

Budget Scrutiny Working Group: Terms of Reference

The Budget Scrutiny Working Group is a small group of Members that will meet in private to scrutinise the budget and associated finance reports.

The Budget Scrutiny Working Group shall comprise 5 Councillors. The Councillors to be appointed do not need to be also Members of the Overview and Scrutiny Committee, but Members of the Executive Committee are excluded from membership. The quorum shall be 3, with no substitutes permitted.

The Chair of the group reports back to the main Overview and Scrutiny Committee on the work of the group and attempts to ensure recommendations are directed through the Committee. However, in cases where the time available is limited the working group may be required to forward recommendations directly to the Executive Committee for consideration.

The update on the Working Group will be a standing item on the agenda of the Overview & Scrutiny Committee and either a verbal or a written report will be provided by the Chair of the Working Group (or on behalf of the Chair by prior agreement) at every meeting of the Overview and Scrutiny Committee.

Scrutiny of the budget will take place throughout the year as finance reports are prepared and will cover the following areas, although this list is not exhaustive:

- To carry out full reviews of the cost centres for actual spend, involving comparable figures for consecutive years.
- To assess income levels.
- To consider the quarterly budget monitoring report.
- To review the capital programme and borrowing costs.
- To comment on the report format for budget reports to Committee.
- To consider links to the strategic purposes in the financial reports.
- To scrutinise business cases in respect of investment opportunities identified by the Council.
- To investigate any new pressures on savings.
- To review reserves and balances.
- To assess any sources of external funding that has been received.

Meeting dates:

There are 7 scheduled meetings of Budget Scrutiny, held remotely, throughout the year (meetings held in the week before the relevant finance reports are due for consideration by the Executive Committee). Any Members appointed would be expected to be available to attend all meetings. Provisional dates for 2026/27 are given in the Overview and Scrutiny Work Programme.