Committee: Council

Date: 5 February 2014

Wards: ALL

Subject: Strategic Objective Review – Corporate Capacity with a Focus on Financial Management

Lead officer: Caroline Holland Director of Corporate Services

Lead member: Councillor Mark Allison – Deputy Leader and Cabinet Member for Finance

Contact officer: Paul Dale Interim Assistant Director of Resources

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Recommendations:

A. That Council consider the content of the report

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1 PURPOSE OF REPORT AND EXECUTIVE SUMMARY

1.1 Council at its meeting on 6 March 2013 approved the Business Plan 2013-2017.

1.2 The Business Plan represents the way in which the council will deliver the Community Strategy, which is grouped into five strategic themes (sustainable communities, safer and stronger communities, healthier communities, older people, children and young people). Performance against these themes, plus an additional theme of corporate capacity, is monitored by Council.

1.3 Each meeting of Council will receive a report updating on progress against one of these strategic themes. This report provides Council with an opportunity to consider progress against the priorities that are to be delivered under the Corporate Capacity theme (with a Focus on Financial Management).

1.4 The ambition for the theme is that Merton will be a council which focuses on the outcomes for its customers, by delivering the same or improved service levels whilst reducing costs, providing value for money services. We will improve customer access to our services, set high standards of customer care and take advantage of new technology. We will manage our resources to provide value for money, high standards of governance, financial control and budget management. We will recruit and develop our workforce so that it is equipped and motivated to deliver effective services.

1.5 The key portfolio holder is the Deputy Leader and Cabinet Member for Finance Councillor Mark Allison.

1.6 The Business Plan can be viewed at www.merton.gov.uk/businessplan.

2. DETAILS

Background to the Corporate Capacity theme.

2.1 The Corporate Capacity theme is crucial to our ability to deliver against the business plan. The main work areas that fall under this theme relate to those delivered by the Corporate Services Department.

2.2 The main priorities under the theme are:

- our customers: we will engage with our customers to continuously improve and deliver services driven by their need;
- our people: we will have the right people, in the right job, doing the right things at the right time;
- our internal processes: we will work smarter to deliver sustainable performance and service improvements in a risk based environment; and
- our finances: we will manage our financial resources with integrity

2.3 This report focuses on the fourth of these priorities:

2.4 In July 2011 the council agreed an approach to strategically planning its services in the response to the pressures it faced response to due to the recession and Government's funding to Local Authorities. These "July 2011 principles" were as follows:

There would be priority for "must" services

- Continue to provide everything that is statuary
- Maintain services – within limits- to the vulnerable and elderly

After this priorities would be in this order

- Maintain clean streets and keep council tax low
- Keep Merton as a good place for young people to go to school and grow up
- Be the best it can for the local environment
- All the rest should be open for discussion.

2.5 In addition to this overview the council had already embarked upon a "front line first" response to the position it found itself in.

- There has been substantial growth in key areas of Children's Social Care, Adult Social Care and the Environment from 2010/11 to 2013/14 and lower savings targets have been set for front line services when balancing the budget.
- Deloittes had been commissioned in October 2008 to review efficiency options. Shared services have been implemented around HR and Legal and other areas are currently being actively explored to widen the benefits that can be gained from this. A comprehensive series of Lean reviews of services have been carried out and a pilot of Public Value Reviews has been undertaken to extract further efficiencies.

2.6 A comprehensive back office review was implemented as part of the 2011/12 budget. The restructure created five divisions for support services, as follows:

- Corporate Governance covering democracy and electoral services, audit and investigations, legal services (shared service with LB Richmond, Kingston and Sutton), information management and safety;
- Infrastructure and Transactions covering IT service delivery, facilities management and financial transaction processing;
- Business Improvement which integrates systems development work with business improvement and lean activity and includes the programme office to oversee the council's change programme;
- Resources covering policy and strategy, procurement, business planning and budgets, accountancy and financial advice; and
- HR which is run as a shared service with Sutton.

2.7 The restructure was transformational because it moved away from the traditional professional and functional split and separated professional and technical support from on-going transactional work that is capable of being standardised to improve efficiency. It delivered savings of £2.2 million per annum in a full year and at the same time set out to improve support services so that they are better able to help departments manage change and maximise outputs and outcomes with limited and reducing resources.

3. FINANCIAL MANAGEMENT

3.1 Overview

3.2 As the current council draws to a close it is an appropriate time to review the current position on financial management and the extent of quality improvement over the last four years. Financial Management means the efficient and effective management of money to deliver the objectives of the organization. This requires the planning, direction, monitoring and control of financial resources. This will impact on organisational structures and both strategic and operational activity.

3.3 The strategic approach to finance cannot be separated from the external environment in which an organisation operates and this should lead to clear long term financial plans, linked to strategic service delivery. Such plans need to be flexible and be refreshed in the light of changing circumstances. The council now has a clear four year business plan which is refreshed annually.

3.4 The Constitution of the Council clearly sets out senior management responsibility and authority including financial regulations and standing orders. The financial element of this document is then reinforced in day to day operations by Financial Procedures and Departmental Schemes of Management.

3.5 Within organisations financial management has several components

- Long/Medium Term Business Planning
- Capital programme management
- Revenue Budget development
- Revenue budget management and monitoring
- Preparation of Financial Accounts
- Financial Systems Maintenance and Development
- Performance Management
- Risk Management
- Benchmarking
- Staff Development

4. Long/Medium Term Business Planning

4.1 The Business Plan has been substantially developed and improved in recent years. The context to the plan is the need to balance the budget over the four year period at a time of growing service pressures and declining resources. It contains

- Key financial documentation in the form of the Medium Term Financial Strategy, Capital Strategy, the Treasury Management Policy Statement and proposals to balance future years' budgets savings,
- the Strategic Priorities of Merton, the Performance Management and Risk Management Framework

4.2 The council is operating in a difficult financial environment. There are four key drivers on the budget for the future

- **Capital expenditure and the revenue impact.** Over the last three years the council has spent an extra £41.3m on expanding school places. This pressure is not reducing and the demand is spreading from primary to secondary. Government grant has not fully covered the costs of this investment. The gap between funding and expenditure is likely to grow. In addition there are schemes such as highway enhancements that are required to maintain services. In addition the cost of funding capital expenditure will increase. In recent years expenditure has been financed by effectively borrowing the council's internal reserves. This source is nearing its end and it is forecast that within the period of the Medium Term Financial Strategy that external borrowing will be required, and the quicker reserves are utilised the sooner borrowing will be required. This will be compounded by any spending of reserves and the previous internal borrowing will have to be replaced by external funding at a significantly higher rate. The financing costs of capital are an upward pressure on the revenue budget. In 2010/11 actual debt charges were £13.3m. These are forecast to rise to £18m by 2018/19 – the final budget to be set by the next council.

- **Service pressures**. The level of service spending growth has been restrained in the last two years. The historic pattern of underspending on Children's social care, waste and adult social care has been radically reduced by the current financial year. This has consciously allowed the pressures in these areas to be met without further significant growth being applied. There are indications that pressures around older people and children are resuming. Funding of these services has already significantly reduced the proportion of the council budget spent on other services. The Policy Network report to the O&S Commission of 26th November 2013 illustrated the scale of these pressures over the next few years leading to some very difficult choices in the medium to long term and difficulties in funding other services.
- **Revenue Expenditure pressures** After several years of pay freeze, a pay award for the majority has been agreed for 2013/14. The London Living Wage has also been adopted for permanent and agency staff. Inflation has been running ahead of the Bank of England target for several years. Merton has been successful in a strategy of cash limiting: setting budget price increases below the real ones experienced by services. This cash limiting cannot carry on for ever. In the medium term with the ending of quantitative easing it is likely that interest rates will rise, increasing the cost of financing capital spending.

- **Income issues.** The other side of the equation on financial planning is the availability of income to fund expenditure. We have increased the planning horizon from four to five years. This gives a significant improvement in the quality of decision making and enables the Council to plan ahead more effectively, in order to make services more resilient to future pressures. Merton's planning horizon is in excess of key funding information provided by Central Government resulting in estimates being made over the level of future funding. Working closely with London Councils, sensitivity analysis is applied to the forecasts and use is made of Institute of Fiscal Studies data for future projections. In each financial year there are changes to the way in which individual grants and benefits work and are triggered; the impact of these changes need to be understood, calculated and explained. This has been particularly problematic in 2013/14 and 2014/15 where there has been a fundamental change in the financial regime with NNDR retention with a lack of clarity about the rules and calculations to be made. There is still uncertainty about the calculation of NNDR for 2014/15.

4.3 What is clear is that expenditure pressures are rising and the council faces a cut in income in both real and absolute terms.

4.4 Over the past few years the sophistication of modelling and planning has been radically improved. Local Government Finance is complex; considerable investment has been made in improving the clarity and transparency of reports. In the past, the budget was set on an annual basis, although there was some limited forecasting of the future years position. Since 2012/13 the Council has moved to multi-year budgeting and planning. A sophisticated modelling tool has been developed that allows scenario planning, risk analysis and option appraisal, this modelling has now been extended to cover capital financing. The council plans budget balancing measures for a four year period and was successful in identifying and implementing most of the measures to balance the 2013/14 budget in 2011 when setting the 2012/13 budget. Similarly the savings required to balance the 2014/15 budget had already been identified before this budget process began.

4.5 This multi-year approach represents best practise and has greatly eased the impact on the organisation of the significant scale of change required because of the budget position. The approach to budget planning is amongst the best in the public sector. Planning is hindered by limitations on the availability of future grant information and this impacts greatly on the level of savings required and planning horizons to deliver the transformation of services required.

4.6 <u>Capital Programming:</u> In the past the management of capital and quality of reporting was weak. A major review of capital management was undertaken in 2012 and an improvement programme implemented in that year and 2013.The quality of capital programming has been substantially improved. The council spends c. £40m p.a. on capital investment. The approach to planning this has been reviewed and new procedures introduced. This has led to much greater transparency in reporting the situation and tighter management of the spending position. There has been improved control over slippage and monitoring. This has meant that budgets are realigned effectively at the start of the financial year and the out-turn spending being much closer to the final budget.

A major enhancement has been improving the quality of the linkage of the impact of the capital programme on the revenue budget. This link has now been embodied in a funding model for Capital, which as with the revenue model allows different scenarios to be modelled with relative ease. In the past the out-turn for capital charges at year end were significantly less than the amount budgeted for. Improvements in the quality of budgeting for these combined with the improved monitoring of spend have meant that budget and actual are now very close. An indicative programme for the longer term has been introduced to give greater certainty about likely resource requirements

4.7 Service Planning: The crucial point is that the allocation of resources must be driven by the organisations strategic priorities. Service planning is the tool by which the "July 2011principles" approach can be embedded in the organisation This was traditionally a low level function concerned wholly with the following financial year, lacking a clear link with the budget process and overall strategy of the council. The council faces increasing pressure on both its revenue and capital budgets. Clarity on the impacts on outputs and outcomes due to changes in funding is essential. For 2011/2012 a new and more commercial approach was adopted. The reasons for adopting this new approach were:

- To more closely align service planning decisions with the financial reality
- To link inputs (resources) to outputs and outcomes;
- To provide a clearer picture of the direction of travel for a particular service, its planning assumptions, key performance measures, expected changes to delivery models.
- To introduce a four year planning horizon to enable strategic resource allocation and investment decisions to be made.
- To implement more commercial performance indicators

4.8 Following discussions with members refinements to the format of service plans have been made for 2014/15. Changes to the content will focus on improving the meaningfulness of measures of customer demand and the relevance of KPI's

4.9 Next steps

4.9.1 Business Planning: Work continues to estimate Government funding in future years as accurately as possible, developing funding models and improving the transparency of financial information.

4.9.2 Capital Programming:

4.9.2.1 The dominant part of the capital programme is schools expansion. There is a shortfall in government funding and this is creating a significant impact on the affordability of the programme. There is also a need to develop greater certainty about future projections of pupil numbers. Despite the risk of this investment squeezing out other areas it has proven possible to identify resources for improvement projects such as Morden Park Pool.

4.9.2.2 Work continues to improve the accuracy of the programme for future years and of the indicative programme.

4.9.2.3 As part of the budget process for 2015-19 consideration will be given to linking the calculation of prudential indicators to the Capital Funding Model

4.9.3 Service Planning:

4.9.3.1 As part of the Business Planning Process for 2014-18 the content and presentation of the plans has been reviewed to improve their clarity and impact and service managers are reviewing the content of their service plans to ensure they reflect future service developments and delivery.

4.9.3.2 During 2014/15 Officers will be seeking to utilise service planning documentation for quarterly monitoring, to further improve the integration of financial and other information for reporting to Cabinet and Scrutiny.

4.9.3.3 The timetable for the compilation of the Business Plan 2014-18 is attached as Appendix 1. This timetable enables key budget information to be scrutinised at two points in the budget process. This year's process will in addition allow for Service Plans to be scrutinised during April 2014, prior to final compilation of the Business Plan 2014-18 for publication.

5. BUDGET DEVELOPMENT ANDSFINANCIAL MONITORING

5.1 Overview: In March of each financial year the annual Council Budget meeting approves the following year's revenue budget and the four year capital programme. The Authority has set up a monthly monitoring process to check progress and delivery of financial targets.

5.2 All budgets are allocated a budget manager who is required to submit a monthly financial monitoring return. Budget managers are required to review their actual income and expenditure, project their out-turn position undertaking management action if required to ensure budgetary provision is not exceeded. Individual budget returns are combined by officers within the Resources Division into divisional and departmental projections which are reviewed by senior management and reported through to Cabinet.

5.3 Monitoring information is reported to Scrutiny regularly throughout the financial year and the Overview and Scrutiny Commission – Financial Task Group review the June, September and December information, i.e. the quarterly positions' monitoring reports, in detail and makes recommendations for improvement.

5.4 Strict rules govern amendments to budgets (virements) and these are set out within Financial Regulations.

5.5 Progress so far:

5.5.1 Overall: As the report to the June 2012 and 2013 Cabinet meetings makes clear the quality of budget monitoring has substantially improved compared to past years. There were in the past several areas that had very large underspends that were not accurately reported until year end. Budgets have been set that are far closer to the actual level and pattern of underspending. This has been reviewed through corporate challenge of budget managers and revision of budgets through the savings process. Service underspending is now limited to a small number of areas, the most notable of these were largely removed as part of setting the 2013/14 budget with further tightening planned in setting the 2014/15 budget. There is far greater accuracy in the projection of spending throughout the financial year when compared to the final out-turn than had been the case in previous years. Monitoring reports are significantly more transparent and contain a greater level of detail than was the case in previous years.

5.5.2 Capital Programme: The monitoring processes for capital follow a similar pattern for revenue. There is strong corporate challenge of managers forecasts Challenge meetings with Capital Budget Managers in September and December 2013 are used to re-profile budgets to subsequent financial years. Out- turn expenditure is far closer to projections throughout the year but more work needs to be done on profiling into the medium term.

5.6 Next steps

5.6.1 Capital Programme: Work continues to improve the accuracy of forecasting, which will improve the accuracy of future funding forecasting.

6. FINANCIAL ACCOUNT PREPARATION

6.1 Overview: Each financial year the authority must produce a set of financial accounts in accordance with statutory requirements such as the International Financial Reporting Standard (IFRS), the Whole of Government Accounts and statutory returns. The draft out-turn position is reported to Cabinet in June and draft accounts are presented to General Purposes Committee in June, even though these no longer need to be presented. These accounts are then audited by our external auditors Ernst and Young who report through to Members at General Purposes Committee before the 30th of September.

6.2 The aim of officers is to produce an unqualified set of accounts and that statutory returns are made within deadlines to an appropriate standards. It is good practice to maximise the amount of reconciliation that is completed before the closure of accounts process starts in April. Quarterly reconciliation of key balance sheet accounts is now embedded.

6.3 The relationship between formal accounts and the statements required to monitor expenditure can be complex. For the 2012/13 accounts a statement reconciling the two was produced along with an explanation for members. Unlike many Council's Merton publishes an annex of the Whole of Government Accounts on a Public Agenda. This is a further analysis of expenditure provided to central government that provides additional interpretation and clarification for Members and residents.

6.4 Work In Progress

6.4.1 Officers are reviewing working practices to optimise the delivery of year end working papers and improving the link between financial and management reporting. Work is underway to simplify some of the reconciliation processes. As part of implementing the new financial system consideration will be given to automating as much of the banking and cash reconciliations as possible.

7. FINANCIAL SYSTEMS MAINTENANCE AND DEVELOPMENT

7.1 Overview: The current financial system was implemented in 1996; various subsequent developments and fixes have resulted in an overly complex system, with weak financial structures and restricted functionality. The current financial system is labour intensive to maintain and operate.

7.2 Work In Progress: Work is currently underway to purchase an integrated system, without limited tailoring. Officers have reviewed the products currently on the market, and have identified that there are several that are "fit for purpose" delivering a far better end product than the current system at an economic cost. Documentation is currently being prepared to proceed to tender. In parallel discussions are being held to see if the inclusion of one or more neighbouring boroughs would be cost effective and whether this could extend to joint back office functions in the medium term.

7.3 It is currently envisaged the new financial system will parallel run for three months prior to going live on 1 April 2015.

7.4 As part of the work being undertaken to implement the new system the financial structure of management and financial accounts will be completely reviewed. In addition, Merton's financial processes will be reviewed. It is also envisaged that there will be some staffing savings as a result of the implementation and these have already been built in to the medium term financial strategy.

8. PENSIONS

8.1 Over recent years substantial steps have been taken to improve governance of the pension fund around member and officer decision making. Currently a review is underway on the benchmarking and pattern of investments.

8.2 Pensions Administration (not fund management) has successfully been transferred to a shared service with Camden and Wandsworth. The intention of this is to raise service quality, provide resilience through having a larger unit and to make some savings. The experience has been positive.

9. PERFORMANCE MANAGEMENT

9.1 Overview: Statutory, corporate, service, team and individual performance targets along with financial and other information are used to drive value for money. Performance indicators are measured either monthly, quarterly, annually or biennially – managers are encouraged to set performance indicators which are monthly or quarterly to allow early identification of problems and rectification. Departmental Management Teams consider appropriate performance information monthly. Corporate Management Team considers relevant corporate information monthly, every quarter they receive overview service planning performance information. Reports are provided to Cabinet Quarterly.

9.2 Progress so far:

9.2.1 The performance monitoring system used by the Authority until this year was spreadsheet based, functionality of this system was very limited and extracting and manipulating data for reporting was manually intensive. During this financial year performance monitoring has moved over to a hosted performance management IT system allowing Corporate Services staffing resources to be reduced from three to two people and to focus on adding value rather than administering a process. Key staff in other departments have been trained to utilise the new system.

9.3 Work In Progress

9.3.1 Officers continue to develop the functionality of the new system (including utilising for risk management) and the quality of data held on the system. A comprehensive review of the most appropriate KPIs for the organisation will be completed in 2014/15.

10. RISK MANAGEMENT

10.1 Overview

10.2 The corporate risk strategy was reviewed as part of the annual refresh of the Business Plan 2014 – 18. The risk management strategy has been boosted to provide definitions for risk classifications to improve the consistency of classifications across the Authority.

10.3 Departmental risks are reviewed quarterly by the relevant DMTs, with any amendments to any current KSRs or proposed KSRs sent to the corporate Business Planning team, for the KSR register to be updated. A brief update on risk issues is reported periodically to CMT via the monthly finance and performance report, with a full review of the KSR on a quarterly basis. Comments are fed back to the corporate Business Planning team and the relevant DMTs.

10.4 The Corporate Risk Management Group (CRMG) meet quarterly to review and challenge the departmental risk registers and the KSR. The KSR Register was last published in October 2013.

10.5 To further embed risk management in everyday business planning and service delivery, the service plan template includes the delivery and reputational risk of work planned for the forthcoming year. Risks that are rated as either Medium or High have been reviewed by the departmental risk champions and, where appropriate, included in the departmental risk registers.

10.6 Risks rated as High, Red risks, must have an action plan to mitigate against the risk. It has been agreed that where possible, the risks should be linked to an existing action plan e.g. the service or project plan, to reduce duplication and ensure a Lean process.

10.7 Monitoring of any high risks, rated Red, forms part of the Directors Information Centre monitoring. These risks will be reported annually to Cabinet

10.8 Low risks, rated Green, are not included in the risk registers, to enable DMTs and CMT to focus on those risks likely to happen and that will have a major impact. Green risks are still monitored through the current performance monitoring arrangements of service plans' actions.

10.9 <u>Progress So Far</u>

10.9.1 As part of Merton's insurance arrangements some specialist training and advice for risk management has been made available to the Council. This has been utilised to:

a) Provide a small training package to the CRMG and Risk Champions,
b) Provide two sessions of Members Risk Management Training
c) Review departmental and corporate risk registers to highlight omissions and risks inappropriately ranked. This review was undertaken by a specialist in risk management and included risk champions.
d) Review Merton's Risk Management Strategy

10.9.2 The outcome of this work is currently being incorporated into Merton's documentation and approach.

10.10 Work In Progress:

10.10.1 As part of our insurance arrangements risk management training will be incorporated into the Members induction programme and specialist advice will be provided on business continuity.

10.10.2 Currently, Merton's Risk Registers are maintained using spreadsheets. This is labour intensive. Officers within the Resources Division are currently developing the risk management element of the new performance management system. It is currently envisaged that from March 2014 registers will be produced using this system. This will allow more time to be spent on action planning and mitigation.

11 STAFF DEVELOPMENT

11.1 Overview: Staff development is considered at two levels:

i) Succession planning for professional financial staff in the Authority

ii) Staff Development for staff required to forward plan and monitor activity

11.2 Progress So Far

11.2.1 Succession Planning: In meeting the Authority's Section 151 responsibilities the Director of Corporate Resources relies on key financial staff within her structure. Merton has struggled to obtain staff with these specialist skills, finding it hard to compete with the salary offered by larger inner London authorities and has had to develop its own staff. Developing staff to deliver specialist financial services such as treasury management, account closure and capital accounting takes time and investment. It requires a combination of specialist financial training and hands on experience coupled with continued professional development. In 2007 Merton started a "Finance Trainee Programme" for five members of staff on fixed term contracts. This first wave of staff is now fully qualified accountants and obtained permanent roles in the organisation. The original training programme has been fine-tuned and a second wave of four trainees has been appointed.

11.2.2 Staff Development: There is a considerable investment in staff development on an on-going basis. Training courses have been offered on both a group and/or a one to one basis. Staff undertaking development training have attended the Council's "Train the Trainer" course and are aware of peoples different learning styles. Feedback is reviewed and where appropriate fed into future delivery. Support is targeted to key activities e.g. Budget Planning, Capital bid submission and monitoring and twilight sessions covering local government finance and financial management.

11.3 Work in Progress

11.3.1 Succession Planning: The second wave of trainees will be rotated to gain experience in all the key financial activity areas. Where possible staff are given the opportunity to undertake developmental work e.g. the implementation of a new financial system will provide a number of opportunities for staff development.

11.3.2 Staff Development: Officers continue to develop existing training packages for managers. Time has been set aside as part of the implementation of the new financial system for the compilation and development of training packages.

12 OVERVIEW AND SCRUTINY COMMISSION/PANELS

12.1 The Overview and Scrutiny Commission's responsibilities include scrutiny of "corporate capacity" issues, financial monitoring and budget scrutiny.

12.2 Financial management: The Overview and Scrutiny Commission has established a task group for the second year running to examine financial monitoring reports on a quarterly basis and to report back to the Commission on areas of concern.

12.2.1 The task group has been influential in securing changes to the format and content of the Council's financial monitoring reports. In 2012/13 it endorsed the Director of Corporate Services' immediate priority to improve the accuracy of financial forecasting and identified some improvements that could be made during that financial year. It also identified the components of a longer term vision for the Council's financial reports – to be up-to-date, accurate, clear, and with a standard monthly format containing comprehensive information about cash flow, assets and liabilities and the capital programme.

12.2.2 In 2013/14, the task group has continued to ask questions about the underspend in service expenditure, debt management and the re-profiling of the capital programme. It has recommended caution in relation to the size of the capital programme, noting that the proposed spend is still quite large in comparison with actual spend in previous years, although it has not recommended any capital items should be removed from the programme.

12.2.3 The task group has discussed a range of options for the local council tax benefit scheme and had recognised that any decision on these would be a political one and therefore a matter for the Cabinet rather than scrutiny.

12.3 Service plans: The layout and content of the service plans has been amended in response to comments and suggestions made by scrutiny members. Draft service plans will be made available alongside budget proposals for 2014-18, in response to a request made by the Commission at its meeting on 26 November 2013.

12.4 Public value reviews: The Commission received a report on the evaluation of the pilot reviews and will scrutinise the revised proposals relating to public value reviews in due course.

12.5 Customer contact strategy: The Commission has continued to receive updates on progress with the implementation of the customer contact strategy and will receive the next update at its meeting on 11 March 2014. The Commission has endorsed the principles of the strategy and has recommended that service departments are consulted to ensure that customers can access the service in the most efficient way and, as far as possible, online.

13 CONSULTATION UNDERTAKEN OR PROPOSED AND ALTERNATIVE OPTIONS

13.1 Not applicable for this information report.

14. TIMETABLE

14.1 Performance information is on the dashboard each month and is available to view via the intranet and internet.

15. FINANCIAL, RESOURCE AND PROPERTY IMPLICATIONS

15.1 These are contained in the body of the report

16. LEGAL AND STATUTORY IMPLICATIONS

16.1 There are no legal or statutory implications arising from this report.

17. HUMAN RIGHTS, EQUALITIES AND COMMUNITY COHESION IMPLICATIONS

17.1 There are no specific human rights, equalities or community cohesion implications arising from this information report.

18. CRIME AND DISORDER IMPLICATIONS

18.1 There are no specific crime and disorder implications arising from this information report.

19. RISK MANAGEMENT AND HEALTH AND SAFETY IMPLICATIONS

19.1 There are no risk management or health and safety implications arising from this information report.

20. APPENDICES – THE FOLLOWING DOCUMENTS ARE TO BE PUBLISHED WITH THIS REPORT AND FORM PART OF THE REPORT

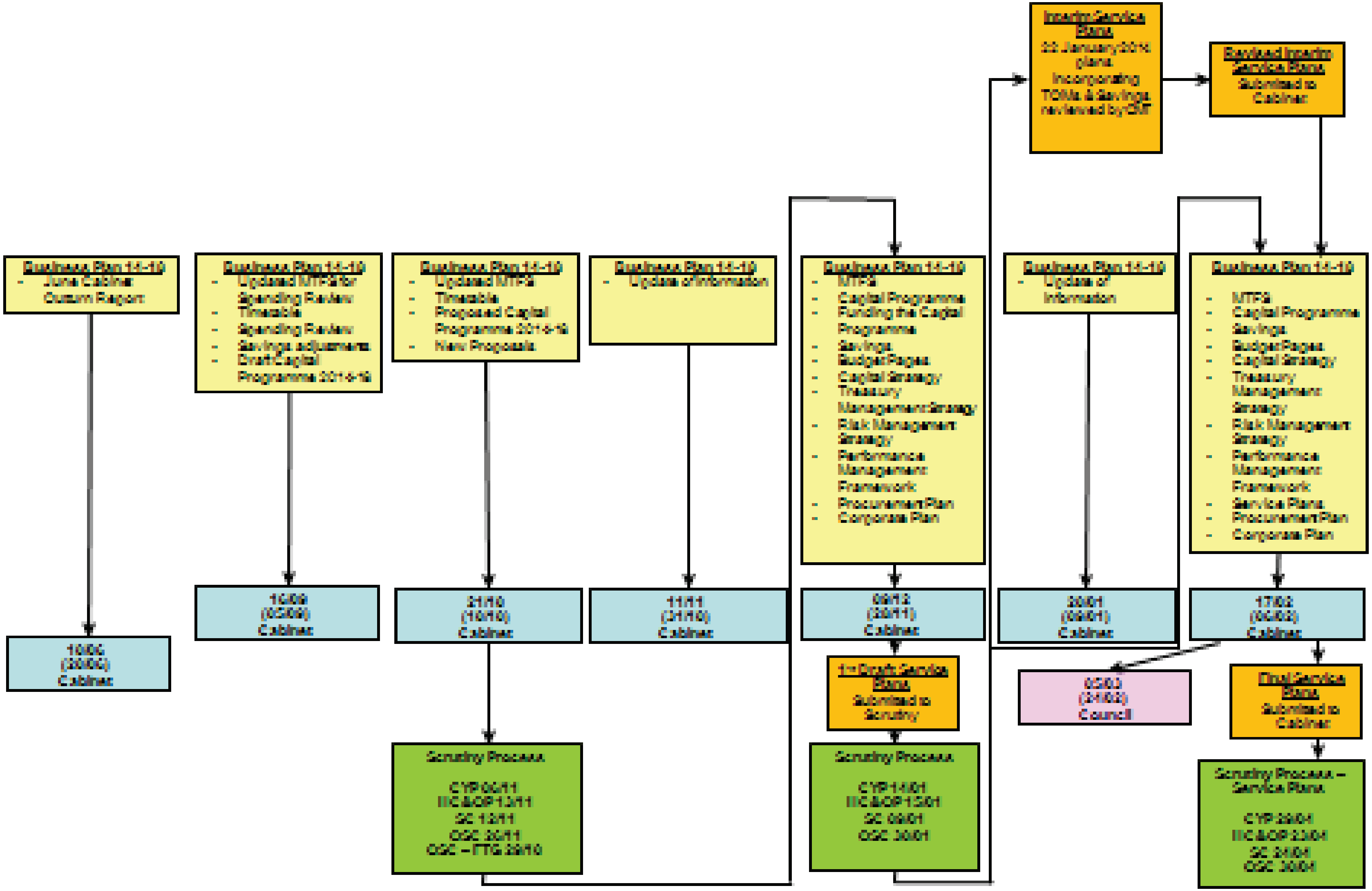
- Appendix 1 – Business Planning Timetable 2014-18

21. BACKGROUND PAPERS

Papers and Files held with the Resources Division of the Corporate Services Department.

Appendix 1

Business Planning Timetable - Business Plan 2014-18



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