

**West Dunbartonshire Council**  
**EU- Exit Assurance Action Plan – July 2021**

Background: The themes of Issues/Risks identified below are based on the updated UK and Scottish Planning assumptions (September 2020). On the 31<sup>st</sup> December, the Transition Period concluding EU Law jurisdiction in the UK and access to the EU Single Market ended. The new relationship is now will be defined by the EU-UK Trade and Cooperation Agreement (TCA).

The undernoted risks were identified, and mitigating action was put in place to minimise any disruption. The Civil Contingencies Officer reached out to the contributing officers in the middle of July (2021) to determine if there were any initial or future concerns as a result of the UKs departure from the EU. At this time, the risks and mitigating actions remain unchanged. The document will remain live and will be regularly reviewed and updated, if required.

Contributing Officers – Jen Watt, Civil Contingencies Officer; Martin Keeley, Environmental Health Manager; Stella Kinloch, Section Head Transactional Services & Finance Service Centre; Derek McLean, Procurement Business Partner; Cameron Taylor, WDLT Health and Safety Co-ordinator; Stephen Brooks, Working4U Manager; Kenny Lang, Joint Services Fleet and Waste Manager; Lynda Dinnie, Facilities Manager; Alison McBride, Strategic People and Change Manager Patricia Kerr, ICT Manager and Michael McGuinness, Economic Development Manager.

**Border Disruption – Martin Keeley and Stella Kinloch – July 2021**

Broad Risk	Action	Comments
Congestion at sea ports & airports through delayed processes with potential impacts to: <ul style="list-style-type: none"> <li>- Ports / Airports</li> <li>- Warehouse distribution centres</li> <li>- Motorway / Trunk Road network</li> <li>- Rail Network</li> </ul>	<ul style="list-style-type: none"> <li>- Funding case to Scottish Government has been submitted through COSLA for LA Environmental Health resources nationally to support the delivery of services related to hub export sites and imports through Border Control Posts and in-land check points. Resource allocation will depend on the need to engage in food import</li> </ul>	WDC EH Manager continues to be linked in through the Scottish Food Enforcement Liaison Committee to work with groups looking at EU Exit implications. While the position is being led nationally, by DEFRA. The risk-based system developed by the Scottish Food Enforcement Liaison Committee has been accepted for use on a UK basis. WDC EH Manager is linked to the various groups involved (including APHA, Scottish Government, Food Standards Scotland and Food Authorities (Local Authorities) and Port Health Working Groups (Imports and Exports).  Scottish Government is aware of potential bottlenecks in the delivery of the system, with Local Authorities potentially having to resource hubs for delivery of the system. Food Standards Scotland has recruited temporary staff to assist with delivery at hubs. This is being monitored.

**Border Disruption – Martin Keeley and Stella Kinloch – July 2021**

Broad Risk	Action	Comments
	<p>controls and / or enhanced export certification work to support the Scottish food sector. Food Standards Scotland are assisting with resource for export hub delivery and LA mutual aid provision is a consideration</p> <ul style="list-style-type: none"> <li>- Requirement to directly deliver controls or the requirement to assist other food authorities in these matters (Regional / National Hubs for food export certification or port health controls for food import)</li> <li>- Signposting of Scottish Government EU Exit website providing information on passports / personal travel <a href="https://www.gov.scot/brexit/">https://www.gov.scot/brexit/</a></li> </ul>	<p>Through a change in the EH undergraduate education system, funded training (placement) for trainee Environmental Health Officers is now available to LAs. EH have engaged with the new undergraduate scheme and a trainee EH starts in September 2021.</p> <p>The likelihood of WDC becoming a port authority for food is still <b>unknown</b>. The demand for an establishment of an export hub(s) in WDC also still <b>unknown</b>.</p> <p>Information on DPEs and BIPs related to the EU are given here along with a Brexit reference.  <a href="https://ec.europa.eu/food/safety/official_controls/legislation/imports/animal_en">https://ec.europa.eu/food/safety/official_controls/legislation/imports/animal_en</a>  <a href="https://ec.europa.eu/food/safety/official_controls/legislation/imports/non-animal_en">https://ec.europa.eu/food/safety/official_controls/legislation/imports/non-animal_en</a>  <a href="https://ec.europa.eu/food/animals/vet-border-control/bip_en">https://ec.europa.eu/food/animals/vet-border-control/bip_en</a></p>
<p>Return of UK Nationals, currently in residence within other EU countries.</p>	<ul style="list-style-type: none"> <li>- Consider remit and membership of previous multi-disciplinary Syrian Refugee working group – as risks are similar.</li> </ul>	<p>Existing arrangements for the impact areas are in place and could cope with the numbers returning to local area.</p> <p>At this time, there is no indication that this poses a risk to WDC.</p>

**Disruption to Service – Martin Keeley, Derek McLean, Cameron Taylor, Stephen Brooks, Kenny Lang and Lynda Dinnie – July 2021**

Broad Risk	WD Impact	Action	Comments
Reduction, delay or stoppage in supply of medicines and medical supplies.			Please see bespoke HSCP Action Plan.
Reduction, delay or stoppage in movement, holding of animals and supply of veterinary medicines / supplies	-Concerns with regards to livestock welfare and disposal	Continued engagement with APHA and DEFRA	APHA and DEFRA look after the animal movements and it is under vet control for medicines etc. for farm animals. This continues to be monitored. No impact locally.
Reduction, delay or stoppage in supplies of other consumables	<ul style="list-style-type: none"> <li>- Impacts on capital or infrastructure projects, e.g. new school at Renton</li> <li>- Impacts on other services provided through other nations, e.g. software</li> <li>- Impact to Chemicals (Leisure Trust)</li> <li>- Impact to construction industry due to import of raw material and</li> </ul>	<p>Services to consider supply and projects in line with significant assurance work carried out by Procurement. Supply, etc, which is continually monitored.</p> <p>Continued engagement with Facilities Manager re school and care home provisions.</p> <p><b>Refer to Broad Risk:</b> <i>Certain types of fresh food may decrease /prices of certain foods many increase</i></p>	<p>Considerable work carried out by Scotland Excel to provide assurances. The Corporate Procurement Unit (CPU) sent out a supplier / provider questionnaire however, of the suppliers / providers that did respond, those responses were generic. The CPU also sent out questionnaires to the Council's service areas to ascertain contingency plans should a supplier / provider not meet the specification / delivery due to Brexit.</p> <p>REG and Legal have checked existing and future contracts in terms of where the risk lies and mitigate where possible.</p> <p>THE CPU will continue to monitor the supply chain and liaise with suppliers to ensure minimal disruption.</p> <p>Scottish Water / UK Water Suppliers have provided written assurance that their supply will be maintained.</p>

**Disruption to Service – Martin Keeley, Derek McLean, Cameron Taylor, Stephen Brooks, Kenny Lang and Lynda Dinnie – July 2021**

Broad Risk	WD Impact	Action	Comments
	<p>construction products</p> <p>- Polyaluminium Chloride (PAC) – supplier: Brenntag UK</p> <p>-Calcium Hypochlorite (HTH) – supplier: Brenntag UK</p> <p>-Carbon Dioxide – supplier: Air Products UK</p>	<p>Check on existing and future contracts in terms of where the risk lies. (service led)</p> <p>Continued engagement with supply chain for critical contracts to ensure early visibility of import issues</p> <p>WD Leisure continuing to monitor</p> <p>WD Leisure continuing to monitor</p> <p>WD Leisure continuing to monitor</p>	<p>Hydrochloric acid is one of the main components of PAC. It has been advised that Scottish Water will be prioritised if shortages become critical.</p> <p>WD Leisure has now discontinued its CO2 contract and solely uses sodium bisulphate for pH control. No disruption to supply is anticipated.</p>
<p>Impact upon low income groups as a result of lack of supply of foods or price increase of fuel, food, etc</p>	<p>- Potential welfare requirements (including Welfare Fund) enhanced</p> <p>- Potential impacts upon foodbank/food provision capacity</p>	<p>Engagement with Working 4U/Communities Teams to gauge how foodbanks may be affected / can be linked in with</p> <p>Consideration on messaging with regards to the type of supplies foodbanks need</p>	<p>Risk of additional costs due to welfare needs of the public. This continues to be a risk. Due to the current restrictions and lockdowns, we have not yet seen the true impact of EU Exit however restrictions are now easing, and we have not experienced any significant impacts.</p> <p>WDC has continued to provide funding to support two local foodbank charities. The food banks have built strong a relationship with the Council. As such, this will enable regular monitoring of potential impacts or shortages and allow concerns to be raised using appropriate and recognised channels.</p>

Disruption to Service – Martin Keeley, Derek McLean, Cameron Taylor, Stephen Brooks, Kenny Lang and Lynda Dinnie – July 2021

Broad Risk	WD Impact	Action	Comments
		<p>Consider the level of social welfare funding available against potential need (W4U - include consideration of fuel poverty)</p> <p>Continued engagement with local food banks</p>	<p>Regular campaigns to encourage donations to West Dunbartonshire Community Foodbanks is ongoing. Activity on the Intranet to encourage officers to donate and highlighting thanks for those who have donated to keep the project relevant.</p> <p>Foodbanks continue to have <b>sufficient</b> stock supplies and money to purchase stock if it was to run low. They have highlighted that their social media campaigns have typically led to upsurge in donations, which continues to be the case. The group has contact with the Communities Team with regards community budgeting grants.</p> <p>Working 4U liaise with local organisations (foodbanks and third sector organisations) providing access to low cost cafes and support for 'food on a budget' for people with limited resources.</p> <p>The aim is to work with key organisations to develop an action plan that will include action to:</p> <ul style="list-style-type: none"> <li>• Raise awareness of the need for services;</li> <li>• promote availability of food and services;</li> <li>• maintain/increase supplies of food and donations to the organisations (from individuals, local business, public and third sector organisations);</li> <li>• Support access to additional funds for the provision of food.</li> </ul> <p>Covid-19 Food insecurity Group was established to address emergency food demands. This infrastructure will remain intact for the near future and can be extended to support those in need if the true impact of EU Exit is realised. At this time, there hasn't been a rise in foodbank referrals. In the first two weeks of August, three foodbank referrals came through the Crisis Support team. However, these were not linked to EU Exit.</p>

**Disruption to Service – Martin Keeley, Derek McLean, Cameron Taylor, Stephen Brooks, Kenny Lang and Lynda Dinnie – July 2021**

<b>Broad Risk</b>	<b>WD Impact</b>	<b>Action</b>	<b>Comments</b>
Fuel Supply Disruption	<ul style="list-style-type: none"> <li>- Potential requests for Council Resources</li> <li>- Potential impact on Council reserves</li> </ul>	Roads / Transportation to consider ensuring Council reserves are at optimal levels and processes in the event of requests from partner agencies	<p>As part of planning for a no deal, the UK and Scottish Government assumptions suggested there would <b>not be an impact on fuel levels</b>, etc.</p> <p>A Trade and Cooperation Deal has been agreed therefore, there are no immediate concerns. However, we will continue to monitor.</p>
Increased unemployment as a result of economic disruption	<ul style="list-style-type: none"> <li>- Greater number of people in receipt of benefits with additional knock-on demand for support services. Including welfare/debt advice, employability support and discretionary welfare payments</li> </ul>	<p>Working 4U will work with strategic partners to ensure information about access to services is widely available</p> <p>Continued review of services to ensure increasing areas of demand are addressed</p>	<p>Working 4U continue to coordinate efforts of service providers through joint working with strategic partners in:</p> <ul style="list-style-type: none"> <li>• The West Dunbartonshire Information and Advice Partnership</li> <li>• The local strategic employability group</li> </ul>
Certain types of fresh food may decrease /prices of certain foods many increase	<ul style="list-style-type: none"> <li>- Potential additional costs for services/that purchase/supply foods to increase by up to 20% due to tariff changes, sterling depreciation and boarder disruption</li> <li>- Impacts on food provision at schools, care homes, etc</li> </ul>	<p><b>Short term:</b> Consider earmarking additional resource, or consider use of prudential reserve if required</p> <p><b>Long term:</b> Consider building in additional costs into the long term finance strategy based on evidence post- EU Exit</p>	<p>WDC 20-21 budget for supply of food to Education and HSCP is set. Risk of additional costs.</p> <p>The risk of cost increases arising from EU-Exit has been advised to Council in the budget preparation reports since October 2018. The budget report advised that any price variations would be reported and that it is expected that the Council would manage such price variations should they arise through ongoing budgetary control and, if necessary, use of free reserves. This will continue to be monitored. At this time, we have not yet seen any arising costs.</p> <p>Facilities Management continue to maintain a very limited stock of tinned and dried food that is maintained year round, in case of single premise</p>

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Broad Risk	WD Impact	Action	Comments
			<p>emergencies – while this is not EU Exit specific, it could be utilised in the event of a localised issue being experienced.</p> <p>In line with Scottish Government and CoSLA advice, there is <b>no intention</b> to stockpile beyond this contingency as storage capacity as freezer space prohibits this. In addition, nursery and school meals are produced in line with national legislation, which details nutrient requirements. Most meals are therefore produced using fresh fruit, vegetables and other produce, which has an extremely limited shelf life and is not suitable for stockpiling.</p> <p>In addition, considerable work has been undertaken by Scotland Excel to engage with suppliers in an effort to ensure a robust supply chain where at all possible.</p> <p>If we started to see local shortages catering managers and cooks have their own procurement cards, which they presently use to purchase provisions via Scot Exel Suppliers however, the cards can also be used elsewhere if necessary.</p>

**Information & Data Sharing – Stella Kinloch July 2021**

Broad Risk	WDC Impact(s)	Action	Comments
Disrupt in flow of personal data due to legal requirements affecting law enforcement / intelligence sharing between UK & EU	<ul style="list-style-type: none"> <li>- Delay in PVGs, significant impact on teaching &amp; care staff</li> <li>- SSSC registration requirements</li> </ul>	Seek information / assurance / guidance from Scottish Government	<p>Scottish Government Update in relation to PVGs is as follows:  <i>“Disclosure Scotland currently uses arrangements under the Directive and Council Decision to request information from 12 Member States for nationals of those Member States to work in childcare positions in Scotland. If the UK should leave, the EU without a deal then the arrangements will end.”</i></p> <p>In the short-term, recruiting organisations will have to make use of certificates of good conduct provided by the individual. Disclosure Scotland is not</p>

**Information & Data Sharing – Stella Kinloch July 2021**

Broad Risk	WDC Impact(s)	Action	Comments
			involved in that process. PVG disclosure requests will rely on information held in UK records only, and will be handled in line with the 14-day service level target”.  No impact thus far.

**Demonstrations & Disorder – Local Police Division – July 2021**

Broad Risk	WDC Impact(s)	Action	Comments
Increase in protests in relation to: EU Exit <ul style="list-style-type: none"> <li>- Irish / Northern Irish tension</li> <li>- Economic Instability</li> </ul>	<ul style="list-style-type: none"> <li>- Increased license requests</li> <li>- Lack of Police / Partner resourcing to events</li> </ul>	Ensure awareness with relevant Leads / Officers for this.	Continued local engagement through WEST Local Resilience Partnership.



**Workforce – Stella Kinloch/Jen Watt – July 2021**

Broad Risk	WDC Impact(s)	Action	Comments
<p>Loss of staff – both highly skilled and lower skilled / entry level</p>	<p>- Impact on Care for People, Agency workers</p> <p>- Significant concern in Education regarding supply teachers, learning assistants, probationer allocations and officers with language skills</p> <p>-Potential risk if contracts are subcontracted companies employing EU-nationals</p>	<p>Signposting of key information / support in relation to EU Workers within the Council <a href="https://www.gov.scot/brexit/">https://www.gov.scot/brexit/</a></p> <p>Education is revising processes with regards recruitment to reflect guidance and in relation to engagement with universities on earlier allocation of probationers</p>	<p>EU Nationals have already been identified within the organisation, letters were issued. Managers have access to a Right to Work report within HR21. HR continue to officer support to affected parties, if required.</p> <p>Noting right to work at point of engagement is the evidence requirement. There is no requirement to insist on Settled Status for any EU employees – identifying those of EU origin maybe seen, as discriminatory therefore no further action is required by WDC. WMS records providing country of origin remain up to date. HR Assistance remains available to all employees who may require assistance with the application process.</p> <p>The EU Settlement Scheme closed on the <b>30<sup>th</sup> June 2021</b>. However, those who missed out can still apply if they have 'reasonable grounds' for not applying by the deadline.</p> <p>REG has consulted with existing contractors to seek assurance of continued project plans or the contingencies they have in place.</p> <p>WDC HR has identified <b>31 employees</b> with contractual obligation whose origin is EU or EEA.</p> <p>A full review of all employee roles and impact on each service area has been undertaken and there is a <b>low risk</b> to service delivery, as there are no unique or difficult to fill positions identified, nor one single service impacted significantly should EU nationals return to country of origin.</p> <p>Section Head continues to monitor for any change notifications.</p> <p>Discretionary funds etc are in place however, the citizen or employee are required to make a claim for EUSS as these are safety nets until the person meets the requirements.</p>

**Workforce – Stella Kinloch/Jen Watt – July 2021**

<b>Broad Risk</b>	<b>WDC Impact(s)</b>	<b>Action</b>	<b>Comments</b>
Access to benefits Consider impact of loss of benefits arising from circumstances where low income groups and vulnerable people may be more affected by removal of EUSS on 30 June 2021.	<ul style="list-style-type: none"> <li>- In terms of Workforce approx. less than 30 employees require EUSS.</li> <li>- Impact to UC maybe the most severe flag with no recourse to public funds.</li> </ul>	Communications via HR Workforce to Managers and Employees direct via online comms. Link to Working 4U to ensure West Dunbartonshire wide comms highlights support and impacts on Benefits where EUSS is not in place.	The Council will continue to support and offer assistance to aid citizens and employees to complete their status application.

**Economic Instability – Michael McGuinness – July 2021**

<b>Broad risk</b>	<b>WD Impact(s)</b>	<b>Action</b>	<b>Comments</b>
Provision of information to Local businesses	<ul style="list-style-type: none"> <li>- Potential impact that the local business community will seek sources of information to allow them to adapt, following Brexit and use up limited resources of Business Support delivering Covid grants.</li> </ul>	Communications and the web team need to be ready to respond proactively to any messages that the wider Council needs to issue following Brexit. Promotion of good sources of information for local businesses to adapt to the new environment will be provided.	<p>Governments guidance has been provided regarding the transition phase:  <a href="https://www.gov.uk/transition">https://www.gov.uk/transition</a>  <a href="https://www.prepareforbrexit.scot/">https://www.prepareforbrexit.scot/</a>  <a href="https://www.gov.scot/brexit/">https://www.gov.scot/brexit/</a></p> <p>There are also number of online tools to support the Business community as part of the transition from Europe. The Scottish Chamber, FSB, Business Gateway and Scottish Enterprise provide a range of tools and guidance support  <a href="https://www.scottishchambers.org.uk/press-releases/prepare-for-brexit/">https://www.scottishchambers.org.uk/press-releases/prepare-for-brexit/</a>  <a href="https://www.fsb.org.uk/campaign/uktransition.html">https://www.fsb.org.uk/campaign/uktransition.html</a>  <a href="https://www.bgateway.com/support-to-prepare-your-business-for-brexit">https://www.bgateway.com/support-to-prepare-your-business-for-brexit</a>  <a href="https://www.scottish-enterprise.com/support-for-businesses/trading-after-brexit">https://www.scottish-enterprise.com/support-for-businesses/trading-after-brexit</a></p>


**Economic Instability – Michael McGuinness – July 2021**

Broad risk	WD Impact(s)	Action	Comments
<p>The likelihood of an economic crisis has increased and will have major impacts on disposable incomes and employability. The increased likelihood means that an economic is now more likely to occur concurrently with other risks</p>	<p>- This presents a risk to our workforce, our communities and local economy. This will affect our vulnerable communities and hinder local economic growth. This clearly presents a challenge for WD due to the already high rates of deprivation and unemployment. There is also a risk that individuals may require additional support as a result of EU Exit putting more pressure on the local authority.</p>	<p>Working 4U will work with strategic partners to ensure information about access to services is widely available</p> <p>Continued review of services to ensure increasing areas of demand are addressed</p>	<p>See above and page 5/6 relating to Increased unemployment as a result of economic disruption</p>

**Business Continuity – Jen Watt – July 2021**

Broad risk	WD Impact(s)	Action	Comments
Assess impact of EU-Exit on Business Continuity Plans	Potential disruption to services <ul style="list-style-type: none"> <li>- Food</li> <li>- Medicines</li> <li>- Staff</li> </ul>	A review of the Council and HSCP will be undertaken this year taking cognisance of the lessons learned from COVID-19.  The Civil Contingencies Officer (CCO) is continuing to engage with CoSLA and Scottish Government	Business Continuity planning remains an operational focus. Any changes will be reflected into the respective Business Continuity Plans.  CoSLA has stood down the frequency of the EU Exit calls however, the CCO continues to dial in and disseminate key information.
Notable risk of disruptive concurrent event (Disruptive Weather, COVID-19, local incident). Covid-19 has not reduced the risk from pandemic influenza, a novel emerging infectious disease and coordinated industrial action.	Many of our officers have worked tirelessly through this pandemic without much leave to date. This <i>may</i> lead to key officers being on leave (as required for wellbeing) as we prepare for the months ahead.	WDC has produced a suite of Business Continuity Plans and an Essential Service_Key worker List  Resilience Structures in place. Strategic and Operational Resilience Groups and Resilience Group	SRG and ORG discussing allocation of leave, staggering leave for key roles and ensuring business continuity arrangements are robust.  Regular weather monitoring in place by CCS and Roads Service.  The Mass Vaccination Programme is being successful delivered across WDC, there were some issues with the supply chain initially however this was rectified early on it is unclear if this was a result EU Exit. We are now gearing up for the delivery of the Covid-19 Booster and Seasonal Flu Programme in conjunction with WDC colleagues.

**Other Considerations - Stephen West, Vicky-Jane Hastings and Patricia Kerr – July 2021**

Broad Risk	WDC Impact(s)	Action	Comments
<p>EU Funds / Grants</p> <p>Impact on the European Structural Fund</p>	<p>- Ongoing projects, planned projects or staffing that are reliant on EU funding, either directly or indirectly through the Scottish Government</p> <p>- Impact on outstanding allocations of structural funding committed by Managing Authorities under the 2014-2020 programmes</p>	<p>Both the UK and Scottish Government have provided written reassurance that ESF will be continued in current form until 2023</p> <p>The previous UK treasury Guarantee was no longer required, following the UK Withdrawal Agreement Bill being approved, the previous guidance was withdrawn)</p>	<p>Under the UK Withdrawal Agreement Bill, the UK will continue to participate in programmes funded under the current 2014-2020 Multiannual Financial Framework (MFF) until their closure. As described in Articles 137 and 138 of the Agreement.</p> <p>This applies to all ESF,ERDF &amp; ETC projects signed by end of 2020 with funding ending in 2023.</p> <p><a href="https://www.gov.uk/government/publications/continued-uk-participation-in-eu-programmes/eu-funded-programmes-under-the-withdrawal-agreement">https://www.gov.uk/government/publications/continued-uk-participation-in-eu-programmes/eu-funded-programmes-under-the-withdrawal-agreement</a></p> <p><a href="https://www.gov.uk/government/publications/new-withdrawal-agreement-and-political-declaration">https://www.gov.uk/government/publications/new-withdrawal-agreement-and-political-declaration</a></p> <p>Hilary Pearce Head of European Structural Funds and State Aid Division is fully engaging with other Managing Authority heads across the UK and in relevant UKG departments to ensure her and her team are kept up to date with developments.</p> <p>A letter providing clarification was issued by Hilary Pearce on the 27<sup>th</sup> January 2020:</p> <p> 20200127 - Letter - HP to Lead Partners -</p>

**Other Considerations - Stephen West, Vicky-Jane Hastings and Patricia Kerr – July 2021**

Broad Risk	WDC Impact(s)	Action	Comments
Other Financial Considerations	<p>-Impact of any fluctuations in the currency rate to expenditure.</p> <p>-Impact on future economic growth</p> <p>Impact on any regeneration projects and plans</p>	<p>Ensure council services purchasing through currency exchange remain within budget</p>	<p><u>Revenue spend</u> Our transactions are in UK Sterling Pounds (£) but there may be an increase in the cost due to market fluctuations. WDC are subjected annually to an approx. 3% increase for many ICT systems. The actual increase is built into the budget each year, however due to exchange rate fluctuations there is a lack of certainty and this may lead to an overspend.</p> <p>See comments below re reports to Council on the budget-setting process and approach to managing this financial risk.</p> <p><u>Capital spend (ICT)</u> Again, WDC transactions are in £ and there may be an increase in the cost if the market does fluctuate. For capital projects, WDC approach is to adjust the volumes to remain within budget as device prices change every 6 months on the frameworks anyway. WDC have in the past asked for capital funding approval to be accelerated from future years where we have an urgent requirement and have no budget left. Costs will be monitored and any variations reported through normal budgetary control processes, which highlight reasons for cost increases. This remains valid- July 2021. Several suppliers have advised of delivery lead-time delays.</p>
Expenditure	<p>- Impact of increasing inflation – costs to the council (excluding food): e.g. Energy costs; care agency costs</p>	<p>Monitor increases in costs of those identified as high risk/ high volume</p> <p>Monitor overall position through budgetary control process</p> <p><b>SHORT TERM:</b> consider earmarking additional resources at the year-end for the risk; or consider use of</p>	<p>Energy bought in advance – short-term risk minimal; however could have a longer-term impact.</p> <p>The risk of cost increases arising from Brexit has been advised to Council in budget preparation reports since October 2018 and will continue to be advised. The final budget report each year advises that any price variations will continue to be reported.</p> <p>It is expected that Council would manage such price variations should they arise through ongoing budgetary control and, if necessary, use of free reserves.</p>

**Other Considerations - Stephen West, Vicky-Jane Hastings and Patricia Kerr – July 2021**

Broad Risk	WDC Impact(s)	Action	Comments
		<p>prudential reserve if required short term.</p> <p><b>LONGER TERM:</b> consider building-in additional costs into the long term finance strategy based on evidence post-Brexit</p>	
Funding Support	- Impact to Council of chancellor revisiting the budget and affecting local government funding settlements	Monitor ongoing Brexit discussions and potential impact on the councils finances & the wider implications of the Scottish economy	Continue to monitor now the Trade and Cooperation deal has been agreed.
Capital Receipts	- Capital Receipts do not materialise or are lower than anticipated	<p>Longer term vision on capital programme for both income and expenditure levels</p> <p>Regular Strategic Asset Management Group updates feeding through to the capital budgetary control report (to both Council and CMT)</p> <p>Capital Disposal Strategy with longer term vision to allow movement in the assets due sold and timing of those assets</p> <p>Capital programme being monitored by CMT, Council and Committees on a regular basis</p>	Capital receipt opportunities are regularly discussed at SAMG and PAMG. The Council will continue to monitor the housing market to monitor and react to any impact.

**Other Considerations - Stephen West, Vicky-Jane Hastings and Patricia Kerr – July 2021**

Broad Risk	WDC Impact(s)	Action	Comments
		Early identification of possible issues to allow action to reduce spend or identify further surplus assets for possible disposal to minimise shortfall.	

Live Document