

Directorate	Risk / Opportunity Description	Estimated impact (Surplus) / Pressure £m
All	<b>FEES AND CHARGES UPLIFT FROM 1 JANUARY (excluding Parking)</b> Following approval at November 2023 Cabinet, some fees will increase from January 2024. This is not yet reflected in individual forecasts though an estimated impact figure was provided in the November report.	(0.160)
All	<b>FLOODING</b> Costs in relation to recent flooding in the borough are expected. A central register is maintained of possible issues but it is too early to quantify accurately (i.e. impact of three car park closures in Windsor, contractor support in i.e. closing roads and cleansing, reallocate residents to nearby accommodation, council staff time, alternative adult social care provision when usual services unavailable, use of Windsor Leisure Centre etc).  The government has announced support for households and businesses which the Council may be required to administer if the funding level is triggered. New Burdens grant may be receive to cover these costs.	Unknown
Place	<b>TEMPORARY ACCOMMODATION</b> This is a volatile area and there are a number of pressures, both locally and nationally, which make this worth noting as a risk as we head into year end. The current risk is based on figures as at the end of Dec 23, where spend has been higher than average previous months.  There also remains a significant amount of Housing legacy debt on Agresso which needs further investigation (Housing rents moved onto a new system, ARA, from June 2022).	0.250
Place	<b>ASYLUM DISPERSAL GRANT</b> This is a specific grant for the asylum hotels (£298,500). There is a plan in place to utilise this funding but the assumption is that the grant can be carried forward to 2024/25, clarification is being sought from government. There is a risk that costs exceed the level of the grant.	Unknown
Place	<b>PLANNING APPEAL</b> Costs in relation to a planning decision compensation / costs are expected. £0.180m has been included in the forecast but this is an estimate and may increase by an additional estimated £0.350m in case the planning committee's decision is overruled.	0.350
Place	<b>TREE MAINTENANCE</b> Increase in re-active maintenance as a result of ongoing inspections by end of March 2024 have been included in the forecast. However, the higher end of this forecast indicated potential additional costs of £0.085m which are not in the forecast.	0.085
Place	<b>PARKING FEES AND CHARGES</b> Additional income will be generated by raising parking fees from February 2024, subject to consultation. This is not reflected in the forecast.	(0.150)
Resources	<b>EXTERNAL AUDIT FEES</b> Deloitte have requested to the local government audit regulator (Public Sector Audit Appointments) that they be allowed to charge additional fees of £0.400m in respect of the 2020/21 audit, which includes additional work responding to objections. This has been included in the forecast we are challenging the scale of these additional fees so there could be a benefit if that was accepted.	Unknown
Resources	<b>BAD DEBT PROVISION (excluding Adults&amp; Health / legacy Housing Debt pre ARA)</b> A saving of £0.190m was included in the 2023/24 budget in respect of reducing the bad debt provision (though the saving relates to Place as well, it has been recorded in Resources for simplicity). However, it is looking unlikely that this target will be achieved and there will be a cost from a requirement to increase the bad debt provision. Bad debt provisions are volatile depending on the timing of large invoices, but there is a risk that the requirement for an increase in the provision will be significant. The current forecast assumes the saving will not be met, but there will be no increase in bad debt provision.  There are however some unreconciled credits on Agresso of approximately £0.360m which may mitigate the pressure.	Unknown
Children's	<b>HEALTH FUNDING</b> The budget assumes health funding for two placement of young people, totalling £0.258m. However, there is a risk that public health will not fund part or all of these costs.	0.258

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Adults & Health	<p><b>DATA QUALITY OF INFORMATION TO BASE ADULT SOCIAL CARE FORECASTS ON</b></p> <p>The lack of a care system that integrates with the ledger and automates processes results in significant concerns over the quality of data used to inform forecasting in Adult Social Care. Finance are reliant on the service to update manual spreadsheets of care packages, but there are significant differences between what is currently on the spreadsheets and the commitments recorded on the care system. This could be that the care system is not up to date, but each case needs to be followed up individually. As an example, in Mental Health there are £1.288m of care costs recorded on finance spreadsheets that are not recorded on the care system.</p> <p>There are also delays in notifying finance of new care package changes, some of which have been backdated to pre-1 April. So far prior year costs not accrued have been identified that total £0.194m. As an example, we have been made aware of services in October 2023 that backdate to December 2022.</p>	Unknown
Adults & Health	<p><b>INCOME FORECASTING</b></p> <p>Client income is proving difficult to forecast and there remains a risk of significant variations in forecast in the final months leading up to year-end. This is due to the invoicing of clients being a manual process and therefore requiring complex manual spreadsheets to monitor, exacerbated by:</p> <ul style="list-style-type: none"> <li>- frequent backdating of financial assessments, for example due to delays at Court of Protection granting deputyship;</li> <li>- data quality issues (see data quality above) meaning finance may not be aware of the care package and the associated assessed client contribution;</li> <li>- learning disability clients who finance have recorded as having to make a contribution (including CHC) but have not been invoiced;</li> <li>- s117 clients where it may be that the ICB should be meeting costs.</li> </ul>	Unknown
Adults & Health	<p><b>RAISING OF INCOME</b></p> <p>Unlike with other departments, the finance team have to raise invoices for income from funding bodies (e.g. the ICB, other Councils). This is due to historic practice and also the budgets are on the RBWM ledger but the budget holders sit in Optalis. As accountants are raising the invoices, they are also having to take on the role of chasing this debt. The finance team are concerned over the completeness of records and the extent the service take ownership of this debt. Historic spreadsheets suggest there could be unclaimed income, but there appears to be no master list and finance have been requested to contact the ICB to resolve.</p>	Unknown
Adults & Health	<p><b>PROVISION FOR SOCIAL CARE COSTS</b></p> <p>At the end of 2022/23 we provided £314k for a Continuing Health Care case for which health have offered to pay 35% (£0.103m). We are still disputing this but if the 35% was accepted would allow us to release part of the provision.</p>	(0.103)
Adults & Health	<p><b>FUNDED NURSING CARE (FNC)</b></p> <p>FNC is a contribution from health to nursing residential placements. The Council pays care providers the FNC as part of its nursing block fees and then reclaims it from the Integrated Care Board (ICB). It can take a long time for the ICB to agree FNC with claims outstanding from 2021. The Council is projected to pay £0.245m more FNC than it receives. There may be potential to increase the FNC agreed and increase the income in the current forecast.</p> <p>It should also be noted that by paying FNC as part of the block contract that Council takes the risk of applying for and obtaining this funding, whereas with other providers it is usual to pay net of FNC and the provider takes that risk. This means that in the case of the block spaces where the fee includes FNC that there is no financial imperative for the block provider to secure FNC.</p>	(0.245)
Adults & Health	<p><b>ADULT SOCIAL CARE FEES</b></p> <p>The ICB limited the uplift it will fund in 2023/24 to 1.8% so they are not paying the published fees and charges for Council / Optalis provided care services. The Director of Adults &amp; Health is challenging this decision.</p>	(0.060)
Adults & Health	<p><b>BAD DEBT PROVISION (ADULTS AND HEALTH)</b></p> <p>Although there is a project underway concerning the large amount of old debt in Adult Social Care, it is looking increasingly unlikely that any improvement will be realised in the year. The budget contains a bad debt saving of £0.350m which may not materialise in 2023/24. In addition the current bad debt provision is projected to increase by £0.445m. This makes a total overspend of £0.795m. £0.262m is in the forecast. It should be noted that the current project chasing debt over 1 year old has shown some early success, with £0.090m of legacy debt paid following sending of standard letters.</p>	0.533
Adults & Health	<p><b>PUBLIC HEALTH REPLACEMENT SPEND</b></p> <p>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 and a more substantive case being made. The forecast assumes Public Health will continue to provide this funding.</p>	0.190

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Adults & Health	<b>SUPREME COURT JUDGEMENT ON S117 AFTERCARE</b> In 2023 the Supreme Court ruled on determining responsibility for aftercare when people are placed out of area and then detained again under the Mental Health Act 1983. This impacts on which local authority has responsibility for aftercare , (including funding) for a person detained in hospital under the Mental Health Act. The ruling represents a change in the law resulting in £1m risk to RBWM arising from specific circumstances.	1.000