

Report to: **Executive**

Date: **17<sup>th</sup> December 2020**

Title: **Month 7 Revenue Budget Monitoring  
2020/2021 (to the end of October 2020)**

Portfolio Area: **Support Services – Cllr H Bastone**

Wards Affected: **All**

Urgent Decision: **N** Approval and clearance obtained: **Y**

Date next steps can be taken: **N/A**

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**Recommendations:**

That the Executive resolves to:-

- i) Note the significant forecast income and expenditure variations for the 2020/21 financial year and **the overall projected underspend of £69,000** (0.7% of the total Budget £9.41 million).
- ii) Note the loss of income streams already experienced by the Council in April 2020 to October 2020 of £1.475 million in total as shown in Section 6 of the report.
- iii) Recommend to Council to transfer £100,000 into a COVID Earmarked Reserve, to protect against future COVID losses in 2021-22, as set out in 1.8.

## 1. Executive summary

- 1.1 Covid 19 has caused financial strain for all Councils up and down the country where Councils find themselves being caught in a 'perfect storm'. Councils have to manage both the increased costs of coping with Covid19 and supporting vulnerable people in the community and the loss of key income streams such as car parking income and council tax income.
- 1.2 The factors affecting the Council's finances are issues affecting the whole Local Government sector. The Council is well-placed to meet the financial challenges arising from Covid19, due to its prudent financial management over previous years.
- 1.3 This report enables Members to monitor income and expenditure variations against the approved budget for 2020/21, and provides a forecast for the year end position.
- 1.4 The gross service expenditure budget for 2020/21 was set at £40 million (£9.41 million net). ***This report identifies a projected underspend of £69,000 which is 0.7% of the overall Budget set for 2020-21 of £9.41 million.***
- 1.5 This position is after taking into account the £1.121 million Government grant already received for Covid-19 and the estimated £1.1 million Government funding that the Council is anticipating towards income losses on sales, fees and charges. This position is also after factoring in the one-off funding sources of £1.313 million, which were approved by Council on 24th September 2020 for the Amended Budget for 2020-21. The figures in 1.4 excludes any reimbursement of lost income for Salcombe Harbour, as this is a ring fenced account so any financial impact on the Harbour has been excluded from this report.
- 1.6 The Council's level of Unearmarked Reserves currently stands at £1.898 million. The underspend reported in this report of £69,000 would be added to Unearmarked Reserves. It was approved as part of the Amended Budget to use £200,000 from Unearmarked Reserves to fund the Base Budget. This gives a year end balance of £1.767 million. As part of the Budget process, Members have set a minimum balance for Unearmarked Reserves of £1.5 million.
- 1.7 The loss of income streams already experienced by the Council from April 2020 to October 2020 total £1.475 million, as shown in Section 6 of the report.
- 1.8 It is recommended to transfer £100,000 into a COVID Earmarked Reserve, to protect against future COVID losses in 2021-22. The £100,000 is the 4<sup>th</sup> tranche of Government COVID funding. This will provide some funding in 2021-22, should the Council still be experiencing losses in income from COVID. The £69,000 underspend predicted in this report is the position after factoring in the transfer of £100,000 into a COVID Earmarked Reserve.

## **2. Background**

### **2.1 Regional and national context**

2.2 The previous budget monitoring position for the end of June was reported to the Executive on 30th July 2020. This report contained details on the joint lobbying with 'Team Devon' regarding the Coronavirus pandemic and its impact on the Councils' finances across Devon Councils. Local Government is a frontline service and we want to ensure our voice is heard in the calls for financial support.

2.3 On 2<sup>nd</sup> July, the Rt Hon Robert Jenrick MP announced a new comprehensive package of support for Councils, to address spending pressures and losses in income streams. There were three central pillars of support announced:-

- A new scheme to compensate Councils for losses of income, though not in their entirety (an 'income guarantee' scheme)
- An extra £500million to cover extra COVID19 expenditure costs
- To allow council tax and business rate losses in income to be repaid over the next 3 years of budget cycles, instead of just the next one year

2.4 The Government will compensate Councils for their income losses above the first 5% of their budgeted income from sales, fees and charges. Income losses above the first 5% will be compensated by the Government paying for 75 pence in every pound of the losses thereafter. This has been estimated at £1.1 million for the Council for 2020-21, based on the income shortfalls to date. The first claim for £560,625 has already been paid by the Government. In the Spending Review announced on 25<sup>th</sup> November 2020, the Chancellor confirmed that the sales, fees and charges income compensation scheme will be extended to cover the first three months of 2021-22.

2.5 This Budget Monitoring report also excludes the impact of reductions in income from Business Rates and Council Tax as these do not affect the General Fund in 2020/21 (apart from the pooling gain). This is further explained in Section 6.

2.6 The Chancellor announced a Tax Income Guarantee Scheme for 2020-21 as part of the Spending Review 2020. The new reimbursement scheme, worth £762m nationally for 2020-21 local tax losses, will be launched to compensate Councils for 75% of irrecoverable losses of council tax and business rates revenues in 2020-21 that would otherwise need to be funded through local authority budgets in 2021-22 and later years. This will be paid through an unringfenced grant. Further details are awaited.

## 2.7 Financial Monitoring arrangements

2.8 The Council's financial procedure rules require that reports must be made on budget monitoring on a regular basis to the Executive as part of the Council's arrangements for budget management. Revenue budget monitoring reports are normally brought to the Executive on a quarterly basis. However due to the current Covid 19 pandemic and the subsequent financial pressures facing Local Authorities, it was felt more prudent to update the Executive on a more regular basis.

## 3. Outcomes/outputs

3.1 **Budget overview** - Table 1 below provides an analysis of the projected variances against budget.

**TABLE 1: 2020/21 BUDGET FORECAST**

	2020/21 Budget expenditure /(income)	Budget variations		£000	Note
	£000	%	£000		
<b>APPROVED BUDGET 20/21</b>				<b>9,411</b>	
<b>Reductions in expenditure/additional income</b>					
<b>Customer Service &amp; Delivery</b>					
COVID-19 Government grant support (the Council's share of allocations – 1 <sup>st</sup> , 2 <sup>nd</sup> and 4 <sup>th</sup> tranches of COVID funding)	-	-	(1,000)		A
Savings on staff and Member travel and expenses	98	51%	(50)		B
Savings on trade waste disposal costs	390	21%	(80)		C
<b>Place and Enterprise</b>					
Follaton House utility savings	142	14%	(20)		D
<b>Sub total of variations</b>				<b>(1,150)</b>	
<b>Increases in expenditure/reductions in income</b>					
<b>Customer Service &amp; Delivery</b>					
COVID-19 expenditure	n/a	n/a (no budget)	290		E

	<b>2020/21 Budget expenditure /(income)</b>	<b>Budget variations</b>			<b>Note</b>
Planning income	(918)	24%	220		F
Homelessness – reimbursement of expenditure	(256)	37%	95		G
Investment income	(203)	30%	60		H
Licensing income	(201)	30%	60		I
Land Charges income	(170)	12%	20		J
Council Tax Collection income	(155)	75%	115		K
Housing Benefit overpayment recoveries	(145)	100%	145		L
Pannier Markets income	(110)	28%	30		M
Pollution Control income – mainly private water sampling	(33)	30%	10		N
<b>Place and Enterprise</b>					
Car and boat parking income - assumes actual losses in April to October, 90% reduction in November and 40% reduction December to March	(3,160)	35%	1,120		O
Employment Estates income	(877)	15%	130		P
Dartmouth Lower Ferry income	(818)	25%	205		Q
Community Parks & Open Spaces income	(129)	78%	100		R
Coast Protection income	(59)	25%	15		S
Outdoor Sports & Recreation income	(50)	50%	25		T
<b>Governance &amp; Assurance</b>					
Waste & Recycling – delay to the September 2020 go live date for Devon Aligned Service	2,778	8%	209		U
Trade Waste income	(819)	17%	140		V
<b>Other Comprehensive Income &amp; Expenditure</b>					
Business Rates Pooling gain	(225)	100%	225		W
Provision for Bad and Doubtful Debts	n/a	n/a	180		X
<b>Sub total of variations</b>				<b>3,394</b>	
<b>PROJECTED OUTTURN</b>				<b>11,655</b>	
Government grant funding anticipated from the income guarantee scheme for sales, fees and charges				<b>(1,100)</b>	Y

	<b>2020/21 Budget expenditure /(income)</b>	<b>Budget variations</b>			<b>Note</b>
<b>Recommendation 3: Transfer to a COVID Earmarked Reserve:</b> (Fourth tranche of COVID funding of £100K)				<b>100</b>	Z
<b>Amended Budget 2020/21 financing sources</b> (includes the third tranche of Government COVID funding of £121K)				<b>(1,313)</b>	AA
<b>Sub-total</b>				<b>9,342</b>	
<b>PROJECTED UNDERSPEND FOR 2020-21</b>				<b>(69)</b>	

***There is projected to be an overall underspend (surplus) of £69,000 when compared against the total net revenue budget set for 2020/21***

This position is after taking into account the £1.12 million Government grant received for Covid-19 and the estimated £1.1 million Government funding that the Council is anticipating towards income losses on sales, fees and charges. This excludes Salcombe Harbour which is a ring-fenced account.

### **Notes**

- A. **COVID-19 grant support** – The Council has received £1.12m of Government grant support for the Covid19 pandemic from four tranches of Government funding. This will assist the Council to partly meet its projected loss of income streams but it is only part of the solution.
- B. **Savings on staff and Member travel and expenses** – due to Covid 19 it is currently anticipated that a saving of up to £50,000 could be achieved in 2020/21. These savings are due to staff and Members working from home in accordance with Government guidance.
- C. **Savings on trade waste disposal costs** – due to the anticipated shortfall in trade waste income (see Note V) there is likely to be a consequential reduction in disposal costs of £80,000 in 2020/21.
- D. **Follaton House utility savings** – savings on utility costs, mainly water and electricity

- E. **COVID-19 expenditure** – One-off items of direct Covid 19 expenditure such as extra housing and homelessness costs, ICT and remote working, cleaning costs, community support and shielding costs. These costs are included on the monthly DELTA Government returns completed.
- F. **Planning income** – planning income is projected to be down by 24% (£220,000) due to Covid 19, this is a slightly improved position from the July monitoring report which projected a 30% shortfall. However, this is a volatile area which can be very difficult to forecast so it will be kept under close review over the coming months.
- G. **Homelessness – reimbursement of homelessness expenditure** is currently forecast to be reduced by 37% (£95,000) due to Covid 19.
- H. **Investment income** – due to the historic low in interest rates (base rates are 0.1%), investment income is currently anticipated to be 30% down which equates to a shortfall of £60,000. Further options for fixed term deposits will continue to be explored with the Council's treasury management advisers.
- I. **Licensing income** – due to Covid-19 it is currently anticipated that licensing income could be reduced by 30% (£60,000) in 2020/21.
- J. **Land Charges income** – based on income to date a shortfall of 12% in land charges income is currently forecast for 2020/21 which equates to £20,000.
- K. **Council Tax Collection income** – summons costs recovered in respect of Council Tax and Business Rates are currently anticipated to be 75% down on the 2020/21 budget.
- L. **Housing Benefit overpayment recoveries** – it is unlikely that any of this income target (£145,000) will be achieved in 2020/21 as we expect to see fewer overpayments being created due to the introduction of DWP Real Time Information referrals. There is also an expectation that recovery will reduce year on year as collection becomes more difficult. This is partly due to Covid 19. This is in line with the outturn position for 2019/20 where this income target has not been achieved. The income target has been reduced to Nil for 2021/22 and reflected within the Medium Term Financial Strategy.
- M. **Pannier Markets income** – assumes a 28% drop in Pannier Markets income in the year.
- N. **Pollution Control income** – pollution control income (mainly private water sampling) is likely to be 30% down on budget due to Covid 19.

- O. **Car & boat parking income** – The prediction for the year (a £1.120 million reduction in income) includes the actual losses in car parking income for the first seven months and an assumption of a 90% drop in November followed by an on-going 40% drop in income levels from 1<sup>st</sup> December 2020 for the rest of the year. This would equate to an overall 35% reduction in the budgeted income for the year of £3.160 million. The actual shortfall in income from April to October is £555,000. This position will be monitored on a monthly basis.
- P. **Employment Estates income** – based on a high level review of invoices paid to date an income shortfall of 15% is currently modelled for Employment Estates. This equates to £130,000. This is a worst case scenario.
- Q. **Dartmouth Lower Ferry income** – assumes a reduction in income of 25% over the financial year which equates to a loss of £205,000. In the first seven months to the end of October, the ferry income has been down by £101,000 in total.
- R. **Community Parks & Open Spaces income** – due to Covid 19 a shortfall in Community Parks & Open Spaces income of 78% is currently anticipated. This equates to £100,000.
- S. **Coast Protection income** – Coast Protection income is likely to be 25% down on the 2020/21 budget due to Covid 19.
- T. **Outdoor Sports & Recreation income** – an income shortfall of £25,000 is currently anticipated for outdoor sports and recreation due to Covid 19 (contribution for use of leisure facilities).
- U. **Waste and Recycling – Devon Aligned Service start date** - there will be a delay to the end of September 2020 start date for the Devon Aligned Service. The new recycling service was due to be introduced this Autumn with collections starting on 28 September 2020. However, due to the Covid-19 situation, this date is no longer achievable and our officers and the waste contractor are closely monitoring the situation and striving to ensure the delay is as short as possible. The main reasons for the delay are associated with the impacts of Covid19 on the delivery dates of the recycling fleet, the delivery dates of the new containers and the construction of the Ivybridge transfer station. The costs of £209,000 are included on the monthly DELTA Government returns completed.

Previously, the costs incurred by the delay to the new service were reported at £325,000 as a worse-case scenario. However, continued negotiation by officers with suppliers and Devon County Council, has resulted in the more likely lower figure of £209,000 (based on a five month delay). The majority of the costs are associated with continuing to supply single-use sacks for recycling and the reprocessing of the recyclable materials in the current global market.



- V. **Trade Waste income** – it is currently modelled that trade waste income could be down by 17% in 2020/21 due to Covid 19 equating to £140,000. However, this cost is anticipated to be partly offset by a reduction in trade waste disposal costs of £80,000 (see C. above)
- W. **Business Rates Pooling Gain** – due to Covid 19 it is anticipated that there will be no Business Rates Pooling Gain in 2020/21. The S151 Officer and the Business Rates Specialist will continue to attend the Devon Business Rates Pooling meetings and provide quarterly monitoring information on the business rates position. A worst case scenario of no pooling gain has been modelled in this report.
- X. **Provision for Bad and Doubtful Debts** – An increase in the provision for bad and doubtful debts of £180,000 has been estimated for 2020/21. This provision covers debts such as Sundry Debtors and Housing Benefit debt but will exclude bad debt provisions for Council Tax and Business Rates income streams.
- Y. **Government Grant Funding for Income Losses** – on 2 July, the Rt Hon Robert Jenrick MP announced a new scheme to compensate Councils for losses of sales, fees and charges income, though not in their entirety. The Government will compensate Councils for their income losses above the first 5% of their budgeted income from sales, fees and charges. Income losses above the first 5% will be compensated by the Government paying for 75 pence in every pound of the losses thereafter. This has been estimated at £1.1m for the Council for 2020-21, based on the income shortfalls to date. The first claim for £560,625 has already been paid by the Government.
- Z. **Transfer to Earmarked Reserves** – It is recommended to transfer £100,000 into a COVID Earmarked Reserve, to protect against future COVID losses in 2021-22. The £100,000 is the 4<sup>th</sup> tranche of Government COVID funding. This will provide some funding in 2021-22, should the Council still be experiencing losses in income from COVID.
- AA. **Amended Budget 2020/21** – The Council set an Amended Budget in 2020/21 on 24th September 2020. The one-off funding sources identified totalled £1.313m.

#### **4. Review of Earmarked Reserves**

- 4.1 The Council annually undertakes a review of the level of its Earmarked Reserves as part of the budget setting process. Budgeted contributions to and from Earmarked Reserves as part of the 2021/22 Budget will also be assessed.
- 4.2 A schedule of Earmarked Reserves is attached at Appendix A, which shows Earmarked Reserves have a projected balance of £10.254 million at 31.3.2021 currently.
- 4.3 The Council's level of Unearmarked Reserves currently stands at £1.898 million. The underspend reported in this report of £69,000 would be added to Unearmarked Reserves. It was approved as part of the Amended Budget to use £200,000 from Unearmarked Reserves to fund the Base Budget. This gives a year end balance of £1.767 million. As part of the Budget process, Members have set a minimum balance for Unearmarked Reserves of £1.5 million.

#### **5. Prudential Indicators**

- 5.1 The prudential code indicators were approved in the Capital, Investment and Treasury Management Strategy report to Council on 30<sup>th</sup> April 2020. The indicators are monitored during the year through the normal revenue and capital monitoring processes. All Treasury Management limits have been adhered to.

## 6. Income and Reserves

Income monitoring is an integral part of financial management. Below shows the current income shortfalls already experienced for April to October 2020 (**which total £1,475,000**). The table also shows the latest 2020/21 projections for the major streams of income.

<b>Service</b>	<b>April - June 2020 £'000</b>	<b>July - Sept 2020 £'000</b>	<b>Oct 2020 £'000</b>	<b>Projected Income 2020/21 £'000</b>	<b>Income Budget 2020/21 £'000</b>	<b>Deficit/ (Surplus) £'000</b>	<b>Deficit/ (Surplus) %</b>
Car Parks*	633	(18)	(60)	2,040	3,160	1,120	35%
Planning	67	48	9	698	918	220	24%
Employment Estates*	56	54	18	747	877	130	15%
Trade Waste*	75	57	19	679	819	140	17%
Dartmouth Ferry	155	(37)	(17)	613	818	205	25%
Homelessness*	31	33	11	161	256	95	37%
Business Rates Pooling Gain	57	36	12	-	225	225	100%
Investment income	45	18	6	143	203	60	30%
Licensing*	29	3	1	141	201	60	30%
Land Charges	22	(25)	(9)	150	170	20	12%
Council Tax Collection	18	33	11	40	155	115	75%
Housing Benefit overpayments	36	36	12	-	145	145	100%
<b>TOTAL</b>	<b>1,224</b>	<b>238</b>	<b>13</b>	<b>5,412</b>	<b>7,947</b>	<b>2,535</b>	<b>32%</b>

**Note\*** N.B. It is difficult to gauge an exact income position for these services as some of the income is raised via sundry debtors. As soon as the sundry debtor invoice is raised the income is credited to the ledger in line with proper accounting practice. For these services a best judgement has been made at this stage in terms of how much debt is likely to remain unpaid. All invoices raised in excess of £5,000 have been looked at in detail to see if they have been settled as at 30<sup>th</sup> October 2020.

### Salcombe Harbour

Salcombe Harbour is a ring-fenced account and therefore any financial impact on Salcombe Harbour is excluded from this report. Separate budget monitoring updates are being presented to the Salcombe Harbour Board.

## **Council Tax and Business Rates Income**

Reductions in Council Tax and Business Rates income are excluded from this report, as these do not affect the General Fund in 2020/21, due to the way the accounting for these income streams go through the Collection Fund. Therefore a large part of the reductions in income will affect the Council's financial position in 2021/22, although it does affect the cashflow position of the Council in 2020/21. Reductions in the collection rate for Council Tax and Business Rates will be reflected within the Collection Fund accounting. No pooling gain for Business Rates has been assumed for 2020/21.

On 25<sup>th</sup> November 2020, the Chancellor announced a Tax Income Guarantee Scheme for 2020-21 as part of the Spending Review 2020. The new reimbursement scheme, worth £762m nationally for 2020-21 local tax losses, will be launched to compensate Councils for 75% of irrecoverable losses of council tax and business rates revenues in 2020-21 that would otherwise need to be funded through local authority budgets in 2021-22 and later years. This will be paid through an unringfenced grant.

## **7. Management Actions**

- 7.1 It is best practice as part of Budget Monitoring reports, for the Council to state whether there are any corrective actions that need to be taken for the variances identified in the report.
- 7.2 The Recovery and Renewal Plan, as the Council's response to Covid19, sets out Financial Stability as a Recovery and Renewal Theme.
- 7.3 The management actions for this Budget Monitoring report are as set out below:-
  - To complete monthly Government returns on COVID costs and loss of income
  - To continue lobbying with 'Team Devon' for further Government financial support in light of the impact of Covid 19
  - Regular budget monitoring reports, to including monitoring reserves
  - A continual review of statutory versus discretionary expenditure
  - A continual review of the Council's Capital Programme
  - A continual review of all Earmarked Reserves and contributions to Earmarked Reserves
  - The Medium Term Financial Strategy was revised in October
  - To lobby Government for a change in some of the 'rules' for Councils (such as to change the accounting rules for capital repayments on borrowing and capital receipts flexibility)
  - To lobby for fair funding for rural Councils
  - Assess options for further investment

## 8. Options available and consideration of risk

8.1 At this stage it is important to note that these forecasts can change over the course of the year. Managers can seek out opportunities to reduce any overspends, whilst considering the risk of any adverse impact on the customer experience.

## 9. Proposed Way Forward

9.1 Revenue budget monitoring will continue on a regular basis and further reports will be brought to the Executive during the current Covid 19 situation.

## 10. Implications

Implications	Relevant to proposals Y/N	Details and proposed measures to address
Legal/Governance	Y	<p>The Council is required to make arrangements for the proper administration of its financial affairs. As part of those arrangements, the Council is under a duty to monitor its budgets throughout the financial year and to take appropriate action to deal with any deterioration in the financial position revealed by the regular monitoring.</p>
Financial implications to include reference to value for money	Y	<p>The report identifies a <b>projected underspend of £69,000 which is 0.7% of the overall budget set for 2020/21 of £9.41 million.</b></p> <p>This position is after taking into account the £1.12 million Government grant received for Covid-19 and the estimated £1.1 million Government funding that the Council is anticipating towards income losses on sales, fees and charges. This position is also after factoring in the one-off funding sources of £1.313 million, which were approved by Council on 24th September 2020 for the Amended Budget for 2020-21.</p> <p>The loss of income streams already experienced by the Council from April 2020 to October 2020 total £1.475 million, as shown in Section 6 of the report.</p> <p>It is recommended to transfer £100,000 into a COVID Earmarked Reserve, to protect against future COVID losses in 2021-22. The £100,000 is the 4<sup>th</sup> tranche of Government COVID funding received. This will provide some funding in 2020-21, should the Council still be experiencing losses in income from COVID. The £69,000 underspend predicted in this report is the position after factoring in the transfer of £100,000 into a COVID Earmarked Reserve.</p>

Risk	Y	<p>1) <b>Budget variances</b> – continual <b>monthly</b> budget monitoring at all levels within the Council ensures early identification of variances. Reporting to the Executive provides an opportunity for Members to identify and instigate remedial action where appropriate.</p> <p>2) <b>Resource Planning</b> – the Executive takes into account any significant issues when developing the Council’s Medium Term Financial Strategy. These are identified in the Management Actions section of the report (Section 7).</p>
Supporting Corporate Strategy		The budget monitoring process supports all six of the Corporate Strategy Themes of Council, Homes, Enterprise, Communities, Environment and Wellbeing.
Climate Change – Carbon / Biodiversity Impact		There is a report being presented to Council on 17 <sup>th</sup> December 2020 ‘Climate Change and Biodiversity Strategy and Action Plan update’. This report recommends that the Climate Change and Biodiversity Strategy is adopted. The report also sets out the proposed allocation of the £400,000 in the Climate Change Earmarked Reserve. (£20,000 has already been allocated to support the delivery of work to improve the energy efficiency of the existing housing stock in light of the successful Green Homes Grant bid – Minute E.31/20 refers).
<i>Comprehensive Impact Assessment Implications</i>		
Equality and Diversity		None directly arising from this report.
Safeguarding		None directly arising from this report.
Community Safety, Crime and Disorder		None directly arising from this report.
Health, Safety and Wellbeing		None directly arising from this report.
Other implications		None directly arising from this report.

### **Supporting Information**

Appendix A – Schedule of Reserves (Earmarked Reserves and Unearmarked Reserves)

#### **Background Papers:**

Council – 24<sup>th</sup> September 2020 – Amended Budget 2020-21

Executive – 30<sup>th</sup> July 2020 – Month 3 Revenue Budget Monitoring 2020/21

Executive – 18<sup>th</sup> June 2020 - Months 1 & 2 Revenue Budget Monitoring 2020/2021

Finance Community of Practice budget monitoring working papers.

#### **Approval and clearance of report**

<b>Process checklist</b>	<b>Completed</b>
Portfolio Holder briefed	<b>Yes</b>
SLT Rep briefed	<b>Yes</b>
Relevant Exec Director sign off (draft)	<b>Yes</b>
Data protection issues considered	<b>Yes</b>
If exempt information, public (part 1) report also drafted. (Committee/Scrutiny)	<b>N/A</b>