



# Report

Report to:	<b>Risk and Audit Scrutiny Forum</b>
Date of Meeting:	<b>8 November 2016</b>
Report by:	<b>Executive Director (Finance and Corporate Resources)</b>

Subject:	<b>Financial Resources Scrutiny Forum Activity</b>
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## 1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ Provide, for information, a summary of reports considered by the Financial Resources Scrutiny Forum to September 2016

## 2. Recommendation(s)

2.1. The Risk and Audit Scrutiny Forum is asked to approve the following recommendation(s):-

- (1) that the summary of reports considered by the Financial Resources Scrutiny Forum for the period September 2015 to September 2016, as detailed in Appendix 1 of this report, be noted.

## 3. Background

3.1. In July 2009, the Executive Committee agreed details relating to the review of Member Scrutiny Forums. This included consideration of the Terms of Reference and Powers and Responsibilities for the Forums. In respect of the Financial Resources Scrutiny Forum, the focus can be summarised as:

- ◆ Scrutinise all of the Council's revenue budgets
- ◆ Review the financial and operational progress of the Council's capital programmes
- ◆ Review the financial and operational progress of the Council's trading operations

3.2. The last report detailing the items submitted to the Financial Resources Scrutiny Forum in 2014/2015 was presented to this Forum on 27 October 2015. The report covered the meetings September 2014 to July 2015.

## 4. Agenda Items

4.1. The table attached at Appendix 1 notes the reports submitted to the Financial Resources Scrutiny Forum during the period September 2015 to September 2016 under the main areas of responsibility.

4.2. Further reports will be provided to this Forum on an annual basis advising of the business presented to the Financial Resources Scrutiny Forum.

## **5. Employee Implications**

- 5.1. There are no employee implications.

## **6. Financial Implications**

- 6.1. There are no financial implications.

## **7. Other Implications**

- 7.1. The main risk associated with the Council's Revenue Budget is that there is an overspend. The risk has been assessed as low given the detailed budget management applied across the Resources. The risk is managed through four weekly Budget Monitoring Meetings at which any variance is analysed. In addition, the probable outturn exercise ensures early warning for corrective action to be taken where appropriate.
- 7.2. The main risk associated with the Council's Capital Programme is that there is an overspend. The risk has been assessed as low given the detailed project management plans prepared and monitored for each project. The risk of an overspend is managed through four weekly Investment Management Meetings.
- 7.3. There are no implications for sustainability in terms of the information contained in this report.

## **8. Equality Impact Assessment and Consultation Arrangements**

- 8.1. This report does not introduce a new policy, function or strategy or recommend a change to existing policy, function or strategy and, therefore, no impact assessment is required.
- 8.2. There is also no requirement to undertake any consultation in terms of the information contained in this report.

**Paul Manning**

**Executive Director (Finance and Corporate Resources)**

19 October 2016

### **Link(s) to Council Values/Objectives**

**Value:**

Accountable, Effective and Efficient

### **Previous References**

Risk and Audit Scrutiny Forum 27 October 2015

### **List of Background Papers**

None

### **Contact for Further Information**

If you would like to inspect the background papers or want further information, please contact:-

Lorraine O'Hagan, Accounting and Budgeting Manager

Ext: 4617 (Tel: 01698 454617)

E-mail: [lorraine.o'hagan@southlanarkshire.gov.uk](mailto:lorraine.o'hagan@southlanarkshire.gov.uk)

Date	Revenue Monitoring	Capital Monitoring	Trading Services Monitoring
3 September 2015	<p>Provide an update on the position as at 26 June 2015 (period 4) for the following:</p> <ul style="list-style-type: none"> <li>2015/16 Financial Monitoring for the General Services Budget</li> <li>2015/16 Financial Monitoring for the Housing Revenue Account</li> </ul>	<p>Provide an update on the position as at 26 June 2015 (period 4) for the following:</p> <ul style="list-style-type: none"> <li>Housing Capital Programme – Financial Information and Physical Progress</li> <li>General Services Capital Programme – Financial Information and Physical Progress for Build, Non-Build and Roads Projects</li> <li>General Services Exception Report (approved at Executive Committee on 26 August 2015)</li> </ul>	<p>Provide an update on the position as at 26 June 2015 (period 4) for the following:</p> <ul style="list-style-type: none"> <li>2015/16 Financial Monitoring for Trading Operations – Facilities Management, Fleet, Grounds, Roads and Property Services</li> <li>Community and Enterprise Resources Trading Operations Financial and Operational Performance – Fleet, Grounds and Facilities Management.</li> </ul>
1 October 2015	<p>Provide an update on the position as at 24 July 2015 (period 5) for the following:</p> <ul style="list-style-type: none"> <li>2015/16 Financial Monitoring for the General Services Budget</li> <li>2015/16 Financial Monitoring for the Housing Revenue Account</li> </ul>	<p>Provide an update on the position as at 24 July 2015 (period 5) for the following:</p> <ul style="list-style-type: none"> <li>Housing Capital Programme – Financial Information and Physical Progress</li> <li>General Services Capital Programme – Financial Information and Physical Progress for Build, Non-Build and Roads Projects</li> <li>General Services Exception Report (approved at Executive Committee on 23 September 2015)</li> </ul>	<p>Provide an update on the position as at 24 July 2015 (period 5) for the following:</p> <ul style="list-style-type: none"> <li>2015/16 Financial Monitoring for Trading Operations – Facilities Management, Fleet, Grounds, Roads and Property Services</li> <li>Community and Enterprise Resources Trading Operations Financial and Operational Performance – Roads.</li> </ul>
12 November 2015	<p>Provide an update on the position as at 18 September 2015 (period 7) for the following:</p> <ul style="list-style-type: none"> <li>Feedback from Resources on queries raised at the Financial Resources Scrutiny Forum on 3 September and 1 October 2015</li> <li>2015/16 Financial</li> </ul>	<p>Provide an update on the position as at 18 September 2015 (period 7) for the following:</p> <ul style="list-style-type: none"> <li>Housing Capital Programme – Financial Information and Physical Progress</li> <li>General Services Capital Programme – Financial</li> </ul>	<p>Provide an update on the position as at 18 September 2015 (period 7) for the following:</p> <ul style="list-style-type: none"> <li>2015/16 Financial Monitoring for Trading Operations – Facilities Management, Fleet, Grounds, Roads and Property Services</li> <li>Housing and</li> </ul>

Date	Revenue Monitoring	Capital Monitoring	Trading Services Monitoring
	<p>Monitoring for the General Services Budget</p> <ul style="list-style-type: none"> <li>2015/16 Financial Monitoring for the Housing Revenue Account</li> </ul>	<p>Information and Physical Progress for Build, Non-Build and Roads Projects</p> <ul style="list-style-type: none"> <li>General Services Exception Report (approved at Executive Committee on 4 November 2015)</li> </ul>	<p>Technical Resources Trading Operations Financial and Operational Performance – Property Services.</p>
10 December 2015	<p>Provide an update on the position as at 16 October 2015 (period 8) for the following:</p> <ul style="list-style-type: none"> <li>Feedback from Resources on queries raised at the Financial Resources Scrutiny Forum on 12 November 2015</li> <li>2015/16 Financial Monitoring for the General Services Budget</li> <li>2015/16 Financial Monitoring for the Housing Revenue Account.</li> </ul>	<p>Provide an update on the position as at 16 October 2015 (period 8) for the following:</p> <ul style="list-style-type: none"> <li>Housing Capital Programme – Financial Information and Physical Progress</li> <li>General Services Capital Programme – Financial Information and Physical Progress for Build, Non-Build and Roads Projects</li> <li>General Services Exception Report (approved at Executive Committee on 2 December 2015).</li> </ul>	<p>Provide an update on the position as at 16 October 2015 (period 8) for the following:</p> <ul style="list-style-type: none"> <li>2015/16 Financial Monitoring for Trading Operations – Facilities Management, Fleet, Grounds, Roads and Property Services</li> <li>Community and Enterprise Resources Trading Operations Financial and Operational Performance – Fleet, Grounds and Facilities Management.</li> </ul>
4 February 2016	<p>Provide an update on the position as at 11 December 2015 (period 10) for the following:</p> <ul style="list-style-type: none"> <li>2015/16 Financial Monitoring for the General Services Budget</li> <li>2015/16 Financial Monitoring for the Housing Revenue Account</li> </ul>	<p>Provide an update on the position as at 11 December 2015 (period 10) for the following:</p> <ul style="list-style-type: none"> <li>Housing Capital Programme – Financial Information and Physical Progress</li> <li>General Services Capital Programme – Financial Information and Physical Progress for Build, Non-Build and Roads Projects</li> <li>General Services Exception Report (approved at Executive Committee on 27 January 2016).</li> </ul>	<p>Provide an update on the position as at 11 December 2015 (period 10) for the following:</p> <ul style="list-style-type: none"> <li>2015/16 Financial Monitoring for Trading Operations – Facilities Management, Fleet, Grounds, Roads and Property Services</li> <li>Community and Enterprise Resources Trading Operations Financial and Operational Performance – Roads.</li> </ul>
3 March 2016	<p>Provide an update on the position as at 8 January 2016 (period 11) for the following:</p>	<p>Provide an update on the position as at 8 January 2016 (period 11) for the following:</p>	<p>Provide an update on the position as at 8 January 2016 (period 11) for the following:</p>

Date	Revenue Monitoring	Capital Monitoring	Trading Services Monitoring
	<ul style="list-style-type: none"> <li>Feedback from Resources on queries raised at the Financial Resources Scrutiny Forum on 4 February 2016</li> <li>2015/16 Financial Monitoring for the General Services Budget, including a probable outturn position for the year end to 31 March 2016.</li> <li>2015/16 Financial Monitoring for the Housing Revenue Account</li> </ul>	<ul style="list-style-type: none"> <li>Housing Capital Programme – Financial Information and Physical Progress</li> <li>General Services Capital Programme – Financial Information and Physical Progress for Build, Non-Build and Roads Projects</li> <li>General Services Exception Report (approved at Executive Committee on 24 February 2016).</li> </ul>	<ul style="list-style-type: none"> <li>2015/16 Financial Monitoring for Trading Operations – Facilities Management, Fleet, Grounds, Roads and Property Services</li> <li>Housing and Technical Resources Trading Operations Financial and Operational Performance – Property Services.</li> </ul>
19 May 2016	<p>Provide an update on the position as at 4 March 2016 (period 13) for the following:</p> <ul style="list-style-type: none"> <li>Feedback from Resources on queries raised at the Financial Resources Scrutiny Forum on 3 March 2016</li> <li>2015/16 Financial Monitoring for the General Services Budget, including a probable outturn position for the year end to 31 March 2016</li> <li>2015/16 Financial Monitoring for the Housing Revenue Account</li> </ul>	<p>Provide an update on the position as at 4 March 2016 (period 13) for the following:</p> <ul style="list-style-type: none"> <li>Housing Capital Programme – Financial Information and Physical Progress</li> <li>General Services Capital Programme – Financial Information and Physical Progress for Build, Non-Build and Roads Projects</li> <li>General Services Exception Report (approved at Executive Committee on 24 February 2016).</li> </ul>	<p>Provide an update on the position as at 4 March 2016 (period 13) for the following:</p> <ul style="list-style-type: none"> <li>2015/16 Financial Monitoring for Trading Operations – Facilities Management, Fleet, Grounds, Roads and Property Services</li> <li>Community and Enterprise Resources Trading Operations Financial and Operational Performance – Fleet, Grounds and Facilities Management.</li> </ul>
14 July 2016	<p>Provide an update on the 2015/16 year end outturn position for the following:</p> <ul style="list-style-type: none"> <li>Feedback from Resources on queries raised at the Financial Resources Scrutiny Forum on 19 May 2016</li> <li>2015/16 Outturn position for the General Services Budget</li> <li>2015/16 Outturn position for the Housing Revenue Account</li> <li>2015/16 Summary of main budget issues and 2016/17 outlook</li> </ul>	<p>Provide an update on the 2015/16 year end outturn position for the following:</p> <ul style="list-style-type: none"> <li>2015/16 Outturn position for the General Services Capital Programme</li> <li>2015/16 Outturn position for the Housing Capital Programme</li> </ul> <p>Provide an update on the position as at 27 May 2016 (period 3) for the following:</p> <ul style="list-style-type: none"> <li>Housing Capital Programme – Financial Information and Physical</li> </ul>	<p>Annual review of existing Trading Operations and potential Trading Operations</p> <p>Provide an update on the 2015/16 year end outturn position for the following:</p> <ul style="list-style-type: none"> <li>2015/16 Financial Monitoring for Trading Operations – Facilities Management, Fleet, Grounds, Roads and Property Services</li> </ul> <p>Provide an update on the position as at 27 May 2016 (period 3) for the following:</p>

Date	Revenue Monitoring	Capital Monitoring	Trading Services Monitoring
	<p>Provide an update on the position as at 27 May 2016 (period 3) for the following:</p> <ul style="list-style-type: none"> <li>• 2016/17 Financial Monitoring for the General Services Budget</li> <li>• 2016/17 Financial Monitoring for the Housing Revenue Account</li> </ul>	<p>Progress</p> <ul style="list-style-type: none"> <li>• General Services Capital Programme – Financial Information and Physical Progress for Build, Non-Build and Roads Projects</li> </ul>	<ul style="list-style-type: none"> <li>• 2016/17 Financial Monitoring for Trading Operations – Facilities Management, Fleet, Grounds, Roads and Property Services</li> <li>• Community and Enterprise Resources Trading Operations Financial and Operational Performance – Roads.</li> </ul>
15 September 2016	<p>Provide an update on the position as at 27 July 2016 (period 5) for the following:</p> <ul style="list-style-type: none"> <li>• 2016/17 Financial Monitoring for the General Services Budget</li> <li>• 2016/17 Financial Monitoring for the Housing Revenue Account</li> </ul>	<p>Provide an update on the position as at 27 July 2016 (period 5) for the following:</p> <ul style="list-style-type: none"> <li>• Housing Capital Programme – Financial Information and Physical Progress</li> <li>• General Services Capital Programme – Financial Information and Physical Progress for Build, Non-Build and Roads Projects</li> <li>• General Services Exception Report (approved at Executive Committee on 7 September 2016)</li> </ul>	<p>Provide an update on the position as at 27 July 2016 (period 5) for the following:</p> <ul style="list-style-type: none"> <li>• 2016/17 Financial Monitoring for Trading Operations – Facilities Management, Fleet, Grounds, Roads and Property Services</li> <li>• Housing and Technical Resources Trading Operations Financial and Operational Performance – Property Services.</li> </ul>