



Finance and Corporate Services Scrutiny Board (1)

Time and Date

10.00 am on Wednesday, 6th November, 2024

Place

Diamond Room 2 - Council House

Public Business**1. Apologies and Substitutions****2. Declarations of Interest****3. Minutes**

(a) To agree the minutes of the meeting held on 9 October 2024 (Pages 3 - 6)

(b) Matters Arising

4. Council Tax Administration (Pages 7 - 18)

Briefing note

5. Reserves Balances 2024 (Pages 19 - 24)

Briefing note

6. Agency Staff and Staff Sickness – Task and Finish Group (Pages 25 - 28)

Briefing note

7. Work Programme and Outstanding Issues (Pages 29 - 32)

Report of the Scrutiny Co-ordinator

8. Any other items of Public Business

Any other items of public business which the Chair decides to take as matters of urgency because of the special circumstances involved

Private Business

Nil

Julie Newman, Director of Law and Governance, Council House, Coventry

Tuesday, 29 October 2024

Note: The person to contact about the agenda and documents for this meeting is Carolyn Sinclair carolyn.sinclair@coventry.gov.uk

Membership: Councillors J Blundell, R Brown (By Invitation), P Hetheron (By Invitation), J Innes, A Jobbar (Chair), R Lakha, G Lewis, P Male, J McNicholas, D Toulson and A Tucker

Public Access

Any member of the public who would like to attend the meeting in person is encouraged to contact the officer below in advance of the meeting regarding arrangements for public attendance. A guide to attending public meeting can be found here: <https://www.coventry.gov.uk/publicAttendanceMeetings>

Carolyn Sinclair
carolyn.sinclair@coventry.gov.uk

Coventry City Council
Minutes of the Meeting of Finance and Corporate Services Scrutiny Board (1) held
at 1.30 pm on Wednesday, 9 October 2024

Present:

Members: Councillor A Jobbar (Chair)
Councillor J Blundell
Councillor J Innes
Councillor L Kelly
Councillor R Lakha
Councillor G Lewis
Councillor P Male
Councillor J McNicholas
Councillor D Toulson

Other Members: Councillors Brown, Cabinet Member for Strategic Finance and Resources

Employees:

Finance: B Hastie, Director
P Helm
K Tyler

Public Health: K Larsen

Communications: Nigel Hart

Law and Governance: E Jones
C Sinclair

Apologies: Councillor A Tucker

Public Business

13. Declarations of Interest

There were no declarations of interest.

14. Minutes

The Minutes of the meeting held on 11 September 2024 were agreed and signed as a true record. There were no matters arising.

15. Pre-Budget Engagement 2025-26

The Board considered a briefing note which proposed a budget engagement process for 3 weeks in October 2024 to inform member choices in the December pre-budget report.

Local authorities were required to set a balanced budget prior to the beginning of each financial year. Historically in Coventry, Members have approved a pre-budget report in December each year following which a formal public consultation process takes place to inform the final budget setting proposals in February.

The briefing note proposed to create even stronger links between the Council priorities in the One Coventry Plan and the budget setting process by carrying out a pre-budget engagement exercise in October, which would inform the proposals to elected members in the pre-budget report in December

The exercise would not include any financial proposals but would seek views on what taxpayers in the city value most from their Council, and how they would prioritise services, in order that Members and Officers could better shape budget proposals for the following financial year.

A draft survey was attached as an appendix to the briefing note and it was hoped that by promoting the survey widely, it would attract more members of the public and other stakeholders to take part in shaping how the City spends and deploys its resources.

The Board was requested to consider the draft documents and provide feedback to the Cabinet Member of Strategic Finance and Resources, in order to inform the process to aid its effectiveness.

The Board noted the content of the briefing note and the proposed budget engagement questionnaire and asked that the proposed questionnaire be amended to in advance of its publication to include a question to allow participants to state their socio-economic group.

The Board questioned Officers and received responses on a number of matters arising from discussion and asked that they receive a copy of the document referred to on the SIGOMA article, and, arising from discussion around ensuring that the survey is promoted widely, asked that officers ensure that Residents' Associations were included in the circulation list.

RESOLVED that the Board note the contents of the proposed pre budget engagement included at Appendix A, and that the proposed questionnaire be amended to in advance of its publication to include a question to allow participants to state their socio-economic group.

16. Work Programme and Outstanding Issues

The Board noted the Work Programme and an oral update from Councillor Kelly on the work of the Task and Finish Group on the Home to School Taxi provision.

There were no outstanding issues.

17. Any other items of Public Business

There were no other items of public business.

(Meeting closed at 2.10 pm)

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Coventry City Council

To: Finance and Corporate Services Scrutiny Board (Scrutiny Board 1)

Date: 6 November 2024

Subject: Council Tax Administration

1 Purpose of the Note

- 1.1 To update Finance and Corporate Services Scrutiny Board on the Council's performance in respect of council tax administration, collection and enforcement for the tax year 2023/24.

2 Recommendations

- 2.1 The Finance and Corporate Services Scrutiny Board (1) is recommended to:
- a) Consider the content of the report
 - b) Identify any recommendations for the Cabinet Member (Strategic Finance and Resources)
 - c) Agree to receive a further report in the new municipal year 2025/26 to detail outturn performance for the tax year 2024/25.

3 Background and Information

- 3.1 The Council, as a statutory billing authority, collects council tax revenue totalling £214 million from approximately 153,000 domestic properties.
- 3.2 The Band composition of those properties is set out in table 1 below.

Table 1 – Properties by council tax band

Council tax band	No. of properties
A	63,674
B	44,037
C	25,012
D	10,583
E	5,116
F	2,580
G	1,482
H	181
Awaiting banding	254
TOTAL	152,919

- 3.3 Council tax is billed at the beginning of each tax year and taxpayers are entitled to pay over 10 or 12 instalments.
- 3.4 Where a taxpayer misses a payment, they are issued with a statutory reminder notice. If the account is not brought up to date within 14 days, the taxpayer is summonsed to appear before Coventry Magistrates Court at a hearing 21 days thereafter.
- 3.5 At this point, the taxpayer has lost the statutory right to pay by instalments and the full charge for the year falls due. In practice, the Council will still seek to agree payment arrangements where possible with taxpayers on a case-by-case basis.
- 3.6 If the taxpayer does not clear the outstanding charge prior to the Court hearing, the Council will obtain a liability order against the taxpayer. A liability order empowers the Council to take the following statutory enforcement actions:
- Recover the debt by way of deductions from a taxpayer's benefit entitlement;
 - Recover the debt by way of deductions from a taxpayers earnings;
 - Refer the balance to an enforcement agent (formerly known as bailiffs);
 - Place a charge on the taxpayer's property (and the potential to force sale);
 - Petition to have the taxpayer declared bankrupt;
 - Apply to the Magistrates Court to have the taxpayer committed to prison for up to 90 days.
- 3.7 The Council makes use of all the enforcement remedies detailed above in the shortest timeframe permitted by statute.
- 3.8 Appendix 1 sets out the use of enforcement powers during 2023/24.
- 3.9 The Department for Housing, Communities and Local Government (MHCLG) publish national data each year on billing authority collection performance.
- 3.10 Generally, there are three main areas of focus
- The in-year collection rate. The amount of council tax collected in the tax year that was due for the tax year;
 - Council tax arrears. The amount of council tax outstanding for previous years;
 - The amount of council tax written off in the tax year regardless of the year to which it relates.
- 3.11 Whilst it is useful to understand Coventry's position at a national level, there are numerous inherent factors which can impact on council tax collection and arrears, including:
- Local demographics and levels of deprivation;
 - Levels of transience and home ownership;
 - Student populations;
 - Composition of the tax base. I.e. Coventry has a high proportion of band A properties which are more likely to be occupied by lower income, transient populations;

- Council Tax Support schemes and the level of support provided.
- 3.12 To provide a more instructive analysis for benchmarking purposes it is useful to look at Coventry's performance against our 35 metropolitan peers. However, even this comparison can be problematic when we consider that this group includes relatively affluent areas such as Solihull.
- 3.13 Further benchmarking context can be gleaned from comparisons to our Chartered Institute of Public Finance and Accountancy (CIPFA) nearest neighbours – a group of 15 authorities who share similar characteristics on demographics, deprivation, employment and population density.
- 3.14 There has been a longstanding focus on in year collection rates for performance purposes. For accounting purposes, a more salient figure is the eventual council tax collection rate. This is the percentage of council tax collected in the fullness of time. In Coventry, the eventual collection rate is 97.9 per cent. This means that whilst 93.7 per cent of council tax falling due in a tax year may be collected within that tax year, over the longer term 97.9 per cent of what was due will be collected with 2.1 per cent being written off

4. Performance and benchmarking

- 4.1 There has been a longstanding focus on in year collection rates for performance purposes. For accounting purposes, a more salient figure is the eventual council tax collection rate. This is the percentage of council tax collected in the fullness of time. In Coventry, the eventual collection rate is 97.9 per cent. This means that whilst 93.7 per cent of council tax falling due in a tax year may be collected within that tax year, over the longer term 97.9 per cent of what was due will be collected with 2.1 per cent being written off.
- 4.2 In 2023/24, Coventry collected 93.7 per cent of the Council Tax due for the tax year. Coventry ranked 261st of 296 billing authorities nationally and 25th of 36 metropolitan authorities (illustrated in Appendix 2 and 3).
- 4.3 Coventry's in year collection rates continues to track lower than the average pre pandemic collection rates. Prior to the COVID pandemic Coventry's in year collection rate averaged around 95.7 per cent.
- 4.4 Appendix 4 and 5 show that Coventry's in year collection performance is precisely average for both metropolitan authorities and our CIPFA nearest neighbours.
- 4.5 Whilst in year collection rates remain challenging, Coventry performance on collecting prior year balances remains strong (see appendix 6). Coventry recorded the fifth highest arrears collection rate of the 36 metropolitan authorities in 2023/24.
- 4.6 Between March 2020 and March 2024, the total amount of council tax outstanding nationally had increased by 67 per cent to £6 billion. Coventry's arrears increased by 87 per cent during the same period to £30 million.
- 4.7 Despite this increase in arrears, expressed as a percentage of the total council tax collectible, Coventry has the 10th lowest level of arrears of 36 metropolitan authorities and the 3rd lowest of our 15 CIPFA nearest neighbours as seen in Appendix 7 and 8.

5. Ongoing collection activity

- 5.1 Coventry continues to seek a balance between robust recovery and enforcement of council tax arrears but also supporting our most vulnerable households with a proportionate approach to the recovery of arrears.
- 5.2 Coventry uses all of the enforcement remedies legally available in the shortest timeframe permitted. This includes obtaining liability orders, attachments of benefits, attachments of earnings, the use of enforcement agents, bankruptcy, charging orders and ultimately committal to prison. Coventry is one of few authorities nationally to seek committal orders for non payment of council tax.
- 5.3 Coventry makes use of available technology to target council tax arrears, including the use of automated SMS, email and voice broadcasting functionality to elicit contact from debtors.
- 5.4 The Council uses Experian credit reference searches to trace debtors where their whereabouts is unclear.
- 5.5 During 2023/24, in response to budgetary challenges, the council tax section has seen significant delays in responding to customer demand. This can impact on the speed at which council tax is collected. To address this, the Council has invested in automation technology which went live in July 2024. The webCAPTURE solution uses intuitive online forms to capture information from customers moving in, within and out of Coventry. The technology inputs this information directly to the back office database, calculates liability and generates a council tax bill without the need for any human intervention. The technology means that up to 80 per cent of customer notifications will be processed automatically within 24 hours and frees up capacity for officers to focus on more complex casework that requires human judgement. This is drastically improving response times for customers and generating significant efficiencies for back office teams which can be used to continue to target historic arrears.
- 5.6 The service continues to engage temporary resources to take a two pronged approach to addressing the backlog of work, with officers tackling older work and new work being processed by webCAPTURE as it's received.

6 Protecting vulnerable residents

- 6.1 Whilst taking a robust approach to the collection of public funds, the Council is sensitive to its responsibilities to protect Coventry's most vulnerable residents.
- 6.2 Coventry's Council Tax Support scheme provides up to 80 per cent council tax relief for low income working age households and 100 per cent relief for those of pension age.
- 6.3 Coventry publishes a Revenues Collection and Vulnerability Policy which sets out the measures taken by the Council to protect our most vulnerable residents. The Council is also a signatory to the Citizen's Advice Council Tax Protocol which sets out best practice in council tax collection.
- 6.4 Amongst the measures taken to protect vulnerable residents and maintain ethical collection practices are:
 - **Vulnerability Panel** – Senior Officers, including the Head of Service, meet monthly to review vulnerable cases and determine whether debts should be pursued or written off
 - **Committal Approval Panel** – like the Vulnerability Panel, any case progressing to committal stage must be approved by panel, including the

Head of Service. All cases proceeding to committal stage will have been subject to checks with Adult Social Care to determine any vulnerability

- **Financial data** - In reviewing vulnerable cases the Council makes use of third party financial data to assess the ability to pay
- **Quarterly advice sector review meetings** – attended by Council officers, advice agencies and the Council's appointed enforcement agents. These meetings help to maintain constructive working relationships between the partners and ensure any concerns about collection practices are quickly addressed
- **Discretionary Relief Policy** – this policy exists in addition to the council tax support scheme and provides for relief of up to 100 per cent for the most vulnerable residents. This scheme is used particularly to support care leavers and families with no recourse to public funds. A recent example, notified to the council tax team by Children's Services, resulted in £1,300 being written off for a single mother who has no recourse to public funds. Despite relying on charity to support her family, the resident had been attempting to make council tax payments. Officers refunded all of the payments made this year totalling £765 to assist the family.
- **Court costs** – the Council does not apply for court costs if it has to seek a liability order against someone in receipt of council tax support
- **Benefit deductions** – the Council will always try to make deductions from someone's benefit before a debt is referred to an enforcement agent
- **Flexible payment arrangements** – once a person loses the right to pay by instalments the Council has the right to demand the balance in full. Council officers are encouraged to make affordable, flexible payment arrangements wherever possible. In cases where there is limited ability to pay and the taxpayer has significant arrears, officers can recommend that historical debt is written off on the condition that ongoing payments are made. This can help taxpayers to avoid or emerge from the debt spiral.

Author: Barrie Strain

Job Title: Head of Revenues and Benefits

Organisation: Coventry City Council

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Appendix 1 - Enforcement powers during 2023/24

	Number	Value
Cases referred to enforcement agents during 2023/24	17,174	£14.1 million
Attachments of benefits at 31 March 2024	11,579	£2.8 million
Attachments of earnings at 31 March 2024	784	£0.5 million
Bankruptcy cases outstanding at 31 March 2024	69	£0.78 million
Charging Orders secured as at 31 March 2024	160	£0.65 million
Committal applications made during 2023/24	18	£0.09 million

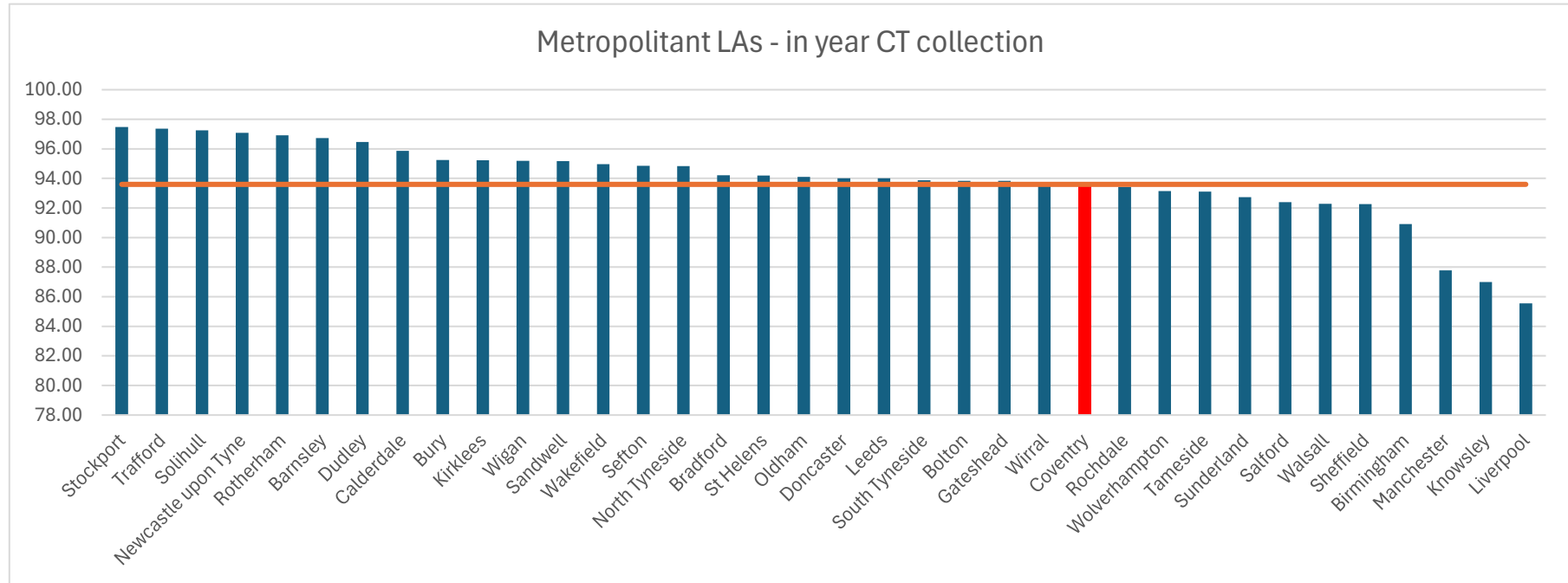
Appendix 2 - Council tax collection performance for England 2023/24

Measure	Coventry								
	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
% of council tax collected in year	95.8	95.8	95.9	95.7	95.5	94.4	94.1	94.3	93.7
% of council tax arrears collected in year	33.3	32.7	37.0	31.4	29.1	23.2	29.7	27.6	25.8
council tax arrears as a % council tax collectible	11.5	10.6	10.3	10.4	11.0	12.5	13.5	14.4	16.1
council tax written off as a % of council tax collectible	1.4	1.2	1.0	1.2	0.9	1.4	0.7	0.7	0.8

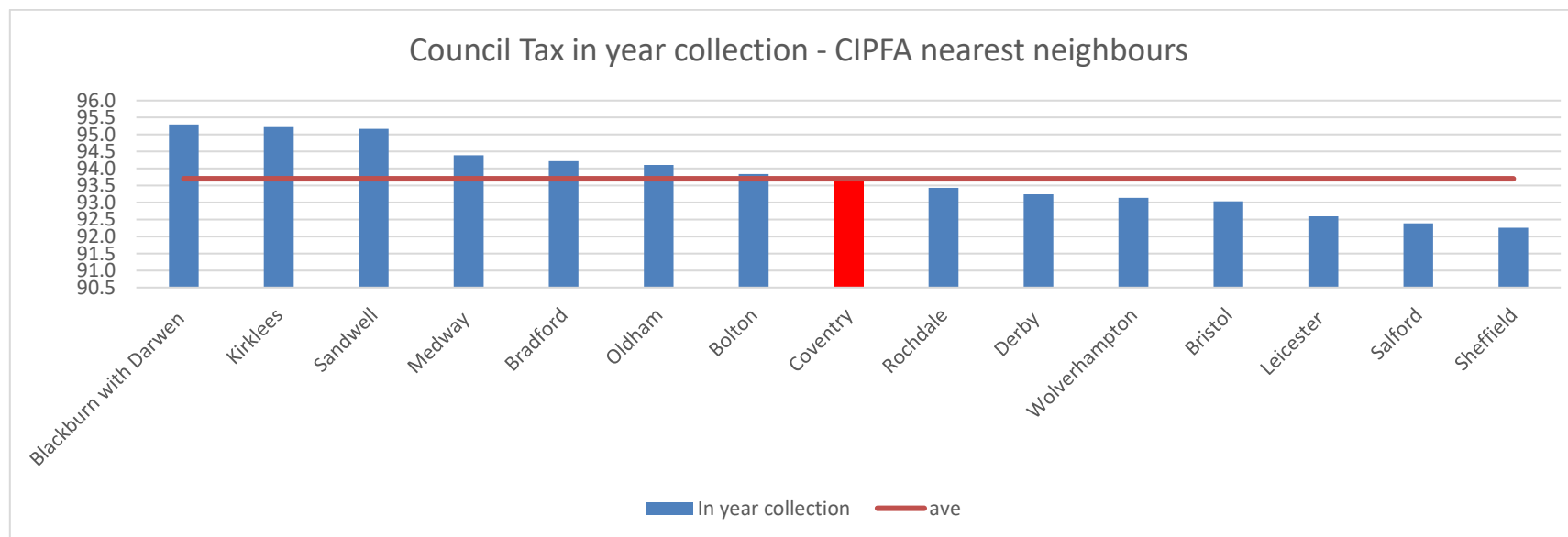
Appendix 3 - Council tax collection performance for England 2023/24

Measure	England									
	2023/24	Last year	CCC 2023/24 ranking	CCC 2022/23 ranking	CCC 2021/22 ranking	CCC 2020/21 ranking	CCC 2019/20 ranking	CCC 2018/19 ranking	CCC 2017/18 ranking	CCC 2016/17 ranking
% of council tax collected in year	95.9	96.0	261st of 296	262nd of 309	262nd of 308	250th of 313	263rd of 317	282nd of 326	269th of 326	278th of 326
% of council tax arrears collected in year	20.3	22.7	75th of 296	73rd of 309	106th of 308	98th of 313	137th of 317	112th of 322	99th of 326	122nd of 326
council tax arrears as a % council tax collectible	14.3	14.7	205th of 296	213th of 309	207th of 308	209th of 313	197th of 317	223rd of 326	224th of 326	226th of 326
council tax written off as a % of council tax collectible	0.7	0.5	240th of 296	249th of 309	254th of 308	298th of 313	253rd of 317	292nd of 326	294th of 326	292nd of 326

Appendix 4 - In year council tax collection performance for metropolitan LAs



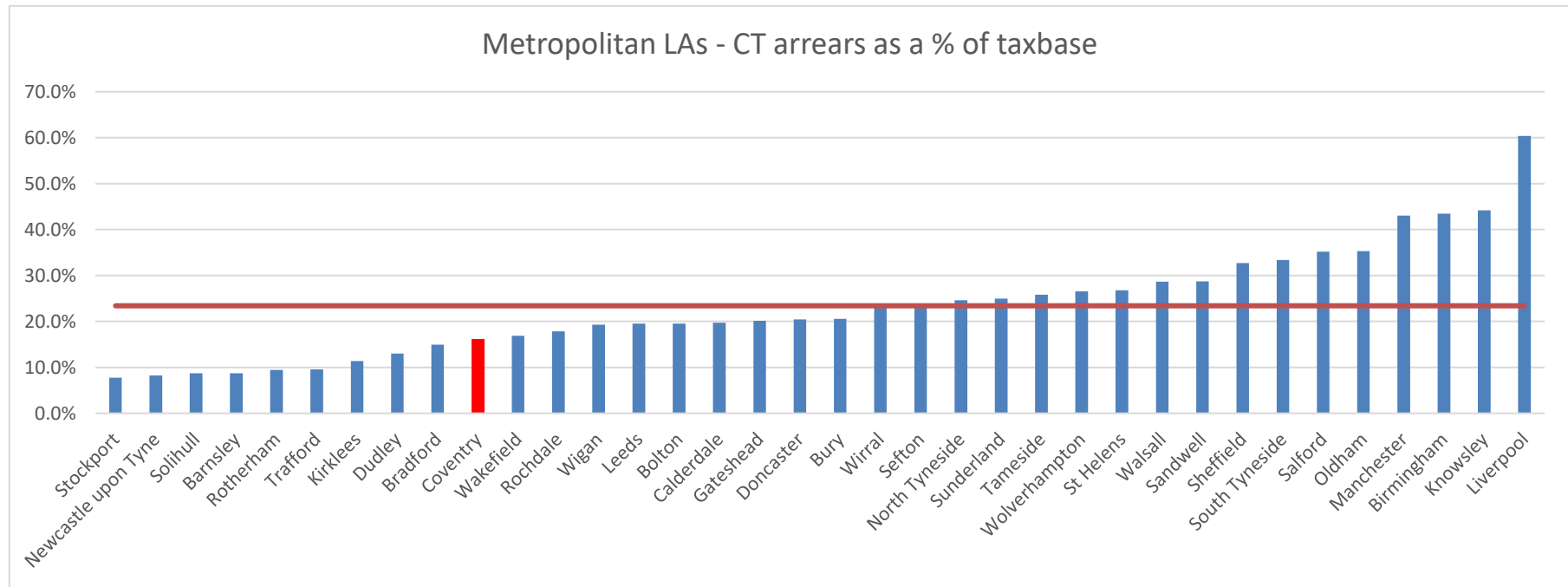
Appendix 5 - In year council tax collection performance CIPFA nearest neighbours



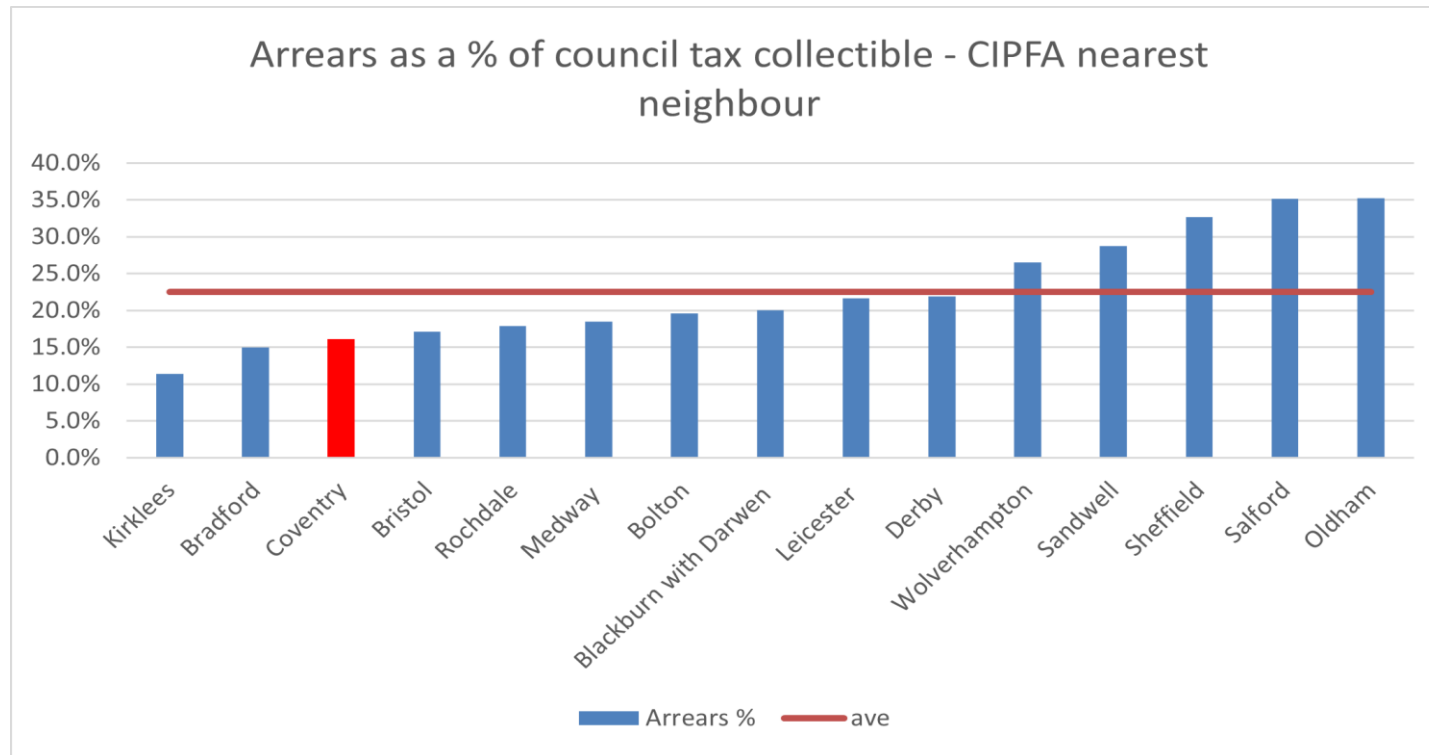
Appendix 6 - Council tax collection performance metropolitan LAs 2023/24

Measure	Metropolitan LAs									
	2023/24	last year	CCC ranking 2023/24	CCC ranking 2022/23	CCC ranking 2021/22	CCC ranking 2020/21	CCC ranking 2019/20	CCC ranking 2018/19	CCC ranking 2017/18	CCC ranking 2016/17
% of council tax collected in year	93.6	93.7	25th of 36	21st of 36	23rd of 36	19th of 36	14th of 36	16th of 36	15th of 36	16th of 36
% of council tax arrears collected in year	16.6	17.8	5th of 36	2nd of 36	4th of 36	3rd of 36	6th of 36	6th of 36	4th of 36	5th of 36
council tax arrears as a % council tax collectible	23.4	22.9	10th of 36	10th of 36	10th of 36	9th of 36	8th of 36	8th of 36	8th of 36	7th of 36
council tax written off as a % of council tax collectible	1.5	0.7	19th of 36	25th of 36	20th of 36	32nd of 36	24th of 36	26th of 36	26th of 36	25th of 36

Appendix 7 - Metropolitan LAs council tax arrears as a % of tax base



Appendix 8 - CIPFA nearest neighbour council tax arrears as a % of tax base



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Briefing note

To: Finance and Corporate Services Scrutiny Board

Date: 6th November 2024

Subject: Reserves Balances 2024

1 Purpose of the Note

1.1 The Finance and Corporate Services Scrutiny Board (1) work programme includes an item to review the position in relation to the Council reserve balances. Information has been provided in Appendix 1 which shows balances held on 1st April 2024. A brief description has been provided for each balance.

2 Recommendations

2.1 The Finance and Corporate Services Scrutiny Board (1) is recommended to:

1. Consider the contents of the briefing note, presentation and the detailed reserves listing in Appendix 1.
2. Identify any recommendations for the Cabinet Member (Strategic Finance and Resources)

3 Information and Background

3.1 The Council's total level of non-schools revenue reserves stood at £118m at 1st April 2024 and capital reserves were £26m. The Council is also required to account for £38m of reserve balances that belong to the city's schools or are funded from Dedicated Schools Grant and are therefore ring-fenced for schools' usage.

3.2 There are several reserve balances that warrant initial coverage due to their value.

- **Adult Social Care:** This reserve represents the largest area of balances (£19.6m). These are overwhelmingly funded through ring-fenced grant and health sector resources for the delivery of jointly managed pooled budget arrangements with Health.
- **Financial Risk Contingency:** This was set aside during 2023/24 by resource switching capital receipts. This was to enable some protection from future budget pressures, and we would be looking to increase the balance of this through a future review of reserves to ensure the Council has greater resilience against financial shocks. The balance of this reserve currently stands at £8.5m
- **Early retirement and Voluntary Redundancy:** This is to fund Early Retirement and Voluntary redundancy costs resulting from programmes to deliver any staffing savings required to balance the budget. The most recent contribution was agreed

as part of the 2018/19 Outturn report to Cabinet, with the balance at the April 2024 of £7m. The current financial climate supports the requirement for such reserves.

- A further £6.7m of reserve are held to manage the cashflow requirements of the financial models for the Council's 3 Private Finance Initiative schemes. These reserves will be used (and the balance will fluctuate) over the 25 years plus lifetimes of the schemes. As part of 2016/17 Budget Setting a decision was taken to utilise £1m per annum for the next ten years or so years before then repaying these amounts over the remainder of the schemes' lifetimes.
- There is a reserve to manage Business Rates volatility under the existing Business Rates Retention which is in place currently. This currently stands at £5m and recent significant appeals continue to justify a significant balance being maintained.
- There are 3 reserves totalling c£12m which were previously approved regarding Funding for the Future. These are Reset & Recovery (£5.5m), Innovation & Development (£4.3m) and Commercial Developments (£2.5m) and are specifically for business case based investments in support of the Medium Term Financial Strategy and other Council strategic priorities.

3.3 In addition to these there are a number of lower level service and corporate earmarked reserves shown as 'other' in the reserve tables, and are primarily linked to grant schemes, smoothing reserves and technical items including:

- (£1,497k) Residual Emergency Covid Funds held corporately
- (£1,135k) Finance Lease Management: Smoothing reserve for annual technical adjustments required under IFRS16
- (£712k) Home care: Health resources rolled forward from BCF, managed through Adult Joint Commissioning Group
- (£475k) Mandatory Licencing in Housing: Ring fenced account for licence fees received in advance for multiple years
- (£500k) SEND & Disability: Held to support cost pressures within SEND for 2024/25
- (£207k) Individual electoral registration: Fund to support costs, as future funding by Cabinet office is uncertain
- (£205k) Family Drug & Alcohol Court: Funding to support FDAC partnership in 2024/25
- (£154k) Rough Sleepers grant

3.4 Appendix 1 shows all of the reserve balances as of 1st April 2024, and provides a narrative to the purpose and intended uses of these earmarked reserves.

3.5 As referenced in 3.2, officers will be carrying out a review of reserves not to identify flexibility, but to provide resilience against risk in the current operating climate. The s151 officer is currently of the view that the existing level of reserves represents a minimum level given the potential financial risks the Council is facing as set out in the budget report. As part of this review, the s151 officer will be approving the use of all reserves to ensure balances are protected as much as is possible.

Tina Pinks
Corporate Finance Manager
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Appendix 1 – Reserves descriptions and opening balance 2024/25

		1st April 2024 £000
<u>Council Revenue Reserves</u>		
General Fund Balance	The General Fund is held to manage unforeseen risks to the Council's overall financial position. Any in-year overspend at the whole-Council level would normally be funded by this reserve.	(10,277)
Adult Social Care	These are Health resources rolled forward through the Better Care Fund pooled budget and Mental Health pooled budget. These resources are managed through the Adult Joint Commissioning Group.	(19,636)
Financial Risk Contingency	Budget set aside during 2023/24 Outturn report to provide resilience against an future financial shocks.	(8,479)
Early Retirement and Voluntary Redundancy	Funding for early retirement and voluntary redundancy established as part of Staffing Reductions Consultation Report – in 2015 and further contribution agreed as part of the 2018/19 Outturn Report to Cabinet.	(7,242)
Private Finance Initiatives	Resources earmarked to support the Caludon Castle, New Homes For Old and Street Lighting PFI schemes over a 25 year period subject to the individual decisions to establish each of these schemes. The schemes' financial models show how these reserves will be utilised over time. 2016/17 Budget Setting approved the cash-flowed use of this reserve to support the Council's overall budget at £1m per year to be repaid from the mid 2020s which is reflected here.	(6,730)
Management of Capital	Resources earmarked to support approved corporate Capital Programme and transformation projects including Very Light Rail (£3m), Woodlands School (£1m), Public Realm funding (£0.2m) and Coventry's Superfast Broadband (£0.1m)	(5,803)
Reset and Recovery	Revenue budgetary underspend at 2019/20 outturn earmarked to support the Council's reset and recovery following Covid. The budgetary position in the short term may require this reserve to be utilised to underpin the Council's financial position.	(5,467)
Business Rates Income Reserve	Budgeted contributions set aside as future protection against Business Rates volatility. Recent significant appeals continue to justify a significant balance being maintained.	(5,025)
Innovation and Development Fund	Approved by Council in February 2021 as a fund to sustain the Council's future financial resilience. This could include internal transformation activity and strategic infrastructure in particular where these generate future quantifiable financial benefits.	(4,264)
Public Health	Public Health Reserves made up a number of ringfenced government grants and balances held on behalf of partners.	(4,026)
Corporate Priorities (2020/21 Outturn Underspend)	Approved as part of the 2020/21 Outturn Report to Cabinet in July 2021 and set aside to fund corporate priorities including Very Light Rail.	(2,995)

Covid 19 Government Funding	The unused amount of Covid resources set aside and held to manage medium term Covid legacy issues. This reserve has been called on during both 2022/23 (£6.7m) and 2023/24 (£1.8m) to balance the Council bottom line overspend at year end, which has enabled us to retain the balance within our general fund.	(2,504)
Commercial Developments	Agreed as part of the 2018/19 Financial Outturn Report to support the Council's commercial development projects.	(2,473)
Air Quality Early Measures	Grant received for implementation of the air quality action plan. Earmarked for the Moat St Car Park loss.	(2,374)
Refugee Resettlement Programme	Funding to deliver the requirements of the grant conditions for the Syrian Vulnerable Persons Resettlement Scheme and the Resettlement of Vulnerable Children's Scheme.	(2,341)
Friargate Lifecycle	A property fund to ensure maintenance costs expected to increase in years 5-10 are not a burden on annual budgets.	(1,594)
IT Replacement Programme	This represents the smoothing reserve used to manage the rolling corporate programme of laptop & PC replacement. The international impact of the pandemic has led to longer lead in times for IT equipment purchases necessitating a roll-over of resources from the programme to manage orders still to be fulfilled.	(1,526)
Homes for Ukraine	Funding to deliver the requirements of the grant conditions for the Home for Ukraine programme	(1,274)
Adult Education Income	This reserve is made up of 16-19 Bursary & Adult Skills. Due to the Adult Ed year ending 31 st July, this can be subject to clawback following the ESFA delivery review. This is held in reserves until the review is complete and the risk of grant clawback is eliminated.	(1,191)
Housing Enforcement	Penalties and fines to landlord, fund held to either pay back to Govt (future) or ringfenced for enforcement activities	(1,167)
City of Culture & Commonwealth Games Readiness Legacy	This is the legacy funding from the Cabinet approved allocations to support the 2021 UK City of Culture, also includes CCCG partner contributions towards the running costs of the facility once opened.	(1,124)
Corporate Property Management	Slippage on large value repairs and maintenance projects.	(1,019)
Insurance Fund	The reserve has traditionally provided financial security for insurance claims arising out of incidents that may have occurred but for which claims have not yet been received. However, in recent years it has been utilised to fund insurance budget pressures including income loss caused by the move of some LEA schools to the Department of Education Risk Protection Arrangement and increased premiums.	(922)
Other Directorate	Includes multiple smaller reserves including Home care, Mandatory Licensing, SEND & Disability, Electoral Registration, FDAC, Rough Sleepers grant, Asylum dispersal scheme, Connect2, Commercial	(13,962)

	property life-cycle balance, West Midlands Teaching partnership, Early Years registration, Housing First grant, car parks, Family Hubs.	
Other Corporate	Smaller reserves & technical adjustments including residual Emergency Covid Funds and Finance Lease smoothing reserve to support annual IFRS16 transactions.	(4,649)
Total Council Revenue Reserves		(118,064)
Council Capital Reserves		
Useable Capital Receipts Reserve	Receipts generated over recent years formerly set aside for future Capital Programme investments within current and future capital programmes. Current commitments include Woodlands School (£10m); City Centre South (£4m); and Public Realm 6, including Palmer Lane (£1.9m).	(21,733)
Capital Grant Unapplied Account	Grant funding received in advance of spend, whereby there are no specific grant conditions to spend in the year. The funding reflects the decisions made as part of the Council's Corporate Capital Programme.	(4,195)
Total Council Capital Reserves		(25,928)
School Reserves		
Schools (specific to individual schools)	Dedicated Schools Grant Reserves owned and controlled by individual schools. Subject to existing legal framework for schools. Reported to Schools Forum.	(23,539)
Schools (related to expenditure retained centrally)	Dedicated Schools Grant Reserve central expenditure reserve. Grant must be used to support the Schools Budget as defined in the School and Early Years Finance Regulations. Usage is reported to and monitored by the Schools Forum.	(14,290)
Total Schools Reserves		(37,829)
Total Reserves		(181,820)

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Coventry City Council

Briefing note

To: Finance and Corporate Services Scrutiny Board (1)

Date: 6 November 2024

Subject: Agency Staff and Staff Sickness – Task and Finish Group

1 Purpose of the Note

- 1.1 To establish a Task and Finish Group of the Finance and Corporate Services Scrutiny Board (1) to review issues around the use of agency staff and staff sickness.

2 Recommendations

- 2.1 Finance and Corporate Services Scrutiny Board (1) are recommended to:
 - 1) Establish a task and finish group to be involved in a review of issues around the use of agency staff and staff sickness.
 - 2) Review the draft scoping document in Appendix 1
 - 3) Identify Members to take part in the task and finish group

3 Background and Information

- 3.1 The Finance and Corporate Services Scrutiny Board (1) considered a briefing note on the 11th September 2024 which provided the current workforce analytics, the data within it included the numbers employed, turnover, starters, leavers, sickness absence, agency workers, and, where possible historical data had been included for comparative purposes.
- 3.2 The report enabled a comprehensive overview and explanation of the workforce and related metrics. As a result of this item, it was resolved that the Board establish a Task and Finish group to look at issues around the use of agency staff.
- 3.3 Scrutiny Co-ordination Committee also considered a report of the Director of Public Health and Wellbeing regarding the One Coventry Bi-Annual Performance Report 2023 – March 2024 on the 25th of September 2024.
- 3.4 The Committee considered the report and asked questions, sought assurances and made comments on a number of issues to include the work undertaken to investigate staff sickness rates and spend on agency staff with a view to it being more tightly managed.
- 3.5 Following discussion, the Board agreed for Finance and Corporate Services Scrutiny Board (1) to further explore the issues raised and establish a Task and Finish Group to review issues around the use of agency staff and staff sickness.

- 3.6 Scrutiny members are invited to be involved in the review of issues around the use of agency staff and staff sickness alongside officers to ensure that we consider new solutions to achieve potential savings.
- 3.7 The task and finish group will meet for 2/3 times during the year with the intention of making recommendations to the Cabinet Member in the new municipal year.

Elan Jones
Scrutiny Co-ordinator
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Scrutiny Task and Finish Scoping Document - DRAFT

Focus of Review
The Finance and Corporate Services Scrutiny Board (1) agreed to establish a Task and Finish Group to review issues around the use of agency staff and staff sickness.
Background and Context
<p>The Finance and Corporate Services Scrutiny Board (1) considered a briefing note on the 11th September 2024 which provided the current workforce analytics, the data within it included the numbers employed, turnover, starters, leavers, sickness absence, agency workers, and, where possible historical data had been included for comparative purposes. The report enabled a comprehensive overview and explanation of the workforce and related metrics. As a result of this item it was resolved that the Board establish and T&F group to look at issues around the use of agency staff</p> <p>Scrutiny Co-ordination Committee also considered a report of the Director of Public Health and Wellbeing regarding the One Coventry Bi-Annual Performance Report 2023 – March 2024 on the 25th September 2024.</p> <p>The Committee considered the report and asked questions, sought assurances and made comments on a number of issues to include the work undertaken to investigate staff sickness rates and spend on agency staff with a view to it being more tightly managed.</p> <p>Following discussion, the Board agreed for Finance and Corporate Services Scrutiny Board (1) to further explore the issues raised and establish a Task and Finish Group to review issues around the use of agency staff and staff sickness.</p>
Key Questions
<p>Key Questions – staff sickness:</p> <ul style="list-style-type: none">• Further understanding on what lies behind sickness in each department.• Explore further into the category ‘Stress, Depression & Anxiety’ – Longer term sickness absence, what remedies do we have in place? What does that person go through? Support available in those instances.• For long term sickness absence, what is mandatory for the employee to do? And what steps they have to take before further repercussions.• What mental health support is available?• Absence figures and its financial implications. Does management decision-making play a part in this? What are we doing to address that?• Council staff sickness referred in the OCP Bi-Annual Report. Data only available for one previous year and does not give a picture of trends over previous years. <p>Key Questions - agency spending:</p> <ul style="list-style-type: none">• Use of agency staff is significant - why we are where we are in increasing use of agency staff?• Reasons behind increase of vacancy rates?• Retaining social workers - where are we now?• Identified in the OCP Bi-annual Report - £2.5m overspend on Agency staff.• What is the split between agency spend to cover long term sickness and agency spend to cover vacancies?

Spotlight Review Involvement	
Lead Scrutiny Member	
Scrutiny Membership	
Cabinet Member (s)	Cllr Brown
Responsible Director	Julie Newman (for Procurement)
Lead Officer(s)	Susanna Chilton
Scrutiny Co-ordinator	Elan Jones
Methodology	
<ul style="list-style-type: none"> Officers developing the work in co-production with Members 	
Equality and Diversity	
Does the review have any potential implications for Equality and Diversity?	The T&F Group will take into consideration any staff and agency workers with 'protected characteristics', as defined by The Equality Act 2010.
The Green Agenda	
Does the review have implications for the green agenda?	N/A
Timescales	
Date Task & Finish approved by Board	
Reporting date to Board	

Agenda Item 7

SB1 Work Programme 2024/25

Last updated 28th October 2024

Please see page 2 onwards for background to items

17th July 24
Establish a Task & Finish Group – Home to School Travel (July) CIPFA Financial Management Code
11th September 24
Cabinet Member Priorities of the year Workforce Reports and HR Response to Staff Survey
9th October 2024
Budget Pre-Engagement
6th November 24
Reserves Position Council Tax Arrears and Collection Establish a Task & Finish Group – Review Agency Staff and Staff Sickness
8th January 2025
Medium-Term Financial Strategy Budget Consultation
12th February 25
Council Investment Portfolio Procurement and Social Value Recruitment and Retention
26th March 25
#CovConnects Task and Finish – Home to School Taxi (Final Report)
2024/25
Council Office Accommodation Budget Pre-Budget Report following Cabinet 10/12/24 Task & Finish Group – Increased use of agency staff Artificial Intelligence Policy

Date	Title	Detail	Cabinet Member/ Lead Officer
17 th July 24	Establish a Task & Finish Group – Home to School Travel (July)	Agreed to establish a Task and Finish Group to review the current DPS arrangement in order to ensure best value for the home to school taxi service	Jeanette Essex, Rob Amor, Ewan Dewar, Sarah Elliot
	CIPFA Financial Management Code	briefing note and appendix containing an assessment against a number of prescribed standards.	Phil Helm / Cllr Brown
11 th September 24	Cabinet Member Priorities of the year	Item to discuss the highlights of the year of the Cabinet Member where Scrutiny Board members can pick up on any areas that they'd like to take forward.	Cllr Brown
	Workforce Reports and HR Response to Staff Survey	Workforce Reports to include Work on Health and Wellbeing and update regarding the proposed HR response to the findings of the survey and progress of the emerging HR plan at a future meeting.	Susanna Chilton / Cllr Brown
9 th October 2024	Budget Pre-Engagement	Pre-cursor to the established budget setting process/consultation. Pre-consultation scoping	Cllr Brown, Barry Hastie, Tina Pinks, Phil Helm
6 th November 24	Reserves Position	Reserves position 23/24 statement	Barry Hastie / Cllr Brown
	Council Tax Arrears and Collection	To consider what steps the Council are taking to ensure good rates of Council Tax collection as well as national comparators To include – understanding the process of collecting arrears, how are individuals supported when in difficulty.	Barrie Strain Cllr Brown

Date	Title	Detail	Cabinet Member/ Lead Officer
	Establish a Task & Finish Group – Review Agency Staff and Staff Sickness	To establish a Task and Finish Group to review issues around the use of agency staff and staff sickness.	Susanna Chilton
8th January 2025	Medium-Term Financial Strategy	To discuss the Council's Medium Term Financial Strategy prior to its approval through the political process. This is an annual item.	Cllr Brown /Barry Hastie/ Tina Pinks / Phil Helm
	Budget Consultation		Tina Pinks Cllr Brown
12th February 25	Council Investment Portfolio	Risks and returns	Barry Hastie / Cllr Brown
	Procurement and Social Value	Procurement Strategy to include the procurement process and updates to the Council's framework in preparation for the implementation of the Procurement Act and associated regulations	Cllr Brown Rob Amor Remi Aremu
	Recruitment and Retention	Diversity within recruitment and retention (SB1)	Susanna Newing Cllr Brown
26th March 25	#CovConnects	further report at a future meeting which would focus on partnerships and how they work in practice. To include progress around Digital Exclusion as identified in Scruco on the 25 th September.	Cllr Brown/Cllr Hetheron Adrienne Bellingeri, Laura Waller
	Task and Finish – Home to School Taxi (Final Report)		
2024/25	Council Office Accommodation	Review the usage of Council office space within the context of making savings.	Cllr O'Boyle Cllr Brown Richard Moon

Date	Title	Detail	Cabinet Member/ Lead Officer
	Budget Pre-Budget Report following Cabinet 10/12/24		Tina Pinks, Cllr Brown
	Outturn Performance for the Tax year 2024/25	Meeting to take place municipal Year 25/26	Barrie Strain / Cllr Brown
	Artificial Intelligence Policy	A further item to consider how AI can be used strategically to save money and improve service delivery. Include Digital Strategy with Paul Ward, Referred to Scruco in March 2025	Cllr Hetherton Paul Ward