

**OFFICER DELEGATION SCHEME
RECORD OF DECISION**



TO BE UPLOADED TO THE INTERNET BY DEMOCRATIC SERVICES

Date: 20/10/2020	Ref No:
Responsible Officer: Lisa Kitto Interim Director of Financial Transformation	
Type of Decision (please refer to MO Guidance):	
Key <input type="checkbox"/>	Non-Key <input checked="" type="checkbox"/>
Freedom of Information Status: Yes	
Title/Subject matter:	
Finance Support	
Budget/Strategy/Policy/Compliance:	
(i) Is the decision within an Approved Budget?	Yes
(ii) Is the decision in conflict with the council's policies, strategies or relevant service plans?	No
(iii) Does the decision amend existing or raise new policy issues?	No
(iv) Is the decision significant and/or does it meet the £100,000 threshold for recording?	Yes
Equality Impact Assessment [Does this decision change policy, procedure or working practice or negatively impact on a group of people? If yes – complete EIA and summarise issues identified and recommendations – forward EIA to Corporate HR]	No

Summary:

It is essential that the Council has a highly effective finance function. The role of the Finance service is ever more important in the context of increasing financial pressures on local authorities, the need to work more effectively with partners, ensuring that we have robust financial processes in place, and that our financial and control frameworks are visible and transparent. In order to meet these needs, a new structure for the finance service is being restructured in a way that:

- Strengthens the team to address key capacity, skills and knowledge gaps;
- Recognise the need to ensure suitably qualified staff are employed in key roles across the range of services;
- Strengthens the corporate centre and ensure specialisms are recognised and that there is sufficient capacity to ensure appropriate controls and segregation of duties can be maintained at all times;
- Consolidates common functions and resources to maximise impact and effectiveness;
- Introduces a more effective financial control framework to give the organisation the assurances it needs that its finances are being properly governed;

The restructure is taking longer than anticipated due to additional workload and pressures created by Covid and also to address concerns and issues raised by the external auditors relating to the statutory accounts. A draft structure has however now been developed and the HR processes are now underway to ensure it can be completed in the next few months. Until then some additional capacity is required to fill some of the gaps that exists and also to deal with some long term sickness that will impact on the service's ability to deliver a finance offer to the Operations and Corporate Core Directorates. Given the financial challenges ahead and the need to scrutinise and review all budgets, these gaps need to be filled.

Additionally there is a general under resourcing in the corporate finance team which is starting to compromise on the segregation of duties.

To ensure that the finance service can be delivered and to mitigate against current capacity risk, approval for an additional 3 accountant/senior accountant posts requested and that this be funded from the corporate capacity monies that was built into the 2020/21 budget.

It is estimated that the cost for 6 months is c£125,000 but the total cost will be dependent upon the rates that can be achieved.

Financial Implications

The anticipated cost of the proposals is £125,000 and will be met from the corporate capacity budget.

Wards affected: None		
Consultations: None		
Scrutiny & Review Committee Interest: No		
Options considered: Not recruiting to the post would leave significant gaps in finance provision across the council		
Decision To appoint 2 interim accountants for a period of 6 months pending the wider finance restructure.		
Decision made by:	Signature:	Date:
Director or Chief/Senior Officer		22 October 2020
Members Consulted [see note 1 below]		
Cabinet Member		21.10.20
Lead Member		
Opposition Spokesperson		

Notes
<ol style="list-style-type: none"> Where, in accordance with the requirements of the Officer Delegation Scheme, a Chief Officer consults with the appropriate Cabinet Member they must sign the form so as to confirm that they have been consulted and that they agree with the proposed action. The signature of the Opposition Spokesperson should be obtained if required, to confirm that he/she has been consulted. Please refer to the MO Guidance. This form must not be used for urgent decisions. Where there is any doubt, Corporate Directors should err on the side of caution and seek advice from the Council's Monitoring Officer.