

**Appendix B: Risks and Assumptions**

| <b>Directorate</b> | <b>Description</b>   | <b>Estimated impact if known Adverse / (Favourable)</b> |
|--------------------|--|---|
| Adults & Health    | <b>Provision for CHC funding</b><br>At the end of 2022/23 we provided for a CHC case for which health have offered to pay 35% (£0.103m). we are still disputing this, but there is a danger that we could become liable for 100%. This is not in the current forecast.   | (103)   |
| Adults & Health    | <b>Funded Nursing Care (FNC)</b><br>The Council pays FNC as part of its nursing block fees, though some service users do not qualify for FNC. We are projected to pay £0.244m more FNC than it receives (£0.162m in 22/23). There may be potential to increase the FNC agreed with ICBs and increase FNC income - assume 50%. This is not in the current forecast.   | (122)   |
| Adults & Health    | <b>Invoicing</b><br>Based on information from Frimley ICB we have not yet issued invoices for some clients using RBWM day services. Potential additional income £0.027m. This is not in the current forecast.  | (27)  |
| Adults & Health    | <b>Forward look</b><br>No adjustment has been made to the projections for potential new client services. This could be of significant value, particularly in LD. But currently forecasts are based on current cohort.  |   |
| Adults & Health    | <b>Client income</b><br>Client income is an area of the budget the finance team have struggled to find capacity to forecast in any detail. Work is ongoing but is manual and time intensive. A high level review suggests the projected income could be between £0.130m over budget to £0.900m under budget. work is continuing with the aim of including a more considered position in M8. This process will improve with the implementation of the new system in 2024.                 | (130) – 900   |
| Adults & Health    | <b>Bad debt provision</b><br>Although there is a project underway concerning the large amount of old debt in Adult Social Care, it is looking increasingly unlikely that it will be realised in the year.  | 350   |
| Adults & Health    | <b>Notification of care packages</b><br>The forecast is proving particularly challenging due to late notification of care packages. when this pre-dates 1 April it also means we have to take costs related to previous years if these had not been accrued. So far prior year costs not accrued have been identified that total £0.250m. As an example, we have been made aware of services in October 2023 that backdate to December 2022. Risk acknowledged but no figure agreed yet. |   |
| Adults & Health    | <b>Revenue costs associated with Mosaic</b><br>There may be additional costs associated with the implementation of Mosaic that are not yet in the forecast. For example, data migration costs.   |   |
| Adults & Health    | <b>Public Health replacement spend</b>   | 190   |

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| Directorate     | Description  | Estimated impact if known<br>Adverse /<br>(Favourable) |
|-----------------|--|--|
|                 | The budget assumes Public Health funding of £0.190m will be received for preventative services (day care and supported employment). However, the Public Health team have previously indicated that such funding is predicated on a more substantive case being made. The forecast assumes Public Health will continue to provide this funding.   |  |
| Adults & Health | <b>2023/24 uplifts</b><br>Uplifts are still being agreed for 23/24 so fees may still increase. Risk acknowledged but no figure agreed yet.   |  |
| Place           | <b>Housing Grant Funding</b><br>Asylum Dispersal Grant, which might not be sufficient to cover the actual volume of refugees. This is monitored monthly. This is not in the current forecast.  | 300  |
| Place           | <b>Tree maintenance</b><br>Predicted increase in re-active maintenance as a result of ongoing inspections by end of March '24, currently in process to review the forecast (Finance) to agree value of the risk. This is not in the current forecast.  | 138  |
| Place           | <b>Leisure centre</b><br>The water consumption from the water flume drainage defect at Braywick Leisure Centre is continuing to leak, with no rectification provided yet. This is not in the current forecast.   | 40   |
| Place           | <b>Temporary Accommodation</b><br>The forecast is currently being monitored closely , currently the forecast is in line with what has been reported however numbers and costs can change as more people become Homeless. This is not in the current forecast.<br><br>In addition it should be noted that since Housing Rents moved from Agresso to ARA, this may have reduced the clarity of information in the recovery of housing rents.<br>Risk acknowledged but no figure agreed yet.  |  |
| Resources       | <b>Audit</b><br>The Audit Fees for 20/21 – the majority (£0.400m) has been built into the forecast but there is a risk of a further £0.050m. Negotiations with PSAA with regards to the 20/21 fees. The 21/22 and 22/23 audit fees are also an estimate. The risk in these is acknowledged but no figure agreed yet. This is largely dependent on the decision to be taken by central govt on the “catchup” audits to be done on these years. Announcement imminent.<br>PSAA has not published 23/24 audit fees - they are due to do so by 30/11/2023. | 50   |
| Resources       | <b>Bad Debt</b><br>There has been £0.190m corporate bad debt savings rated amber, because of capacity issues this hasn't been developed as quickly as possible. The current bad debt stands at £0.215m of which £0.100m has been added into forecast.  | 115  |