

Freedom of Information – Response – 26822

I am writing as a Suffolk resident regarding the County Council's financial involvement in the current Local Government Reorganisation (LGR) programme and the implications this may have for your statutory responsibilities for financial oversight.

Based on publicly available Council reports, consultation material and committee papers, it appears that Suffolk County Council is progressing detailed reorganisation planning while simultaneously facing a substantial projected budget gap for 2026/27. I also note that recent external audit reports recorded disclaimed opinions on earlier accounts, meaning auditors were unable to provide assurance on those financial statements.

Against that background, LGR-related activity appears to represent a material financial commitment being advanced during a period of significant financial pressure.

From public documentation, I understand this work to include:

• Development and modelling of the "One Suffolk" single unitary business case • Comparative option appraisal work on alternative unitary structures • Identification of one-off implementation and transition costs • Projected "savings" figures used to justify structural change • Ongoing programme and transition planning ahead of any new authority being created in law As I understand it, these activities are being undertaken before Parliament has established any new authority and before the final statutory framework is settled.

In light of your duties under Section 151 of the Local Government Act 1972 to ensure the proper administration of the Council's financial affairs, I would be grateful if you could help clarify how the financial risks associated with this programme are being assessed and managed.

Specifically:

1. Recorded LGR Expenditure

Based on current records, what expenditure has already been committed or incurred by Suffolk County Council in relation to LGR and devolution preparatory work, including consultancy, modelling, programme management, communications and transition planning?

We can confirm that Suffolk County Council holds this information. However, the information is readily accessible to you, as it is already in the public domain.

Section 21 of the FOIA states that a public authority does not need to provide information under section 1 of the Act if that information is reasonably accessible to the applicant by other means.

Please use the link below to access the requested information:

<https://www.suffolk.gov.uk/asset-library/councillor-assets/foi-responses/26514-LGR.pdf>

2. Lawful Budget Basis

Under which statutory powers and approved budget lines this preparatory expenditure is being charged?

Section 21 of the FOIA states that a public authority does not need to provide information under section 1 of the Act if that information is reasonably accessible to the applicant by other means.

Please use the links below to access the requested budgetary information:

Cabinet Report 17 June 2025 – Devolution Priority Programme - [Meeting Documents - Committee Minutes](#)

Cabinet Report 27 January 2026 – Revenue Budget 2026-27 and Capital Programme 2026-29 [Meeting Documents - Committee Minutes](#)

3. Affordability in the Context of the Budget Gap How has reorganisation-related spending and projected transition costs been assessed alongside the Council's current and forecast budget deficit, and on what basis has affordability been determined?

4. Risk to Future Finances

What formal assessment has been made of the financial risks to Suffolk residents arising from the proposed reorganisation, including assumptions regarding delivery of projected savings, treatment of liabilities, staffing reductions and transition costs?

Section 21 of the FOIA states that a public authority does not need to provide information under section 1 of the Act if that information is reasonably accessible to the applicant by other means.

Please use the link below to access the requested information:

[02.10.2025-WEB-FINAL-LGR-BUSINESS-CASE-compressed.pdf](#)

Financial data can be found throughout the business case but particularly in Section five, Appendix seven. Appendix 8 and Appendix 9.

5. Pre-Commitment of Future Authorities

Is it possible to clarify whether any financial assumptions, commitments or risk-sharing arrangements are already being relied upon that would materially influence the finances of a future authority prior to its formal establishment?

6. Best Value Duty

How is the Council ensuring that advancing significant structural and financial change at this stage remains consistent with its Best Value duty, given that the final governance structure is still subject to ministerial and parliamentary decision?

The Freedom of Information Act 2000 (FOIA) provides individuals with a right to access recorded information held by a public authority at the time a request is received, it does not require the authority to provide explanations, opinions or justifications.

As these are not requests for recorded information but rather requests for commentary and opinions we are not required to create information where no recorded information exists and so are unable to provide a response to questions 5 and 6.

If there is recorded information that you believe Suffolk County Council may hold e.g. a particular document or report we would be happy to process a revised request.

My purpose in writing is to better understand the financial governance framework around

this process, so that residents can be assured that substantial structural and financial decisions are being advanced with appropriate legal authority and financial oversight.