for 2016/17.
Hb Fraud Investigation	234	181	-	-	-	-	A small number of staff from this service were transferred to the Single Fraud Investigation Service (SFIS) as of 1 October 2015 with the remaining staff being allocated to the Housing Benefit Administration team above, or joining the Corporate Fraud Team.
Rent Allowances	(562)	(373)	(372)	20,710	(21,078)	(368)	This budget relates to housing benefits paid to claimants in the private rented and housing association sector. The net income figure shown reflects the clawback of overpaid housing benefits as well as subsidy on overpayments.
Non-Hra Rent Rebates	53	45	74	204	(122)	82	This budget relates to homeless people placed in Bed and Breakfast accommodation. The Council has seen an increase in the numbers entering Bed & Breakfast accommodation over the past year reflected in the higher estimate.
Hra Rent Rebates	152	(43)	181	15,976	(15,799)	177	This budget relates to housing benefits paid to tenants of Housing Revenue Account properties. Some properties attract 100% subsidy whilst others receive limited (40%) or none at all.
Council Tax Benefits	(97)	(35)	(60)	(15)	-	(15)	This relates to overpaid Council Tax Benefit clawed back. The benefit was originally awarded prior to the introduction of Local Council Tax Support on 1 April 2013 and is expected to fall out during 2017/18.
<b>Grand Total</b>	<b>703</b>	<b>849</b>	<b>948</b>	<b>38,773</b>	<b>(37,573)</b>	<b>1,200</b>	

**RESOURCES DIRECTORATE  
ESTIMATES 2016/17  
LOCAL TAXATION**

	2014/15	2015/16		2016/17			
	Actuals	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000's	£000's	£000's	£000's	£000's	£000's	
Council Tax Collection	1,004	1,074	950	1,686	(625)	1,061	There have been a number of New Burden grants (£23,000) awarded, along with the technical agreement between the major preceptors (£316,000) that have been accounted for as DDF as spending of this money doesn't necessarily occur in the same year as receipt. Also, there is income receivable from a technical agreement between the Council, Essex County Council, Essex Police and Fire authorities which has been set aside as DDF to fund expenditure in future years to ensure high levels of Council Tax revenues are maintained.
Ndr Collection	92	90	143	355	(188)	167	Non-Domestic rate income is accounted for in the Collection Fund, but collections costs are accounted for in the General Fund with an allowance from Central Government to assist. This allowance is non incremental whereas costs of collection increase or decrease depending on the level of non payment.
<b>Grand Total</b>	<b>1,096</b>	<b>1,164</b>	<b>1,093</b>	<b>2,041</b>	<b>(813)</b>	<b>1,228</b>	



**RESOURCES DIRECTORATE  
ESTIMATES 2016/17  
OTHER ACTIVITIES**

	2014/15	2015/16		2016/17			
	Actuals	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000's	£000's	£000's	£000's	£000's	£000's	
Burials (National Assist Act)	17	18	26	27	-	27	It is the duty of the Council to bury or cremate the body of any person who has died in the Epping Forest District area, where no other suitable arrangements for the disposal of the body have been made. Direct costs are recovered where possible from the estate of the deceased person, and the costs shown for this budget relate to work undertaken by the Resources Administration team.
All Saints Churchyard	12	13	13	12	-	12	This budget is for residual maintenance responsibilities facing the Council.
Finance Miscellaneous	(71)	340	121	258	-	258	The reason for the main changes in the 2015/16 probable outturn and 2016/17 estimate relate to additions arising on Support Service and Cost Centre holding accounts. The recharges to services are ascertained based on an initial estimate of costs quite early in the budget process. As the budget progresses figures are confirmed and various changes occur, with the overhead account totals invariably changing, because the Support Service allocation system is quite involved it is impractical to re-run the allocations so any differences that occur are shown here.
Vacancy Allowance	-	(173)	-	(241)	-	(241)	A vacancy allowance of 1.5% (1% in 2015/16) of general fund original salaries is set aside to account for staff movements throughout the year.
Bad Debt Provision	235	50	50	50	-	50	This budget accounts for officer estimations as to the level required to be set aside for the non payment of sums due to the Council.
Concessionary Fares	9	6	4	4	-	4	The ongoing budget relates to rail passes and London Transport blind passes where the Council has a responsibility for the costs until the pass holders retire or move out of the District.
Sundry Non-Distributable Costs	163	169	109	155	(44)	111	Non distributed costs comprise the elements of cost which are excluded from the definition of total cost of a service. The budget in this case relates to charges for unused shares of depot and office accommodation space, which cannot be identified to a service. The costs vary from year to year depending upon the unallocated revenue element of those fixed assets.
<b>Grand Total</b>	<b>365</b>	<b>423</b>	<b>323</b>	<b>265</b>	<b>(44)</b>	<b>221</b>	

**RESOURCES DIRECTORATE  
ESTIMATES 2016/17  
ACCOMMODATION**

	2014/15	2015/16		2016/17			
	Actuals	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000's	£000's	£000's	£000's	£000's	£000's	
Building Maintenance - General	953	853	918	960	-	960	Fluctuations will arise on this budget heading due to building maintenance costs being determined on a rolling 5 year programme which identifies and prioritises the works required to the councils non-housing assets. A significant element of this is DDF expenditure.
Civic Offices	1,649	1,589	1,592	1,609	(1)	1,608	This budget makes up the total cost of running the Civic Offices site in Epping. The 2014/15 actuals included two one off DDF items totalling £32,000. Some energy savings are anticipated in the 2016/17 budget as a result of the solar panel installation.
Hernall Street Offices	74	98	74	109	-	109	This budget comprises the total cost of running the Offices at Hernall Street, where Community Services operate from. The variances relate to the timing of works attributed to the Building Maintenance 5 year rolling programme.
Debden Broadway Offices	32	45	45	44	-	44	This budget comprises the total cost of the Council office at the Broadway in Debden. As with the above, the 5 year rolling process for building maintenance creates fluctuations and, a refund of monies relating to overpaid utility costs in 2014/15, shows a minor saving in that year whilst returning to normal in future years.
Central Services - Catering	23	22	22	22	-	22	This budget relates to the cost of vending machine provision.
Civic Offices Superintendents	137	146	145	147	-	147	The increase in estimates from 2014/15 actuals are attributed to a few small movements in budgets.
Duty Officers	95	41	52	52	-	52	This budget covers an out of hours telephone service for the whole Council. The contract is carried out by Mears, the Housing Maintenance contractor, as most of the calls are housing orientated. The actuals for 2014/15 include redundancy payments for previous staff employed by the Council.
<b>Grand Total</b>	<b>2,963</b>	<b>2,794</b>	<b>2,848</b>	<b>2,943</b>	<b>(1)</b>	<b>2,942</b>	

**RESOURCES DIRECTORATE  
ESTIMATES 2016/17  
FINANCE SUPPORT SERVICES**

	2014/15	2015/16		2016/17			
	Actuals	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000's	£000's	£000's	£000's	£000's	£000's	
Accountancy	676	730	728	734	-	734	This budget comprises the cost of the Accountancy section who are responsible for producing the Statutory Statement of Accounts, compilation of budgets and monitoring the Councils Financial performance. The increase in costs between Actuals 2014/15 and estimates for future years relates to staff turnover.
Accounts Payable	140	136	176	168	-	168	The Accounts Payable section ensure that all payments due by the council are processed accurately. The increased costs relate to e-invoicing preparation and the costs of the automated utility payment process.
Bank & Audit Charges	142	150	146	146	-	146	The costs here relate to the charge for the audit of the annual accounts, grant claims and statutory returns by BDO and any charges incurred for maintaining the councils bank accounts.
Cashiers	397	413	487	477	(20)	457	This budget comprises the costs of the cash desks at Epping, Debden Broadway and the kiosk at Waltham Abbey. Increased fees for use of credit/debit card payments due to EU Interchange Regulations were introduced this year with cost increasing in excess of £50,000 (£15,000 attributable to the HRA). Some savings are included in 2016/17 when a payment kiosk is due to be installed at the Civic Offices.
Debt & Insurance Services	183	191	204	217	(18)	199	This service provides on-going support for all debts raised by various departments such as arranging payments, reminder letters etc. also the management of risks to ensure insurance premiums are kept to a minimum.
Procurement	204	195	155	167	-	167	The section deals with various procurement issues and the administration of the Essex Marketplace system. Some budgets have now moved to the Resources Admin heading.
Resources Policy Group	799	820	877	879	-	879	Allocations from Accountancy and Human Resources account for the majority of the variances on this service.
Treasury Management	75	80	84	88	-	88	This service carries out the cash management duties of the Council in line with it's annual strategy statement and CIPFA guidance in the Prudential Code.
<b>Grand Total</b>	<b>2,616</b>	<b>2,715</b>	<b>2,857</b>	<b>2,876</b>	<b>(38)</b>	<b>2,838</b>	

**RESOURCES DIRECTORATE  
ESTIMATES 2016/17  
INFORMATION AND COMMUNICATIONS TECHNOLOGY**

	2014/15	2015/16		2016/17			
	Actuals	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
Information & Comms Technology	2,657	2,676	2,729	2,741	-	2,741	Increases in estimates for employees, support services and depreciation are partly offset by the savings on licenses and new equipment costs due to centralising the costs into this department.
Website	188	192	167	175	-	175	The costs relating to the website are almost entirely support service costs from the central computer budget and Public Relations section.
<b>Grand Total</b>	<b>2,845</b>	<b>2,868</b>	<b>2,896</b>	<b>2,916</b>	<b>-</b>	<b>2,916</b>	

**RESOURCES DIRECTORATE  
ESTIMATES 2016/17  
OTHER SUPPORT SERVICES**

	2014/15	2015/16		2016/17			
	Actuals	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000's	£000's	£000's	£000's	£000's	£000's	
Resources Administration	403	494	500	512	(1)	511	The restructure of this department was completed in April 2015 where some additional staff were transferred from the Procurement and Accountancy services with only minor increases in other areas.
Human Resources	547	583	599	674	(14)	660	An increase in salaries due to the appointment of the new HR Manager and a Policy and Projects Officer sees the estimates increase for this service. A small DDF item of £14,000 was brought forward from 2014/15.
Payroll	157	177	162	150	(1)	149	Overtime estimates set for the implimentation of a new payroll system did not materialise in 2014/15 and have been carried forward to 2015/16. The 2016/17 estimates have decreased due to Management recharges being diverted elsewhere.
Reprographics	220	249	247	256	(2)	254	This budget incorporates the costs and overheads of maintaining the print section which provides a comprehensive reprographics service to all Directorates of the Council.
<b>Grand Total</b>	<b>1,327</b>	<b>1,503</b>	<b>1,508</b>	<b>1,592</b>	<b>(18)</b>	<b>1,574</b>	

**RESOURCES DIRECTORATE  
SUBJECTIVE ANALYSIS 2016/17**

	Employee Expenses	Premises Related Expenses	Transport Related Expenses	Supplies And Services	Contracted Services	Transfer Payments	Support Services	Asset Charges	Internal Recharges		Fees & Charges	Misc Income	Other Contributions	Government Contributions		
<b>Housing Benefits</b>																
Housing Benefit Administration	1,183,160	-	10,650	122,420	-	-	578,830	2,440	-	1,897,500	-	-	(81,560)	(491,820)	(573,380)	1,324,120
Hb Fraud Investigation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent Allowances	-	-	-	-	-	20,710,160	-	-	-	20,710,160	-	-	-	(21,078,430)	(21,078,430)	(368,270)
Non Hra Rent Rebates	-	-	-	-	-	204,000	-	-	-	204,000	-	-	-	(122,400)	(122,400)	81,600
Hra Rent Rebates	-	-	-	-	-	15,975,630	-	-	-	15,975,630	-	-	-	(15,798,530)	(15,798,530)	177,100
Council Tax Benefits	-	-	-	-	-	(15,000)	-	-	-	(15,000)	-	-	-	-	-	(15,000)
<b>Local Taxation</b>																
Nndr Collection	203,780	-	1,200	36,970	-	-	112,720	430	-	355,100	-	(16,000)	(172,000)	-	(188,000)	167,100
Council Tax Collection	959,040	-	5,650	80,670	-	-	638,810	2,020	-	1,686,190	-	(261,500)	(363,430)	-	(624,930)	1,061,260
<b>Other Activities</b>																
Burials (National Assist Act)	-	-	-	-	-	-	27,140	-	-	27,140	-	-	-	-	-	27,140
All Saints Churchyard	-	12,490	-	-	-	-	-	-	-	12,490	-	-	-	-	-	12,490
Finance Miscellaneous	-	-	(8,000)	45,990	-	-	(88,720)	-	111,990	61,260	-	(300)	-	-	(300)	60,960
Bad Debt Provision	-	-	-	50,000	-	-	-	-	-	50,000	-	-	-	-	-	50,000
Concessionary Fares	-	-	-	4,250	-	-	-	-	-	4,250	-	-	-	-	-	4,250
Sundry Non-Distributable Costs	-	178,830	-	-	-	-	820	-	(24,780)	154,870	(43,460)	-	-	-	(43,460)	111,410
Vacancy Allowance	(241,490)	-	-	-	-	-	-	-	-	(241,490)	-	-	-	-	-	(241,490)
<b>Accommodation</b>																
Building Maintenance - General	-	502,810	-	20,000	-	-	436,740	-	(959,550)	-	-	-	-	-	-	-
City Offices	40,030	1,092,670	460	17,180	-	-	115,040	343,300	(1,607,680)	1,000	(1,000)	-	-	-	(1,000)	-
High Hall Street Offices	-	69,330	-	6,980	-	-	25,020	7,340	(108,370)	300	(300)	-	-	-	(300)	-
Deodar Broadway Offices	6,640	26,510	-	2,680	-	-	6,420	1,250	(43,500)	-	-	-	-	-	-	-
Central Services - Catering	-	-	-	8,840	-	-	13,640	-	(22,480)	-	-	-	-	-	-	-
City Offices Superintendents	110,830	-	-	1,000	-	-	35,650	-	(147,480)	-	-	-	-	-	-	-
Duty Officers	-	-	-	35,730	-	-	16,640	-	(52,370)	-	-	-	-	-	-	-
<b>Finance Support Services</b>																
Procurement	90,270	-	350	35,500	-	-	40,720	-	(166,840)	-	-	-	-	-	-	-
Cashiers	163,610	-	970	99,070	1,920	-	209,650	1,850	(457,070)	20,000	-	(20,000)	-	-	(20,000)	-
Treasury Management	-	-	-	27,800	-	-	60,160	-	(87,960)	-	-	-	-	-	-	-
Accountancy	534,120	-	120	5,460	-	-	194,650	-	(734,350)	-	-	-	-	-	-	-
Bank & Audit Charges	-	-	-	125,000	-	-	20,780	-	(145,780)	-	-	-	-	-	-	-
Debt & Insurance Services	117,160	-	2,730	970	-	-	96,130	-	(198,990)	18,000	(18,000)	-	-	-	(18,000)	-
Accounts Payable	79,630	-	-	25,880	-	-	62,060	-	(167,570)	-	-	-	-	-	-	-
Resources Policy Group	574,300	-	10,180	1,000	-	-	293,750	-	(879,230)	-	-	-	-	-	-	-
<b>ICT</b>																
Website	-	-	-	-	-	-	175,070	-	(175,070)	-	-	-	-	-	-	-
Information & Comms Technology	1,224,440	5,500	13,700	949,690	-	-	252,480	295,230	(2,741,040)	-	-	-	-	-	-	-
<b>Other Support Services (Hr)</b>																
Resources Administration	354,960	-	8,400	39,730	-	-	106,790	2,220	(510,610)	1,490	(1,490)	-	-	-	(1,490)	-
Human Resources	432,860	-	2,210	49,910	-	-	189,300	-	(660,520)	13,760	-	(1,000)	(12,760)	-	(13,760)	-
Payroll	104,470	-	50	-	-	-	45,090	-	(148,740)	870	-	(870)	-	-	(870)	-
Reprographics	109,860	-	-	87,460	-	-	53,340	5,500	(253,870)	2,290	(2,290)	-	-	-	(2,290)	-
<b>Grand Total</b>	<b>6,047,670</b>	<b>1,888,140</b>	<b>48,670</b>	<b>1,880,180</b>	<b>1,920</b>	<b>36,874,790</b>	<b>3,718,720</b>	<b>661,580</b>	<b>(10,181,860)</b>	<b>40,939,810</b>	<b>(66,540)</b>	<b>(299,670)</b>	<b>(629,750)</b>	<b>(37,491,180)</b>	<b>(38,487,140)</b>	<b>2,452,670</b>

## **Report to the Finance and Performance Management Cabinet Committee**



**Epping Forest  
District Council**

**Report Reference: FPM-026-2015/16**

**Date of meeting: 21 January 2016**

**Portfolio: Finance**

**Subject: Allocation of Local Council Tax Support Grant**

**Officer contact for further information: Bob Palmer – (01992 – 56 4279)**

**Democratic Services Officer: Rebecca Perrin - (01992 - 56 4532)**

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### **Recommendations/Decisions Required:**

**To continue the existing policies of -**

- a) reducing the total Local Council Tax Support Grant available to Town and Parish Councils by a similar amount to the reduction in the Council's Settlement Funding Assessment; and**
- b) allocating the available grant in proportion to the reduction in their Council Tax income.**

### **Executive Summary:**

When Local Council Tax Support was introduced for 2013/14 the Council decided to top up the amount of grant relating to local councils of £312,812 by an additional £7,460 in order to leave local councils no worse off.

From 2014/15 it was clear that the amount of grant relating to local councils would no longer be separately identified and that the overall grant receivable would be substantially reduced. This Committee decided on 19 September 2013 that the grant available to local councils should be reduced by the same percentage as the Council's overall grant was reduced. This policy has subsequently been re-affirmed by both this Committee and Cabinet.

At the Local Councils Liaison meeting on 7 November 2013 it was suggested that, for the allocation to be as fair as possible, the amount of grant should reflect the loss of income to each body. This suggestion was adopted by the Committee and it is proposed to use the same methodology again for 2016/17.

With the tax base set and the likely reduction in overall grant confirmed as 16.3% it has been possible to calculate proposed support for 2016/17. The figures shown in the appendix were shared with the local councils before Christmas but it was made clear that they should not be regarded as final until the issue had been considered by this Committee.

### **Reasons for Proposed Decisions:**

To agree the basis for allocating LCTS Grant and the amounts due to each Town and Parish Council.

### Other Options for Action:

Members could decide to allocate the grant by reducing the amount payable to each local council by 16.3%. Alternatively, Members could decide to allocate more than the proposed amount, although this would require additional savings elsewhere in the budget to fund the local councils.

### Report:

1. The principle behind this grant is that it should compensate for the reduction in tax base and for 2013/14 Members decided to top up the Government funding of £312,812 by £7,460 to leave local councils no worse off as a result of local council tax support. This meant that if the grant for 2013/14 was deducted from the previous year's precept and the adjusted precept was then divided by the adjusted tax base the new Band D charge produced should be similar to the 2012/13 Band D charge. Help and advice was provided to the local councils and most set their precepts accordingly so there was little increase in most Band D charges. Out of the twenty four local councils only five increased their charge by more than 3.5% and these are shown below -

Local Council	Band D 2012/13 £	Band D 2013/14 £	Increase %
Chigwell	37.34	47.69	27.72
Moreton, Bobbingworth and the Lavers	21.49	24.87	15.73
North Weald Bassett	52.45	57.61	9.84
Ongar Town	82.83	90.80	9.62
Stanford Rivers	32.59	48.42	48.57

2. The position was different for 2014/15 as the grant paid to local councils was reduced to reflect the reduction in the grant paid by DCLG to this Council. The reduction of 12.5% in support grant equated to £40,037, although this needs to be seen in the context of the precepts of local councils for 2014/15 which totalled £3,077,383. Most local councils again sought to limit the increases in Band D charges and out of the twenty four only five increased their charge by more than 7.5% and these are shown below –

Local Council	Band D 2013/14 £	Band D 2014/15 £	Increase %
Epping Upland	28.54	36.84	29.08
Fyfield	24.77	26.66	7.63
Lambourne	32.45	35.48	9.34
Ongar Town	90.80	102.56	12.95
Stanford Rivers	48.42	57.92	19.62

3. Most local councils again showed restraint in setting their Band D charges for 2015/16 and only three of the twenty four increased by more than 6%, as shown below –

Local Council	Band D 2014/15 £	Band D 2015/16 £	Increase %
Lambourne	35.48	38.71	9.10
North Weald Bassett	57.27	70.41	22.94
Theydon Garnon	12.00	13.09	19.62



4. The tax base has now been set for 2016/17 and this shows a reduction of 4,215.4 Band D equivalents due to LCTS, a reduction of 474.1 on the 2015/16 figure of 4,689.5. This is a reduction of just over 10%, although within this average the figures for individual authorities show more fluctuation. The five authorities with the greatest Band D reductions and their year on year change are shown below –

Local Council	Reduction in Band D Equivalents 2015/16	Reduction in Band D Equivalents 2016/17	(Decrease) %
Buckhurst Hill	314.3	283.8	(9.70)
Chigwell	347.2	320.8	(7.60)
Epping Town	437.9	394.8	(9.84)
Loughton Town	1,295.7	1,159.7	(10.50)
Waltham Abbey Town	1,100.2	983.1	(10.64)

5. The draft grant settlement figures announced just before Christmas were worse than expected for 2016/17. Previously a reduction of around 10% had been anticipated but the latest indicative figures show a reduction in total grant of 16.3%. Applying this reduction to the 2015/16 grant gives an amount to be allocated amongst local councils of £201,249 for 2016/17.

6. Appendix one shows the reduction in Band D equivalents for each local authority and then multiplies this by the Band D charge for 2015/16 to get a figure for the predicted loss of income for 2016/17. The total income lost for all local authorities is £283,237 and the individual amounts are divided by this to show the percentage of the total loss that relates to each authority. The individual percentages are then multiplied by the grant available to give the allocation for each authority.

7. As Waltham Abbey Town Council has the largest reduction in income it is used here as the illustration -

a) Predicted loss of income = Band D charge x reduction in Band D equivalents

$$£100,099.24 = £101.82 \times 983.1$$

b) Percentage of overall loss = WATC loss / total loss

$$35.34\% = £100,099.24 / £283,236.56$$

c) Share of Grant = % of overall loss x total grant

$$£71,124 = 35.34\% \times £201,249$$

8. The change in grant relative to 2015/16 is determined by the relative changes in Band D charges and the reductions in Band D equivalents, with most authorities showing the expected reductions. One authority, North Weald Bassett, has a significant increase in grant due to the size of the increase in their Band D charge in 2015/16.

9. The possibility of extending the referendum requirement for significant increases in Band D charges to local councils still exists. There are six local councils who have increased their charge by more than 20% over three years. The largest increase has been by Stanford Rivers from £32.59 to £57.18 (75.45%), with second place being taken by North Weald Bassett which has increased from £52.45 to £70.41 (34.24%) and in third place is Epping Upland with an increase from £28.54 to £36.84 (29.08%). If such increases continue it is more likely that Ministers will act to prevent this happening and extend the referendum requirements.

**Resource Implications:**

The reduction in resource available for the grant to local councils is the same as the overall grant reduction faced by the Council. Members could choose to reduce the total grant by a greater or lesser amount, a greater reduction would reduce the need for savings whilst an increase in the grant would have to be funded by other savings elsewhere in the budget.

**Legal and Governance Implications:**

The Government has not prescribed a formula or mechanism for calculating or allocating the grant but has said it is for each billing authority to determine.

**Safer, Cleaner, Greener Implications:**

There are no implications arising from the recommendations in this report for the Council's commitment to the Nottingham Declaration for climate change, the corporate Safer, Cleaner and Greener initiative or any Crime and Disorder issues within the district.

**Consultation Undertaken:**

Information has been shared with local councils by email.

**Background Papers:**

Previous reports on LCTS.

**Impact Assessments:**Risk Management

There is a risk that if the allocations are not determined local councils could be late in setting their precepts and this in turn could effects our own budget timetable.

**Due Regard Record**

This page shows **which groups of people are affected** by the subject of this report. It sets out **how they are affected** and how any **unlawful discrimination** they experience can be eliminated. It also includes information about how **access to the service(s)** subject to this report can be improved for the different groups of people; and how they can be assisted to **understand each other better** as a result of the subject of this report.

S149 Equality Act 2010 requires that due regard must be paid to this information when considering the subject of this report.

<b>Date / Name</b>	<b>Summary of equality analysis</b>
6/01/16  Director of Resources	The purpose of the report is to allocate grant amongst local councils. It does not propose how the grant should be used and so has no equalities implications.

Local Council	LCTS Grant	Band D Charge	Reduction in Tax Base	Income Lost	% of Total Loss	LCTS Grant	Change in Grant	Taxbase	Taxbase	Increase/ (Decrease)
	2015/16 £	2015/16 £	2016/17 Band D Equivalents	2016/17 £	%	2016/17 £	2016/17 £	2015/16	2016/17	
Abbess, Berners and Beauchamp Roding	161	25.04	6.00	150.24	0.05	107	-54	207.7	213.9	6.2
Buckhurst Hill	16,829	68.89	283.80	19,550.98	6.90	13,892	-2,937	5,028.5	5,108.0	79.5
Chigwell	12,727	46.21	320.80	14,824.17	5.23	10,533	-2,194	5,894.7	5,981.8	87.1
Epping Town	28,536	83.84	394.80	33,100.03	11.69	23,519	-5,017	4,915.3	5,107.2	191.9
Epping Upland	484	36.84	15.50	571.02	0.20	406	-78	401.1	393.2	-7.9
Fyfield	398	26.68	15.50	413.54	0.15	294	-104	407.9	414.8	6.9
High Ongar	898	24.95	42.60	1,062.87	0.38	755	-143	541.0	544.2	3.2
Lambourne	2,843	38.71	89.10	3,449.06	1.22	2,451	-392	830.6	858.3	27.7
Loughton Town	49,529	49.18	1,159.70	57,034.05	20.14	40,525	-9,004	11,938.7	12,090.4	151.7
Matching	605	32.70	24.40	797.88	0.28	567	-38	422.0	426.3	4.3
Moreton, Bobbingworth and the Lavers	992	24.95	43.70	1,090.32	0.38	775	-217	552.4	571.8	19.4
Nazeing	3,660	34.54	121.70	4,203.52	1.48	2,987	-673	1,996.1	2,024.4	28.3
North Weald Bassett	10,087	70.41	210.70	14,835.39	5.24	10,541	454	2,443.2	2,484.5	41.3
Ongar Town	19,801	102.46	221.90	22,735.87	8.03	16,155	-3,646	2,618.9	2,674.0	55.1
Roydon	1,224	22.83	68.60	1,566.14	0.55	1,113	-111	1,266.8	1,292.4	25.6
Sheering	1,524	24.08	65.00	1,565.20	0.55	1,112	-412	1,290.0	1,309.9	19.9
Stanford Rivers	1,216	57.18	24.40	1,395.19	0.49	991	-225	348.0	349.6	1.6
Stapleford Abbots	227	10.58	24.10	254.98	0.09	181	-46	511.3	512.0	0.7
Stapleford Tawney	27	19.19	2.50	47.98	0.02	34	7	79.3	73.6	-5.7
Theydon Bois	3,450	53.74	76.70	4,121.86	1.46	2,929	-521	1,953.6	1,976.0	22.4
Theydon Garnon	19	13.09	1.40	18.33	0.01	13	-6	76.4	76.9	0.5
Theydon Mount	9	12.53	0.90	11.28	0.00	8	-1	111.7	114.2	2.5
Waltham Abbey Town	84,950	101.82	983.10	100,099.24	35.34	71,124	-13,826	7,223.0	7,431.1	208.1
Willingale	245	18.24	18.50	337.44	0.12	240	-5	227.1	229.3	2.2

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## **Report to the Finance and Performance Management Cabinet Committee**



**Epping Forest 15/  
District Council**

**Report reference: FPM-027-2015/16**

**Date of meeting: 21 January 2016**

**Portfolio: Finance**

**Subject: Risk Management – Corporate Risk Register**

**Officer contact for further information: Edward Higgins – (01992 – 564606)**

**Democratic Services Officer: Rebecca Perrin - (01992 – 564532)**

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### **Recommendations/Decisions Required:**

- 1. To agree the updating of the Vulnerabilities, Trigger and Consequence within the Action Plan for Risk 1;**
- 2. To agree the updating of the Effectiveness of controls/actions for Risk 2;**
- 3. To agree the updated Key date and the removal of one Existing Control/action to address risk, for Risk 3;**
- 4. To agree the updated Vulnerability within Risk 4;**
- 5. To agree the updated Existing Control and Required further management action within Risk 6;**
- 6. To agree the updated Existing Control and Required further management action within Risk 7;**
- 7. To agree the amended Effectiveness of Control/Actions and the Required further management actions within Risk 8;**
- 8. To agree the updated Action Plan for Risk 9;**
- 9. To agree the updated Vulnerability within Risk 10;**
- 10. To consider whether there are any new risks that are not on the current Corporate Risk Register; and**
- 11. To agree that the amended Corporate Risk Register be recommended to Cabinet for approval.**

### **Executive Summary:**

The Corporate Risk Register has been considered by both the Risk Management Group on 10 December 2015 and Management Board on 16 December 2015. These reviews identified amendments to the Corporate Risk Register.

### **Reasons for Proposed Decisions:**

It is essential that the Corporate Risk Register is regularly reviewed and kept up to date.

### **Other Options for Action:**

Members may suggest new risks for inclusion or changes to the scoring of existing risks.

**Report:**

1. The Corporate Risk Register was reviewed by the Risk Management Group on 10 December and Management Board on 16 December. A number of amendments have been identified and incorporated into the register (Appendix 1).
2. Risk 1 Local Plan – The first vulnerability has been amended to advise the Government’s announcement that Local Authorities must complete the Local Plan by 2017 or face sanctions. An additional Vulnerability, Trigger and Consequence has been added to advise of the proposed changes to the New Homes Bonus regime where planning approvals granted on appeal may not qualify for bonus, which could result in lost revenue.
3. Risk 2 Strategic Sites – The Effectiveness of controls/actions have been amended to advise the updated position for the key sites.
4. Risk 3 Welfare Reform – The Key date has been amended to advise that the start date for the full implementation of universal credit is still unclear. The Action Plan item for restructure of Audit and Housing Benefit arising from the single fraud investigation service has been removed, as both Internal Audit and Housing Benefit are operating effectively.
5. Risk 4 Finance Income – The Vulnerability has been updated to advise that the Government will be consulting on significant changes to responsibilities and financing. District Councils are likely to suffer large reductions in grant income and New Homes Bonus.
6. Risk 6 Data / Information – The Existing control has been amended to advise that the updated Data Protection policy has been approved by Corporate Governance Group and is being rolled out through meta-compliance. The Required further management action has been updated to advise the new F.O.I. system is being implemented in early 2016.
7. Risk 7 Business Continuity – The Existing control/action has been updated following the adoption of the Corporate Plan. The Required further management action has been updated, showing the need for guidance to be issued on updating service plans.
8. Risk 8 Partnerships – Internal Audit has carried out an audit of Partnerships and gave a substantial assurance rating. The Existing Control has been updated to reflect this rating. The audit report recommended Directorates should identify Partnerships and Joint Working within their service areas to ensure risks are identified, managed and incorporated in the Directorate risk register as necessary. This has been added to the required further management action within the risk action plan.
9. Risk 9 Safeguarding – The Action Plan for the risk has been updated to reflect the progress made. The update advises that the number of safeguarding issues identified has quadrupled. This has resulted in both the Safeguarding Officer and the associated part time admin post being proposed for CSB growth. This is advised with the Existing control/action and the Effectiveness of controls/actions within the risk action plan.
10. Risk 10 Housing Capital Finance – The risk Vulnerability has been updated to advise that the Government is introducing right to buy for tenants of housing associations which may be financed through the sale of Council properties as they become void. The scheme is initially being piloted and developed with five housing associations before a national scheme is put in place.
11. Members are now asked to consider the attached updated Corporate Risk Register and whether the risks listed are scored appropriately and whether there are any additional risks that should be included.

**Resource Implications:**

No additional resource requirements.

**Legal and Governance Implications:**

The Corporate Risk Register is an important part of the Council's overall governance arrangements and that is why this Committee considers it on a regular basis.

**Safer, Cleaner, Greener Implications:**

None.

**Consultation Undertaken:**

The Risk Management Group and Management Board have been involved in the process.

**Background Papers:**

None.

**Impact Assessments:**

Risk Management

If the Corporate Risk Register was not regularly reviewed and updated a risk that threatened the achievement of corporate objectives might either not be managed or be managed inappropriately.

**Due Regard Record**

This page shows **which groups of people are affected** by the subject of this report. It sets out **how they are affected** and how any **unlawful discrimination** they experience can be eliminated. It also includes information about how **access to the service(s)** subject to this report can be improved for the different groups of people; and how they can be assisted to **understand each other better** as a result of the subject of this report.

S149 Equality Act 2010 requires that due regard must be paid to this information when considering the subject of this report.

<b>Date / Name</b>	<b>Summary of equality analysis</b>
06/01/16  Director of Resources	The purpose of the report is to monitor corporate risks. It does not propose any change to the use of resources and so has no equalities implications.

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# **Epping Forest District Council Corporate Risk Register**

**Date: 21 January 2016**

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Appendix 2	Corporate Risk Register /Action Plans	7 - 19

# 1. Introduction

A strategic risk management 'refresh' exercise was conducted on 15<sup>th</sup> May 2013 with assistance from Zurich Risk Engineering. This exercise was an opportunity for the Management Board to refresh (or update) through identification, analysis and prioritisation those risks that may affect the ability of the Council to achieve its strategic objectives and Corporate Plan. In doing so, the organisation is recognising the need to sustain risk management at the highest level.

The refresh exercise involved a workshop with Management Board to identify new business risk areas and to update and re-profile important risks from the existing corporate risk register.

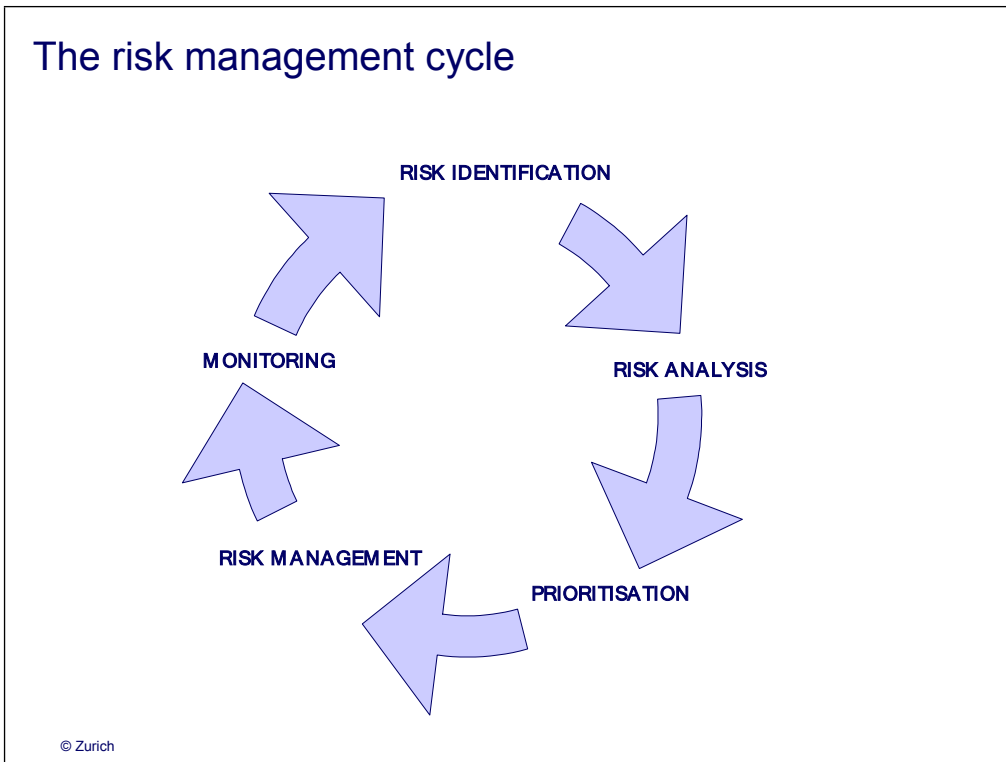
In total 8 strategic risks were profiled at the workshop and during the workshop, each risk was discussed to ensure common agreement and understanding of its description and then prioritised on a matrix. The risk matrix measured each risk for its likelihood and its impact in terms of its potential for affecting the ability of the organisation to achieve its objectives.

For the risks that were assessed with higher likelihood and impact, the group validated the risk scenarios and determined actions to manage them, including assessing the adequacy of existing actions and identifying the need for further actions in order to move the risk down the matrix.

Management Board agreed a timescale for re-visiting these risks in order to assess if they are still relevant and to identify new scenarios. Risks in the red zone will be monitored on a monthly basis and those in the amber zone on a quarterly basis.

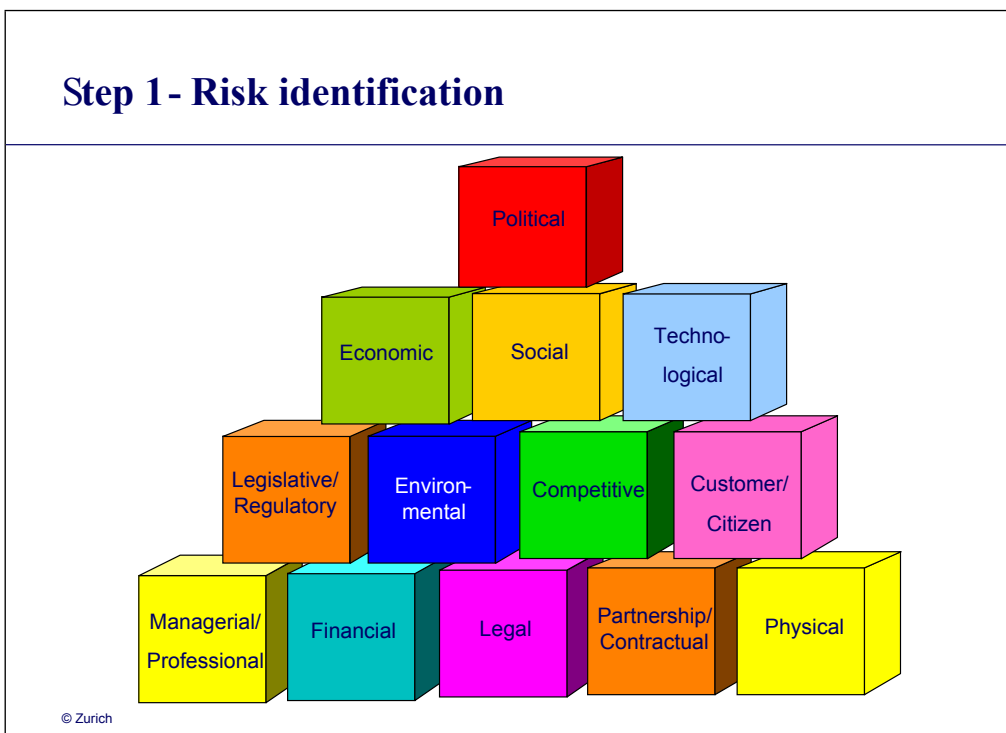
The following report outlines the process utilised by Zurich Risk Engineering and the results achieved.

## 2. The Process



### Risk identification

The first of five stages of the risk management cycle requires risk identification. This formed the initial part of the workshop. In doing so the following 13 categories of risk were considered.



## **Risk analysis**

During the workshop, the identified risks were discussed and framed into a risk scenario format, containing risk cause and consequence elements, with a 'trigger' also identified. This format ensured that the full nature of the risk was considered and also helped with the prioritisation of the risks.

## **Risk prioritisation**

The discussion resulted in 8 risk scenarios being agreed (Appendix 2) and these were then assessed for impact and likelihood and plotted onto a matrix (Appendix 1). The likelihood of the risks was measured as being 'very high', 'high', 'medium', or 'low/very low'. The impact, compared against the key objectives and Corporate Plan was measured as being 'major', 'moderate', 'minor' or 'insignificant'.

Once all risks had been plotted the matrix was overlaid with red, amber and green filters, with those risks in the red area requiring further particular scrutiny in the short-term, followed by those in the amber area.

## **Risk management and monitoring**

The next stage is to monitor the revised management action plans. These plans frame the risk management actions that are required. They map out the target for each risk i.e. to reduce the likelihood, impact or both. They also include targets and critical success factors to allow the risk management action to be monitored.

A risk owner has been identified for each risk. It is vital that each risk should be owned by a member of Management Board to ensure that there is high level support, understanding and monitoring of the work that is required as part of the plans. Risks should also be reviewed as part of the business planning process, in order to assess if they are still relevant and to identify new issues.

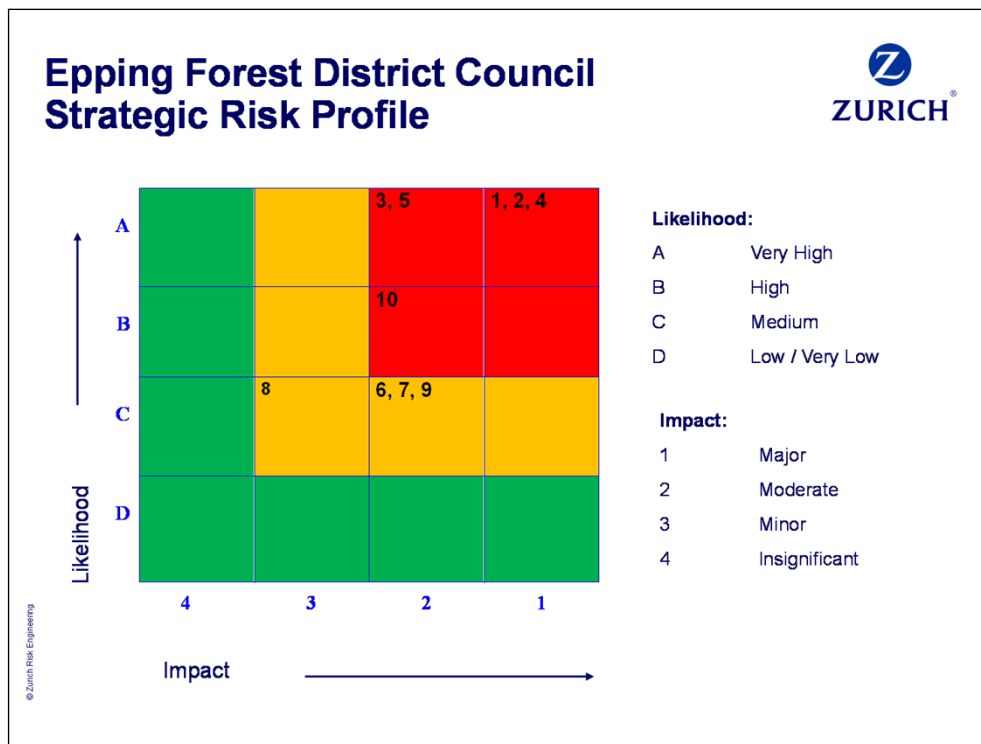
The monitoring of these action plans takes place at Corporate Governance Group, Management Board and the Risk Management Group. The action plans are also reported to Members quarterly.

As part of the regular review and reporting an additional risk on Safeguarding was added to the register in January 2014. The most recent addition was a risk covering various aspects of Housing Capital Finance and this was added in June 2015.

# Appendix 1 – Risk Profile

## Risk profile

During the workshop, 8 risks were identified and framed into scenarios. The results are shown on the following risk profile.



Appendix 2 details all of the above risks.

It is important that an action plan element is written for each of the risks, with particular focus on those with the highest priority, as it is this which will allow them to be monitored and successfully managed down.

An opportunity was also taken as part of this refresh to ‘spring clean’ the risk numbers, and they were numbered in priority order as follows:

Risk number	Short name
1	Local plan
2	Strategic sites
3	Welfare reform
4	Finance – income
5	Economic development
6	Data/ information
7	Business continuity
8	Partnerships
9	Safeguarding
10	Housing Capital

## Appendix 2 – Corporate Risk Register and Action Plans

Risk No 1	Local Plan	A1		
Vulnerability	Trigger	Consequence	Risk Owner	
<p>On-going changes to Planning system increase importance of having up to date Local Plan, in particular, Central Government’s announcement that Local Authorities must complete by 2017 or face sanctions.</p> <p>Proposed changes to the New Homes Bonus regime where planning approvals granted on appeal will not qualify for bonus.</p> <p>Changes in government planning policy require new Local Plan to take approaches significantly different from predecessors e.g. Duty to Co-operate, release Green Belt.</p> <p>Difficulties in implementing “Duty to Co-operate” may make it difficult or impossible to achieve “sound” Local Plan in timely fashion</p> <p>Failure to make timely progress increases likelihood of “planning by appeal”</p> <p>Lack of adopted Plan reduces ability to obtain developer contributions.</p> <p>Loss/sickness of key staff and recruitment difficulties or inappropriate resource provision holds back progress.</p>	<p>Failure to make timely decisions and adhere to Local Development Scheme Project Plan.</p> <p>Failure to make timely decisions and adhere to Local Development Scheme Project Plan.</p> <p>Failure of Council to approve a draft plan in line with National Planning Policy Framework.</p> <p>Inability to agree, particularly on amount and distribution of objectively assessed development needs.</p> <p>Failure to adhere to Local Development Scheme leads to developers making significant planning applications in advance of new Plan.</p> <p>Developers exploit inadequacies in S106/CIL arrangements.</p> <p>Loss/long term absence of key staff.</p>	<p>Reduced ability to manage development in line with local priorities. Failure to provide strategic direction for future development, and housing etc. for future needs. Possible Government intervention.</p> <p>Loss of New Homes Bonus revenue.</p> <p>Plan not “sound”, leading to further delay, wasted resources, and vulnerability to planning appeal decisions.</p> <p>As above</p> <p>Significant diversion of professional resources to appeals. Risk of costs awards against Council. Potential lost opportunity for infrastructure and other provision due to outdated/National Planning Policy Framework non-compliant policies Development which is inappropriate in location/scale/type</p> <p>Additional demands put on public funding of infrastructure.</p> <p>Delay in progress Potential need for rework due to loss of “corporate memory”.</p>	<p>Derek Macnab</p>	

**Risk No 1 Local Plan – Action Plan**

Existing Controls/actions to address risk	Effectiveness of controls/actions	Required further management action	Responsibility for action	Critical success factors and measures	Review frequency	Key date
<p>Project management approach in place including regular updates, resource planning.</p> <p>Local Development Scheme revised June 2015.</p> <p>Workshops for EFDC and Town/Parish councillors on key issues to enhance awareness and understanding of new government requirements.</p> <p>Engagement with other key stakeholders e.g. ad hoc meetings with Town/Parish councils, Resident Associations and website.</p>	<p>Project plan needs to incorporate more time for political engagement at key decision points.</p> <p>Local Development Scheme adopted by Cabinet 11 June 2015.</p> <p>Workshops popular and helpful.</p> <p>Utilising existing mechanisms including Local Council Liaison Committee and Forester. Intensive engagement takes place in lead up to formal consultations. Ongoing discussions being had around Neighbourhood Plans.</p>	<p>Agree mechanisms and timing with lead members, incorporate in revised project plan</p> <p>Review progress against key milestones.</p> <p>Supplement workshops with other forms of briefing to EFDC members as agreed with leading members.</p> <p>Consider hiring a PR firm to assist in delivering the next statutory consultation.</p>	<p>Derek Macnab</p> <p>Derek Macnab</p> <p>Derek Macnab</p> <p>Derek Macnab</p>	<p>Future adherence to project plan.</p> <p>Local Development Scheme remains robust</p> <p>Timely decision making in line with project plan.</p> <p>Stakeholders feel well informed about process and decisions. Informed responses to public consultation.</p>	<p>MB review 6 weekly</p> <p>As necessary</p> <p>As necessary</p> <p>As necessary</p>	<p>None – process ongoing.</p> <p>Review likely within 12 months</p>



**Risk No 1 Local Plan – Action Plan**

Existing Controls/actions to address risk	Effectiveness of controls/actions	Required further management action	Responsibility for action	Critical success factors and measures	Review frequency	Key date
<p>Systematic approach to Duty to Co-operate, engaging public bodies and developing Memorandum of Understanding with key councils in the Strategic Market Housing Area.</p>	<p>Difficulties and delay in engaging councils in serious discussion re Memorandum of Understanding, however progress now being made. Meetings held with most other key bodies with positive outcomes, issues identified. Constant review of Planning Inspectorate local plan decisions re Duty to Co-operate.</p>	<p>Important that key decisions do not precede Duty to Co-operate i.e. “fait accompli”- Group is exploring additional items to be included on discussion agenda. Engage further key bodies e.g. Lee Valley Regional Park. Discuss informally with Planning Inspectorate as necessary.</p>	<p>Derek Macnab</p>	<p>Submitted plan passes legal test of Duty to Co-operate.</p>	<p>MB review six weekly</p>	<p>Officer Meetings – monthly now underway.  Governance arrangements agreed. “Duty to Co-operate” Member meetings now ongoing.</p>
<p>Consultants in place to support project management, resource planning, Sustainability Assessment, transport modelling, master planning.</p>	<p>Staff cannot be prevented from leaving. Exit interviews should reveal any specific patterns. Market is picking up, making recruitment more difficult. EFDC is not offering the most competitive salaries compared to other Essex and London authorities.</p>	<p>Ongoing review of strategy by senior planners and Management Board.</p>	<p>Derek Macnab</p>	<p>No delays to timetable due to staffing gaps or lack of critical skills</p>	<p>As above</p>	<p>None - new staffing structure now implemented.</p>

**Risk No 2 Strategic Sites A1**

Vulnerability	Trigger	Consequence	Risk Owner
<p>The Council has a number of Strategic sites which it needs to make the right decisions about and then deliver on those decisions.</p> <p>One key individual is driving forward the projects.</p>	<p>Not maximising the opportunity of the strategic sites either through decisions or delivery.</p> <p>Loss of key individual</p>	<ul style="list-style-type: none"> <li>Financial viability of Council harmed</li> <li>Lack of economic development and job creation</li> <li>External criticism</li> <li>Project delayed or mismanaged</li> </ul>	<p>Derek Macnab</p>

Existing Controls/actions to address risk	Effectiveness of controls/actions	Required further management action	Responsibility for action	Critical success factors and measures	Review frequency	Key date
<p>Work on strategic sites is co-ordinated through a dedicated Cabinet Committee.</p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">Page 90</p>	<p>Work is progressing on developing a number of sites:</p> <ol style="list-style-type: none"> <li>1. Winston Churchill site is now being taken forward by larger developer;</li> <li>2. Disposal of St Johns by Essex County Council approved by Secretary of State. Developer and ECC still trying to agree overage;</li> <li>3. Highways contract let for Langston Road but not main build. Opening put back to Easter 2017;</li> <li>4. The exercise to find an aviation business partner clarified Members ideas and proper procurement exercise scheduled for New Year;</li> <li>5. Oakwood Hill, making good progress and should open April 2016.</li> </ol>	<p>Reports to Cabinet Committee and Cabinet to obtain decisions on development options.</p> <p>Identification of alternative Housing depot and re-location.</p> <p>Conduct a fresh tendering exercise for the main contract.</p>	<p>Derek Macnab</p>	<p>Development of strategic sites completed in accordance with Cabinet decisions.</p>	<p>Monthly</p>	<p>None</p>

<b>Risk No 3 Welfare Reform A2</b>						
<b>Vulnerability</b>		<b>Trigger</b>		<b>Consequence</b>		<b>Risk Owner</b>
<p>The government has pledged to make substantial savings from the overall welfare bill. This will require a major reform of the welfare system which is likely to have serious impacts on the Council and the community. This includes Universal Credit, changes to Council Tax and other benefits and direct payments to tenants.</p>		<p>Welfare reform changes have a detrimental effect on the Council and community</p>		<ul style="list-style-type: none"> <li>• Tenants no longer able to afford current/new tenancies.</li> <li>• Increase in evictions and homelessness</li> <li>• Increased costs of temporary accommodation</li> <li>• Unable to secure similar level of income due to payment defaults</li> <li>• Increase in rent arrears</li> <li>• Public dissatisfaction</li> <li>• Criticism of the Council for not mitigating the effects for residents.</li> </ul>		Alan Hall
<b>Existing Controls /actions to address risk</b>	<b>Effectiveness of controls/actions</b>	<b>Required further management action</b>	<b>Responsibility for action</b>	<b>Critical success factors and measures</b>	<b>Review frequency</b>	<b>Key date</b>
<p>Joint Benefits and Housing working group established. Mitigation action plan developed.</p>	<p>Two thirds of the actions have been implemented and the remaining actions are in abeyance pending Government announcements on Universal Credit.</p>	<p>Working Group to continue and amend mitigation action plan as necessary.</p>	Alan Hall	<p>A smooth implementation of welfare reforms.</p> <p>Minimise number and cost of redundancies.</p>	Monthly	Start date for full version of universal credit still unclear.

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<b>Risk No 4 Finance Income A1</b>						
<b>Vulnerability</b>		<b>Trigger</b>	<b>Consequence</b>			<b>Risk Owner</b>
<p>The Government will be consulting in 2016 on significant changes in the responsibilities and financing. District Councils are likely to suffer large reductions in grant income and New Homes Bonus.</p> <p>A large number of rating appeals have been received and the outcome of these is uncertain.</p> <p>Welfare reform may require substantial change to the calculation and administration of benefits with a likely reduction in funding received.</p> <p>The medium term financial strategy requires substantial net CSB reductions over three years.</p>		<p>Unable to secure required level of income due to reduced demand for services, changes in legislation or adverse change in funding mechanisms.</p>	<ul style="list-style-type: none"> <li>• Council unable to meet budget requirements</li> <li>• Staffing and service level reductions</li> <li>• Increase Council Tax</li> <li>• Increase in charges</li> <li>• Greater use of reserves if required net savings not achieved</li> <li>• Higher level of saving in subsequent years.</li> </ul>			<p>Bob Palmer</p>
<b>Existing Controls /actions to address risk</b>	<b>Effectiveness of controls/actions</b>	<b>Required further management action</b>	<b>Responsibility for action</b>	<b>Critical success factors and measures</b>	<b>Review frequency</b>	<b>Key date</b>
<p>Monitoring of key income streams and NDR tax base. Savings opportunities pursued through service reviews and corporate restructure.</p>	<p>Effective to date as budgets have been achieved that meet the financial targets set by Members.</p>	<p>Update Medium Term Financial Strategy as announcements are made on changes to central funding and welfare.</p> <p>Continue to pursue opportunities to reduce net spending.</p>	<p>Bob Palmer</p>	<p>Savings targets achieved with net expenditure reductions over the medium term as part of a structured plan.</p>	<p>Monthly</p>	<p>16 February – setting of budget and Council Tax</p>

<b>Risk No 5 Economic Development A2</b>						
<b>Vulnerability</b>		<b>Trigger</b>	<b>Consequence</b>			<b>Risk Owner</b>
Economic development and employment is very important, particularly in the current economic climate. The Council needs to be able to provide opportunities for economic development and employment (especially youth employment) in the District.		Council performs relatively poorly compared to other authorities.	<ul style="list-style-type: none"> <li>• Unable to secure sufficient opportunities</li> <li>• Local area and people lose out</li> <li>• Insufficient inward investment</li> <li>• Impact on economic vitality of area</li> <li>• Loss of revenue</li> </ul>			Derek Macnab
<b>Existing Controls/actions to address risk</b>	<b>Effectiveness of controls/actions</b>	<b>Required further management action</b>	<b>Responsibility for action</b>	<b>Critical success factors and measures</b>	<b>Review frequency</b>	<b>Key date</b>
Work has commenced on an updated Economic Development Strategy. Cabinet approved four new posts.	Too early to determine effectiveness of new management and new posts.	Completion of Strategy and allocation of appropriate resources.	Derek Macnab	Growth in NDR tax base and employment opportunities. Council to be viewed as punching above its weight.	Monthly	January 2016 for Economic Development Strategy.

<b>Risk No 6 Data / Information C2</b>						
<b>Vulnerability</b>		<b>Trigger</b>	<b>Consequence</b>			<b>Risk Owner</b>
The Authority handles a large amount of personal and business data. Either through hacking or carelessness, security of the data could be compromised.		Data held by the Council ends up in inappropriate hands.	<ul style="list-style-type: none"> <li>• Breach of corporate governance</li> <li>• Increased costs and legal implications</li> <li>• Reputation damaged</li> </ul>			Colleen O'Boyle
<b>Existing Controls/actions to address risk</b>	<b>Effectiveness of controls/actions</b>	<b>Required further management action</b>	<b>Responsibility for action</b>	<b>Critical success factors and measures</b>	<b>Review frequency</b>	<b>Key date</b>
<p>Updated Data Protection policy agreed by Corporate Governance Group and rolling out through meta-compliance.</p> <p>Data Protection formed part of Member induction from May 2014, with requirement to confirm acceptance of the Council's DP policy.</p> <p>Consolidation of Data Protection and Freedom of Information work in one area.</p> <p>Security Officer is continually monitoring situation and potential risks. Most systems have in built controls to prevent unauthorised access.</p> <p>Controls in systems have been strengthened in response to specific occurrences.</p>	Generally effective to date, with no lapses so far in 2015/16.	<p>Consider separation of Environmental Information Requests and ensure these are handled in accordance with the appropriate regulations.</p> <p>New system for handling F.O.I. requests purchased and being implemented early 2016. Review after six months for extension to Data Protection.</p> <p>Data sharing and fair processing notices to be reviewed and standardised.</p> <p>Maintain GCSx compliance and system controls.</p> <p>A working group is reviewing data held by Directorates to eliminate duplication and any inadvertent Data Protection issues.</p>	Colleen O'Boyle	<p>Continued security of personal data held by the Council in accordance with the Data Protections Act 1998.</p> <p>No criticism from the ICO over how requests are handled.</p> <p>No data loss or system downtime due to unauthorised access of EFDC systems or data.</p>	Quarterly	None

<b>Risk No 7 Business Continuity C2</b>						
<b>Vulnerability</b>		<b>Trigger</b>	<b>Consequence</b>			<b>Risk Owner</b>
<p>The Council is required to develop and implement robust Business Continuity Plans in line with the requirements of the Civil Contingencies Act.</p> <p>Following the consolidation into four directorates plans need to be updated and changes in responsibilities confirmed.</p>		<p>Unable to respond effectively to a business continuity incident (e.g. IT virus/flu pandemic)</p>	<ul style="list-style-type: none"> <li>• Services disrupted / Loss of service</li> <li>• Possible loss of income</li> <li>• Staff absence</li> <li>• Hardship for some of the community</li> <li>• Council criticised for not responding effectively</li> </ul>			Derek Macnab
<b>Existing Controls/actions to address risk</b>	<b>Effectiveness of controls/actions</b>	<b>Required further management action</b>	<b>Responsibility for action</b>	<b>Critical success factors and measures</b>	<b>Review frequency</b>	<b>Key date</b>
<p>Most services already have business continuity plans in place and a separate flu pandemic plan has been developed.</p> <p>The Corporate Plan has been updated and adopted.</p>	<p>The effectiveness of controls is assessed periodically through test and exercises</p>	<p>Guidance to be issued to services on updating plans.</p> <p>Arrange periodic tests and exercises.</p>	Derek Macnab	<p>Having plans in place which are proved fit for purpose either by events or external scrutiny.</p>	Quarterly	None

<b>Risk No 8 Partnerships C3</b>						
<b>Vulnerability</b>		<b>Trigger</b>	<b>Consequence</b>			<b>Risk Owner</b>
<p>The Council is involved in a plethora of multi agency partnerships e.g. LSP - LEP, and these have a variety of governance arrangements.</p> <p>Localism act may cause transfer of Council services to providers with governance issues.</p>		<p>Key partnership fails or services provided via arrangements lacking adequate governance.</p>	<ul style="list-style-type: none"> <li>• Relationships with other bodies deteriorate</li> <li>• Claw back of grants</li> <li>• Unforeseen accountabilities and liabilities for the Council</li> <li>• Censure by audit/inspection</li> <li>• Adverse impact on performance</li> </ul>			<p>Glen Chipp</p>
<b>Existing Controls/actions to address risk</b>	<b>Effectiveness of controls/actions</b>	<b>Required further management action</b>	<b>Responsibility for action</b>	<b>Critical success factors and measures</b>	<b>Review frequency</b>	<b>Key date</b>
<p>Active participation in key partnerships by appropriate Officers/Members.</p> <p>Structured reporting back to designated Select Committee.</p> <p>Members can request representatives on outside bodies to report to Full Council.</p>	<p>No significant issues to date. However, some concern exists about the working of the North Essex Parking Partnership.</p> <p>Internal Audit conducted an audit of partnerships and gave a rating of substantial assurance.</p>	<p>Continue existing monitoring procedures for current partnerships and construct appropriate arrangements for any new partnerships.</p> <p>Service areas need to ensure their own risk registers cover any significant partnerships they are involved with.</p>	<p>Glen Chipp</p>	<p>No significant impacts on service delivery or Council reputation from any partnership failures.</p>	<p>Quarterly</p>	<p>None</p>



<b>Risk No 9      Safeguarding      C2</b>			
<b>Vulnerability</b>	<b>Trigger</b>	<b>Consequence</b>	<b>Risk Owner</b>
<p>The Council needs to demonstrate its ability to meet its duties under Sections 11 and 47 of the Children Act 2004.</p> <p>In addition, with the introduction of the Care Act 2014 new legislation requires the Council to comply with a range of new duties for adults with needs for care and support. This includes a new responsibility for safeguarding adults from self-neglect.</p>	<p>The Council fails to meet its duties in regard to safeguarding children, young people and adults with needs for care and support.</p>	<ul style="list-style-type: none"> <li>• A child, young person or vulnerable adult suffers significant harm</li> <li>• A child, young person or vulnerable adult suffers from exploitation</li> <li>• Avoidable death of a child, young person or vulnerable adult living in the District</li> <li>• Reputational risk for Council</li> <li>• Censure and special measures applied</li> </ul>	<p>Alan Hall</p>

**Risk No 9 Safeguarding - Action Plan**

Existing Controls/ actions to address risk	Effectiveness of controls/actions	Required further management action	Responsibility for action	Critical success factors and measures	Review frequency	Key date
<p>The Council has a Safeguarding Policy (2015), which is updated in line with new legislation. The policy details what is required of all staff and Elected Members and is supported by a set of procedures which set out the process for recording safeguarding concerns, incidents and allegations.</p> <p>A corporate Safeguarding Group ensures sharing of best practice and information across Directorates and enables the identification of any weaknesses in the Council's work.</p> <p>Council policies have been developed for all new and emerging safeguarding issues such as Child Sexual Exploitation (CSE).</p> <p>A Safeguarding Strategy and Action Plan has been adopted by Cabinet.</p> <p>The Safeguarding Officer and part time Admin. posts have now been proposed as CSB growth.</p> <p>Nursery Worker Accommodation Task Group established.</p>	<p>The Council has reduced the risk of safeguarding issues going unnoticed by staff and Elected Members by providing a range of training and production of the new Policy and procedures in 2015.</p> <p>This group has become an effective forum for sharing of best practice and commitment from all Directorates is shown.</p> <p>Several of these policies have been used across Essex as examples of best practice.</p> <p>The Safeguarding Strategy and Action Plan set out the areas requiring further improvement.</p> <p>These posts have enabled a Safeguarding 'Hub', which all EFDC safeguarding issues are filtered through. The number of safeguarding concerns identified in the last year has quadrupled since these posts were introduced.</p>	<p>Leadership Team and Managers to continue to promote vigilance amongst staff.</p> <p>The Council needs to ensure timely response to changes in legislation or local procedures.</p> <p>Directorates need to continue to commit time for representatives to attend the Corporate Working Group.</p> <p>An ongoing rolling programme of training needs to be in place, to update and refresh staff and Elected Member awareness in the new and emerging issues.</p> <p>Finance Cabinet to agree proposal for CSB growth bid to make posts permanent.</p> <p>The group has developed an action plan which is submitted to Management Board.</p>	<p>Alan Hall</p>	<p>The Council meets all of its duties under Section 11 and 47.</p> <p>The Council meets the new duties of the Care Act 2014.</p> <p>The Council fully meets all aspects of the ESCB/ESAB Safeguarding self - assessment.</p>	<p>Monthly</p>	<p>October 2015 Self-Assessment Audit to be undertaken.</p> <p>December 18<sup>th</sup> 2015 submission of District LA responses from above and associated Action Plan.</p>

<b>Risk No 10 Housing Capital Finance</b>		<b>B2</b>				
<b>Vulnerability</b>		<b>Trigger</b>		<b>Consequence</b>		<b>Risk Owner</b>
<p>If the Council is unable to spend right to buy receipts in set timescale on qualifying capital schemes we will have to pay the money to the Government along with interest at a penalty rate.</p> <p>Changes to legislation which reduce income to the HRA.</p> <p>The Government is introducing right to buy for tenants of housing associations financed through the forced sales of Council properties as they become void. A scheme is being piloted initially with five housing associations to assist with the development of a national scheme.</p>		<p>Schemes are delayed by either the planning process or unanticipated site problems.</p> <p>Imposition of rent reduction proposal.</p> <p>Imposition of right to buy scheme which requires the disposal of a large proportion of the Council's void properties.</p>		<ul style="list-style-type: none"> <li>• Loss of capital resources</li> <li>• Revenues cost of penalty interest</li> <li>• Loss of HCA affordable housing grant</li> <li>• Loss of rental income</li> <li>• Delays in provision of new social housing</li> <li>• Increase in housing waiting list</li> <li>• Current 30 year business plan may become unsustainable.</li> </ul>		Alan Hall
<b>Existing Controls/actions to address risk</b>	<b>Effectiveness of controls/actions</b>	<b>Required further management action</b>	<b>Responsibility for action</b>	<b>Critical success factors and measures</b>	<b>Review frequency</b>	<b>Key date</b>
<p>Position being monitored by the House Building Cabinet Committee and a number of contingency options are available including purchasing on the open market.</p> <p>The Council belongs to the Association of Retained Council Housing which lobbies on such issues.</p>	<p>Effective to date as no loss of funds yet.</p> <p>Too early to comment yet as the policy is still being developed.</p>	<p>Continue close monitoring of financial position.</p> <p>Keeping Members fully informed of the potential consequences of their actions.</p> <p>Monitor policy development/announcements and participate in lobbying if appropriate.</p>	<p>Alan Hall</p> <p>Alan Hall</p>	<p>No loss of right to buy receipts.</p> <p>No loss of Council properties to support right to buy for HA tenants.</p>	<p>Monthly</p> <p>Monthly</p>	<p>Ongoing</p>

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