

**London Borough of Brent**

**Report of the Budget Scrutiny Task Group**

**By Cllr Matt Kelcher, Chair**

**January 2020**

**DRAFT**

# Contents

<b>1. Introduction</b>	<b>3</b>
<i>a) Purpose</i>	3
<i>b) Method</i>	3
<i>c) Membership of the Scrutiny Task Group</i>	4
<i>d) Legal statement</i>	4
<b>2. Half Way There</b>	<b>5</b>
<i>a) Context</i>	5
<i>b) Council Tax collection</i>	7
<i>c) Over/underspends</i>	8
<i>d) Accountability</i>	10
<i>e) The public health grant</i>	11
<i>f) Capital spending</i>	12
<i>g) Business rates</i>	13
<b>3. Departmental Savings</b>	<b>15</b>
<i>a) Children and young people</i>	15
<i>b) Environment</i>	16
<i>c) Adult social care</i>	18
<b>4. Conclusion</b>	<b>20</b>
<b>5. Recommendations</b>	<b>21</b>

# 1. Introduction

## a) Purpose

For readers new to the budget scrutiny process in Brent, it is important to note at the outset what the purpose, scope and limits of this report are.

What this report does	What this report does not do
Starts a conversation about the plans for Brent's 2020-21 budget and highlights some key talking points that members may wish to examine further as the full budget setting process is followed	Cover every possible contention, thought or recommendation that backbench councillors in Brent may wish to raise before the budget is passed by full council
Provides a paper to be analysed by the wider Resources and Public Realm Scrutiny Committee at its January 2020 meeting, and suggests some early recommendations for this committee	Represent the final or unalterable word of Brent's two scrutiny committees and all of the councillors involved in scrutiny
Summarises some of the key political debates which must be considered by anyone engaging with Brent's budget setting process	Provide a line-by-line analysis of the borough's proposed budget, re-check every calculation or stray into the territory more appropriate for the audit committee
Uses information which is in the public domain and open to any local resident who wishes to look at these issues in more detail	Contain secret information or makes conclusions based on confidential incite or privileged information

## b) Method

This year, an early general election was called in the middle of the budget scrutiny process. This presented a challenge that budget scrutiny has never before faced when conducting its investigations and writing its final report. Due to purdah restrictions, and the desire of councillors to be on the doorstep rather than in the civic centre, some of our meetings had to be curtailed, rescheduled or combined. However, we still feel confident that we were able to scrutinise the budget and ask important questions about the proposals the cabinet has come forward with.

### **c) Membership of the Scrutiny Task Group**

As ever, this budget scrutiny panel was a joint effort between the borough's two permanent scrutiny committees – with equal representation from the Community and Wellbeing Committee and the Resources and Public Realm Committee. Cllr Kelcher, as chair of the Resources Committee, acted as overall chair of the budget scrutiny panel.

The full panel was comprised as follows.



**Cllr Matt Kelcher  
(Chair)**

*Chair of the Resources  
and Public Realm  
Scrutiny Committee*



**Cllr Neil Nerva**

*Member of the  
Resources and Public  
Realm Scrutiny  
Committee*



**Cllr Ketan Sheth**

*Chair of the Community  
and Wellbeing Scrutiny  
Committee*



**Cllr Anita Thakkar**

*Member of the  
Community and  
Wellbeing Scrutiny  
Committee*

### **d) Legal statement**

Local authorities have a legal duty to set a balanced budget. We are happy to confirm that we believe that this budget meets this test.

We would also like to commend the council's team overall for the prudent, if tough, financial decisions it has taken in recent years which ensure that Brent is able to achieve a balanced budget, despite facing huge cuts from central government.

We are pleased there is no immediate prospect of the council falling into the kind of deep financial difficulties we have seen in places such as Northamptonshire County Council.

## 2. Half way there

### a) Context

When examining the proposed 2020/21 budget it is important to remember that we are at the halfway stage of a process. In February 2019, Brent passed a comprehensive two-year budget to cover the period from 2019 to 2021. As part of this budget setting process an in-depth scrutiny review of every proposed saving was carried out. Some parts of this budget have now changed, and new savings and plans have been worked into the budget framework. So, overall, there are necessarily fewer savings proposals to be considered at this stage of the process, but more out-turn reports to review.

Scrutiny has endorsed Brent's two-year budget setting in previous reports. There is so little certainty in the world of local government finance, that any step a borough can take to allow its officers and members to plan in a slightly longer-term manner must be taken.

Adding to the whirl of uncertainty at the time this review was carried out, was the December 2019 general election. Before the election was called, central government was committed to a thorough review of the revenue support grant – the main source of income for councils like ours. We anticipate that this review will still take place, and that its outcome will not be beneficial to Brent.

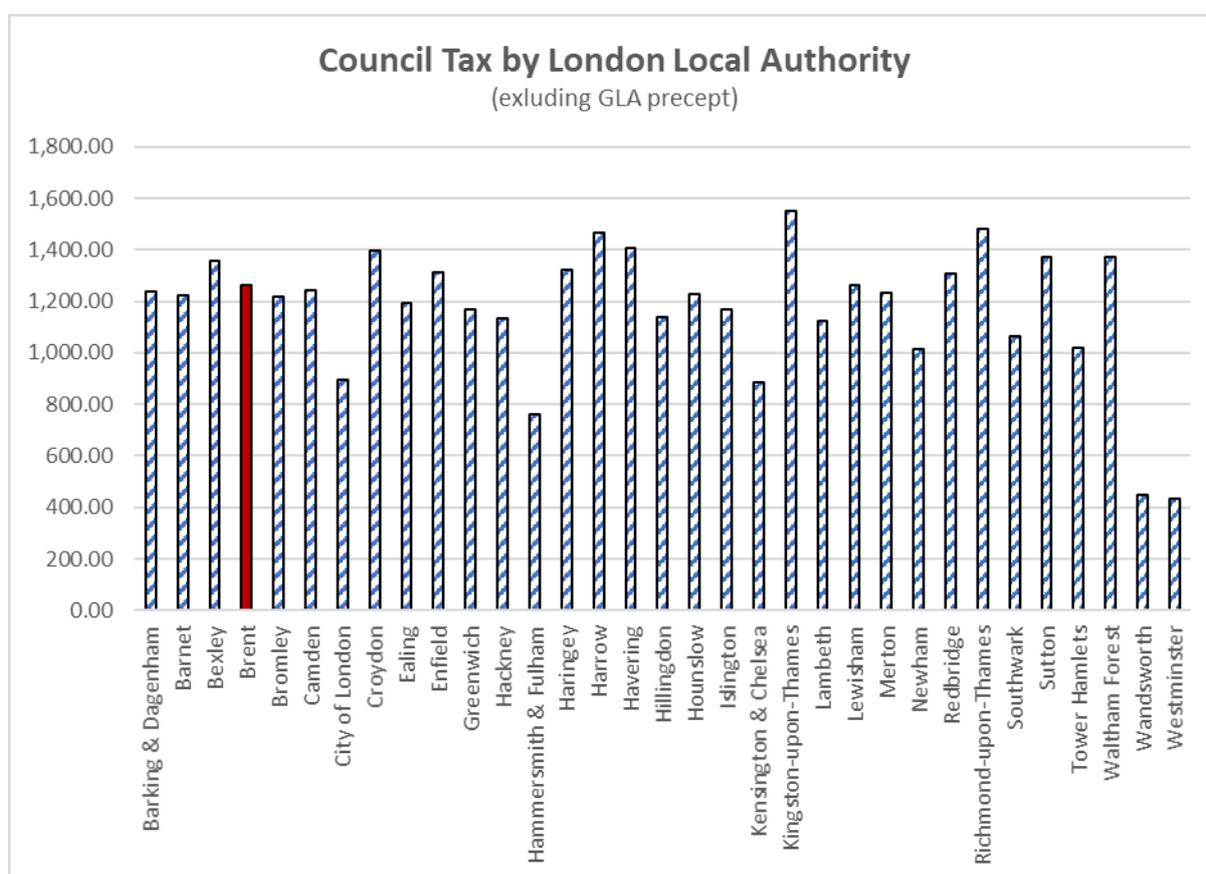
This is for two main reasons:

1. The government have stated that they are looking to add consideration of the distances that people must travel to access council services into the funding formula. This is likely to distribute money away from inner city boroughs and into shire counties, disadvantaging Brent.
2. The government have also made it clear that they think money should be shared more evenly on a head of population basis, with the deprivation of areas given less consideration than now. Again, this could lead to a distribution of money away from a place like Brent, which despite the best efforts of the council, continues to have economic difficulties and is less affluent than many other boroughs in London and across England.

Therefore, it is very likely that when we look at the budget again next year, the financial position of Brent may have become even more precarious.

We appreciated that the cabinet’s recommendation to raise council tax by 3.99 per cent as part of the budget was influenced by this political context.

In the previous few years, the budget scrutiny panel has invariably supported proposals to raise council tax by the maximum amount allowed in law. Quite simply we felt there was no alternative to this if we wanted to set a balanced budget as the revenue support grant is pulled away from authorities like ours. We were also satisfied that Brent was raising its level of council tax from a relatively low base and even with the recent year-on-year increases was nowhere near the most expensive place to pay council tax in London, as shown below.



In addition, we have seen clear evidence that the council is committed to helping the most vulnerable to manage the burden that council tax can impose. Last year’s budget contained a provision to make a saving through a revised council tax support scheme. When it became apparent that such savings could not be made without harming the most vulnerable, we were pleased to see that Brent went back to the drawing board and drew up a new scheme, even though this would not save money overall.

This new plan came to the Resources and Public Realm Scrutiny Committee for pre-scrutiny where the overall approach was endorsed.

Despite all of this, we know that council tax overall is a regressive tax, and it is regrettable that local government as a whole has been put in a position where almost every council feels it has no choice but to raise council tax by the maximum permitted amount.

### **b) Council Tax collection**

The collection rate for council tax measures both as an in-year collection rate and an overall rate, which takes into account the fact that charges raised are sometimes not paid on time but the council pursues them until they are paid or become uncollectable.

The table below shows the collection rates, both in-year and overall, for the last three years as a percentage of total charges due. Please note that collection for these years will continue and so the cumulative position is expected to increase.

	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>
	<b>%</b>	<b>%</b>	<b>%</b>
In-year collection	95.74	95.80	96.10
Cumulative collection	97.23	96.65	96.50

The target for the lifetime collection rate that is built into financial planning assumptions is 97.63%. This is based on a historical analysis of collection rates. For example, the collection rate for the financial year 2013/14 as at October 2019 was 97.49% and in October 2018 it was 97.44%. If this trend were to continue, it is likely that a collection rate beyond 97.63% could be achieved in two years' time.

This does not mean that collection efforts will stop once the budgeted collection levels have been reached, or that eventual losses will necessarily be 2.37%. It is, however, essential that an adequate non-collection allowance be made each year. The Government recognises that no billing authority can collect every pound of Council Tax and that an element of collection will continue after the relevant year. The legislation provides for an allowance for non-collection to be incorporated into financial planning assumptions.

In an ideal world, we would hope that Brent would have a clear picture of the point at which they would see further rises to be unfair or unaffordable, or perhaps a target to never get

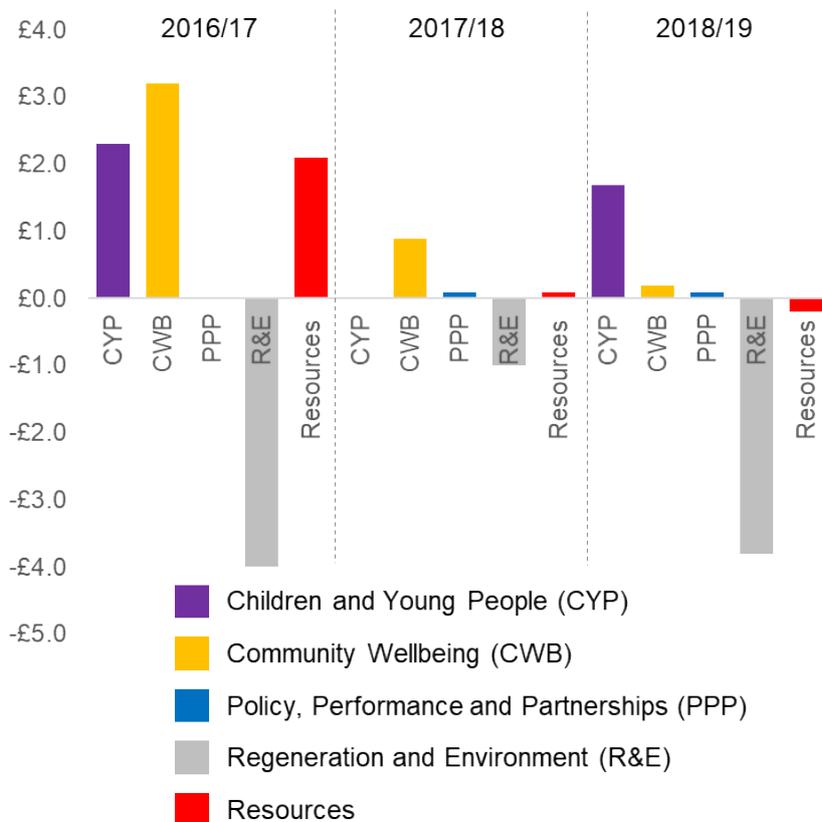
higher than a certain point on the 'league table' of council tax levels amongst the 32 London boroughs. We made these points to the Deputy Leader of the Council at one of our budget scrutiny panel meetings, but accepted her rebuttal that with so much financial uncertainty in local government (for the reasons outlined above) Brent can only take decisions on a year-by-year basis for the time being.

Therefore, we again endorse the plan for a council tax rise for the 2020/21 financial year.

### c) Over/underspends

The panel analysed the outturn budget position at the halfway point of the two-year cycle. We questioned any areas of over/underspend that emerged from this. For example, we identified an overspend of £200k from Community Wellbeing, and discovered this arose from work on prevention programmes.

More strategically, the panel identified a recurring problem of certain departments consistently over or under spending on their budgets. The table below summarises the situation.



As readers will clearly be able to see, in two of the last three years the Children and Young People's department (CYP) has significantly overspent, and this over spend has been made up by an even more significant underspend in the Regeneration and Environment Department.

We spent some significant time discussing the drivers of overspend in CYP, and identified the following reasons why accurate budget forecasting in this department is difficult:

- This is a demand-led department with the level of spending determined by what cases the council has to deal with. A handful of additional children or young people with high needs can cost the council hundreds of thousands, or even millions, of pounds.
- It is not just the number of cases that are unpredictable, but also the level of need in each case. Therefore, whilst the overall number of looked after children in Brent is lower than in many similar London boroughs, if just a few of these young people require the most intensive (and therefore expensive) placement care there can be a significant multiplier affect which makes budget setting particularly hard.
- We cannot legally, nor should we ever wish to, turn away any of these people, and so the budget in this department cannot be rigorously stuck to.
- Wider social issues that have an enhanced impact on more deprived London boroughs like Brent drive costs even further. For example, in-house fostering is not only most often the best solution for young people in need, it is also the cheapest option for the council. However, the chronic lack of housing in Brent means that few of our in house foster parents have the spare rooms required, forcing the council to go to more expensive private foster companies.
- Brent is not starting from a high base, as there are currently only five London boroughs with a lower level of funding for children's services.

We also discussed the extra expense that comes when the council is forced to use agency social workers rather than in-house staff. It was reported that in the second half of 2018-2019 the Localities Service took action to reduce the number of agency social workers whilst maintaining the commitment to safe caseloads, however, at times the service had had to run at up to 20 FTE over establishment, with up to a third of case holding staff being agency workers. The full year impact of 20 additional FTE accounted for the majority of a £1.3m overspend. In the second half of 2018-2019 the number of additional agency social workers was reduced to 14 by year end.

The issue of agency workers in this department has been discussed by budget scrutiny many times in recent years and we were pleased to learn that progress has been made to reduce the reliance on agency workers at management level. We hope further progress can be made for all agency staff, particularly as the council looks to build and acquire far more homes in Brent for social rent.

Following these discussions, and analysis of the factors summarised above, we accepted that accurate budgeting in this department will always be tricky. It could also be argued that simply increasing the size of the CYP budget might not create the kind of incentives we would like, for officers to continue to drill down on inefficiency in this department.

Nonetheless given the fact that overspends in this department are regular, and that underspends in other departments to make up the shortfall cannot be guaranteed, we do feel the council's finance team should look again at what each department is likely to spend and aim for a more accurate forecast.

#### d) Accountability

The discussion around budget outturn also led us to investigate what processes the council follows when it becomes apparent that a proposed policy is not going to deliver the level of saving anticipated within a given financial year.

Obviously, when this occurs a mitigation must be made elsewhere to plug the gap. It was our strong belief that any such decisions could have an impact on services delivered to our residents, and therefore that such decisions should be unequivocally member-led and accountable to the public through their local councillors.

We examined tables used by the finance department to report on quarterly budget results, and found these to be helpful in tracking where shortfalls have occurred.

However, it was not clear that in this process that the final column, on mitigation is always signed off fully by the lead member, ultimately responsible for what happens in their department.



Therefore, we ask the council to change its procedure to ensure that its financial reports clearly state which lead member has signed off on which mitigating steps, and on which date. It is also incumbent upon lead members to bring back any mitigation steps which might change council policy, to the lead group. This happened with the change of plans around council tax support in 2019, a model which should be emulated, most notably around the NAIL project where the anticipating savings have not been realised.

We also recognise that local government finance can be daunting and has different rules and procedures than finance and accounting found in the private or third sectors. We therefore believe it is essential that all incoming cabinet members receive bespoke local government finance training as part of their induction. This training should also be made readily available for backbenchers, so they can gain the confidence to hold the cabinet to account on budgetary issues.

#### **e) The public health grant**

We were very concerned about the pressures on public health spending.

In recent years, the public health budget, and public health responsibility, has been devolved away from the Department of Health and Social Care (DHSC) and down to local councils. Unfortunately, with this devolution has also come cuts. We learnt that current public health spending in Brent was in-line with the budget, but that the core grant from Public Health England had been reduced from £21.4m to £20.8m in 2019/20.

There are many things that councils used to do before the devolution of this responsibility which had a clear public health ethos. Due to pressures on the main revenue budget, many councils have been tempted to fund these services through the public health core grant so they can be maintained even when the revenue support grant is further withdrawn.

An example of such an approach in the budget we were scrutinising was the plan to re-commission health checks for those people with learning difficulties to include public health outcomes. It is well known that those with learning difficulties are less likely to visit their GP and therefore at higher risk of a life-threatening condition which may go undiagnosed until it is too late. Tackling this with health checks in care centres is obviously a laudable thing for the council to pursue and undoubtedly this work has a public health angle.

However, this strategy can also be problematic. Firstly, it reduces the amount of new and targeted public health projects the council can initiate. Public Health England barely runs any

such projects any longer because the money has been devolved to councils, but if councils just use the money to maintain schemes they already have up and running then there is a clear gap. And, secondly, it could be argued to be merely kick the can down the road, as we are now seeing the public health grant being reduced in the same way as the revenue support grant.

We really value public health work, which, when done effectively, can save the public purse fortunes in the long run by preventing the need for expensive medical treatments. Prevention is always better than cure. With budgets cut from all angles there is also no obvious alternative solution which would readily allow the council to deliver the full suite of public health work we would ideally like to see. Central government's demand that councils should 'do more with less' was always an impossibilist dream.

However, we would just like to note that making savings in the revenue budget by moving more services into the public health budget is not a sustainable policy for the long term and the council should be very wary before doing so.

#### **f) Capital spending**

We also took the time to discuss the way in which Brent prioritises its capital spend, and in particular how this can be used strategically to make savings in our revenue spend – the part of the council budget under the most chronic pressure – in future years. We agreed with the chair and vice chair of the audit committee that this is the goal the council should be aiming for, and recommended that this committee take the time to analyse the success of Brent's capital investments against this criteria.

In particular, the panel noted the work of I4B in securing properties which could become assets for the Council, but also reduce the money spent each year providing temporary housing in expensive privately rented accommodation.

We think this model – which allows us to provide a great service to those in need, increases our assets, and reduces our outgoings – is one which should be followed for all other capital projects. The acquiring, or building, of traditional council housing, is also something which would meet this test. We are aware that, in previous years, the existence of 'right to buy' legislation has acted as a key disincentive for local authorities to build social housing. The argument was that it was not prudent to borrow money over a cycle of a minimum of twenty years to build new council homes, if, after just three years of residency the tenants could purchase these properties for far below the market value.

However, the fact that market values in Brent are presently so high, and that only those in the greatest need now get access to the limited social housing stock we currently hold, means it is highly unlikely that many tenants would be able to afford to buy their council home, even with the maximum permitted discount of £100k.

The panel believes this is positive news, and we therefore hope to see an acceleration in the building of new council stock in the coming few years.

#### **g) Business rates**

Much of this section of the report has focussed on the extreme pressures on local government finances. The disappearance of the revenue support grant, the difficulty in continuing to raise council tax and uncertainty about other grants we receive, means that it is more important than ever that Brent looks for ways to maximise the money it can raise through business rates retention.

Therefore, we reiterate our calls from previous panel reports that the council leaves no stone unturned in its efforts to grow our local private sector.

We have previously recommended that the council builds on its business board by establishing a single post, or small team, whose sole role would be to attract business to the borough. We believe that this could be funded through incentives with the additional rates brought into the borough used to pay costs and wages, it would therefore not represent a significant new financial burden.

We would also emphasise that significant private sector experience be essential for anyone applying for this position or team, and that the role not be specifically tied to any one department within the council. Instead the business manager or business team should have free reign to float between departments identifying areas where the work of the council may be making things unnecessarily (we would very much emphasise the word 'unnecessarily') difficult for businesses and suggesting improvements.

Of course, they should not have the only or final say and the council should never simply become a tool of business, but with such huge changes to the financing of local government soon to be upon us we feel that creating a new point of view within our structures could be essential in ensuring Brent takes a lead in adapting to life after the central government grant.

In other countries, such as Germany, membership of a Chambers of Commerce is compulsory for registered businesses ensuring that these Chambers are much more powerful and authoritative voices for businesses in their areas and that they have a semi-formal relationship with public bodies. The option suggested by the panel for Brent could replicate some of the best features of this system.

In addition, we believe there is much more the council could do in the arena of procurement. One in every seven pounds in the UK is spent by the state, making procurement one of the key levers that any public sector body has to boost business, employment and the economy.

Brent Council is ideally placed to act as a central coordinator bringing together all public sector bodies which procure services in Brent and get them to synchronise their pre-qualification policies. This would give a strong message that Brent is open for business and encourage businesses to base themselves here so that they can access many different procurement opportunities, and in the long term pay more business rates back into Brent.

Currently many businesses feel frustrated and locked out of the public sector procurement process. All public sector bodies set their own pre-qualification test for procurement contracts, so in any given area the Council might ask for copies of accounts dating back five years and a biography of the CEO, the Fire Service might ask for six years of accounts and a biography of every director, the NHS Clinical Commissioning Group for something different altogether.

We would emphasise that within in this there would also be a golden opportunity to ensure further Living Wage payment within local supply chains if such a commitment became a more regular requirement to secure local procurement opportunities.

### 3. Departmental savings

The panel also took the opportunity to question cabinet members and directors about specific savings proposed in their departments. We have summarised some of the key points that emerged from these discussions below.

#### **a) Children and young people**

The proposal designated as CYP 001 aims to clawback money from defunct direct debits. This is based on similar work undertaken by the adult social care team and so we sought (and received) assurance that the two departments would work closely together to learn any lessons and ensure that the assumed savings emerge from a good evidence base.

We also discussed the saving CYP 002 which aims to generate income by selling spaces at our Ade Adepitan Short Breaks Centre to neighbouring authorities at market rates. We were pleased to have it confirmed that young people who are Brent's responsibility would always get first preference, and that only surplus places would be sold.

The panel were assured that the relevant market research and due diligence had been undertaken and that there would be demand for these services. Barnet has already agreed to purchase some of the places when necessary, and Ealing has recently closed its own short breaks centre and so will have need for this service in its neighbouring borough.

We noted that Brent performs well in the area of CYP<sup>1</sup>. This is particularly impressive as Brent is not one of the highest spending London boroughs in this area.

The Department for Education (DFE) has recognised this and asked Brent to share its expertise with other authorities who may not be performing as well, even with bigger budgets. However, they will not provide any financial compensation to cover the officer time required to do this, and so this would represent a cost to the council.

On a more concerning note, we discussed that lack of democratic accountability over the way the Dedicated schools grant (DSG) is allocated, and the implications for Brent's finances. The DSG comes into Brent, but is then allocated by the school's forum, a body the council has a strong relationship with, but not one that is directly elected. They are able to carry forward a

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<sup>1</sup> Highest-ever Ofsted rating for Brent, The London Borough of Brent, July 2018  
<https://www.brent.gov.uk/Council-news/july-2018/highest-ever-ofsted-rating-for-brent/>

small deficit when allocating funds, something that has happened recently due to demands on the high needs block of the DSG. Eventually, the council may have to alleviate these costs by investing to build a new special school, rather than paying for special provision in mainstream schools – a similar spend-to-save rationale as the I4B project discussed above. But until this is feasible an increasing deficit in the area of school's spending could have a significant impact on our general revenue budget which will have to make up the shortfall.

We are aware that the chief executive has commissioned a report looking at this problem and how it can be mitigated. We would recommend that this comes to the Community and wellbeing scrutiny committee as soon as it is ready so this committee can examine the issue and suggest ways to move forward.

## **b) Environment**

The panel commended the income generation work carried out by this department and noted in particular how the investment in the vehicles and capacity required to deliver funerals has already paid for itself.

There is always a balance to be struck in what the council charges for environmental services. It was noted that the council provides a very similar pest control service to that which can be acquired in the private sector, but for around one-third of the price. There would therefore be a case for doubling our prices which could increase income, whilst also keeping our service highly competitive.

However, the council also arguably has a duty to provide such services at an affordable rate, particularly so our most vulnerable residents have a chance to access them. So, whilst Brent should look for income generation opportunities wherever possible – to offset the cuts to our revenue support grant – we will never be able to act as a fully commercial business.

Additionally, we discussed how some savings within this department are significant, but can only be gained once. The most obvious example in this year's budget would be the approximately £700,000 which has been accrued from the sale of additional cemetery space. This space cannot be sold again next year.

To acknowledge the great work of the department in achieving these savings, we believe that this money should be ring fenced to be spent on a project with an environmental theme. In line with the council's priorities, and the fact that Brent has recently declared a climate emergency, the obvious area for spending this money would be on improving air quality. There

are actions that can be undertaken by the authority to improve air quality where a one-off capital injection of £700,000 would make a significant difference.

We believe the most notable is in the area of tree planting. The council currently does not have the revenue budget to replace all diseased or dying trees it removes (outside of those removed as part of the footway improvement plan), or to plant all of the mature trees it would like to. The presence of mature trees on our streets can help to reduce levels of carbon in the atmosphere and significantly reduce stormwater runoff. We will therefore be recommending to cabinet that this pot of money is ring fenced and invested in a tree planting scheme.

On a similar note, we commended the 'spend-to-save' rationale of the proposal designated as R&E 004, which will deploy a dedicated officer to more proactively recover the cost of repairs from developers and builders causing damage to the public highway. We think a similar model can be used elsewhere within the council, for example hiring more trading standards officers to proactively chase cash under proceeds of crime legislation. The borough already does great work to crack down on illegal ventures, including 'beds in sheds', fake travel agents, and delinquent landlords – there must be more opportunity to claw back our costs from those found guilty of these acts.

Our ability to generate income is limited by legislation in some areas. For example, we are currently barred from charging motorcyclists to park in resident parking bays and pay and display bays. This seems unfair as motorbikes still contribute to poor air quality (albeit to a lesser degree than cars) and they should therefore be liable to some charges. We would urge Brent to work with other boroughs, through London Councils and the LGA, to lobby for the powers to levy proportionate charges on parked motorcycles.

This would build on our suggestion, in last year's budget scrutiny panel report that Brent lobby for the power to set a 'tourist tax' as is commonplace in most countries across the world. We know that several councils are becoming more vocal in their demand for this power, including Edinburgh, Birmingham, Bath and Cambridge and we believe Brent should do the same. After a decade of austerity, this is no time for councils to be bashful in their demands of central government, we simply cannot become financially independent without such new powers.

When discussing the Community Infrastructure Levy (CIL) it was noted that the council's Infrastructure Delivery Plan should direct how CIL spending is prioritised. This document should come to the appropriate scrutiny committee for pre-scrutiny. The council, its partners and other stakeholders use this document to ensure that the appropriate infrastructure is

provided to support the growth anticipated in the Brent Local Plan. It is used to inform decisions on infrastructure delivery, for example, the allocation of CIL receipts to projects or allocating specific sites for use as schools or other infrastructure. It may also be used where appropriate as supporting evidence in bids for infrastructure funding.

In addition, we noted that more efficiency savings could be generated by the idea of aggregating CIL money for particular outputs. The clear example given was for tree planting. Currently, members and the council are encouraging community groups and individuals across the borough to apply for one-off sums of money for tree planting in the area. We believe it would be more efficient if a certain amount of the CIL budget was allocated as the Brent Trees Fund' which fund a certain number of trees per year. People would bid into this fund directly, making the process of allocating new trees more strategic and efficient. Another example would be using CIL to roll out recycling-friendly litter bins, which would again assist our aims to overcome the climate emergency and enhance a universal service for residents.

### **c) Adult social care**

It may be surmised that investment in Adult Social Care spending has an impact on medium and longer term budgets to the council and to external organisations like the NHS.

We discussed, at some length, with the relevant senior officers the very limited flexibility that the council has with the eligibility criteria for adult social care. In the wake of a full decade of cuts to the council's revenue Brent has cut back to providing statutory services only in this arena. This is at least provided consistently and the borough has never lost a judicial review on how it interprets eligibility.

However, following a statutory provision only model can exclude some people we would ideally like to support, for example those facing chronic loneliness or isolation. It would be unrealistic of the panel to recommend that Brent spends money it does not have on expanding support to these areas. But we do believe that the council could do more to signpost residents to voluntary sector alternatives when they just miss out on the eligibility criteria, for example having a few hundred pounds more than the £16k savings cut off.

This is not just good practice, but will help to ensure that Brent has an effective preventative offer. It will also build on Brent's work to establish community hubs where local residents can go to access excellent support and advice, in a council property but from an independent and expert charity.

To truly deliver this model we will need a culture change within the civic centre and recommend that the council develop a strategy to deliver this.

## 4. Conclusion

We hope this report is seen as a fair and balanced one. We have tried at all times to understand the huge financial pressures that the council is under as a result of the severe reductions in our sources of revenue following ten years of central government cuts.

There are cuts contained in the proposed budget which are unpalatable and would not be pursued unless we were in these specific financial circumstances. So, we do not oppose these for opposition's sake because we know if these were taken out of the budget, money would have to be found elsewhere and that such alternative cuts could be even more painful.

Equally, there are areas where the council is working innovatively to generate income, and we recognise and praise these efforts.

This report is not the end of the budget scrutiny process and we look forward to discussing our recommendations, and the budget as a whole, in more depth at future scrutiny, cabinet and full council meetings.

## 5. Recommendations

1. Brent's finance team should continually review the headline budget totals allocated to each department in a bid to avoid repeated budget under/overspends.
2. The council should change its procedure to ensure that its financial reports clearly state which lead member has signed off on which mitigating steps, and on which date.
3. Cabinet members should also feel that it is incumbent upon them to bring back any mitigation steps which might change council policy, to the lead group.
4. All incoming cabinet members should receive bespoke local government finance training as part of their induction. This training should also be made readily available for backbenchers, so they can gain the confidence to hold the cabinet to account on budgetary issues.
5. The Audit committee should analyse the council's recent capital investments to discover the extent to which they have achieved their goal of reducing Brent's ongoing revenue costs.
6. Brent should explore all possible avenues to support businesses in Brent, particular by looking at how local public sector organisations procure services.
7. A report on the way the DSG, and in particular its high needs block, is spent should be sent to the community and wellbeing scrutiny committee as soon as possible.
8. The council should ringfence the money generated by the one-off sale of additional burial plots for a programme of street tree planting and maintenance.
9. The council should explore the opportunity to 'spend to save' by hiring new trading standards officers to rigorously pursue money under proceeds of crime legislation.
10. Brent should work with other boroughs, through London Councils and LGA, to lobby for the powers to levy proportionate charges on parked motorcycles. The council should also step up their campaign for the powers to levy a tourist tax in Brent.

11. Brent's Infrastructure Delivery Plan should direct how CIL spending is prioritised. This document should come to the appropriate scrutiny committee for pre-scrutiny.
12. Opportunities to drive efficiency by aggregating CIL funds, for example for new trees and recycling friendly bins, should be pursued.
13. The council should develop a strategy to ensure its officers signpost residents to voluntary sector alternatives wherever possible.
14. The work of budget scrutiny should be more closely coordinated with the audit committee, who should have a place on next year's panel.