

Cabinet

14th December 2021

Name of Cabinet Member:

Cabinet Member for Strategic Finance and Resources – Councillor R Brown

Director Approving Submission of the report:

Director of Finance

Ward(s) affected:

All

Title:

Pre-Budget Report 2022/23

Is this a key decision?

Yes - Cabinet is being recommended to approve, as a basis for consultation, the spending and savings and Council Tax proposals for 2022/23 and future financial years

Executive Summary:

This report outlines as a basis for consultation a set of new revenue budget proposals for 2022/23 to 2024/25 which represent changes to the Council's existing Budget. Consultation views are also sought on the potential level of Council Tax and Adult Social Care Precept increases for 2022/23. The final Budget proposals and the Council Tax and Adult Social Care Precept increases will be subject to Council approval in February.

The Council's overall future strategy is set out in the "One Coventry Council Plan" which describes the Council's key priorities including: improving the quality of life for Coventry people, especially the most vulnerable; promoting the growth of a sustainable Coventry economy and ensuring that residents share in the benefits; and making the most of our assets and working closer with partners and residents to enable people to do more for themselves. Implicit within the plan is the Council's commitment to delivering a range of core services to everyone in the city. The Plan is currently being revised and it is intended that it will be brought for approval during the first part of 2022. Much of the policy content will remain similar to the current version although it is expected that there will be some significant changes.

The expected developments in relation to the system of local government finance continue to be delayed. The Secretary of State for Levelling Up, Housing and Communities has announced that a future move to 75% Business rates retention will not now proceed although the current assumption is that wider 50% retention and existing arrangements for Business Rates pools and pilots will continue for the foreseeable future. In the Council's case this would mean continued membership of the Coventry and Warwickshire Business Rates Pool and the West Midlands Combined Authority Business Rates Pilot, both of which continue to offer potential positive financial benefits. At present though, neither further reform to the fundamental nature of the

Business Rates and Council Tax arrangements within local government nor the fair funding review of local government appear imminent.

The Chancellor of the Exchequer did announce the Autumn Budget and Spending Review 2021 (SR2021) on 27th October. This presented a three year horizon for Government spending in the form of Departmental Spending Limits (including local government). This indicates some further financial support for local government although at the time of writing the Council is still awaiting the 2022/23 Provisional Local Government Finance Settlement which will include details on a number of key funding announcements which will dictate the funding envelope within which the Council will need to operate next year. As a result, the financial Pre-Budget position set out in this report is assumption sensitive and is likely to be subject to significant changes in some important areas prior to the setting of the final Budget in February. A note of caution is urged both due to the pressures which are likely to need to be met over the coming budget period and with the expectation that the detail for local government is likely to be restricted to a one year settlement despite the 3 year horizon of SR2021.

Initial interpretations of SR2021 are that it does include some stabilising elements to help councils manage pressures that they had either foreseen previously or which have emerged more recently. Although much detail remains to be set out and enormous uncertainty remains, this report includes a less austere outlook for the Council than has been possible for some years. It remains the case though that this report and the Council's Medium Term Financial Strategy (considered at the same meeting of Cabinet as this report) continue to focus on the immediate term in managing the current and pressing challenges facing the Council and the city. Several critical areas of work need to be finalised as the Budget cycle concludes which it is planned will enable the Council to balance the position for 2022/23.

The financial proposals in this report do not include any new service cuts. It is anticipated that this can be avoided due to the impact of SR2021 plus the likelihood of being able to implement a range of technical measures. This could include using one-off resources (in the form of reserves) to meet one off pressures if required although no such measures are proposed at this stage. The Council's view remains that it wants to avoid the need to reduce vital services and will seek to explore all possible avenues to do this. That being said, this report does not include sufficient measures to present a balanced budget in 2022/23, with a financial gap of £3m still remaining at this stage. The report includes a range of approaches in section 5.1 which are intended will balance this position.

The pre-existing Medium Term Financial Strategy included an approach incorporating a number of transformation themes such as commercialisation and digitalisation. This work has been somewhat delayed through 2020 and 2021 as the Council shifted its focus by necessity to meeting the challenge of Covid. Initial work done to revise the One Coventry Council Plan and an accompanying framework to improve the Council's ability to sustain an effective performance framework are under way and will be implemented in the first part of 2022. This is expected will form an increasing focus of the Council's activity beyond 2021/22 to improve the manner and cost effectiveness with which the Council is able to deliver services to its citizens.

The proposals in this report are made as a basis for public consultation and the results of the consultation will be reflected in the final Budget Report in February and considered as part of the final decisions recommended in that report. Further work will be undertaken to confirm all the financial assumptions between now and the final Budget Report in February.

An outline of the resources and the spending and savings proposals are provided in Section 2 and on a line by line basis in Appendix 1. The Council's Council Tax assumptions and the basis on which it is consulting is set out in section 2.

An indicative outline is included within this report for the Council's prospective Capital Programme for 2023/24 based on current knowledge. This will be updated in the February Budget Report, reflecting the most up to programme information available. The draft Programme is based overwhelmingly on pre-existing decisions and patterns of expenditure.

Recommendations:

Cabinet is recommended to:

Approve as a basis of consultation: the revenue spending and savings options in Section 2 and Appendix 1 of the report; the broad Capital Programme proposals in sections 2.6 to 2.9 of the report; the approach in relation to Council Tax and the Adult Social Care Precept in Section 1.7 of the report including a Council Tax rise of just under 2% and an Adult Social Care Precept of 1%.

List of Appendices included:

Appendix 1 – Pre-Budget Financial Position

Other useful background papers:

None

Has it been or will it be considered by Scrutiny?

No

Has it been or will it be considered by any other Council Committee, Advisory Panel or other body?

No

Will this report go to Council?

No. The final budget proposals will be considered by Council following the consultation period.

Pre-Budget Report 2022/23

1. Context (or background)

- 1.1 Proposals for the Council's 2022/23 Budget are set out in this report within the context of the period of austerity from 2010 which has led to the Council having had to become accustomed to operating within a very significantly tighter financial envelope than it did previously. The Budget and Spending Review announcement on 27th October indicated some further support for local government although at the time of writing the Council is still awaiting the 2022/23 Provisional Local Government Finance Settlement which will include details on a number of key funding announcements which will dictate the funding envelope within which the Council will need to operate next year.
- 1.2 The Provisional Settlement should be received in mid-December followed by a final settlement announcement a few weeks into 2022. The initial financial gap for 2022/23 has been updated to take account of all approved decisions and stood at £15m, rising to £27m by 2024/25. These figures were based on broad assumptions about the Council's financial position, including the impact of the wider local government finance system. They form the starting point of the 2022/23 Budget process.
- 1.3 In the period since February, work has been undertaken to update the assumptions that underpin this position with the underlying objective of meeting the immediate budget gap and to address the medium term financial position. Any changes to the existing position have been included within the Appendix to this report. Although the Council continues to be affected to some degree by the impact of COVID-19, expectations are that this will affect a relatively narrow number of areas next year.
- 1.4 The City Council's Medium Term Financial Strategy (MTFS) has been considered by the Finance and Corporate Services Scrutiny Board (1st December) and any comments passed on to Cabinet. The MTFS sets out further the national and local context in which the Council is operating and the financial assumptions within this Pre-Budget Report are aligned to the MTFS. Prior to setting the final Budget in February, the Council will be required by law to establish the Council Tax and Business Rates tax-bases for 2022/23 and declare projected deficits or surpluses from previous years. Initial estimates of these tax-bases have been included in the financial projections within this report although it is expected that these will be refined in the final Budget Report. This will include any assumed reduced level of Council Tax and Business Rates collection rates and projected level of Council Tax Support claimants. Although these were all affected by the impact of Covid in 2021/22 this impact is forecast to reduce significantly next year.
- 1.5 Sitting behind the overall financial approach is the Council's commitment to protect its most vulnerable citizens and to deliver a range of core services to everyone in the city in line with the One Coventry Council Plan. The Council continues to face a difficult task to achieve this following the period of austerity from 2010 although initial indications suggest that the local settlement will not further exacerbate these conditions. The proposals in this report include a small but significant number of items of service and technical savings to help the bottom line position. Beyond this the Council is seeking to consolidate service improvement activity but without imposing savings targets at this stage. It will continue though to explore a balanced and prudent approach to seeking commercial opportunities that dovetail with or are aligned to its existing activities.
- 1.6 The Council has forecast a range of resource assumptions including information from SR2021 although these are somewhat speculative at this stage ahead of the detail that will be included within the Provisional Settlement. The proposals avoid any significant detrimental impacts on services to the people of Coventry. The descriptions set out in Appendix 1 give an indication of the implications of each proposal.

- 1.7 This report proposes that the budget consultation is carried out on the basis that the Council will increase Council Tax levels by just under 2%, the maximum amount allowable by Government without triggering a referendum. In addition, it is also proposed as a basis for consultation to apply the full flexibility to raise a 1% Adult Social Care Precept in line with Government guidelines. As a result, if these changes are approved within the final proposals in February, Council Tax bills would increase by just under 3% as a result of decisions made by the Council. It is possible that increases in the Police and Fire precepts could result in a total Council Tax rise above 3%.

2. Options considered and recommended proposal

- 2.1 The remainder of the report details the financial position facing the Council and the specific proposals put forward for consultation. These proposals are detailed within Appendix 1.

Revenue

- 2.2 After taking account of all Council approved decisions, the Council started the 2022/23 Budget process with a shortfall of £15m rising in subsequent years. A number of expenditure and income pressures have created a revised budget gap over this period. The most significant of these individual pressures are outlined below:

- Children's Services has experienced ongoing expenditure pressure resulting from external market price increases, the impact on the placement mix resulting from reduced availability in the fostering market and increased reliance on higher cost residential provision. There are also workforce impacts of increased levels in Child in Need, Child Protection & Children Looked After caseloads. Further pressures come from meeting statutory responsibilities to young carers, responding to the number of children who have secured permanent homes through special guardianship, meeting regulatory responsibilities in children's homes and children's tier 2 mental health services.
- The Council anticipates facing corporate inflationary pressures in three areas: the 1.25% increase in employer National Insurance Contributions announced by the Government in Autumn 2021; the impact of local government pay awards and proposed National Living Wage increases; and underlying inflationary pressures within the economy impacting across a range of cost bases including energy. An estimated additional budgetary requirement of £4.5m has been identified to meet these demands.
- Income budgets for car parking are forecast to continue to suffer shortfalls of c£1m per annum in future years with the impact of Covid contributing to a persistent long-term impact on driving and parking habits. These shortfalls have been met through Covid grant funding to date but this will not be available beyond 2021/22.
- A need has been to identify software updates and staffing support to strengthen the integrity of the Council's existing ICT systems and data. It includes c£1m to upgrade software and system licences and provision for 7 additional staff to provide enhanced capacity within the Council's ICT function.

- 2.3 Overall resources include the Government settlement, amounts in relation to Council Tax and Business Rates and several specific grants that the Government includes within its definition of Core Spending Power. Movements in this category include the following:

- SR2021 has provided initial indications of additional resources for local government although it is difficult to know the extent of this without the further

detail expected within the Local Government Provisional Settlement. The elements listed in Appendix 1 makes some assumptions both about the level of additional funding and the types of area where this might be applied or hypothecated. These are broad planning assumptions which are highly likely to be subject to significant change when the Settlement is released. However, the overarching trajectory of additional resources to fund pressures within local government is expected to be confirmed at that point. The Council's current position includes: an expectation that previously assumed resource cuts built into the Council's future budgets (£7m in 2022/23) will not now occur; it is assumed that the Settlement will provide funding for the Council's expected additional National Insurance costs (£1.5m) and continuation of the 2021/22 Social Care Grant (£2.51m); a projection is built in that the New Homes Bonus will not fall-out to the extent assumed in previous Council budgets (£1.5m); a further overall £4.5m of additional resource is also built in based on a prudent calculation of the national control total for new local government money and expectations of new money to be announced for social care purposes for example.

- Collection rate forecasts for Council Tax and Business Rates have been lower than historical experience in 2020/21 and 2021/22 although any further impacts are expected to subside into 2022/23. The volume of Council Tax Support claimants has stabilised through 2021/22 and is expected to continue close to levels being experienced before the pandemic. Further work is expected to refine the Collection Fund position in January enabling greater clarity on the extent to which any existing and future surplus resources can be released next year. At this stage a prudent figure of £2m has been included. In addition, it is expected that the Government will honour an on-going commitment to provide grant funding to councils to compensate for businesses not being charged the Business Rates multiplier inflationary increase dictated by regulation. Government has pledged to freeze the multiplier for 2022/23 compared with the September 2021 Retail Prices Index increase of 4.9%, which would ordinarily be expected to apply. If the Government's commitment is honoured, this should represent compensation resources of £3m above the Council's budgeted resource level.
- The proposals put forward in this report assume taking the full flexibility of the 1% Adult Social Care Precept allowed for within the Spending Review as a basis for consultation. This would create additional resources of £1.4m.

2.4 There is a small but significant number of technical savings as follows:

- The Council expects to receive a further £1m of dividends from the Coventry and Solihull Waste Disposal Company above the ongoing budgeted level of £6m.
- The Council's commercialisation programme incorporates a series of individual projects which are expected to deliver savings of £0.9m ongoing.
- Tom White Waste Ltd is anticipated will deliver dividend levels which match those forecast when the Council purchased the company in 2019/20. Prudent forecasts have been built in for the next two years building to £1m by 2024/25.
- Savings are included from the Council's latest restructure of its senior management team, delivering net reduced costs (£0.3m) of two post deletions and associated refining of responsibilities of remaining posts.
- A modest time limited income stream is assumed from the interest repayments on approved loans to partner organisations representing the difference between the rate at which the Council is able to borrow and the rate which it is required to charge on loans provided. The figures included are provided here are based on actual/potential loans including to Coombe Abbey Park Limited, the Council's Friargate Hotel partner and the Coventry and Warwickshire Reinvestment Trust.

2.5 The net result of these changes would leave the Council adrift of a balanced budget position. The likelihood is that the combination of the final Government Settlement and further work to refine some key technical areas of the Council's budget such as the Council Tax and Business Rates Collection Fund will move the Council towards a balanced position. Should a budget gap still remain, the Council would be able to use reserve balances to fund some of the non-recurring pressures within its financial position in a manner consistent with its Medium Term Financial Strategy.

Table 1: Financial Position 2022/23 to 2024/25

	2022/23	2023/24	2024/25
	£000	£000	£000
Initial Budget Gap	15,360	21,360	26,640
Expenditure and Income Pressures	13,438	12,600	12,650
Resources	(23,661)	(24,027)	(25,427)
Directorate and Technical Savings	(3,224)	(2,224)	(2,323)
Policy Priorities	1,138	1,075	1,075
Budget Gap	3,161	8,785	12,615

Capital

2.6 The Council has an aspirational draft 5 year capital programme which totals nearly £1.5billion. Of this nearly c£158m is currently cash-flowed for 2022/23 taking into account 2021/22 rescheduling to date. Further funding will be built into the programme before the final budget report, as the Council is currently awaiting final confirmation of the City Region Sustainable Transport Settlement (CRSTS) grant award.

2.7 CRSTS is a five-year capital settlement to enable the region to achieve its ambitions in terms of transport investment. The fund is overseen by DfT and aligns with the planned publication of a new Local Transport Plan (LTP). The SR2021 confirmed a WMCA allocation of £1.05bn for 2022-27. Work is on-going between the WMCA and the 7 West Midlands district councils to confirm the CRSTS programme. It is the assumption that CRSTS funding will displace some of the WMCA Investment Programme funding for CCC which is yet to be secured and was part of the initial Devo Deal.

2.8 The main components of the Council's provisional programme are set out below with the figures quoted representing the projected sums earmarked currently for 2022/23. The five year programme and an updated cash-flow position will be included in February's final Budget Report. The Programme includes:

- A strategic transportation programme in excess of £25m incorporating the Coventry South package, Housing Infrastructure Fund works at Eastern Green, Keresley Section 106 works and Very Light Rail.
- Continued delivery of the £31.5m Air Quality programme, which includes works at Junction 7 of the Ring Road and Spon End.
- Commencing the delivery of the £8.5m Binley Road Cycleway up to Walsgrave Hospital.
- Completion of Public Realm 5 works, specifically Coventry Cross and Palmer Lane.
- City Centre Regeneration investment taking forward the city's Friargate District (building 2) and City Centre South plans.

- Continued investment in the schools capital works including provision for the expansion of secondary places under their One Strategic Plan, to include the new SEND school proposal at Woodlands.
- Continued investment in Adult and Social Care in form of Disabled Facilities and Pathway to Care; along with the programme of vehicle replacement and ICT.

2.9 The draft programme will be subject to change between now and February with every expectation that some of the proposed expenditure profile will be shifted to later years. It is important to be aware also that some of the schemes involve a complex mix of funding sources, multi-partner delivery arrangements and challenging planning, technical and approval cocktails that do not always lend themselves to smooth project delivery progress. In overall terms, given the large amount of externally funded and driven proposals within the Council's Capital Programme it is very likely that a fair degree of flux will continue to be experienced in its cash-flow over the next few years.

3. Results of consultation undertaken

3.1 The proposals in the report are subject to statutory consultation requirements. The Council will communicate the report's key messages through usual consultation channels including social and digital media.

4. Timetable for implementing this decision

4.1 This report includes a set of draft budget proposals and does not authorise spending and savings decisions. Following a public consultation period, full Council will consider the final budget proposals in February to be implemented from 1st April 2022. An indicative profile is set out in Appendix 1.

5. Comments from the Director of Finance and the Director of Law and Governance

5.1 Financial implications

The Council's financial circumstances for 2022/23 and beyond will depend heavily on the fine detail behind SR2021. For local government, much is expected to be revealed in the Provisional Settlement expected in December. In order to provide as firm a planning base as possible this Pre-Budget Report includes estimates coming out of SR2021 that contain a high degree of planning uncertainty. The intention has been to err on the side of prudence in relation to these numbers. The proposals contained in this report do not assume any further time-limited effects of Covid – any remaining impacts are ones that the Council expects to exist for the medium to long term. Any other short-term costs that do emerge will need to be covered by the residual Covid grant still held on the Council's balance sheet.

The local government landscape has continued to be scarred by a number of authorities reporting financial difficulties through 2021/22 due to Covid pressures, challenges caused by commercial ventures or pressure from their underlying financial position. Coventry has continued to maintain a stable financial position through this period although it is difficult to understand and explore all the reasons for differences of experience between authorities. What is clear is that the Council has continued to maintain its financial position by following sound financial management practices including: implementing medium term planning which is not over-reliant on reserve contributions; making budgeting decisions that recognise fundamental pressures in the financial position; maintaining reserve balances at a level that is sufficient to provide manage budget risks; addressing issues of governance in decision making in line with external advice; pursuing financial planning approaches which do not place an over reliance on speculative commercial activity but which do incorporate a balanced and forward thinking approach to delivery of modest commercial gains; and embarking on a programme of activity driven by the deliver the forthcoming

refreshed One Coventry Council Plan which will include at its heart effective delivery of services for Coventry citizens.

The Council's Medium Term Financial Strategy which is being reported to Cabinet alongside this one provides greater coverage of the Council's approach to financial planning addressing the issues above. These continue to be difficult times for local authorities and any flexibility provided within SR2021 is only likely to provide some stabilisation for local authorities meeting some of the underlying and emerging pressures faced by the sector. The path to a balanced medium term financial position continues not to be easily identifiable at this point hampered, amongst other things, by the Government's postponement of a number of issues relating to local government finance. It is hoped that the Spending Review has provided some assurance which will help the Council move towards being able to manage its financial position next year. In terms of future years however, the Council continues to use several prudent assumptions to provide some budgeting realism and help to maintain a focus on sound budget setting decision making going forward.

The indicative level of Capital Programme set out above is only a guide at this stage although it continues to point towards a significant programme of spend on Capital schemes across the city. Much of this spend will continue to deliver benefits to the local economy through infrastructure improvements and enhancement of the city's appeal to private sector investment. The medium term trajectory of the Capital Programme does not reflect currently the level of expenditure experienced in recent years and will depend on the success of future grant bidding processes and announcements in relation to Government plans on its levelling up agenda and Shared Prosperity Fund.

The resulting financial position in Appendix 1 show a financial gap of £3m rising to £13m over the next three years. With a focus at this point on 2022/23, the Council's approach between this report and the final Budget proposals will seek to bridge the £3m gap through the following mechanisms:

- Incorporating Government announcements as they emerge including through the Local Government Finance Settlement.
- Refine existing forecasts in a few key areas including the Council Tax and Business Rates Collection Fund and the Asset Management Revenue Account.
- As a last resort, the use of reserves to manage time-limited cost pressures.

It is anticipated that these areas will enable the Council to manage the remaining gap and it is the view of the Director of Finance that further action to identify new savings is not required at this stage. However, this does not mean that the Council can afford to be complacent or plan on an optimistic basis for the medium term. Any such approach would run the risk of leaving future financial gaps with insufficient time to identify ways of addressing them. The Council will approve a refined One Coventry Council Plan in the first part of 2022 and is embarking on a programme of activity aimed at meeting the key objectives of the Plan. As part of this programme the intention will be to identify more effective ways to deliver services, adopt cross cutting approaches, work with partners and the community and focus on key delivery metrics. No savings have been assigned to the programme at this stage but it is envisaged that it will be a key part of enabling the Council to deliver its financial as well as its performance targets in future years.

The Council's recent revenue and capital budgets have maintained a strong focus on helping Coventry become a growing and more prosperous city, both to help protect and increase key tax revenue streams and reduce the reliance of some local residents on Council services. In addition, the Council has adopted more commercial approaches to identify new and increased revenue streams. This will continue to be important as part of a

balanced strategy which plays due regard to the risks and limitations inherent within them. The view of the Director of Finance is that the risk of occasional negative financial consequences of taking such approaches is lower than the risk of not pursuing them at all and failing to attract the sustained financial benefits that they offer.

The Council has been able to continue to pursue its expansive Capital Programme plans. This remains a critical part of its medium term revenue focus and its plans to increase local regeneration and prosperity as the city addresses the need to recover from the pandemic and meeting the challenges of EU exit and economic recession. The need to secure the remaining funding within the WMCA Devo Deal remains a significant risk to successful delivery of part of the Programme.

5.2 Legal implications

The proposals in this report are designed to meet the Council's statutory obligations in relation to setting a balanced 2022/23 budget by mid-March 2022. This includes the duty to report to the Council on the robustness of the estimates provided and the adequacy of the financial reserves in place. Section 31A of the Local Government Finance Act 1992 and Section 25 of the Local Government Act 2003 refer.

6. Other implications

6.1 How will this contribute to achievement of the Council's Plan?

The Council, in common with all local authorities, will continue to be faced with challenging resource constraints although the precise nature and trajectory of this are not yet clear. Individual proposals set out in this report demonstrate the Council's commitment is seeking to minimise impacts on front-line services. The Pre-Budget position is presented within the context of the Medium Term Financial Strategy, which will align with the priorities set out for the City within the Council Plan. In this way Pre-Budget proposals are aligned to existing policy priorities.

6.2 How is risk being managed?

The inability to deliver a balanced budget is one of the Council's key corporate risks. The proposals within this report are aimed directly at trying to mitigate this risk. The new savings and income targets that will be included in the Council's bottom line budget position are unlikely to represent a significant risk of non-achievement. However, the continued budget gaps for future years will need to be addressed as part of the next budget process through 2022. The fact that these pressures are now lower than last year gives an indication that the current level of risk has reduced somewhat.

6.3 What is the impact on the organisation?

None of the new proposals set in Appendix 1 are likely to result in post deletions or service reductions. Measures for managing the financial gap based on current forecasts are set out in section 5 and any new savings proposals are unlikely to be put forward except as a last resort if the local government financial settlement is much worse than currently anticipated. Revenue gaps that need to be managed in later years means that the Council will have to consider changes that might radically affect the way it works and the services it provides in the future.

6.4 Equalities / EIA

An initial assessment is that the savings contained in this year's Pre-Budget report are unlikely to have any significant equality impacts. This position will be reviewed ahead of the final budget proposals being put forward in the new year, and any associated equality analysis will be carried out accordingly.

6.5 Implications for (or impact on) climate change and the environment

This report includes a proposal to increase the Council's capacity to develop its response to climate change issues.

6.6 Implications for partner organisations?

There are little or no direct implications for partner organisations in the proposals.

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