

BUDGET MANAGEMENT		
Area 1: Overall		
Key questions	Evidence	Conclusions/ Recommendations
1.1 Review all business cases, savings action plans and EIAs – review the construction of the budget in the first instance and then the detail of the business cases / savings plans ie start with issues such as assessment of demand, pressures, risks and mitigations		
1.2 Fundamentally are the savings proposed deliverable to the value quoted in the timescale indicated and supported by robust plans.		
1.3 If there are any risks what are the plan Bs to provide this value of saving in this timeframe – there will always be risks – the initial question is ‘what are the risks and how are they being mitigated’ then asking for Plan B is fine		
1.4 What are the key risks and were they adequately considered and mitigated. Thus providing greater confidence in the savings being put forward		
1.5 Consider the performance of the service and what the impact will be on it due to the suggested saving – is a service is high performing (how has the service assessed this – what comparisons to other authorities), whilst the performance level may drop, which may still be acceptable, especially in the current circumstances		

BUDGET MANAGEMENT		
Area 2: Policy		
Key questions	Evidence	Conclusions/ Recommendations
2.1 How was this saving proposal determined		
2.2 How openly, transparently and consultatively was this undertaken		
2.3 What are the aims and intended impacts.		
2.4 How does it fit with other policies		
2.5 Has appropriate account been take of the impact on individuals groups, organisations		
2.6 Are the aims specific enough to allow them to be tracked		

BUDGET MANAGEMENT		
Area 3: Strategy		
Key questions	Evidence	Conclusions/ Recommendations
3.1 What other options were looked at and what is the evidence		
3.2 What does the Equality Impact Assessment show		
3.3 Will this result in cost shunt		
3.4 How does the budget address/manage public expectation in relation to service delivery?		
3.5 Have all relevant organisations been consulted and their views adequately addressed?		
3.6 Are the draft service budgets focused on corporate/service objectives and priorities?		
3.7 Does the budget support the Medium Term Financial Strategy?		

OVERVIEW AND SCRUTINY - KEY LINES OF ENQUIRY TEMPLATE**APPENDIX A**

BUDGET MANAGEMENT		
Area 4: Delivery		
Key questions	Evidence	Conclusions/ Recommendations
4.1 Is the saving cost effective		
4.2 Have anticipated financial and other risks been taken into consideration and will they be effectively managed?		
4.3 Does Slough have the skills to deliver them		
4.4 Is the delivery plan realistic		
4.5 Is there a clear timescale with milestones		
4.6 How will delivery be project managed and monitored		

BUDGET MANAGEMENT		
Area 5: Implementation		
Key questions	Evidence	Conclusions/ Recommendations
5.1 Is suitable programme/project management/governance in place		
5.2 Are the right skills and capacity in place		
5.3 Are stakeholders engaged		
5.4 Has a communications plan been drawn up		
5.5 What is the anticipated impact of the budget decisions in relation to performance?		

BUDGET MANAGEMENT		
Area 6: Monitoring		
Key questions	Evidence	Conclusions/ Recommendations
6.1 What approach is being taken to monitoring		
6.2 Have metrics been agreed		
6.3 Have they been organised		
6.4 Is there an appropriate governance structure for budget monitoring and reporting?		
6.5 How are alternative options considered if plans go off track?		