**Scrutiny Budget Review 2023/24 – Scoping Document**

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| Review Topic | Budget Review 2023/24 and Medium Term Financial Plan to 2026/27 |
| Lead Member Review Group | Councillor James Fry |
| Other Review Group Members | Councillor Chris JarvisCouncillor Amar LatifCouncillor Tom Landell MillsMembers of the Housing and Homelessness Panel will be invited to scrutinise Housing-related budgetary items:Councillor Paula Dunne (Chair)Councillor Lizzy DigginsCouncillor Laurence FouweatherCouncillor Jabu Nala-HartleyCouncillor Rosie RawleCouncillor Jo Sandelson***Tenant Ambassadors:******Invite up to 2 of the tenant ambassadors who are involved with assessing Housing tenders. Individuals TBC.***  |
| Officer Support and allocate hours | Scrutiny Officer support – approx. 2-3 days per week from mid-December 2022 to mid-February 2023. Additional support from the Head of Financial Services, Management Accountancy Manager and other Senior Officers. |
| **Background** | The Finance and Performance Panel is responsible for scrutinising finance and budgetary issues and decisions, including the Budget 2023/24 decision. The Budget 2023/24 paperwork will be published for consultation on **06 December 2022** ahead of a final decision by full Council on **16 February 2023**. Scrutiny has formed a Budget Review Group to scrutinise the budget proposals in detail before reporting to Cabinet in February. |
| **Rationale** | To scrutinise the Council’s draft budget for 2023/24 and medium term financial plan for the following three years, and to provide public assurance of the Council’s budget setting processes and decisions.  |
| **Key lines of inquiry** | Areas of focus for the Budget Review Group this year to include:* The progress of financial mitigation strategies arising from COVID and the Council’s overall expectation of what the ‘new normal’ looks like financially
* The interaction, robustness, and financial impact of the financial returns to the Council from Oxford Direct Services and OX Place business plans
* Specific consideration of the Council’s planning regarding macroeconomic factors such as inflation and the growing scarcity of workers
* The robustness of plans and risks to the Council’s anticipated income streams, particularly relating to parking, commercial property and the Council’s companies
* The robustness of the HRA Business Plan and the effects of upcoming legislative and regulatory changes such as the Social Housing White Paper
* Assessment of overall strategy and individual proposals to mitigate lost income and to reduce costs
* Planned borrowing levels and the impact of the changes arising from Minimum Revenue Provision
* Levels of contingencies and earmarked reserves
* Deliverability of the Capital Programme and its relation to previous iterations of the Medium Term Financial Plan
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| **Indicators of Success** | * Robust independent scrutiny of budget proposals;
* Detailed consideration of key lines of inquiry;
* The production of an evidenced based report with recommendations;
* Broad agreement on conclusions and recommendations amongst Review Group members;
* The majority of recommendations are agreed by the Cabinet.
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| **Methodology/ Approach** | Evidence gathering to include:* A budget briefing by the Chief Executive and Head of Financial Services;
* Reviewing Budget 2023/24 paperwork, including options or bids presented to members;
* Submitting written questions to Senior Officers and reviewing their responses;
* Meetings with Executive Directors and Heads of Service.
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| **Specify Witnesses/ Experts** | * Cabinet Member for Finance and Asset Management
* Chief Executive
* Executive Director (Development);
* Executive Director (Communities and People)
* Executive Director (Corporate Resources)
* Head of Financial Services;
* Head of Housing Services;
* Managers in Planning Services;
* Head of Community Services;
* Head of Business Improvement;
* Head of Law and Governance
* Head of Regulatory Services and Community Safety
* Head of Corporate Strategy
* Head of Regeneration and Economy
* Head of Corporate Property
* Management Accountancy Manager.
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| **Out of scope** | Detailed estimates in relation to ODS and OX Place company business plans are out of scope, but not their overall impact on the Council’s budget and Medium Term Financial Plan. |
| **Projected start date** | 06 December 2022 | **Draft Report Deadline** | 20 January 2023 for Finance and Performance Panel on 23 January 2022 |
| **Meeting Frequency** | 4 meetings in January 2023 | **Projected completion date** | By 7 February 2023 Cabinet |

Draft outline of meetings

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| Meeting one – Wednesday 4 January 2023, 6:00 – 8:00pm |
| Introduction to the budget and its context (**Cllr Ed Turner, Caroline Green and Nigel Kennedy**)Introductions to service area budget proposals and questions from Review Group:* Law and Governance (**Susan Sale)**
* Financial Services (**Nigel Kennedy**)
* Business Improvement (**Helen Bishop**)
* Corporate Strategy (**Mish Tullar**)
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| Meeting two – Thursday 5 January 2023, 6:00pm - 8.00pm |
| Introduction to budget proposals and answering Review Group questions from:* Development (**Tom Bridgman**)
* Planning Services (**Andrew Murdoch, Rachel Williams, Adrian Colwell**)
* Regeneration and Economy (**Carolyn Plosynski**)
* Corporate Property (**Jane Winfield**)*to include a report on income from Council assets*
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| Meeting three – Tuesday 10 January 2023, 6:00pm - 8.00pm  |
| To consider draft recommendations from previous meetings, to consider budget proposals and form draft recommendations for:* Housing and Communities (**Stephen Gabriel, Nerys Parry, and Ian Brooke**)
* Regulatory Services and Community Safety (**Ian Wright**)

Members of the Housing Panel will be invited to participate in the Scrutiny of the Housing element of this meeting, with tenant ambassadors also invited.  |
| **Meeting Four – To be agreed, but prior to Finance and Performance Panel on 23 January 2023** |
| To consider the draft review group report.  |