

SHARED SERVICES JOINT COMMITTEE

THURSDAY, 14TH SEPTEMBER 2017, 6.00 PM
COMMITTEE ROOM 1, TOWN HALL, CHORLEY

AGENDA

1 **APOLOGIES FOR ABSENCE**

2 **APPOINTMENT OF CHAIR AND VICE CHAIR OF THE JOINT COMMITTEE FOR 2017/18**

3 **MINUTES OF THE LAST MEETING OF THE JOINT COMMITTEE HELD ON 8 MARCH 2017**

(Pages 3 - 6)

4 **DECLARATIONS OF ANY INTERESTS**

Members are reminded of their responsibility to declare any pecuniary interest in respect of matters contained in this agenda.

If you have a pecuniary interest you must withdraw from the meeting. Normally you should leave the room before the business starts to be discussed. You do, however, have the same right to speak as a member of the public and may remain in the room to enable you to exercise that right and then leave immediately. In either case you must not seek to improperly influence a decision on the matter.

5 **SHARED SERVICES JOINT COMMITTEE: REVISED TERMS OF REFERENCE**

(Pages 7 - 8)

To note the revised Terms of Reference for the Joint Committee which were approved by both authorities at their Annual Council Meetings in May 2017 (enclosed).

6 **PERFORMANCE MANAGEMENT REPORT**

Report of the Head of Shared Financial Services (to follow).

7 **BUSINESS IMPROVEMENT PLAN 2017/18**

Report of the Head of Shared Financial Services (to follow).

8 **ANNUAL ACCOUNTS 2016/17**

(Pages 9 - 14)

Report of the Head of Shared Financial Services (enclosed).

9 **INTERNAL AUDIT OF THE FINANCIAL & ASSURANCE SHARED SERVICES ANNUAL ACCOUNTS 2016/17**

(Pages 15 - 18)

Report of Head of Shared Assurance Services.

10 **EXCLUSION OF THE PUBLIC AND PRESS**

To consider the exclusion of the press and public for the following items of business on the ground that it involves the likely disclosure of exempt information as defined in Paragraphs 1 and 3 of Part 1 of Schedule 12A to the Local Government Act 1972 Paragraph 1: Information relating to any individual.

11 **DEVELOPMENT OF SHARED SERVICES**

Joint report of the Chief Executive's of Chorley and South Ribble Borough Councils (to follow).

12 **REVIEW OF SHARED FINANCIAL SERVICES AND SHARED ASSURANCE SERVICES**

Report of Director (Policy and Governance), Chorley (to follow).

GARY HALL
CHIEF EXECUTIVE

Electronic agendas sent to Members of the Shared Services Joint Committee

Chorley Council:

Councillors Alistair Bradley, Alistair Bradley, Martin Boardman, Alan Cullens, Alistair Morwood, Peter Wilson, Colin Clark, Foster, Peter Mullineaux, Councillor Margaret Smith and Matthew Tomlinson

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Shared Services Joint Committee

Meeting held at 6.00pm on Wednesday, 8th March, 2017 in Cross Room, Civic Centre, West Paddock, Leyland PR25 1DH

Present:-

Councillor Bradley (Chorley BC) in the chair

Councillors Councillor Clark (South Ribble BC), Mrs Moon (South Ribble BC), Morgan (Chorley BC), Morwood (Chorley BC) and M Nathan (South Ribble BC)

In Attendance:-

Garry Barclay (Head of Shared Assurance Services), Susan Guinness (Head of Shared Financial Services), Gary Hall (Chief Executive - Chorley BC), Jean Hunter (Interim Chief Executive – South Ribble BC) and Andy Houlker (Senior Democratic Services Officer)

Officers:-

Councillor P Smith (South Ribble BC)

Minute No.	Description/Resolution	Action By/Deadline
18	Apologies for Absence None, all members were present.	
19	Declarations of Interest There were no declarations of interest.	
20	Minutes of the Last Meeting In response to an enquiry from the audience about reference to a special meeting of the committee under Min. No.17, the chairman confirmed that subsequently this had not been required. RESOLVED (unanimously):That the minutes of the meeting held on 12 September 2016 be approved as a correct record and signed by the chairman.	
21	Performance Management Report The Heads of Shared Assurance and Financial Services presented the progress made so far (end of January 2017) against the key service developments and performance indicators in the 2016/17 Business Improvement Plan (BIP) and set out the Partnership's projected out-turn financial position to the end of this financial year. In respect of the key projects 14 of the 21 had been completed or were on track with plans in place to address the remaining 7. Regarding performance measure, 25 out of the 28 were green with the remaining 3 amber (with an explanation detailed in the report). Respectively the Heads of Service responded	

	<p>to enquiries regarding those areas not completed/on target and measured as amber. The committee was pleased to note the partnership continued to perform well within its approved budget and had an expected under-spend by the end of the financial year of £9,000. Full statements on progress on key projects and performance targets as at the end of January 2017 had been attached as Appendices 1 and 2 to the report. There was a discussion around these and confidence the projects and targets would be back on track.</p> <p>RESOLVED (unanimously) that the report be noted.</p>	
<p>22</p>	<p>Business Improvement Plan & Budget 2017-18</p> <p>The Heads of Shared Assurance and Financial Services addressed and summarised and explained the content of the Business Improvement Plan (BIP) and Budget for the Finance and Assurance Shared Services Partnership. In doing so this included reference to a number of key achievements in 2016/17 for both service areas and detailed on pages 5-7, new risks and opportunities 2017/18 (page 7) and key service developments and targets 2017/8 (page 9) of the report. The Risk Register 2017/18, the Service Developments 2017/18, the Performance Information 2017/18 and the Contracts Register were attached as Appendices 1, 2, 3 and 4 respectively to the report. The Heads of Service responded to enquiries from the committee. It was also reminded that both councils had to address projected budget deficits in coming years and both needed to deliver their Medium Term Financial Strategies (MTFS). As part of this both councils had included in their budgets for next year efficiency savings delivered through shared services and options collectively needed to be looked at. In respect of Appendix 1 (page 14) Corporate Improvement Plan and budget setting delivery, it was suggested that the completion date of 30 September 2017 was too late. In view of what was involved at both councils this needed to be earlier (30 June 2017) to allow time work through as part of the budget process. In view of the huge challenges faced by both councils (especially in 2018/19) the budgetary process had to be brought forward. Regarding a financial training programme (April 2017-March 2018) it was confirmed that if it was felt better this could be phased (explaining who did what and when in the phases). The committee asked in respect of updating the Staff Guide to Procurement, if there was a Members' Guide which would be helpful to councillors. Under Performance Information 2017/18, there was a suggestion that measures be added for such as the new risk management software, training and, processes in management accountancy.</p>	

	<p>RESOLVED (unanimously) that:1. the Executives of each host authority be recommended to adopt the required resources to deliver the Shared Services Partnership in 2017/18, noting this task would need to be re-visited during 2017/18 when an updated BIP for 2017/18 in respect of SFS projects could be finalised;2. the ability to incorporate any residual information or amendments to the BIP and Budget be delegated to the Chief Executives of both host authorities in consultation with the Chair and Vice-Chair of the Committee;3. that consideration be given to the introduction of new KPIs to include such as to measure the risk management software, measure training provided and, measure management accountancy processes; and4. the completion date for the Corporate Improvement Plan and budget setting be re-examined with a view that this be brought forward.</p>	
<p>23</p>	<p>Forward Plan</p> <p>The committee considered its Forward Plan. Further to consideration of the above item, which included discussion on both council's having included in their budgets next year efficiency savings delivered through shared services. There was a need to review shared services matters such as the role/terms of reference of the committee and the governance arrangements. It was envisaged that reports on shared services would be presented to the annual meetings of both councils in May. Bearing this in mind the committee felt at this stage it could only look ahead as far as the committee's Annual Meeting.</p> <p>RESOLVED (unanimously): that the forward plan up to the Annual Meeting on 8 June 2017 be noted.</p>	

The meeting finished at 7.05pm

..... Chairman

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Shared Services Joint Committee: Terms of Reference

Purpose

1. The Shared Services Joint Committee will oversee shared services delivered jointly between Chorley and South Ribble Councils, including investigating opportunities for extending shared services to new services areas and service delivery options.
2. The Shared Services Joint Committee will operate in accordance with relevant powers contained within the Local Government Act 1972 and the Local Government Act 2000 and all enabling powers and in line with the Shared Service Agreements adopted between the two Councils.
3. The Shared Services Joint Committee will monitor the work and the effectiveness of shared services, the development and delivery of a shared services programme and make recommendations to each of the relevant Council's Cabinet meetings.

Membership

4. The Joint Committee will consist of 10 councillors, five from each Council, appointed at each Council's Annual meeting.
5. Each Council should appoint their five councillors to the Joint Committee in line with the political balance of their own Council.
6. At its first meeting in the Council year, the Joint Committee will appoint a Chair and Vice Chair who will serve for the year. These should be from different Councils and each Council should take the Chair on an annual rotational basis.
7. Observer councillors will be permitted to attend meetings of the Committee.
8. In addition, relevant council officers may attend the meetings to present and advise the Committee on their work.

Business

9. The Joint Committee will oversee and review current shared financial and shared assurance services, including monitoring their performance against the Shared Service Agreement in place.
10. To investigate the opportunities and business benefits of other services being run on a shared basis between the two Councils and make recommendations to respective Cabinet meetings.
11. To oversee the implementation of any additional shared service arrangements including the management and delivery of a shared services programme and monitoring the effectiveness and performance of the services.
12. To act as arbiter (in the first instance) in the event of any disagreement regarding the delivery of shared services.
13. To manage the resourcing of shared service arrangements to an agreed Resource Plan; and to consider any additional funding requirements.

Voting

14. When required, voting will be on a simple majority. In the event of a tied-vote, the Chair will have a casting vote (or in his/her absence, the vice-Chair).
15. Observer councillors and officers do not have a vote.

Calendar of meetings

16. The Joint Committee is scheduled on a quarterly basis and dates are contained within each Council's calendar of meetings. Changes to meetings, including additional meetings, may be agreed by the Chair as needed.

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REPORT TO	ON
Shared Services Joint Committee	14 th September 2017

Jan 2017



TITLE	AUTHOR	Agenda item No.
Financial and Assurance Shared Services Annual Accounts 2016/17	Susan Guinness	

1. PURPOSE OF THE REPORT

This report contains the Accounting Statements and associated Governance and Internal Audit Statements for the year ended 31st March 2017 in preparation for the “light touch” audit inspection to be undertaken and reported to Joint Committee on 13th September 2017.

2. RECOMMENDATIONS

That members approve the 2016/17 Accounting Statements below.

3. EXECUTIVE SUMMARY

The outturn position for Financial and Assurance Shared Services is £1.534 million which represents an under spend of £0.042 million against the partnership budget.

4. CORPORATE PRIORITIES

The report relates to the following corporate priorities:

Clean, green and safe		Strong and healthy communities	
Strong South Ribble in the heart of prosperous Lancashire		Efficient, effective and exceptional council	x

5. BACKGROUND TO THE REPORT

Members of the South Ribble and Chorley Councils Joint Committee previously approved the use of the Accounting Statements below as a means to providing transparency and inspection to its financial arrangements. It was also agreed that the light touch inspection will be undertaken by the Internal Audit Team within Shared Assurance Services as part of their future Internal Audit Plans.

This approach was successfully used for the 2015-16 Shared Services accounts.

The statements below are based on actual expenditure incurred against cash budgets only, they do not include central overhead recharges.

6. Accounting Statements for 2016/17

6.1 Budget Out-Turn Statement

Description	Budget £	Outturn £	Variation £	Explanation
Employee Costs	1,413,000	1,375,371	37,629	Underspend brought about by staff vacancies
Transport	11,000	9,280	1,720	On budget
Supplies & Services *	80,000	81,756	(1,756)	On budget
LCC Audit Budget	10,000	8,060	1,940	On budget
Financial Management Information System	62,000	60,776	1,224	On budget
Income	0	(868)	868	On budget
TOTAL	1,576,000	1,534,377	41,623	
Funded By:				
Chorley Borough Council		733,916		
South Ribble Borough Council		800,461		
Total Funding		1,534,377		

* Budget and actuals include carry forward from 2015-16 (£10k) and transfer from reserves (£20k).

The difference in the charges between Chorley Council and South Ribble Council are attributable to the following:

- The structure within the Management Accounting Teams;
- Secondment of the Head of Shared Financial Services to the section 151 role at SRBC;
- Pension contribution rates (as determined by the pension fund actuary);
- Financial Management Information System historic cost agreements

Of the under spend of £42k there will be a carry forward request of £37k for completion of key Business Improvement Plan projects. This will leave a £5k under spend for the financial year 2016-17.

6.2 Out-turn Allocation Statement

Description	TOTAL OUT-TURN £	SRBC OUT- TURN £	CBC OUT- TURN £	Explanation
Employee Costs	1,375,371	721,733	653,639	(1) The structure of the Management Accountancy Teams vary at each council. (2) Different pension Contribution and Deficit Recovery Rates (3) Secondment of Head of Shared Financial Services to Section 151 post at SRBC
Transport	9,280	4,730	4,551	
Supplies & Services	81,756	41,902	39,855	There are some differences in processes, e.g. company checks (1) Cost of cheques for SRBC (SRBC are now virtually cheque free) (2) Cost of professional advice at each council, e.g. legal fees, consultancy fees and company checks
LCC Audit Budget	8,060	4,030	4,030	
Financial Management Information System	60,776	28,488	32,289	(1) SFS are responsible for managing ICON (income management system) at CBC. This is delivered via Revenues Plus at SRBC. (2) An adjustment is also made to take account of historic FMIS price agreements that have been rolled forward.
Income	(868)	(421)	(447)	Income from Civica User Group for arranging user group meetings
TOTAL	1,534,377	800,461	733,916	

6.3 Annual Governance Statement 2016-17

We acknowledge that as members of *CHORLEY AND SOUTH RIBBLE SHARED SERVICES JOINT COMMITTEE* our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, that to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31st March 2017, that:

	Agreed		‘Yes’ Means that the body:
	Yes	No *	
We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	Yes		Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge. We took all reasonable steps to assure ourselves that there are no matters of actual or potential noncompliance with laws, regulations and proper practices that could have a significant effect on the ability of the body to conduct its business or on its finances.	Yes		Has only done what it has the legal power to do and has complied with proper practices in doing so.
We provided proper opportunity during the year for the exercise of elector’s rights in accordance with the requirements of the Accounts and Audit Regulations.	Yes		During the year has given all persons interested the opportunity to inspect and ask questions about the body’s accounts.
We carried out an assessment of the risks facing the body and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	Yes		Considered the financial and other risks it faces and has dealt with them properly.
We maintained throughout the year an adequate and effective system of internal audit of the body’s accounting records and control systems.	Yes		Arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of the body.
We took appropriate action on all matters raised in audit reports.	Yes		Responded to matters brought to its attention.
We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the body and where appropriate have included them in the accounting statements.	Yes		Disclosed everything it should have about its business activity during the year including events taking place after the year-end if relevant.

* Note: Please provide explanations to the auditor on a separate sheet for each ‘No’ response. Describe how the council will address the weaknesses identified.

6.4 Annual Internal Audit Report 2016/17

CHORLEY AND SOUTH RIBBLE SHARED SERVICES JOINT COMMITTEE


The body's internal audit, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ended 31 March 2017.

Internal audit has been carried out in accordance with the body's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the body.

Internal Control Objective	Agreed? Please choose one of the following		
	Yes	No *	Not Covered **
A. Appropriate accounting records have been kept properly throughout the year.	Yes		
B. The Body's financial regulations have been met, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.			Not applicable
C. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	Yes		
D. The annual taxation or levy or funding requirement resulted from an adequacy budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	Yes		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for.	Yes		
F. Petty cash payments were properly supported by receipts, all expenditure was approved and VAT appropriately accounted for.			Not applicable
G. Salaries to employees and allowances to members were paid in accordance with body approvals, and PAYE and NI requirements were properly applied.	Yes		
H. Assets and investments registers were complete and accurate and properly maintained.			Not applicable
I. Periodic and year-end bank account reconciliations were properly carried out.			Not applicable
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, were supported by an adequate audit trail from underlying records, and, where appropriate, debtors and creditors were properly recorded.	Yes		

For any other risk areas identified by the body (list any other risk areas below or on separate sheets if needed) adequate controls existed:

Name of person who carried out the internal audit: Garry Barclay, Head of Shared Assurance

Signature of person who carried out the internal audit:  Date: 6/9/17

*Note: If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).
 **Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, internal audit must explain why not (add separate sheets if needed).

7. WIDER IMPLICATIONS AND BACKGROUND DOCUMENTATION

FINANCIAL	The financial implications arising from this report, that is, the recharge of the service to each Council has been accommodated in each Councils' approved budget report for 2016/17.
LEGAL	The revised audit approach covered by this report demonstrates the Joint Committee's compliance with the Local Audit & Accountability Act 2014.

7.1 Comments of the Statutory Finance Officer

The detailed accounting transactions are contained within each Council's general ledger and are therefore subject to external audit inspection as part of the closure of accounts process. This includes the performance against the Shared Services budget within each Councils' budget and Medium Term Financial Strategy. As the statements above are held within each Councils' accounting systems, Shared Services has no separate bank account and does not hold any reserves.

7.2 Comments of the Monitoring Officer

Similarly to the accounts the Corporate Governance arrangements of the service will also be incorporated within each Councils' Annual Governance Statement.

<p>Other implications:</p> <ul style="list-style-type: none"> • Risk • Equality • HR 	<p>There are no risks associated with this report as the Joint Committee's financial accounts are included within each Council's Statement of Accounts and are therefore audited as part of each Council's external audit processes.</p> <p>None</p> <p>None</p>
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8. There are no background papers to this report.

REPORT TO	ON
Shared Services Joint Committee	14 th September 2017

Jan 2017



TITLE	AUTHOR	Agenda item No.
Internal Audit of the Financial & Assurance Shared Services Annual Accounts 2016/17	Head Of Shared Assurance Services	

1. PURPOSE OF THE REPORT

1.1 This report contains the results of a “light touch” audit inspection by Internal Audit of the Financial & Assurance Shared Services annual accounts for 2016/17.

The Shared Services Partnership is a high corporate priority for both Councils.

2. RECOMMENDATIONS

2.1 That the report be noted

3. CORPORATE PRIORITIES

3.1 The report relates to the following corporate priorities:

Clean, green and safe		Strong and healthy communities	
Strong South Ribble in the heart of prosperous Lancashire	x	Efficient, effective and exceptional council	x

4. BACKGROUND TO THE REPORT

4.1 The implementation of the Local Audit & Accountability Act 2014 brought with it changes to the external audit arrangements of joint committees by removing the requirement for a formal external audit and permitted other options.

4.2 Therefore commencing with the 2015/16 accounts members approved that a “light touch” internal inspection should take place to provide the Joint Committee with assurance in respect of the integrity of the partnership’s year-end financial statements and that this would be undertaken by the Internal Audit Team within Shared Assurance Services as part of their future Internal Audit Plans.

4.3 Given that the host authorities are individually subject to extensive external and internal audit processes, the main purpose of the Joint Committee’s light touch inspection is to ensure that the financial data contained within its accounts has been correctly extracted from those of the host authorities.

4.4 The opportunity was also taken to include additional checks on the calculation and apportionment of costs (both budgeted and out-turn) between the 2 host authorities to ensure that they are in accordance with the agreed bases.

5. SHARED SERVICES ANNUAL STATEMENT 2016/17

5.1 On the basis of Internal Audit’s review, in our opinion the information in the Accounting Statements is in accordance with proper practices and no matters have come to our attention giving cause for concern. Shared Service partnership charges have been raised and apportioned appropriately.

5.2 A summary of the results of the work undertaken by Internal Audit are reported below:

- A reconciliation of charges reported on the 2016/17 Joint Committee annual statement and in the corresponding financial records was undertaken satisfactorily. All variances are fully explained.
- Shared Service charges are raised as per the 50/50 agreed split in costs as recorded in the Shared Services Administrative Collaboration Agreement dated 23/12/08. However, the management accountancy employee costs are historically charged to reflect the different structures at each Council.
- Pension costs are also recharged on an actual basis as opposed to a straight 50/50 split to reflect the particular pension contributions and deficit recovery rates applicable to each Council. This is to prevent either Council in effect subsidising the financial impact of past decisions made.
- Clear and concise recording of charges raised for each individual Council is undertaken and explanations for the allocation of each liability is recorded in the financial records. Shared Service charges have been allocated appropriately.
- Individual costs incurred for an item or service that is used solely for one Council are recharged as appropriate.
- The charges payable by each Council have been raised appropriately on Authority Web.
- The Shared Services partnership’s gross expenditure of £1.53m was reported accurately in the 2016/17 Statement of Accounts

6. WIDER IMPLICATIONS AND BACKGROUND DOCUMENTATION

FINANCIAL	There are no financial implications arising from this report.
LEGAL	The revised audit approach covered by this report demonstrates the Joint Committee’s compliance with the Local Audit & Accountability Act 2014.
RISK	There are no risks associated with this report as the Joint Committee’s financial accounts are included within each Council’s Statement of Accounts and are therefore audited as part of each Council’s external audit processes.
OTHER IMPLICATIONS (see below)	

<i>Asset Management</i>	<i>Corporate Plans and Policies</i>	<i>Crime and Disorder</i>	<i>Efficiency Savings/Value for Money</i>
<i>Equality, Diversity and Community Cohesion</i>	<i>Freedom of Information/ Data Protection</i>	<i>Health and Safety</i>	<i>Health Inequalities</i>
<i>Human Rights Act 1998</i>	<i>Implementing Electronic Government</i>	<i>Staffing, Training and Development</i>	<i>Sustainability</i>

7. BACKGROUND DOCUMENTS

Local Audit & Accountability Act 2014

Appendix A

Section 1 – Accounting Statements for 2016/17

Budget Out-turn Statement

Description	Budget £	Outturn £	Variation £	Explanation
Employee Costs	1,413,000	1,375,371	37,629	Underspend brought about by staff vacancies
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Income	(868)	(421)	(447)	
TOTAL	1,534,377	800,461	733,916	