

IMPLEMENTATION EXECUTIVE
10 DECEMBER 2008

TOWARDS ONE COUNCIL – FINANCIAL UPDATE

Executive Summary

This report identifies progress along the schedule of key finance activity taking place between now and January 2009. It includes support for services, technical accounting issues and the further development of a finance community utilising the skills, knowledge and leadership within the existing functions of the County and District Councils.

Strong progress continues to be made in all areas.

Proposal

There are no specific proposals in the report, which is provided for information and to inform debate. Members are invited to comment on any of the activities identified, and their comments will be considered and acted upon by the finance community.

Reasons for Proposals

See above.

Sandra Farrington
Chief Financial Officer

(Items in grey have been completed since the IE meeting of 29 October 2008; for clarity, they will be removed from the next report)

Work Plan for Next Stages of the Towards One Council 2009-10 Finance Issues and Budget Plans

	Task	Timescale	Purpose	Objective / comments
2.1.	Continuing analysis of baseline 2008-09 'budget data' as revised to reflect new council structure.	Ongoing as part of QA of the budget preparation process	Reflect considerations from Detailed Budget Review Workshops	We now have a workable baseline, but as service design is still dynamic, we are monitoring the changes to ensure that the baseline remains accurate.
10.	Arrange further training sessions for Members.	Ongoing. Session held 30 Sep, further sessions to be held as Members require.	To provide Members with information on budget setting process.	To support Members in their role as observers at Budget Review Workshops and work with Cabinet and Executive during budget preparation.
13.1.	Corporate Finance working with Programme Office to operate a 'benefits realised' framework.	Ongoing	To track, identify and evidence savings in a dynamic environment.	Demonstrating that benefits are delivered to Wiltshire's communities in accordance with the unitary bid and BMP programme.
16.	Write range of technical policies.	Completed.	For use by the BMP team during the Realisation Phase of the project.	Information required by BMP/SAP has been provided.
17.	Consolidate and cleanse asset data from County and Districts.	August – December	Ensure an asset register is available for year-end.	Significant progress has already been made in putting together 5 asset registers of varying comprehensiveness, and meet corporate data-quality standards. Further work is being planned to identify continuous improvement opportunities from SAP.
18.	Draft budget pro-forma submissions to Corporate Finance.	Completed.	To provide services' first cut data.	Submissions now being reviewed and quality-assured.

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19.	Corporate Finance build draft consolidated budget position for 2009-10.	1 September – 15 November	Achievable, sustainable budget supporting 1C4W priorities.	Initial budget envelope now constructed, under review as yet to be fully balanced.
21.	“Preferred” staffing structure as at 31.3.10 costed and detailed. (Cross-checked against lists at items 5 and 20.)	31 October 2008.	Requirement of BMP/SAP. Maintained within SAP by HR.	Services have now provided preferred staffing structures, budget-tracking however is still in process.
22.	Detailed Budget Review meetings.	Completed.	To review first cut proposals 22 Sept – 7 Nov. (See 18 & 19 above.)	Service Directors are now discussing proposals, priorities, performance and service standards and options for the 2009-10 budget with WCC Chief Finance Officer and Head of Financial Planning.
23.	Develop the wider finance community, sharing current knowledge and experience throughout County and District staff.	Ongoing	Strengthen and standardise finance advice and support for new services.	Already proving successful in raising knowledge-base and skills levels, building on the achievements from BMP/SAP and the co-ordinated budget-proposal preparation process.
24.	Share and spread the technical knowledge of key accounting requirements such as Collection Fund, HRA, etc.	Ongoing	Enable unitary authority to meet statutory obligations and developing finance staff for their new roles.	Ensuring that areas of specific expertise within Districts and County are brought into a resilient overall finance function. Key leads being identified.
25.	Develop a co-ordinated and comprehensive closedown plan to produce 08-09 Statements of Accounts for County and Districts.	August - December	Ensure high-quality accounts are produced for approval by IE.	Work has already started on this, and has identified some very significant issues to be managed around audit requirements, harmonisation of accounting policies, resource requirements, and transfers of responsibilities between Members and S.151 Officers of the demising authorities.

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27.	Hold budget consultation meetings.	Completed.	Provide opportunity for Wiltshire's communities to comment on what matters to them.	7 public meetings and 2 for the business community (Ch Commerce/SWEP) have been arranged and publicised in Chippenham, Wilton, Trowbridge, Marlborough, Devizes, Malmesbury and Salisbury. Elements of public consultation are being developed to encompass Area Board and November Roadshow events.
28.	Produce a draft consolidated budget proposal.	Completed.		First cut 09-10 budget proposal.
29.	Complete budget paperwork for Cabinet.	24 December	Papers for publication and circulation.	Meet circulation deadlines for Cabinet.
30.	Hold review meetings	November to January 2009	To refine first cut budget to reflect resources, priorities and service proposals.	To refine budget proposals for 2009-10.
31.	Draft Financial Regulations / Procedures for Wiltshire Council.	September to December	Legal framework for the new Council's financial environment.	Forms part of the new Constitution for Wiltshire Council, to be adopted by Council on 10 February.
32.	Review Contract Regulations / Procedures for Wiltshire Council.	September to December	Legal framework for the new Council's procurement environment.	Forms part of the new Constitution for Wiltshire Council, to be adopted by Council on 10 February.
33.	IE to review and approve Council Taxbase for Wiltshire Council.	IE meeting 10 December 2008	Statutory requirement.	Taxbase for 09-10 comes from Sept 08 valuation list after discounts and exemptions have been granted by the Council. Current policies differ across County and Districts.
34.	IE to review and approve Housing rent level for Wiltshire Council.	IE meeting 11 February 2008	Statutory requirement (LSG CLG July 2008).	A requirement 'inherited' from authorities with housing stock.

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35.	Council to set budget and Council tax for Wiltshire Council.	17 February 2009	Statutory requirement.	Budget and Council Tax (precept) must be approved and notified to DCLG by 11 March; direct-debit payers must be given at least 14 days' notice of change of amount.
36.	Further report on the Funding of Key Capital Projects within the City of Salisbury	Ongoing – for IE meeting 13 January 2008	To reach consensus on a complex issue.	Currently there are a range of discussions at Member/Chief Executive/ Chief Finance Officer level.

Note – for clarity, items completed prior to 29 October 2008 have now been deleted from this list. They are available for review if required.

10/12/2008/IE/SMF