

## **Financial Services- Service Delivery Plan 2016-17**

### **Brief overview of the Service**

The Finance Team is currently going through a restructure process, which will result in the structure of the team changing. This document is however based on the pre-restructure structure, this until arrangements are finalised and staff appointed to the new posts.

Financial Services comprises; Accountancy, Exchequer, Payroll and Internal Audit services. These services are provided by 9.87 full time equivalents (FTE) staff as follows; Chief Financial Officer – 0.5 FTE, Accountancy - 3.87 FTE, Exchequer - 2.9 FTE, Payroll - 1.6 FTE and Internal Audit - 1 FTE (plus additional resource provided by West Suffolk Internal Audit).

The purpose of the Service is to provide for the proper administration of the Council's (and East Cambs Trading Company Ltd's) financial affairs and the effective stewardship and accountability of public money. The Service is also responsible for monitoring the overall financial health of the Council and ensuring that there is a stable financial base from which the Council's service delivery can be maximised.

The key functions and responsibilities of each team within Financial Services are:

#### Accountancy

- Medium Term Financial Strategy (MTFS) – The purpose of this Strategy is to set a robust overall financial framework for the Council's plans over the next three years which supports the delivery of the Council's priorities within the context of an annual balanced budget. The MTFS is reviewed throughout the financial year and is revised and presented to Members every January.
- Annual Revenue and Capital Budgets – It is a legal requirement for a Council to set a balanced budget prior to the financial year to which it relates. The accountants liaise with all budget managers to identify whether there are any additional budget requirements for growth items and whether any savings can be identified.
- Budget Monitoring – This is carried out on a regular basis with budget managers throughout the year and quarterly reports are presented to committees showing their forecast outturn position against budget.
- Annual Financial Report – The Statement of Accounts must be produced in line with statutory requirements and International Financial Reporting Standards and are subject to External Audit opinion.
- Treasury Management – The Council's cashflow is monitored on a daily basis in order to determine the investment or borrowing requirements of the Council. These decisions must be in accordance with the approved Treasury Management Strategy and Prudential Indicators.
- Banking – This includes the correct allocation of income to services, producing monthly bank reconciliations and tendering for a banking service provider.

### Exchequer

- Administration of creditor payments and debtor billing and Council mortgages.
- Arranging and administering the Council's insurance requirements and liaising with the insurance provider regarding claims from the public.
- Management of taxation issues which are mainly VAT.

### Payroll

- Payment of salaries, Member's allowances and expenses, and election payments.

### Internal Audit

- Internal Audit is an independent appraisal (statutory) function established to review and report improvements to the Council's internal control system. In addition to the statutory functions, Internal Audit acts as the Council's lead in fraud and corruption awareness, detection, prevention and investigation. This service also facilitates operational risk management, the Council's key contact on the National Fraud Initiative, the Council's Money Laundering Reporting Officer and the Bribery Act Compliance Officer.

The budgeted cost of running the Service in 2016-17 is £369,609 which includes staffing costs, the Internal Audit shared arrangements contract cost, supplies and services (but not internal recharges).

*The Member Service Champions are; Councillors Chris Morris and Alan Sharp.*

### **How does the Service link in with the Corporate Plan?**

Financial Services plays an essential back office role in supporting all other teams across the authority. They provide analysis and costings to assist Councillors make decision to allow the Council to continue to be financially sound through a balanced budget (as detailed within the MTFS) whilst ensuring value for money and supporting financial self-sufficiency.

The Service has been supporting the development of the Local Authority Trading Company, offering sound financial advice, in order to help with our commercialism agenda.

In addition, the Service has provided ongoing advice and guidance to our large infrastructure projects highlighted in the Corporate Plan, including the district wide leisure centre.

## **Forward Planning for Councillors**

<b>Proposed date of decision</b>	<b>Item</b>	<b>Service Delivery Champion</b>	<b>Committee</b>
June 2016	Business Plan for the Leisure Facility outlining the Financing Proposals	Cllr Chris Morris	Corporate Governance & Finance
June 2016	2015-16 Outturn Report to Committee		Corporate Governance & Finance
June 2016	Internal Audit Annual Report & Opinion 2015-16	Cllr Chris Morris	Corporate Governance & Finance
June 2016	Approval of Draft annual Governance Statement	Cllr Chris Morris	Corporate Governance & Finance
July 2016	Quarter 1 Budget Monitoring Reports for 2016-17 to Committees	Cllr Chris Morris	Commercial Services Regulatory & SS Corp. Gov & Finance
September 2016	Approval of the 2015-16 Statement of Accounts	Cllr Chris Morris	Corporate Governance & Finance
September 2016	Approval of the Annual Governance Statement	Cllr Chris Morris	Corporate Governance & Finance
November 2016	Quarter 2 Budget Monitoring Reports for 2016-17 to Committees	Cllr Chris Morris	Commercial Services Regulatory & SS Corp. Gov & Finance
November 2016	Internal Audit Interim Report 2016-17	Cllr Chris Morris	Corporate Governance & Finance
December 2016	Annual Fraud Report	Cllr Chris Morris	Corporate Governance & Finance
December 2016	Council Tax Base Setting	Cllr Chris Morris	Corporate Governance & Finance
January 2017	Quarter 3 Budget Monitoring Reports for 2016-17 to Committees	Cllr Chris Morris	Commercial Services Regulatory & SS Corp. Gov & Finance
January 2017	Draft Revenue & Capital Budgets 2017/18 Report	Cllr Chris Morris	Corporate Governance & Finance
January 2017	Approval of the Medium Term Financial Strategy	Cllr Chris Morris	Corporate Governance & Finance
January 2017	Approval of the Treasury Management Strategy	Cllr Chris Morris	Corporate Governance & Finance
February 2017	Setting of the Council Tax 2017/18	Cllr Chris Morris	Full Council
February 2017	Approval of the 2017/18 Revenue Budgets, the Capital Programme, Reserves, and Fees and Charges	Cllr Chris Morris	Full Council
March 2017	Internal Audit Charter and Annual Internal Audit Plan	Cllr Chris Morris	Corporate Governance & Finance Committee

## Financial Services - End of Year Report 2015/16

To ensure the objective assurance of the council's activities are paramount	Baseline (from previous year)	Target	Outcome
To ensure that the Annual Internal Audit Plan adds value to the organisation.	100%	To meet 100% of Service Managers	Meetings took place with Service Managers February / March 2016. The approved Internal Audit Annual Plan included reviews requested by Service Delivery Leads to improve or develop systems and processes.

To ensure the long term financial sustainability of the council	Baseline (from previous year)	Target	Outcome
To produce quarterly budget monitoring reports to Committees.	N/A	Quarterly	Three budget monitoring reports were submitted to Committee over the course of the year.
To support the financial sustainability of the new leisure centre project and ensure that the long term financial viability of the complex protects the councils' interests. (in accordance with the connected Project Initiation Document)	N/A	In accordance with the project initiation document	The project's financial viability is regularly reviewed; the Project Manager and the Director of Resources have and continue to work closely on ensuring the project remains financially viable.
To support emerging programmes connected to the Transformation Programme with clear and informed financial advice to ensure their financial sustainability.	N/A	In accordance with the project initiation document	Finance capacity exists to support the Transformation Programme and this is being provided on an ad-hoc basis as and when required.
To support our internal and external customers to utilise the Council's finance management system in order to maintain more accurate financial information to assist the monitoring of our market and event trader payments.	N/A	August 2015	Financial training has been provided to budget managers and the team is providing regular support and advice to all of its customers. With regard to the specific reference to markets, this work was superseded by tasks linked to the development of the Local Authority Trading Company (LATC) and so did not progress as a separate project.

To provide financial support for the creation of a trading company.	N/A	On going	Significant financial support has been provided and continues to be provided, including monitoring the financial implications for both the LATC and the Council. Budget reports were presented to the LATC Establishment Committee. A bank account has been set up, the new company registered for VAT and Agresso has been modified to allow the Company's financial transactions to be recorded on the ledger, but as a separate entity.
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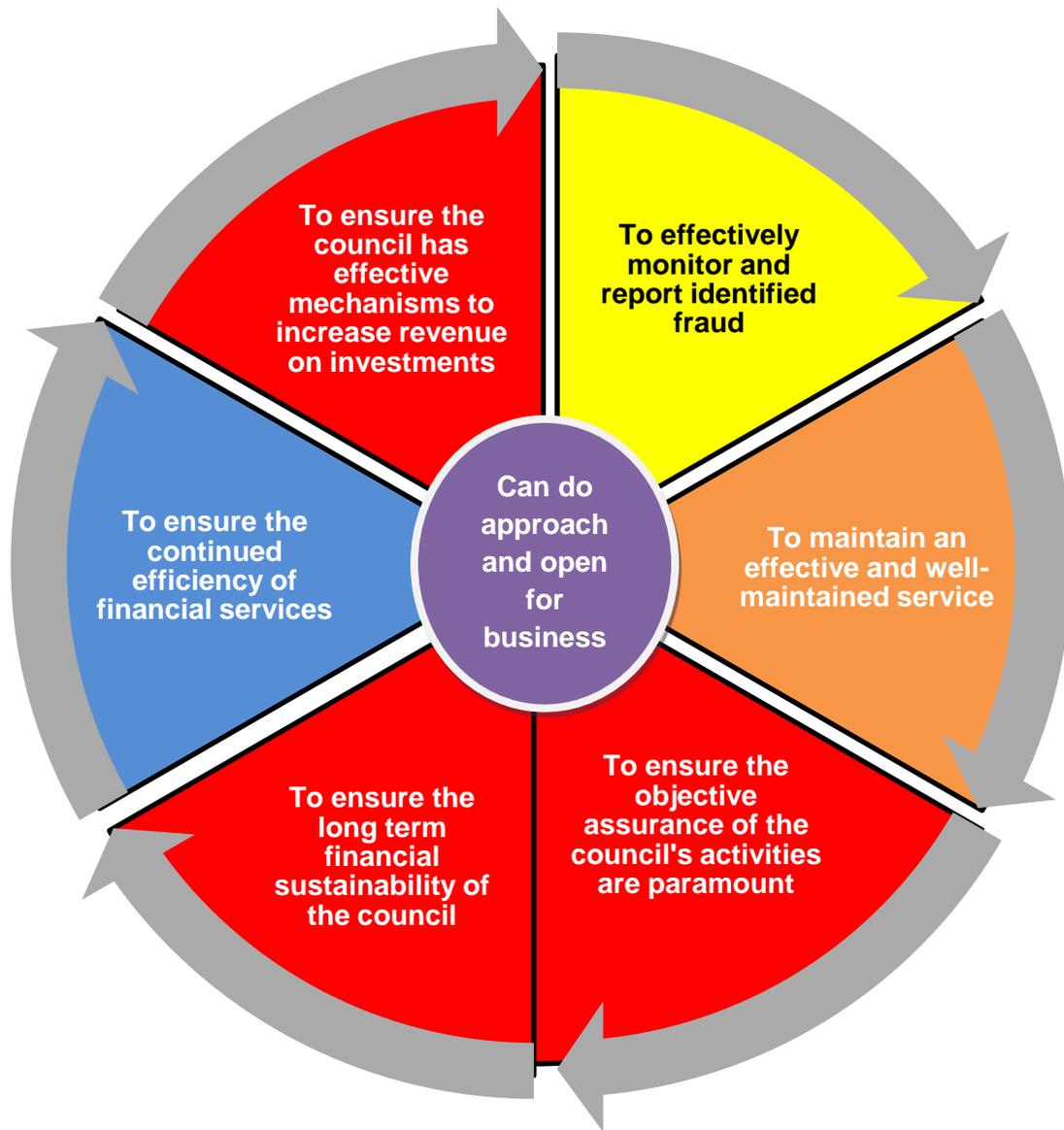
To ensure the council has effective mechanisms to increase revenue on investments	Baseline (from previous year)	Target	Outcome
The average interest % interest earned on investments is above the 3 month LIBID rate.	0.43%	3 Month LIBID rate	Interest on investments at 31 <sup>st</sup> March 2016 averaged 0.68%; the total value of interest earned in the 2015-16 financial year was £110,145.

To effectively monitor and report identified fraud	Baseline (from previous year)	Target	Outcome
Work with partners to provide a co-ordinated approach to tackling tenancy fraud.	100%	100%	100%. In relation to ECDC, there has been one successful tenancy fraud investigation carried out resulting in the tenancy being terminated and a legitimate client from the housing waiting list being placed in the accommodation. There were no financial benefits arising for the Council from the investigation.
To increase sign up from Registered Social Landlords (RSL) to share tenancy information.	At least 1 RSL signed up	1	No East Cambs housing provider has yet signed up.
Raise awareness of fraud and corruption across the organisation.	2 x fraud awareness mail-shots  Fraud awareness training delivered	2 x fraud mail-shots per year  To provide fraud awareness training to 100% of relevant new starters during the financial year	Two Newsletters issued.  Annual Fraud Report presented to Committee in November 2015.  Fraud awareness training was provided to new employees and Members in April and November 2015.

<b>To ensure the continued efficiency of financial services</b>	<b>Baseline (from previous year)</b>	<b>Target</b>	<b>Outcome</b>
To pay undisputed invoices within 30 days.	100%	99%	99.73%

<b>To maintain an effective and well-maintained service</b>	<b>Baseline (from previous year)</b>	<b>Target</b>	<b>Outcome</b>
To support the continued professional development of the financial services team to ensure that they are meeting with personal and professional career development opportunities.	100%	100%	The team has responded well to the loss of key staff in August 2015. This has provided some staff with new learning and development opportunities. A restructure of the Financial Services team is underway, which will be implemented in early 2016-17.
To ensure that all staff appraisals are completed annually and within the time frame set by HR.	100% on time	100% on time	All appraisals were completed within the agreed timeframe.
To update Service Delivery champions with the progress of financial Services, how the service is being operated and budgetary updates. Service Delivery Champion to act as critical friend.	100% up to date	100% up to date	Our Service Delivery Champion, Councillor Chris Morris, has been up-dated on financial issues on an ad-hoc basis, mostly on his request.

## Strategy Map 2016/2017



## Measuring Performance 2016/2017

<b>Performance measure - To ensure the objective assurance of the council's activities are paramount</b>	<b>Baseline (from previous year)</b>	<b>Target</b>
To ensure that the Annual Internal Audit Plan adds value to the organisation	100%	To meet 100% of Service Managers

<b>Performance Measure - To ensure the long term financial sustainability of the council</b>	<b>Baseline (from previous year)</b>	<b>Target</b>
To produce quarterly budget monitoring reports to Committees, including an Outturn report at yearend	N/A	Quarterly
Monitor the financial sustainability of the new leisure centre project and ensure that the long term financial viability of the complex protects the Council's interests. (in accordance with the connected Project Initiation Document)	N/A	In accordance with the project initiation document
To provide financial support during the first year of trading of the East Cambs Trading Company	N/A	On going

<b>Performance measure - To effectively monitor and report identified fraud</b>	<b>Baseline (from previous year)</b>	<b>Target</b>
Work with partners to provide a co-ordinated approach to tackling fraud	100%	100%
To increase sign up from Registered Social Landlords (RSL) to share tenancy information	At least 1 RSL signed up	1
Raise awareness of fraud and corruption across the organisation	2 x fraud awareness mailshots  Fraud awareness training delivered	2 x fraud mailshots per year  To provide fraud awareness training to 100% of relevant new starters during the financial year.

<b>Performance Measure - To ensure the continued efficiency of financial services</b>	<b>Baseline (from previous year)</b>	<b>Target</b>
To pay undisputed invoices within 30 days	100%	99%
To review the processes and use of technology within the Financial Services Team, to determine if, as a result of advances in technology and the use of modern working practices, there are opportunities to achieve greater efficiencies within the team and to provide an improved service to our customers	N/A	On going
To improve the process for the production of the Statement of Accounts, as an initial step in the move towards earlier close in 2017	N/A	Improved Statement of Accounts presented to CG+F Committee in September

<b>Performance Measure - To maintain an effective and well-maintained service</b>	<b>Baseline (from previous year)</b>	<b>Target</b>
To support the continued professional development of the Financial Services Team to ensure that they are meeting with personal and professional career development opportunities	100%	100%
To update our Service Delivery Champion on developments within Financial Services Team, how the service is being operated, what progress has been made with regard to the performance measures within this document and budgetary updates. Service Delivery Champion to act as critical friend.	100% up to date	100% up to date
To review the Financial Services web pages on the main Council website in order to ensure that they are meeting the needs of our customers and to support the Transformation Programme.	1 review	By Sept 2017

<b>Performance measure - To ensure the objective assurance of the council's activities are paramount</b>	
<b>Owner</b>	Trevor Bowd - Principal Auditor.
<b>Co owners</b>	Members of the Internal Audit Team.
<b>Output / Outcomes</b>	Ensure that the Annual Internal Audit Plan adds value to the organisation and meet 100% of Service Delivery Leads.
<b>Links</b>	Internal Audit Charter, Public Sector Internal Audit Standards.
<b>Source of Data</b>	Annual Internal Audit Plan, notes of meetings.
<b>Frequency of Reporting e.g. annually</b>	Annual – Report to Corporate Governance & Finance Committee in March each year
<b>Who measures?</b>	Andy Radford – Director of Resources & S151 Officer and Corporate Governance & Finance Committee
<b>Please list processes briefly</b>	<ul style="list-style-type: none"> <li>• Initial work by Principal Auditor to allocate resources to known areas to be audited eg key financial systems, corporate/governance work/annual leave etc.</li> <li>• Meet with individual Service Managers to identify specific risks to delivery of services or areas where internal audit could assist in reviewing systems/processes.</li> <li>• Complete risk assessment of each area and incorporate higher risk areas into the audit plan subject to availability of resources.</li> <li>• Prepare Annual Internal Audit Plan for approval by Corporate Governance &amp; Finance Committee.</li> </ul>
<b>Reporting timescale</b>	Corporate Governance & Finance Committee.
<b>What resources are needed to ensure success</b>	Adequate level of Internal Audit Resource.
<b>Are there opportunities for cross – service working?</b>	Yes.The primary objective of internal audit is to provide assurance on the riskier more complex areas of business which typically will be the key financial systems which are audited annually. Additional audits on front line services are also carried out on a rotational basis.

<b>Performance measure - To ensure the long term financial sustainability of the council</b>	
<b>Owner</b>	Ian Smith - Principal Accountant
<b>Co owners</b>	Tony Langley- Accountancy Assistant and a currently vacant post
<b>Output / Outcome(s)</b>	Produce quarterly budget monitoring reports to committees, including an Outturn report at yearend
<b>Links</b>	Annual budget and Medium Term Financial Strategy
<b>Source of Data</b>	Agresso financial system and meetings with budget managers
<b>Frequency of reporting e.g. annually</b>	Quarterly
<b>Who measures?</b>	Ian Smith – Principal Accountant
<b>Please list processes briefly</b>	<ul style="list-style-type: none"> <li>• Monthly budget reports sent to service managers.</li> <li>• Finance officers contact service managers on a monthly basis to review their budgets.</li> <li>• Variances are reported to Committees on a quarterly basis</li> </ul> <p>Quarterly reporting is essential to ensure that Committees' budgets can be scrutinised by both Members and officers and that any forecast under or overspends are identified as early as possible. By working with budget managers, we will forecast the Council's overall financial position and report this to Corporate Governance &amp; Finance Committee.</p> <p>As a direct result of the above processes, any forecast over or underspends will be built into the future MTFS, gaining a clearer picture of the Council's financial position across the medium term.</p>
<b>Reporting timescale</b>	Quarterly Committee reports
<b>What resources are needed to ensure success?</b>	Adequate level of accountants with sufficient knowledge and experience.
<b>Are there opportunities for cross service working</b>	Yes, the Finance Team provide financial information and advice to both front line services and other support services.

<b>Performance measure - To ensure the long term financial sustainability of the council</b>	
<b>Owner</b>	Andy Radford – Director of Resources & Section 151 Officer
<b>Co owners</b>	Ian Smith - Principal Accountant. Vacancy - Accountant (Treasury Management). Tony Langley- Accountancy Assistant
<b>Output / Outcome(s)</b>	Monitor the financial sustainability of the new leisure centre project and ensure that the long term financial viability of the complex protects the Council's interests. (in accordance with the connected Project Initiation Document)
<b>Links</b>	The Prudential Code, CIPFA Code of Treasury Management
<b>Source of Data</b>	MTFS, Project Initiation Document, Statement of Accounts
<b>Frequency of reporting e.g. annually</b>	At key decision points
<b>Who measures?</b>	Andy Radford – Director of Resources & Section 151 Officer
<b>Please list processes briefly</b>	<ul style="list-style-type: none"> <li>• Regular meetings with Principal Leisure and Community Officer and Consultants.</li> <li>• Reports to Commercial Services Committee and Full Council.</li> <li>• Ensure that the cashflows of the project are correctly reflected in the Council's overall Treasury Management Strategy and MTFS; this informing the decision as to when and to what level borrowing may be required.</li> </ul>
<b>Reporting timescale</b>	At regular intervals during the life of the project.
<b>What resources are needed to ensure success?</b>	Financial Services & Section 151 Officer resource. Treasury Accountant resource.
<b>Are there opportunities for cross service working</b>	Yes

<b>Performance measure - To ensure the long term financial sustainability of the council</b>	
<b>Owner</b>	Andy Radford – Director of Resources & Section 151 Officer
<b>Co owners</b>	Ian Smith - Principal Accountant, Tony Langley- Accountancy Assistant. Lynne Cuthbert – Senior Accountancy Assistant Vacancy – Accountancy Assistant Irene Belsham – Payroll Officer
<b>Output / Outcome(s)</b>	To provide financial support during the first year of trading of the East Cambs Trading Company
<b>Links</b>	100 day Commitment
<b>Source of Data</b>	External consultant, Legal Services and Finance.
<b>Frequency of reporting e.g. annually</b>	When required throughout the year
<b>Who measures?</b>	Andy Radford – Director of Resources & Section 151 Officer.
<b>Please list processes briefly</b>	<ul style="list-style-type: none"> <li>• Provide timely reports into the governance arrangements for the company, ensuring that decisions made are in the best interests of both the Company and the Council.</li> <li>• Determine the loan requirements to the company.</li> <li>• Complete and submit returns to Company House</li> <li>• Ensure that the day to day functions that the Finance Team has arranged and is providing to the Company (payroll, pensions, VAT, insurance, bank, general ledger etc.) all operate as required</li> </ul>
<b>Reporting timescale</b>	Ongoing during 2016/17
<b>What resources are needed to ensure success?</b>	Adequate level of accountants with sufficient knowledge and experience.
<b>Are there opportunities for cross service working</b>	There may be in future but as the work is emerging and the intricacies have not yet been confirmed then it is difficult to see at this stage.

<b>Performance measure - To effectively monitor and report identified fraud</b>	
<b>Owner</b>	Trevor Bowd - Principal Auditor
<b>Co owners</b>	Partners (ARP, RSLs)
<b>Outputs / Outcomes</b>	Work with partners to provide a co-ordinated approach to tackling fraud
<b>Links</b>	Anti-Fraud & Anti-Corruption Strategy, Prevention of Social Housing Fraud Act 2013, TEICCAF report 'Protecting the English Public Purse', National Fighting Fraud & Corruption Locally Strategy 2016-19
<b>Source of data</b>	Quarterly meetings with partners
<b>Frequency of reporting e.g. annually</b>	Annual reporting to Corporate Governance & Finance Committee.
<b>Who measures?</b>	Trevor Bowd - Principal Auditor
<b>Please list processes briefly</b>	<ul style="list-style-type: none"> <li>• Principal Auditor to act as point of contact within ECDC for attendance at Fraud Forum meetings.</li> <li>• Issues arising of interest to be circulated to officers within the Council (Director of Resources &amp; S151 Officer, Housing Services).</li> </ul> <p>N.B The work will create an anti-fraud culture across Cambridgeshire through the establishment of the Cambridgeshire Anti-Fraud Network, which meets at least on a quarterly basis.</p>
<b>Reporting timescale</b>	Quarterly via Forum meetings and annually to Committee.
<b>What resources are needed to ensure success</b>	Internal Audit and ARP staffing resource
<b>Are there opportunities for cross – service working?</b>	Yes, this project is a Cambridgeshire Council wide project and includes input from the ARP fraud team and housing providers

<b>Performance measure - To effectively monitor and report identified fraud</b>	
<b>Owner</b>	Trevor Bowd - Principal Auditor
<b>Co owners</b>	Partners (ARP, RSLs)
<b>Output / Outcomes</b>	Increase sign up from at least 1 Registered Social Landlord (RSL) to share tenancy information
<b>Links</b>	Anti-Fraud & Anti-Corruption Strategy, Prevention of Social Housing Fraud Act 2013, TEICCAF report 'Protecting the English Public Purse', National Fighting Fraud & Corruption Locally Strategy 2016-19
<b>Source of Data</b>	Cambridgeshire Anti-Fraud Network Terms of Reference
<b>Frequency of reporting</b>	Annual
<b>Who measures?</b>	Trevor Bowd - Principal Auditor
<b>Please list processes briefly</b>	<ol style="list-style-type: none"> <li>1. Meet with one (preferred) social housing provider (Sanctuary Housing) to discuss benefits of joining the Cambridgeshire Tenancy Fraud Forum.</li> <li>2. Get social housing provider to sign Information Sharing Agreement.</li> <li>3. Agree on data to be shared, format and frequency.</li> <li>4. Publicise launch of tenancy fraud work across district.</li> <li>5. The overall membership of and participation in data sharing to tackle tenancy fraud within Cambridgeshire.</li> </ol> <p>N.B It is estimated that at least 2% of social housing stock outside London is typically subject to some form of tenancy fraud. The national average loss to the public purse where tenancy fraud occurs is £18,000 plus that of the housing provider. Tenancy fraud is estimated to be five times the annual loss due to Housing Benefit fraud. As ECDC does not have any housing stock of its own it is reliant on social housing providers to sign up to the CTFF in order cases to be identified for investigation.</p>
<b>What resources are needed to ensure success</b>	Sufficient Internal Audit and ARP Fraud team resource.
<b>Are there opportunities for cross-service working?</b>	<p>Yes, this project is a Cambridgeshire County Council wide project and includes input from the ARP fraud team and housing providers.</p> <p>The Prevention of Social Housing Fraud Act 2013 created specific criminal offences to assist in the investigation of suspected tenancy fraud, prosecute offenders and recover any financial benefit. The Act gives local authority investigators the powers to prosecute tenancy fraudsters on behalf of housing providers. The Cambridgeshire Anti-Fraud Network (CAFN) has been set up and aims to create an anti-fraud culture across Cambridgeshire and membership consists of both local authorities and housing providers.</p>

Performance measure - To effectively monitor and report identified fraud	
<b>Owner</b>	Trevor Bowd - Principal Auditor
<b>Co owners</b>	Members of the Internal Audit Team
<b>Output / Outcomes</b>	Raise awareness of fraud and corruption across the organisation by undertaking at least 2 fraud mail shots per year and provide fraud awareness training to relevant employees.
<b>Links</b>	Anti-Fraud & Anti-Corruption Strategy, CIPFA Better Governance Forum 'Managing the Risk of Fraud', TEICCAF report 'Protecting the English Public Purse'
<b>Source of Data</b>	HR Training records
<b>Frequency of reporting</b>	Annually
<b>Who measures?</b>	Trevor Bowd - Principal Auditor
<b>Please list processes briefly</b>	<ul style="list-style-type: none"> <li>• Produce fraud awareness newsletters covering recent publications, news articles and fraud updates and circulate to all staff and Members.</li> <li>• Fraud Awareness training sessions will be facilitated by Internal Audit at six monthly intervals.</li> <li>• Using information on new employees provided by HR identify those new employees who will require the training.</li> </ul> <p>N.B These will ensure all relevant staff receive fraud awareness training.</p>
<b>Reporting timescale</b>	Half yearly Performance Report
<b>What resources are needed to ensure success?</b>	Internal Audit staffing resource
<b>Are there opportunities for cross – service working?</b>	<p>Yes. Fraud awareness training currently provided to new employees by the Principal Auditor is not a compulsory element of the induction programme. <b>To achieve the required target this training will need to be included as part of the induction process so work with Human Resources is paramount.</b></p> <p>'Relevant' staff will be determined by the nature of their employment, for example providing training to Public Convenience or Office Cleaners may not be considered appropriate.</p>

<b>Performance measure - To ensure the continued efficiency of financial services</b>	
<b>Owner</b>	Lynne Cuthbert - Senior Accountancy Assistant
<b>Co owners</b>	Vacancy - Accountancy Assistant
<b>Outputs / Outcomes</b>	To ensure 99% of undisputed invoices are paid within 30 days
<b>Links</b>	Medium Term Financial Strategy, Annual Budget, budget monitoring
<b>Source of Data</b>	Agresso
<b>Frequency of reporting</b>	Quarterly
<b>Who measures?</b>	Lynne Cuthbert - Senior Accountancy Assistant
<b>Please list processes briefly</b>	Monitoring of undisputed invoices paid within 30 days per department
<b>Reporting timescale</b>	Quarterly
<b>What resources are needed to ensure success?</b>	The success of this performance measure initially relies on all Council departments ordering goods and services and then "goods receipting" them in line with procurement procedures in a timely manner. Only then can Financial Services successfully process the invoices for payment within 30 days
<b>Are there opportunities for cross – service working?</b>	Yes, the success of the performance measure relies on all departments to pass their invoices to Finance for payment as soon as possible

Performance measure - To ensure the continued efficiency of financial services	
<b>Owner</b>	Ian Smith – Principal Accountant
<b>Co owners</b>	Financial Services, IT
<b>Outputs / Outcomes</b>	To review the processes and use of technology within the Financial Services Team, to determine if, as a result of advances in technology and the use of modern working practices, there are opportunities to achieve greater efficiencies within the team and to provide an improved service to our customers
<b>Links</b>	Transformation Programme
<b>Source of Data</b>	Team meetings
<b>Frequency of reporting</b>	On-going reviews throughout the year
<b>Who measures?</b>	Ian Smith – Principal Accountant
<b>Please list processes briefly</b>	<p>Identification of processes to be reviewed, the below is an initial list, based on the Team's service planning meeting, but is expected to be expanded during the year as other projects are identified. The inclusion on this list, doesn't mean that the process will be changed, only that it will be reviewed; change will only happen if an improved process is identified:</p> <ul style="list-style-type: none"> <li>• Ensure that we are using recent versions of financial systems (Agresso and Chris21) so that we are benefiting from the additional functionality that these more recent releases provide</li> <li>• Alternative payment arrangements, need to encourage the public to pay us in a more efficient way (particularly by direct debit); ensuring functionality on the website helps facilitate this</li> <li>• Review the use of rail warrants</li> <li>• Review our use of cheques as a payment method, trying to move to paying everything (payroll and payments) by BACS</li> <li>• Review the use of FAX machines, with the intention of phasing out the use of these</li> <li>• Review the mobile phone contract and the paperwork that this generates and look for options to improve this process</li> <li>• Review the use of the payroll bank account, looking into the possibility of closing this account, with instead all transactions going through the general account.</li> <li>• Allow more customer self-service into Agresso, therefore reducing duplicate keying by Finance staff.</li> <li>• Become PCI DSS compliant</li> <li>• Ensure that enough information is recorded on the CRM to allow the allocation of all income received</li> </ul>
<b>Reporting timescale</b>	Six-monthly
<b>What resources are needed to ensure success?</b>	Internal audit resource Resources to implement new ways of working
<b>Are there opportunities for cross – service working?</b>	Yes - Information Technology Services

<b>Performance measure - To ensure the continued efficiency of financial services</b>	
<b>Owner</b>	Ian Smith – Principal Accountant
<b>Co owners</b>	Andy Radford – Director of Resources and Section 151 Officer Tony Langley – Accountancy Assistant
<b>Outputs / Outcomes</b>	To improve the process for the production of the Statement of Accounts, as an initial step in the move towards earlier close in 2017
<b>Links</b>	
<b>Source of Data</b>	Agresso, Service Managers
<b>Frequency of reporting</b>	The Statement of Accounts is due to be presented to Corporate Governance and Finance Committee on the 29 <sup>th</sup> September
<b>Who measures?</b>	Ian Smith – Principal Accountant
<b>Please list processes briefly</b>	While undertaking the production of the Accounts for 2015-16: <ul style="list-style-type: none"> <li>• Ensure that all complicating features are addressed</li> <li>• Ensure that any unjustifiable balances are written-off</li> <li>• Ensure that any sections in the current Statement of Accounts that are no longer required are deleted.</li> </ul>
<b>Reporting timescale</b>	September 2016
<b>What resources are needed to ensure success?</b>	Finance Team Agency support from Graham Oliver and Les Brassington
<b>Are there opportunities for cross – service working?</b>	Yes - all service managers will be consulted during the process, to ensure that the accounts for their sections match their understanding of the position at yearend.

<b>Performance measure - To maintain an effective and well-maintained service</b>	
<b>Owner</b>	Ian Smith – Principal Accountant
<b>Co owners</b>	Lynne Cuthbert - Senior Accountancy Assistant Irene Belsham - Payroll Officer
<b>Output / Outcomes</b>	Support the continued professional development of the Financial Services Team to ensure that they are meeting with personal and professional career development opportunities
<b>Links</b>	HR Policy and Procedure
<b>Formula</b>	To work within the Performance Management Framework
<b>Source of Data</b>	HR and Staff member
<b>Frequency of reporting</b>	Yearly
<b>Who measures?</b>	Principal Accountant and HR
<b>Please list processes briefly</b>	<p>Within the annual Staff Appraisal process the staff member and their line manager will</p> <ul style="list-style-type: none"> <li>• Give and receive feedback.</li> <li>• Review previous year targets / objectives</li> <li>• Agree new targets and objectives</li> <li>• Identify training needs and offer training where a need exists</li> <li>• Design a personal training and development plans where necessary</li> </ul> <p>Provide team members with other training opportunities as identified during the year</p>
<b>Reporting timescale</b>	30 <sup>th</sup> June – to confirm that all staff appraisals have been undertaken
<b>What resources are needed to ensure success</b>	Staff time
<b>Are there opportunities for cross – service working?</b>	No

<b>Performance measure - To maintain an effective and well-maintained service</b>	
<b>Owner</b>	Andy Radford – Director of Resources & Section 151 Officer.
<b>Co owners</b>	Finance Team
<b>Outputs / Outcomes</b>	To update our Service Delivery Champion on developments within Financial Services Team, how the service is being operated, what progress has been made with regard to the performance measures within this document and budgetary updates. Service Delivery Champion to act as critical friend.
<b>Links</b>	Corporate Strategic Finance Outcome
<b>Formula</b>	To include Service Delivery Champion in all aspects of the running of the Finance Team to promote transparency and good partnership working. Members will be able to understand the everyday running of the Team and will be able to offer assistance where required.
<b>Source of Data</b>	Regular feedback from Members and Chief Executive.
<b>Frequency of reporting</b>	As required.
<b>Who measures?</b>	Andy Radford – Director of Resources & Section 151 Officer
<b>Please list processes briefly</b>	<ul style="list-style-type: none"> <li>• Director to invite the Service Delivery Champion (SDC) to regular meetings.</li> <li>• Invite SDC to shadow the team if they wish.</li> <li>• Include SDC in the distribution of performance reports.</li> </ul>
<b>Reporting timescale</b>	Quarterly.
<b>What resources are needed to ensure success?</b>	Availability of member champion to attend team meetings.
<b>Are there opportunities for cross – service working?</b>	No.

<b>Performance measure - To maintain an effective and well-maintained service</b>	
<b>Owner</b>	Ian Smith – Principal Accountant
<b>Co owners</b>	Finance Team
<b>Outputs / Outcomes</b>	To review the Financial Services web pages on the main Council website in order to ensure that they are meeting the needs of our customers and to support the Transformation Programme.
<b>Links</b>	
<b>Formula</b>	
<b>Source of Data</b>	Web pages
<b>Frequency of reporting</b>	
<b>Who measures?</b>	Ian Smith- Principal Accountant
<b>Please list processes briefly</b>	<ul style="list-style-type: none"> <li>All staff to look through each of the web pages from Financial Services to ensure that they meet with the needs of our customers.</li> </ul>
<b>Reporting timescale</b>	Yearly
<b>What resources are needed to ensure success?</b>	All members of the Service to review any pages that they have on the main Council website to ensure that they meet the needs of our customers.
<b>Are there opportunities for cross – service working?</b>	Customer Services.