

## TRAFFORD COUNCIL

**Report to:** Accounts and Audit Committee  
**Date:** 10 February 2015  
**Report for:** Information  
**Report of:** Audit and Assurance Manager/Transformation Programme Manager/Acting Director of HR

### **Report Title**

Budget Monitoring Investigation – Action Plan Update (January 2015)

### **Summary**

Following the issue of the report setting out findings from the investigation relating to the Council's budget monitoring arrangements, an Action Plan was subsequently agreed which was presented to the Accounts and Audit Committee on 25 September 2014. A further report was presented to the Committee on 19 November 2014 setting out progress to date against the Action Plan. Since then, further updates have been provided to the Corporate Management Team and this report provides the position at the end of January 2015.

The report provides an update on the position against each of the planned actions listed, providing a summary of action undertaken to date and ongoing work / future plans. In addition, the Organisational Development recovery action plan, which includes reference to a number of areas in the Budget Monitoring Action Plan, has been updated and is attached in the Appendix.

### **Recommendation**

The Accounts and Audit Committee reviews the progress report and note that further updates are to be provided. This will include a summary of progress to date being reported within the Council's 2014/15 draft Annual Governance Statement.

### **Contact person for access to background papers and further information:**

Name: Mark Foster, Audit and Assurance Manager

Extension: 1323

**Background Papers:** None

## **Budget Monitoring Action Plan**

### **1. Background**

Following the issue of the report setting out findings from the investigation relating to the Council's budget monitoring arrangements, an Action Plan was subsequently agreed, which was presented to the Accounts and Audit Committee on 25 September 2014. Since then, CMT have been provided with progress updates and the Accounts and Audit Committee received an update at its 19 November 2014 meeting.

This report provides a further update of details of progress made to date plus ongoing and further work planned to implement the improvements identified.

### **2. Action Plan Monitoring**

As previously reported, a process was agreed with the Corporate Management Team whereby regular updates are provided in relation to the Budget Monitoring Action Plan which, in addition to providing updates of work undertaken against the Plan, also ensures evidence is provided by responsible officers of progress to date.

As part of the monitoring process, the Audit and Assurance Manager and Transformation Programme Manager have continued to liaise with key officers identified in the Plan to monitor progress and report on developments.

In addition, work was undertaken to look at the required performance management, cultural and training and development actions arising from the recommendations. An Organisational Development Recovery Action Plan was compiled by Human Resources and the latest update on this is shown in the Appendix. Where there is an overlap between the Budget Monitoring Action Plan and the Organisational Development Recovery Action Plan, this is shown in grey in the latter.

### **3. Summary of Progress to Date**

Detailed progress against the Action Plan is shown in Section 4. This update is based on information gathered up to the end of January 2015.

As shown in the Action Plan, progress has been made in relation to each agreed action and a significant number have now been fully completed.

As previously reported, significant progress has been made within the Children, Families and Wellbeing (CFW) Directorate in establishing revised arrangements for budget monitoring. This includes :

- Individual named officers being allocated as responsible for individual budget headings.
- Revised procedures for sharing and reviewing financial information in line with the recommendations made.

- The establishment of a Finance Business Delivery Sub Group to ensure a greater focus on budget monitoring and accountability for managing budgets. A Learning Disability Sub Group has also been introduced.

Progress continues to be made across the Action Points including the ongoing implementation of the new Adult Social Care system (Liquid Logic). Initial work has been completed with the implementation of the care records and planning element of Liquid Logic in December 2014.

As previously reported, a number of developments had been made in respect of changes to the budget monitoring reports to provide clearer financial information to assist in monitoring through the year. Added to this, the timetable for producing the monitoring reports has recently been revised to enable more time for review and challenge of the financial information.

Progress has been made to further develop existing corporate guidance for services regarding budget management. A refreshed budget holder guide has been prepared and will be included in phase one of a training plan for budget holders, to be rolled out in February/March followed by a second more detailed phase in April/May.

#### 4. Budget Monitoring Action Plan – Update (4 February 2015)

RECOMMENDATION	ACTION PLANNED	RESPONSIBILITY	TIMESCALE	ACTIONS UNDERTAKEN (Update January 2015)	WORK ONGOING / FUTURE PLANS (Where applicable)
<p>1. The responsibility, accountability and control in respect of care budgets must be clearly identified as a matter of urgency and agreed with the Chief Executive, Corporate Director CFW and Director of Finance.</p>	<ul style="list-style-type: none"> <li>• Budget managers to be realigned and documented through Business Delivery</li> <li>• A Finance Business Delivery Sub Group to be established to hold budget holders accountable</li> <li>• Monthly reporting will be presented to new Business</li> </ul>	<p>Interim Finance Manager -CFW Adults / Corporate Director CFW (DB) / Joint Director for Adults, Social Care (DE)</p> <p>Corporate Director CFW (DB) / Joint Director for Adults, Social Care (DE)</p> <p>Interim Finance Manager -CFW Adults</p>	<p>Completed August 14</p> <p>Completed August 14</p> <p>Complete and business as usual</p>	<p>An agreed documented list of budget holders accountable for specific budgets is now in place, agreed by the Business Delivery Group.</p> <p>The Business Delivery Finance Sub Group has been established, with weekly meetings held. Issues discussed are escalated to CFW SLT using a standard report format.</p> <p>This process has been applied, commencing with</p>	<p>List of budget holders to be continually reviewed.</p> <p>Agenda and structure of meeting to be regularly reviewed.</p> <p>Process to continue and be refined as needed.</p>

	<p>Delivery Finance Sub Group, allowing time for comments and escalation of areas of concern to be evaluated and analysed.</p> <ul style="list-style-type: none"> <li>Above to be confirmed with Chief Executive, Corporate Director and Director of Finance</li> </ul>	<p>Corporate Director CFW (DB) / Joint Director for Adults, Social Care (DE)</p>	<p>Completed</p>	<p>the October 2014 report.</p> <p>A presentation was given to the Chief Executive outlining the new approach. Details have been shared with the CFW Senior Leadership Team (SLT) and all above details have been shared with CMT.</p>	<p>CMT to continue to be provided with regular updates on progress against the Action Plan. There will be quarterly review meetings of the Corporate Director CFW, Director of Finance and key Finance and CFW managers to review arrangements and identify further improvements required.</p>
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<p>2. The terms of reference / roles of groups and teams in CFW Adults (including Business Delivery Group and SLT) must be formally documented in terms of their respective roles in relation to managing and controlling budgets. This should include their purpose/role, who attends from both service and finance teams and the requirements of the groups/teams in terms of the content and frequency of financial information to be reviewed. There must be complete clarity and transparency in relation to who has prime responsibility for monitoring, managing financial control and providing assurance to the Corporate Director and Director of Finance.</p>	<p>Terms of reference for Business Delivery Groups across children's and adults to be aligned with SLT expectations.</p> <ul style="list-style-type: none"> <li>• Business delivery Finance Sub Group established</li> <li>• Budget holders realigned</li> <li>• Monthly reporting process agreed with timetable of one to ones for all budget holders with finance leads prior to completion of budget report</li> </ul>	<p>Corporate Director CFW (DB)</p> <p>Corporate Director CFW (DB) / Joint Director for Adults, Social Care (DE)</p> <p>Interim Finance Manager -CFW Adults</p>	<p>Completed August 14</p> <p>Completed August 14</p> <p>Completed August 14</p> <p>Completed September 14</p>	<p>Terms of reference agreed by SLT.</p> <p>Finance Sub Group Established, as above.</p> <p>Accountability for each budget heading established.</p> <p>Separate sub-directory established to hold monthly forecasts. All budget holders given access and training to review own areas in advance of meetings. Calendar of meetings set up for budget holders to arrange monthly meetings.</p>	<p>List of budget holders to be continually reviewed.</p> <p>The process will be kept under constant review due to resource pressures as November to February will be particularly challenging with the implementation of the Liquid Logic system. Some prioritisation will be required. A new Finance Manager</p>
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	All to be reviewed by Director of Finance and Audit & Assurance Manager	Director of Finance (ID) / Audit and Assurance Manager (MF)	Completed as part of ongoing review / report updates.	Meetings have been held with key officers to discuss progress as stated in this report and supporting evidence has been provided.	started on 19/1/15. A review of finance capacity to support budget holders will be completed in February 2015.  Audit and Assurance Manager / Transformation Programme Manager to continue to liaise with relevant officers and review evidence of progress provided to inform future updates to CMT and the Accounts and Audit Committee.
3.The disconnect in the monitoring of the Learning Disability recovery plan has contributed significantly to the overall position. The impact of the arrangements in place should be considered in the further investigation.	<ul style="list-style-type: none"> <li>Investigation Terms of Reference established to include the Learning Disability Recovery Plan</li> <li>New Learning Disability Sub Group to be established</li> </ul>	<p>Director of Human Resources (JH) /Corporate Director CFW (DB)</p> <p>Corporate Director CFW (DB)</p>	<p>Completed</p> <p>Completed August 14</p>	<p>Details included within Terms of Reference</p> <p>Learning Disability Sub Group has been established</p>	

	<ul style="list-style-type: none"> <li>Spreadsheet tracking all savings at case level to be established</li> </ul>	Interim Finance Manager -CFW Adults / Accountant (GD)	Complete and on-going	<p>with an agreed Terms of Reference and is attended by relevant budget holders.</p> <p>The spreadsheet has been established in respect of Learning Disabilities. Its purpose is to provide detailed financial service provision information to support service and budget planning and savings delivery.</p>	<p>With the introduction of the Liquid Logic System, a series of monitoring programmes to be established, utilising the enhanced reporting capacity of the new system. The spreadsheet will need maintaining until Liquid Logic reports are created and tested.</p>
<p>4. Budget monitoring and reporting processes must be changed as a minimum to include the following improvements:</p> <ul style="list-style-type: none"> <li>SLT in CFW must be provided with a summary of the exact budget information reviewed by the</li> </ul>	<ul style="list-style-type: none"> <li>The full budget monitoring report to be presented to Business Delivery Group</li> </ul>	Interim Finance Manager -CFW Adults / Corporate Director CFW (DB) / Joint Director for	First report presented Sept 14. Now business as usual.	<p>This reporting process has been established.</p>	<p>Quarterly review meetings of the Corporate Director CFW, Director of Finance with key</p>



<p>Business Delivery Groups each month and the main assumptions used to forecast the year end position;</p> <ul style="list-style-type: none"> <li>The monthly financial monitoring information produced by Finance must be distributed to relevant budget holders prior to Business Delivery Group meetings. When this is not possible it should be available for further review / action following the meeting;</li> </ul>	<p>including line by line accounts. Summary of findings to be presented to SLT with an audit trail to public budget monitoring report</p> <ul style="list-style-type: none"> <li>Timetable of reporting established</li> <li>Budget holder one to ones established and timetabled for Sept budget report cycle</li> </ul>	<p>Adults, Social Care (DE)</p> <p>Previously Senior Accountant (JG) - now NK/TL.</p> <p>Corporate Director (DB) / Joint Director for Adults, Social Care (DE)</p>	<p>Completed</p> <p>Complete and on going</p>	<p>Timetables setting out relevant deadlines have been established.</p> <p>A calendar of meetings has been set up for budget holders to arrange monthly meetings.</p> <p>Financial information is placed in a shared folder for budget holders to access.</p> <p>During November / December the Finance Team had to focus on budget related work. Therefore 1:1</p>	<p>CFW Directors and Finance staff will take place to monitor and review arrangements and identify any further improvements required.</p>
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<ul style="list-style-type: none"> <li>The Business Delivery Group must ensure adequate time is provided for the monthly budget review and the minutes of this meeting must clearly set out the key points of the agenda item discussed, including assurances and key actions required as an outcome of that meeting;</li> </ul>	<ul style="list-style-type: none"> <li>Set agendas to be agreed</li> <li>Escalation process will flow into CFW SLT (to be tested in Sept)</li> </ul>	<p>Interim Finance Manager -CFW Adults / Corporate Director CFW (DB) / Joint Director for Adults, Social Care (DE)</p>	<p>Established and ongoing</p>	<p>meetings were prioritised with those budget holders with responsibility for care and other high risk budgets. Budget holders with a low risk budget e.g. predominantly staffing had access to financial information to aid monitoring. All 1:1 meetings resumed in January.</p> <p>Agreed agenda items include an item on escalating key issues. An escalation pro-forma is in place to highlight the issue, risks and actions to address this.</p>	
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<ul style="list-style-type: none"> <li>The Business Delivery Group must also receive, review and agree information formally reported as part of the monthly revenue budget monitoring reports to ensure that there is an awareness of details reported and also to provide challenge to any assumptions being made in respect of financial forecasts.</li> </ul>	<ul style="list-style-type: none"> <li>Budget reporting process agreed</li> <li>Timetable to be tested in Sept</li> <li>All meetings are formally serviced and recorded.</li> </ul>	<p>Interim Finance Manager -CFW Adults / Corporate Director CFW (DB) / Joint Director for Adults, Social Care (DE)</p>	<p>Completed and ongoing</p>	<p>Process of reporting established with timetables in place. The monthly monitoring process was completed against the agreed timetable in November &amp; December 2014.</p> <p>The BDG receives a detailed monitoring report each month. Members of the group have a week to provide feedback before the monitoring report for Members is produced</p>	<p>Process to be reviewed further in early 2015.</p>
<p>5. Budget holders within Adults must have adequate input into and ownership of budget planning processes, understand the compilation of the budget and have the opportunity to provide challenge in</p>	<ul style="list-style-type: none"> <li>Training set up for budget holders</li> </ul>	<p>Interim Finance Manager -CFW Adults</p>	<p>Completed</p>	<p>Detailed meetings have taken place with BDG to explain the different elements of the formulation of the draft budget.</p>	<p>The budget proposals for 2015/16 are currently out for consultation. Relevant budget holders are fully engaged in the budget setting</p>

<p>the budget setting process; this includes liaison with Finance to agree/understand the different elements of the budget e.g. changes made due to demographic factors, legislative changes and any other assumptions which are relied upon for budget forecasting.</p>	<ul style="list-style-type: none"> <li>• Process for identifying and forecasting and allocation of assigned funds for Demographic Factors being reviewed currently</li> <li>• Agreements made that all changes to budgets must be agreed through Business Delivery Group and SLT</li> </ul>	<p>Interim Finance Manager -CFW Adults / Joint Director for Adults, Social Care (DE) Business Relationship Officer (DW)</p> <p>Interim Finance Manager -CFW Adults / Joint Director for Adults, Social Care (DE)</p>	<p>Completed</p> <p>Complete</p>	<p>Annual budget review took place by the Business Delivery Group in December 2014.</p> <p>It has been agreed that the practice going forward will be for all budget changes to be reported to Business Delivery and SLT for approval.</p>	<p>exercise.</p> <p>Process to be embedded into annual budget cycle and become usual practice.</p>
<p>6.Priority must be given to the development of the Liquid Logic IT system so that it is developed on time and the benefit of timely reports on activity and finance can be gained at the earliest opportunity. In the interim, there needs to be a short term solution to</p>	<ul style="list-style-type: none"> <li>• Monthly reporting from Liquid Logic project into SLT, Councillor Young updates in place</li> <li>• Exception reporting to CMT re any timeline changes in place</li> </ul>	<p>Joint Director for Adults, Social Care (DE)</p> <p>Corporate Director CFW</p>	<p>In place</p> <p>In place</p>	<p>A monthly highlight report is produced and the implementation programme is being closely managed.</p> <p>The Care Records and Planning element of Liquid Logic went live on</p>	<p>Implementation plan roll out will continue as planned with any issues escalated to SLT for resolution.</p> <p>Work continues on “go live” for the finance part of the Liquid logic system in April 2015.</p>

link demand with impact.	<p>to CMT</p> <ul style="list-style-type: none"> <li>• Historic data from IT system extracted to establish trends for monitoring with budget holders on a monthly basis.</li> </ul>	Interim Finance Manager -CFW Adults / Joint Director for Adults, Social Care (DE)	In place and on-going	<p>09.12.14 as planned.</p> <p>Completed as planned.</p>	
<p>7. Whilst it is recognised that there may be a need for minor local variances in how staff from respective Finance Teams support budget holders, a clearly established framework must be put in place to ensure that there is a consistent approach across the Council and that budget holders are clear about the level of service that they should receive from finance staff and therefore be clear about their responsibilities and their ability to challenge</p>	<p>Guidance will be drafted and consulted upon via Departmental Management Teams</p> <p>CMT to approve final version</p>	Director of Finance	November 2014 (in progress)	<p>As part of establishing a framework and clear responsibilities, a budget holder guide outlining budget holder responsibilities has been refreshed and shared with CMT.</p>	<p>Further work will be undertaken to assess how approaches to monitoring can be standardised across client teams and also consideration given to the most appropriate monitoring platform for use by budget holders.</p> <p>Phase 1 of a training plan for budget holders to be rolled out in February/March 2015.</p>

Finance colleagues.					
8. Financial Management must ensure that staff are aware of, and operate, an escalation policy which would include both specific financial reporting arrangements and the Council's Whistleblowing Policy, to allow any finance related concerns to be raised at an early stage.	Staff will be reminded of existing whistleblowing policy and how to escalate financial concerns	Director of Finance	Completed in September 2014	A presentation was given by the Director of Finance to Finance Staff which highlighted expectations regarding reporting concerns.	Further steps will include incorporating coverage of this issue in future PDRs and consideration of further assessing staff awareness e.g. through a questionnaire.
9. Current budget monitoring and reporting arrangements must be strengthened as follows:  <ul style="list-style-type: none"> <li>For demand led budgets in</li> </ul>	All budget holders and finance staff to be	Director of Finance / Interim Head of Financial Management	Completed and ongoing	Actioned as follows:  The Budget Monitoring Report	

<p>particular, there must be a commentary on service activity which provides a link to financial performance;</p> <ul style="list-style-type: none"> <li>Major assumptions used to forecast the financial position to the end of year must be included in all budget monitoring reports;</li> <li>Monitoring must be against gross expenditure and gross income, i.e. there must be no 'netting off' when explaining main budget variations;</li> <li>Senior managers and directors must be given the time and opportunity to comment on the content of the</li> </ul>	<p>advised of revised standard of reporting.</p> <p>Existing timetable for production of monitoring reports to be reviewed and agreed by CMT</p>			<p>from Period 5 onwards has included information on service activity in respect of Children and Adult Services.</p> <p>Budget Monitoring Reports now include major assumptions (as per reports from Periods 4 onwards).</p> <p>This has been implemented as part of producing 2014/15 budget monitoring reports.</p> <p>As part of producing the Period 8 report, an extra week had been built in to the timetable to enable more time for</p>	<p>Ongoing review to assess impact of changes in timing.</p>
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budget monitoring reports before publication;				review/challenge. The revised timetable going forward has been agreed by CMT.	
10.Assumptions underpinning budgets must be reviewed each year to ensure that up to date assumptions are included as part of budget setting and subject to monitoring through the year.	Assumptions will be stated in budget planning reports and monitored via monthly reports during the year	Director of Finance / Interim Head of Financial Management	Completed and ongoing	Major assumptions are already included in budget setting reports e.g. The Period 6 monitoring report includes monitoring of those assumptions e.g. forecasts assume pay award at 1%.	
<p>11.To ensure that budget holders are clear about their roles and responsibilities, the following actions must be taken:</p> <ul style="list-style-type: none"> <li>• a basic checklist of budget holders' responsibilities must be documented and circulated across the Council as a reference point for all budget holders.</li> </ul>	CIPFA and external auditor to be consulted on best practice for roles and responsibilities and for training programmes.	Director of Finance / Interim Head of Financial Management/Audit and Assurance Manager	November 2014 (In progress)	<p>Examples of guidance documents have been obtained from other local authorities. The External Auditor has also been consulted.</p> <p>As part of establishing a framework and clear responsibilities, a budget holder guide outlining budget</p>	Budget holders to be provided with updated guidance in February/March as part of a two stage training plan.



<p>This will ensure that relevant officers have the guidance needed, they are aware of their role and that of Finance Services within the budget monitoring process and there is adequate accountability.</p> <ul style="list-style-type: none"> <li>• as a minimum, for 'high risk' areas of the budget (to be determined by Corporate Directors and Director of Finance,) a training programme is developed and delivered as a priority.</li> </ul>				holder responsibilities has been refreshed.	
12.Financial Management should research latest best practice on forecasting adult care demands at peer councils	Metropolitan, Unitary and London authorities to be contacted via Society of Municipal Treasurers for examples	Director of Finance	October 2014 (In progress)	Authorities have been contacted as planned. The Director of Finance has received	The learning from other authorities is that a responsive ICT system is a pre-requisite for

<p>in considering arrangements going forward.</p>	<p>of best practice</p>			<p>responses from a number of local authorities that have volunteered to share their practice. The experience of speaking to other authorities is that all upper tier councils face pressure on their care services. A number had the same concerns as Trafford. Those confident about their control environment cited the need for up to date and detailed knowledge about individual client costs. Forecasting of future years' needs are based on data from POPPI (Projecting Older People Population Information developed by the Institute of Public Care ).</p>	<p>monitoring social care costs. The Council will have this in place with the Liquid Logic system. The Finance module is scheduled for April, after all client records are up to date.</p>
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<p>13. Financial Management should consider introducing new checks and balances to add to verifying the accuracy of budget monitoring, including all assumptions made.</p>	<p>Evaluation of options and benefits to be carried out</p>	<p>Director of Finance / Interim Head of Financial Management (GB)</p>	<p>October 2014 (In progress)</p>	<p>The budget monitoring timetable has been expanded to allow for more time to review monthly reports. Assumptions are being stated in budget monitoring reports after discussion with budget holders.</p> <p>The focus is currently on equipping budget holders to manage budgets and ensure effective monitoring is taking place through the respective Directorate management teams.</p>	<p>Work ongoing in respect of documenting roles and responsibilities and providing guidance/training to budget holders incorporating expectations re monitoring.</p>
<p>14. The format of budget monitoring of CFW be changed to split it back into the three main components of Adults, Children and Public Health, with a brief</p>	<p>Actioned</p>	<p>Director of Finance / Interim Finance Manager -CFW Adults</p>	<p>Completed August 2014</p>	<p>This was implemented (as per the Period 4 budget monitoring report).</p>	

overarching set of consolidated figures.					
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**ORGANISATIONAL DEVELOPMENT – RECOVERY ACTION PLAN**

**Appendix**

**January 2015**

Recommendation	Action planned	Responsibility	Timescale	Actions Undertaken (Update January 2015)	Work On-going / Future Plans (where applicable)
<p>1) Adults’ Service Managers need to be fully integrated into CFW to ensure that they understand their collective responsibilities for the whole service.</p> <p><i>This recommendation links into a wider need to review and develop a “uniform” culture across CFW</i></p>	<p>1. 1 Review/revisit the Directorate Values (and underpinning principles) that were developed via the 2013 “Values and Culture” workshops and determine if they are still valid.</p> <p>1.2 Amend if required (ensuring that the content supports and underpins the corporate objectives and values, embeds a “One Trafford” approach and aligns to the current context of Reshaping Trafford) and communicate/cascade through the management meetings structure.</p> <p>1.3. Assess if any additional training and development interventions are required and implement.</p>	<p>DB</p> <p>DB, with LH/AB</p> <p>DB, with LH/AB</p>	<p>Completed November 2014</p> <p>In progress November 2014 – January 2015</p>	<p>Met with DB 17.12.14 and following discussions have agreed the following actions:</p> <p>The Directorate Charter, which sets out the Vision and operating principles, has been reviewed &amp;, whilst they were valid to integrate the former two Directorates in 2013/14, they should now be incorporated into a wider review of Corporate Values.</p> <p>Under the Supporting Change to Happen Strategy, Reshaping Trafford values were identified, which complement &amp; strengthen our existing values &amp;</p>	<p>Combine the existing &amp; the Reshaping Trafford values.</p> <p>Hold cross-council</p>

	<p>1.4 Evaluate the impact of the training and development interventions.</p>	LH/AB	February 2015 & on-going	<p>these now need to be combined, communicated and embedded across the organisation.</p>	<p>behaviour workshops to embed these aligned to the CFW programme.</p>
	<p>1.5 Continuously monitor the culture and behaviours, ensuring that there is no drift back to a “silo” mentality</p>	DB	February 2015 & on-going	<p>This approach fits with addressing any silo mentality and re-enforces a ‘one Trafford Approach’. As a result, the timescale for this exercise needs to be revisited to capture the wider brief.</p>	
	<p>1.6 Maintain the profile of the required culture and behaviours through a standing item on the Wider Leadership Team quarterly meetings – with team leaders tasked with cascading to all staff.</p>	DB	Completed/ on-going	<p>The next WLT is taking place on 19.12.14. All WLT meetings provide the opportunity for staff to engage across the Directorate, which supports the development of the right culture and behaviours. Whilst ‘Culture’ won’t be a named standing item, it will ‘thread’ through all discussion topics.</p>	

Recommendation	Action planned	Responsibility	Timescale	Actions Undertaken (Update January 2015)	Work On-going / Future Plans (where applicable)
	<p>1.7 There is an existing Workforce Strategy and Action Plan for CYPS; there is a need to determine whether there is an equivalent for Adults and to what extent these are fully integrated.</p> <p>1.8 Review arrangements for wider leadership meetings to ensure there is full representation across the Directorate</p>	<p>DB, with DQ/LH/AB</p> <p>DB</p>	<p>Completed November 2014</p> <p>Completed November 2014</p>	<p>HR to pick up discussion with Diane Eaton and John Pearce for an integrated approach. w/c 24.11.14</p> <p>From the discussions that took place at the meeting, a working group of HR/OD leads across Trafford and Health will work together to develop an integrated strategy and steer work packages flowing from the CFW programme.</p> <p>Arrangements were reviewed prior to integration and there has been full representation across Directorate. Structured meetings cover a wide range of topics to reach and inform the wider workforce.</p>	<p>To develop an integrated Workforce strategy for CFW that reviews work already undertaken as part of the Directorate integration programme.</p> <p>An outline of structure and governance arrangements will be available by end of January.</p>

Recommendation	Action planned	Responsibility	Timescale	Actions Undertaken (Update January 2015)	Work On-going / Future Plans (where applicable)
<p>2) CFW &amp; Finance Managers are developed to ensure that they have the relevant people management skills to be able to lead, develop, motivate and manage the performance of their staff.</p>	<p>2.1 A Management Development Programme (Mobilising for Change) is being rolled out across the Council, delivered by NWEO</p> <p>2.2 All CFW &amp; Finance managers mandated to attend Phase Two Mobilising for Change Coaching Skills Training</p>	<p>LH/AB</p> <p>LH/AB</p>	<p>Delivered in August and September 2014</p> <p>January 2015 – on-going</p>	<p>HR to commission training from NWEO to meet needs and in discussions to develop a bespoke training programme to improve their ability to challenge, probe, question and test assumptions. This training to be rolled out early January 2015</p> <p>A management development programme that supplements the Mobilising for Change programme - Grow your Own Social Care Leadership programme is currently being attended by 7 CFW managers:</p> <p>Currently running drop-in and briefing sessions for staff and managers on the new PDR process. New dates have been scheduled for effective PDRS using a coaching approach and CFW and</p>	<p>Those CFW &amp; Finance managers who didn't attend the phase 1 programme will take part in mop up sessions and mandated to attend the Reshaping Trafford (Mobilising for Change) phase 2 development programme.</p> <p>Sessions to be advertised to staff through Reshaping Trafford webpages, and through targeted invitations to staff.</p>



	<p>2.3 Management Guidance to be developed and implemented across the Council, setting out the key roles and responsibilities expected of a Trafford Manager (including the requirement to undertake regular 1-1's/supervision, team meetings, etc.). To include the basic checklist of budget holders' responsibilities (see Ref 5.)</p>	LH/AB	December 2014 – on-going	Finance Managers will be targeted to attend.	
	<p>2.4 Managers to receive mandatory skills training on implementing the new PDR process</p>	LH/AB	November / December 2014 – on-going	A bespoke training course is also being developed by NWE0 on 'Constructive Challenge' to be rolled out to CFW and Finance Managers.	
	<p>2.5 Undertake a 360 degree exercise for the CFW wider leadership group (to include Health colleagues) &amp; Finance Managers.</p>	LH/AB	January – March 2015	To be reviewed and picked up as part of 1.7 and the development of the integrated workforce strategy.	Finalise the content for the Constructive Challenge session and schedule dates

	<p>2.6 Explore training options to support CFW &amp; Finance managers to improve their ability to challenge, probe, question and test assumptions</p> <p>2.7 Review the September 2013 Performance Management Report &amp; the accompanying November 2013 Performance Management Implementation Plan &amp; revise, as appropriate, in consultation with HR</p>	<p>LH/AB</p> <p>DB</p>	<p>November 2014</p> <p>November / December 2014</p>		<p>for CFW and Finance Managers as a priority.</p>
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Recommendation	Action planned	Responsibility	Timescale	Actions Undertaken (Update January 2015)	Work On-going / Future Plans (where applicable)
<p>3) Budget holders within Adults must have adequate input into and ownership of budget planning processes, understand the compilation of the budget and have the opportunity to provide challenge in the budget setting process; this includes liaison with Finance to agree /understand the different elements of the budget e.g. changes made due to demographic factors, legislative changes and any other assumptions which are relied upon for budget forecasting.</p>	<p>3.1 Training set up for budget holders</p> <p>3.2 Process for identifying and forecasting and allocation of assigned funds for Demographic Factors being reviewed currently</p> <p>3.3 Agreements made that all changes to budgets must be agreed through Business Delivery Group and SLT</p>	<p>MA</p> <p>DW/DE/MA</p> <p>MA/DE</p>			

Recommendation	Action planned	Responsibility	Timescale	Actions Undertaken (Update January 2015)	Work On-going / Future Plans (where applicable)
<p>4) Whilst it is recognised that there may be a need for minor local variances in how staff from respective Finance Teams support budget holders, a clearly established framework must be put in place to ensure that there is a consistent approach across the Council and that budget holders are clear about the level of service that they should receive from finance staff and therefore be clear about their responsibilities and their ability to challenge Finance colleagues.</p>	<p>4.1 Guidance will be drafted and consulted upon via Departmental Management Teams</p> <p>4.2 CMT to approve final version</p>	<p>ID</p> <p>CMT</p>			

Recommendation	Action planned	Responsibility	Timescale	Actions Undertaken (Update January 2015)	Work On-going / Future Plans (where applicable)
<p>5) To ensure that budget holders are clear about their roles and responsibilities, the following actions must be taken:</p> <ul style="list-style-type: none"> <li>• A basic checklist of budget holders' responsibilities must be documented and circulated across the Council as a reference point for all budget holders. This will ensure that relevant officers have the guidance needed, they are aware of their role and that of Finance Services within the budget monitoring process and there is adequate accountability</li> </ul>	5.1 CIPFA and external auditor to be consulted on best practice for roles and responsibilities and for training programmes	ID/MF			
	5.2 Incorporate the checklist into the Management Guidance (see 2.3)	LH/AB	November 2014 (In progress)	The Interim Head of Financial Management advised that a guidance document has been drafted and shared with	The guidance document for budget holders, once finalised, will be incorporated into the wider management guidance.

				Finance Managers and Transformation.	
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<b>Recommendation</b>	<b>Action planned</b>	<b>Responsibility</b>	<b>Timescale</b>	<b>Actions Undertaken (Update January 2015)</b>	<b>Work On-going / Future Plans (where applicable)</b>
<p>6) To ensure that budget holders are clear about their roles and responsibilities, the following actions must be taken:</p> <ul style="list-style-type: none"> <li>As a minimum, for 'high risk' areas of the budget (to be determined by Corporate Directors and Director of Finance,) a training programme is developed and delivered as a priority.</li> </ul>	6.1 CIPFA and external auditor to be consulted on best practice for roles and responsibilities and for training programmes	ID/MF			
	6.2 <b>**NEW**</b> Once consultation has taken place, liaise with Workforce	ID/MF	In progress	HR to commission robust budget management training, including	Training programme to be devised when best practice has been determined and

	Strategy team with respect to the development or commissioning of a relevant training programme.			accountability and decision-making, once learning objectives identified.	the checklist referred to in ref 5.2 finalised.
7) Financial Management must ensure that staff are aware of, and operate, an escalation policy which would include both specific financial reporting arrangements and the Council's Whistleblowing Policy, to allow any finance related concerns to be raised at an early stage. (Whistleblowing)	7.1 Staff will be reminded of existing Whistleblowing Policy and how to escalate financial concerns.	ID			
<b>Recommendation</b>	<b>Action planned</b>	<b>Responsibility</b>	<b>Timescale</b>	<b>Actions Undertaken (Update January 2015)</b>	<b>Work On-going / Future Plans (where applicable)</b>
8) Undertake a survey of finance staff in respect to training and development needs, to ensure that the service has the appropriate skills and knowledge to	8.1 Survey completed  8.2 Review the findings and deliver training to all finance staff to address generic / ICT-specific training needs	LH  LH/AB	Completed September / October 2014  November – January 2015	Review Survey and progress generic training needs.  Training needs being addressed and dates being scheduled in to	

meet future challenges – and to put in place succession planning strategies.	8.3 Assess professional qualification and development requirements alongside restructure proposals.	LH/AB	In progress November 2014 – January 2015	meet needs identified.	Consider access to qualifications and retention/succession planning.
	8.4 Consider and approve professional qualification applications, as appropriate – either as conditional for the post or as part of the succession plan.	LH/AB	In progress January / February 2015		

Officer Key:

DB: Deborah Brownlee, Corporate Director, Children, Families and Well being

DE: Diane Eaton, Joint Director of Adult Social Care

MA: Mark Astbury, Finance Manager (interim), Adult Social Care

ID: Ian Duncan, Finance Director

MF: Mark Foster, Audit & Assurance Manager

LH: Lisa Hooley, Acting Director of HR

AB: Angela Beadsworth, Acting Head of Workforce & Core Strategy

DQ: Debbie Quinn, HR Business Partner