

## **RISK MANAGEMENT APPROACH TO THE BUDGET STRATEGY**

### **1 SUMMARY**

- 1.1 The purpose of this report is to identify the key elements of risk within the budget strategy and to agree a monitoring process.

### **2 BACKGROUND**

- 2.1 At Council on the 29<sup>th</sup> July 2003 Members received an update on the progress on the Risk Management Strategy agreed the previous July. That report contained an action plan. Within the action plan there are a number of references to the budget strategy of the Council.
- 2.2 The Audit Commission has produced a document which outlines how auditors will make judgements about the Authority on a number of issues. Within this document good practice on risk management in relation to the budget strategy is shown as the following:-
- There is evidence of a risk assessment of material items of income and expenditure which are fully costed. The risks are reported to Members as part of the budget setting process.
  - The frequency of reports to Members is determined by the risk assessment of the budgets.
- 2.3 The full document issued by the Audit Commission will be presented to Members at a later date when all the points raised have been considered by officers and our proposed action identified.
- 2.4 This report deals only with the General Fund of the Council. At a future meeting the Housing Revenue Account, Capital Programme and Collection Fund will be considered.

### **3 CONSIDERATION**

- 3.1 The approach to this is to consider the following:-
- What risks could affect the budget strategy.
  - How can the Authority focus on the areas that are a priority and what reporting is to be used.
  - Risk reduction and risk acceptance.

---

#### 4 WHAT RISKS COULD AFFECT THE BUDGET STRATEGY

- 4.1 Any particular service could be exposed to a number of risks rather than a single risk however, there is expected to be a dominant or key risk. The main risks are as follows:-

##### Volume Change

Here it could be either demand-led or a planned change. Income projections may be based on charges at an estimated level of activity. Reduced activity with no cost reductions will increase financial risk as will cost increases that respond to volume changes which are not linked to changes in income.

##### Cost Changes

Whilst most anticipated cost changes will be built into the basic strategy, there is still the potential for cost changes to have an impact throughout the year and the term of the budget strategy.

##### Price Changes (Charging)

The Council sets its discretionary charges and we are notified of the statutory charges to apply. Over the life of a budget strategy, income may not grow in line with costs, or the structure of charges could be amended to the detriment of the Authority.

##### Outside Partners

Under performance of outside partners will have an adverse impact on the Authority. Problems could be either non-performance or below standard performance.

##### Legislation Changes

Local Authorities are at risk from changes by the Government. This could be in the alteration of agreed priorities, funding arrangements, new services and changes to standards.

##### Competition

Some areas of the Council are at risk from competition. Examples could be leisure premises, car parking and domestic building control.

##### Disasters, I T Failures and Business Interruption

Work is currently underway on the production of risk registers to identify where the Council is at risk in the delivery of services. From a budget strategy point of view, there could be additional cost implications or risk to the Council's income streams.

### Errors and Omissions

Where decisions and actions are made by the Council or Officers, there is the risk of errors or omissions. Costs could be incurred either informally in explaining correcting or compensating for the error or omission or formally through a court process.

### Reputation Risk

The willingness of our customers and partners to work with us is affected by their trust in the Authority. As regards the budget strategy contractors need to know they will be paid on time and taxpayers need to know that amounts paid to the Council are properly credited to their account and safeguarded.

## **5 HOW CAN THE AUTHORITY FOCUS ON THE AREAS THAT SHOULD BE A PRIORITY**

- 5.1 To break down the problems of considering the whole revenue budget, the analysis has been approached on three points.
- Determine a minimum sum to consider
  - Use of the subjective analysis
  - Check against all service areas
- 5.2 For the minimum sum, it is proposed that a figure be used that equates to a one per cent increase in the current Council Tax for Rochford rounded to the next thousand. Using this approach, the figure has its own buoyancy for use in future years. For 2003/04 one per cent of £142.29 equates to a figure of £44,000.
- 5.3 The subjective analysis approach is where each type of expenditure and income is added together. This produces figures for example of total salaries, total training, total repairs and maintenance etc. The advantages of this approach are:-
- It condenses the budget book to a manageable list
  - The risks associated with the type of income and expenditure are usually common to the type
  - The way that expenditure and income is committed is usually common to the type of item.
- 5.4 Looking first to the subjective analysis approach, Appendix A shows the full subjective analysis for 2003/04. The items highlighted, under the column

---

marked estimates, within the list are where the item is over the £44,000. The next column briefly describes the risks associated with the item and the last column identifies the type of reporting suggested.

- 5.5 It should be noted that by using this approach, although the number of items have significantly reduced, the totals that remain for consideration are 93% of expenditure and 95% of income. When looking at the recommendations for reporting of the 21 items, they account for 72% of expenditure and 84% of income.
- 5.6 Where the proposal is that a quarterly report will be issues we will try to ensure that this fits in with the reporting of Quarterly Performance statistics to match data, performance indicators and budgets together.

## **6 CHECK AGAINST WHOLE SERVICE AREAS**

- 6.1 Appendix B shows the service areas, risk assessment and reporting arrangements relating to the whole service areas. The reason for including this additional stage is that the subjective analysis approach picks up the key large items of the budget, however smaller estimates when grouped around a service may be considered as a potential risk.
- 6.2 The following should be noted. For staffing, the overall cost of staffing will be covered in the quarterly reports proposed. The vacancies within the Council are already reported to Members.

## **7 WHAT MEASURES ARE USED FOR RISK REDUCTION AND THE CORPORATE ACCEPTANCE OF RISK**

- 7.1 This report has been aimed at identifying where there are risks to the budget strategy and in most cases, recommends monitoring to gauge the effect or changes to the budget. Many of these areas are demand-led areas and therefore there is little real action to correct the effect that may be, for example, a reduction of demand on income.
- 7.2 The report to Council in July drew attention to the need to consider business continuity and contingency planning. This is essential as there are critical areas in relation to service provision that could affect the Council's budget strategy.
- 7.3 The Council already contracts out large parts of services and in so doing transfers risk to the third party.
- 7.4 Where risks remain they can be reduced by either financial reserves and balances aimed at reducing exposure to certain budget variations or where applicable by insurance arrangements.

- 7.5 Having looked at the risk implications of services and the financial implications, there must be some acceptance of the risks involved. However, with the actions identified within this report, such residual risks should be minimised.
- 7.6 As previously mentioned, the wider aspect of the Council's risk assessment are being addressed with risk registers being compiled. This information will add to our view on the risks associated with the budget strategy.

## **8 RECOMMENDATION**

8.1 It is proposed that the Committee **RESOLVES** : -

- (1) To agree the items to be reported as shown in appendix A and B
- (2) To agree the frequency of reports as shown in appendix A and B.

Dave Deeks

Head of Financial Services

---

### **Background Papers:**

None

For further information please contact Dave Deeks on:-

Tel:- 01702 - 318029

E-Mail:- [dave.deeks@rochford.gov.uk](mailto:dave.deeks@rochford.gov.uk)

Subjective analysis - 2003/04			APPENDIX A	
		Estimates	Risk Consideration	Reporting proposals
	EXPENDITURE			
	Employee costs			
1	Salaries	5,390,300	Members agree staffing structure. National Pay awards usually agreed after budget set. Government has control over other costs like National Insurance Contributions. Over the life of the budget strategy pay may have to increase with skill shortages and pension changes.	Monthly statement currently submitted to Management Board. Report to Members on Quarterly basis
2	Pension	544,700	Actual contributions are determined for a three year period. Over the life of the budget strategy special Pension contributions will change when moving from one three year assessment to another	Report to Members as part of Budget Strategy only
3	Staffing strategy savings	320,000	The rate of staff vacancies can vary	Include as part of quarterly report to Members
4	Training	87,300	Training undertaken within broad programme. Can change if sudden new requirement emerge	Provide annual report on training for the year
5	Telephone allowances	1,800		
6	Professional fees	5,700		
7	Insurance	65,400	Insurance agreement cover a number of years. Costs increase with value of items insured or where insurance company requests increase.	Report to Members as part of Budget Strategy only. Where increased costs arising from an increase in premium rates occur above the delegated virement limit they will be reported to Members.
8	Sports coaches	4,000		
9	Relocation Expenses	5,000		
10	Interview Expenses	1,600		
11	Staff Advertising	65,000	Variable budget related to number of vacancies and degree of difficulty in recruitment	Include as part of quarterly report to Members
12	Occupational Health	4,000		
13	Foundation Modern Apprenticeship	24,700		
14				
15	Premises related			
16	Repairs & Maintenance	220,100	Full transfers between premises within the overall total for repairs and maintenance allows for flexibility in dealing with this area.	Report as part of budget strategy only.
17	Special items- building works	161,800	Specific list of items approved as part of the budget strategy.	Report as part of budget strategy only.
18	National Non-Domestic rates	361,900	Cost set for year.Although usually not known precisely at the time of budget preparation.	Report as part of the budget strategy only.
19	Rating Revaluation	5,600		
20	Gas	6,000		
21	Electricity	29,700		
22	Water & Sewerage	16,100		
23	Cleaning	36,300		

24	Window Cleaning	5,100		
		<b>Estimates</b>	<b>Risk Consideration</b>	<b>Reporting proposals</b>
25	Insurance	9,000		
26	Oil	3,500		
27	<u>Transport Related</u>			
28	Car Allowances	119,100	Total is made up of small sums paid to various Council Officers. No major changes to total within a year.	Report as part of the budget strategy only.
29	Parking Allowances	6,100		
30	Transport & Plant	32,000		
31				
32	<u>Supplies &amp; Services</u>			
33	Expenses	31,300		
34	Equipment Tools and Materials	120,500	Total is made up of small sums incurred. No major changes to total within a year.	Report as part of the budget strategy only.
35	Best Value	25,000		
36	Comprehensive Performance Assessment	30,000		
37	Community Plan	2,000		
38	Subscriptions	50,900	Total is made up of small sums paid to organisations. No major changes to total within a year.	Report as part of the budget strategy only.
39	Members Allowances	73,300	Total is made up of small sums paid to Members of the Council. No major changes to total within a year.	Report as part of the budget strategy only.
40	Members Support & Training	6,000		
41	Meeting Subsistence	1,500		
42	Hospitality General	800		
43	Chairman's Hospitality	8,000		
44	Publicity	3,500		
45	Citizens Award	300		
46	Chairman's Transport Allowance	2,800		
47	Newspaper	25,000		
48	Printing & Publicity	18,200		
49	Community Liaison	300		
50	Printing & Stationery	26,000		
51	Court Costs	4,200		
52	Delivery Costs . Council Tax	8,600		
53	Cost Of Elections	25,000		
54	Advertising	12,700		
55	National Register Initiatives	5,000		
56	Payments to Canvassers	19,000		
57	Bulk Postage	37,000		
58	Communication Equipment	1,100		
59	S I Emergency Exercise	2,000		
60	Call -Out Service	6,400		
61	Health & Safety	4,200		
62	Signage & Equipment	8,900		
63	Sand Bags	2,000		
64	Grants Provision	20,600		
65	Youth Arts Project	2,000		
66	Horse Riding Trails - Maintenance	1,500		
67	Trees, Shrubs & Grounds	9,700		
68	Summer Play Activities	9,100		
69	Summer Swimming Scheme Provision	12,000		
70	Rochford Sports Council (Grant)	2,300		

71	District Plan	5,000		
72	Research & Publicity	1,000		
73	Ordnance Survey	8,700		
74	Conservation Grants	3,000		
75	NNDR Charitable Relief & Other Costs	25,000		
		<b>Estimates</b>	<b>Risk Consideration</b>	<b>Reporting proposals</b>
76	Economic Regeneration	2,000		
77	S E Essex Economic Strategy	3,000		
78	Business Enterprise Agency of SE Essex	1,600		
79	Chamber of Trade	5,000		
80	Rochford & Rayleigh CAB's (grant)-	72,700	One off grant authorised specifically. For budget purposes no other monitoring required.	Report as part of the budget strategy only.
81	Accommodation to Voluntary Bodies	20,500		
82	Crime & Disorder	20,000		
83	Archive Records	4,000		
84	Fees and Samples	7,600		
85	Exclusions from work	500		
86	Handy Person Service	4,000		
87	Contribution- Crouch Harbour	1,600		
88	Anti- Litter Initiatives	5,000		
89	Street Maintenance	300		
90	Black Sacks	800		
91	Market Development Project	3,500		
92	Recycling Containers & Bags	3,500		
93	White Lines - Taxi Ranks	700		
94	Arboricultural Works	1,000		
95	Environmental Services Treatment	1,000		
96	Bus passes	127,500	Numbers allocated will vary. Actual cost is subject to calculations by appointed ECC consultants. Results usually the following year.	Include as part of quarterly report to Members
97	Taxi Voucher Scheme	90,000	Demand for vouchers vary.	Include as part of quarterly report to Members
98	Mayday Mobile	1,200		
99	Energy Advice Centre	400		
100	Supporting People	21,000		
101	Removals & Storage	7,000		
102	Contracted accomodation( formerly bed and breakfast accomodation)	100,000	Variable budget	Include as part of quarterly report to Members
103	Medical Assessments	500		
104	Home Loss Payments	1,500		
105	Care Alarms	800		
106	Care & Repair	12,500		
107	Grants & Contributions. Homeless	18,800		
108	Rent Guarantee Scheme	5,000		
109	Garage Rents	900		
110	Tracing Agent	1,500		
111	Tax Credits	20,000		
112	Telephones	39,900		
113	Telephone Maintenance	9,300		
114	Office Call Box	700		
115	Fax Machine	1,500		
116	Central Stationery Provision	23,000		
117	Postal Charges- Franking	39,100		



118	Photocopier Maintenance	6,200		
119	Photocopying Paper	7,600		
120	Central Printing-Equipment	18,700		
121	Central Printing-Supplies	10,000		
122	Central Printing-External	9,500		
123	Provision	18,100		
124	Consultants / Support Services	6,000		
125	Mobile Radio Maintenance	2,900		
		<b>Estimates</b>	<b>Risk Consideration</b>	<b>Reporting proposals</b>
126	IT Upgrades / Developments	70,000	Day to day expenditure for IT strategy. Overall total not subject to major changes	Report as part of the budget strategy only.
127	Leased Line	9,500		
128	Library ( legal)	14,500		
129	Legal Fees (Net)	500		
130	Planning Appeals General	200		
131	Land Registration Programme	400		
132	General Estate Management	200		
133				
134	<u>Contracted Services</u>			
135	External audit and inspection fees	87,000	Agreed in advance of financial year. Will only vary with major problems	Report as part of the budget strategy only.
136	Bank charges	21,300		
137	Members Delivery	8,600		
138	Bailiff & Information Gathering Costs	8,400		
139	Leisure FM Contract Payment (net)	114,600	Amount agreed for year. Not subject to major changes	Report as part of the budget strategy only.
140	Maintenance of Grounds	576,000	Amount agreed for year. Not subject to major changes	Report as part of the budget strategy only.
141	Tree Survey Works	5,000		
142	Works Outside of Main Contract	7,200		
143	Annual Safety Audit	2,000		
144	Bridleways and Woodlands	13,500		
145	Cherry Orchard Country Park	26,500		
146	Consultants	11,800		
147	Parish Churchyards Maintenance	900		
148	Public Health ( Control of Disease Act)	400		
149	IT contractor	560,000	Main contract agreed but costs will increase in line with speed of implementation of IT strategy	<b>Include as part of quarterly report to Members</b>
150	Food Hygiene Contract	17,100		
151	Pest Control Treatments	18,100		
152	Air Quality Review	9,000		
153	Sewers & Ditch Clearance	25,000		
154	S.98 Contribution	40,900		
155	Collection/Kenneling-Stray Dogs	5,000		
156	Contract Cleaning ( public conveniences)	27,900		
157	Contract Payments- Street Sweeping	375,000	Amount agreed for year. Not subject to major changes	Report as part of the budget strategy only.
158	Abandoned Vehicles / Tip Clearance	23,000		
159	Nameplates & Bin Installation	6,700		
160	Recycling Provision/Contractors	167,800	Amount agreed for year. Not subject to major changes	Report as part of the budget strategy only.

161	Refuse Removal	834,600	Amount agreed for year. Not subject to major changes	Report as part of the budget strategy only.
162	Depot Security Contractor	1,800		
163	Tax Consultants	4,400		
164	Insurance Consultancy	3,500		
165	Asset Valuation	6,000		
166	Treasury Management	10,000		
167	IS/IT Strategy	25,000		
168	Computer Consumables	12,000		
169	Software Licence Payments	5,000		
170	Computer Service Extensions	300		
171	Security Services-Cash Collection	8,000		
	<b>Transfer Payments</b>	<b>Estimates</b>	<b>Risk Consideration</b>	<b>Reporting proposals</b>
173	Council Tax Rebates	2,545,200	Variable budget although the impact of the net revenue budget is reduced by Government Grant	Difficult budget to estimate however it will be included in quarterly report to Members
174	Rent Allowances	5,390,200	Variable budget although the impact of the net revenue budget is reduced by Government Grant	Difficult budget to estimate however it will be included in quarterly report to Members
175				
176	<u>Support Services</u>			
177	Recharges from HRA	1,200		
178				
179	<b>Total expenditure</b>	<b>19,413,800</b>		
180				
181	<u>Income</u>			
182				
183	<u>Fees &amp; Charges</u>			
184	Sale of Minutes	- 1,000		
185	Sales ( misc.)	- 7,100		
186	Newspaper Sponsorship	- 25,000		
187	Court Costs	- 95,200	Varies with Court activity	Include as part of quarterly report to Members
188	Parish Recharges	- 3,000		
189	Local Land charges Fees	- 330,000	Variable budget.	Include as part of quarterly report to Members
190	Net External Finance	- 326,500	Main item is interest on investments. There are risks associated with lending money to third parties. The list of approved parties is agreed by Council and follows advice on credit rating from consultants.	Include as part of quarterly report to Members
191	Verification Framework Income	- 65,300	Grants agreed by Government	Report as part of the budget strategy only.
192	Land & Access Charges	- 11,500		
193	Cemetery Income	- 83,000	Variable Budget	Include as part of quarterly report to Members
194	Pavilions	- 800		
195	Miscellaneous Income	- 9,350		

196	Building Control income	187,000	Variable Budget	Include as part of quarterly report to Members
197	Planning Fees	175,100	Variable Budget	Include as part of quarterly report to Members
198	District Plan Income	- 600		
199	Taxi Licensing	- 40,000		
200	E.C.C Contribution	- 35,600		
201	Recycling Credits & Sales	70,000	Variable Budget	Include as part of quarterly report to Members
202	Lease of Land ( depot)	- 10,200		
203	E.C.C Contribution - Verge Maintenance	- 29,100		
204	Parking Fees	474,000	Variable Budget	Include as part of quarterly report to Members
		<b>Estimates</b>	<b>Risk Consideration</b>	<b>Reporting proposals</b>
205	Market Rents	- 4,500		
206	Permits / Season Tickets	70,000	Variable Budget	Include as part of quarterly report to Members
207	Costs Awarded	- 3,000		
208	Excess Charges	- 40,000		
209	Printing & Copying	- 2,000		
210	VAT on Car Allowance	- 2,000		
211	Rents	- 33,000		
212	Other Licence	- 32,400		
213	Veterinary Recharge	- 1,100		
214	Environmental Protection Act	- 8,800		
215	Admin Charge/Rechargeable Income	- 3,500		
216	Holmes Place Contribution - Arts Officer	- 23,900		
217	Taxi Voucher Scheme (fees)	- 1,800		
218	Tax Credits	- 34,000		
219				
220	Grants			
221	NNDR Pool Administration Grant	92,000	Fixed sum agreed by Government	Report as part of the budget strategy only.
222	Housing Benefit Subsidy	7,408,300	See item 175 and 176	Include as part of quarterly report to Members
223	Supporting People Grant	- 21,000		
224	Grants. Woodlands	- 8,500		
225	Recoveries	200,000	Variable item	Include as part of quarterly report to Members
226	Administration Subsidy	250,000	Mainly fixed item agreed by the Government	Report as part of the budget strategy only.
227	Government Rewards	50,000	Variable item	Include as part of quarterly report to Members
228	Income	- 22,000		
229				
230	Rents			
231	Rents & Charges. Voluntary Org.	- 10,800		
232				
233	Provision of Services			

234	Recharges to HRA	794,400	Agreed by RDC only	Report as part of the budget strategy only.
235	Recharges to other accounts	69,800	Agreed by RDC only	Report as part of the budget strategy only.
236	Housing Revenue Account (Pension)	- 43,600		
237	Debt Management	- 38,000		
238	Capital Works	- 20,000		
239	<b>Total income</b>	<b>- 11,267,750</b>		
240				
241	Net total	8,146,050		
242	Contingency	10,000		
243	Contribution to Reserve	37,350		
244	<b>Budget Book Total</b>	<b>8,193,400</b>		

	WHOLE SERVICE AREAS		APPENDIX B
	Service	Net Value	Consideration
		£	
1	Corporate and Democratic costs	1,350,800	Majority is staffing - Overall this is covered by proposed monitoring.
2	Investment Income	- 326,500	Included as part of quarterly report to Members
3	Pension costs ( central)	501,100	Report as part of budget strategy
4	Local Tax Collection	560,700	The potential loss of the key income stream for the Authority represents a significant risk. The majority is staffing and Computer systems.
5	Elections	201,800	Staffing and direct costs. Reputation risk rather than financial.
6	Emergency Planning	91,900	The main risk to the Authority is through the effects and management of any emergency situation. The Emergency Plan is considered by Members.
7	Local Land Charges	- 232,500	Net income to the Council. Staff and systems needed to deliver service. Income will be affected by demand and will be reported as part of quarterly report to Members.
8	Leisure Recreation and Sport	1,279,250	Key aspects of the service delivered through contracts. Holmes place and Serviceteam already report to Committee.
9	Building Control	108,800	This is the total of Building Control and includes the fee earning work and the non fee earning work. Majority is staffing. The income will be affected by demand and will be reported as part of quarterly report to Members.
10	Planning	824,100	Majority is staffing. The income will be affected by demand and will be reported as part of quarterly report to Members.
11	Corporate Policy	130,500	Majority is staffing
12	Environmental initiatives	8,500	Minor item
13	Economic Development	104,700	Majority is staffing and NNDR relief granted. This relief is subject to either criteria determined by Council or specific decisions
14	Community Development	208,300	Majority is staffing and grants to CAB. Grants are specifically authorised by Council
15	Cemeteries and Churchyards	52,500	Majority is undertaken by Serviceteam who report to Committee. Income will be part of quarterly report to Members.
16	Environmental Health	889,500	Majority is staffing
17	Coast Protection	1,600	Minor item
18	Refuse disposal and Street Cleansing	1,634,700	Majority is undertaken by Serviceteam who report to Committee. Recycling Income will be part of quarterly report to Members.
19	Public Conveniences	162,200	Majority is maintenance and cleaning costs
20	Hackney Carriage Licensing	9,600	Income is currently below reporting level
21	Highways and Roads	114,100	Majority is verge maintenance undertaken by Serviceteam who report to Committee.
22	Parking Services	- 285,400	Income is subject to demand and shifting patterns of parking. Income will be part of quarterly report to Members
23	Public Transport	241,200	Majority is for Bus passes and taxi vouchers. They will be reported quarterly.
24	Housing Strategy, advice and private sector	372,600	Majority is staffing
	Service	Value	Consideration
		£	

25	Contracted Accommodation	106,800	Majority is staffing and the cost of contracted accommodation (formally Bed and breakfast accommodation)
26	Housing Benefits Expenditure	7,935,400	Housing Benefits expenditure and income are major items and will be included in quarterly report to Members.
27	Housing Benefits Income	- 7,608,300	See above
28	Housing Benefits Administration	425,200	See above
29	Corporate Salary Savings	- 310,000	Central provision to cost of vacant posts. Actual figure will be affected by number of vacancies and the time taken to fill those vacancies. It is also affected by staff who are on maternity pay and reduced pay through sickness. Decisions can also be taken to keep a post vacant.
	<b><u>Support services that are fully re-charged to other accounts</u></b>	<b><u>Gross Cost</u></b>	
30	Telephones and Reception	160,900	Staffing and office telephone costs. No significant financial risk
31	Postal and Office Services	246,100	Staffing, stationery and postage. No significant risk
32	Filing	59,200	Staffing and use of accommodation. No significant risk
33	Document Production unit	228,200	Staffing and printing costs. No significant risk
34	Office Accommodation - Rochford	290,000	Costs relating to premises and management of premises. Without these premises the majority of Rochford's office based services would not be delivered.
35	Office Accommodation - Rayleigh	108,700	Costs relating to premises and management of premises. Without these premises the majority of Rochford's democratic services would not be delivered.
36	Financial Services	534,400	Staffing and support costs. The section is responsible for all major aspects relating to the financial management of the Authority.
37	Personnel Services	280,400	Staffing and recruitment costs. Risks to staff availability for the Authority following non recruitment of staff and lack of policies to retain staff
38	Property Maintenance	742,300	Staffing and support costs. Risks to the repair and maintenance services for Housing, capital schemes and all Council assets.
39	Cashiers	65,200	Staffing and support costs. Main risk area is in cashiers role in cash allocations to customers accounts.
40	Computer Services	804,500	Contract, Miscellaneous IT costs and staffing. The performance of out IT contractor is the key risk to the authority. This is already the subject of regular monitoring by Members.
41	Legal Services	409,500	Staffing and support costs. The section is responsible for all legal aspects relating to the Council including land transactions.
42	Audit and Process Review	184,900	Staffing and support costs. The section provides an independent monitor for the performance of the Authority and for the safe and efficient financial arrangements.