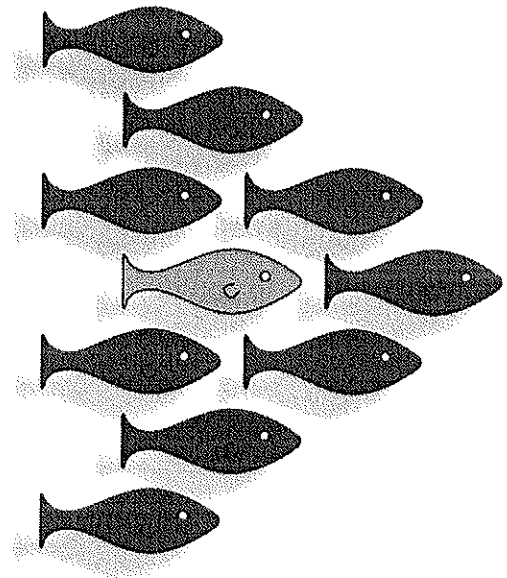
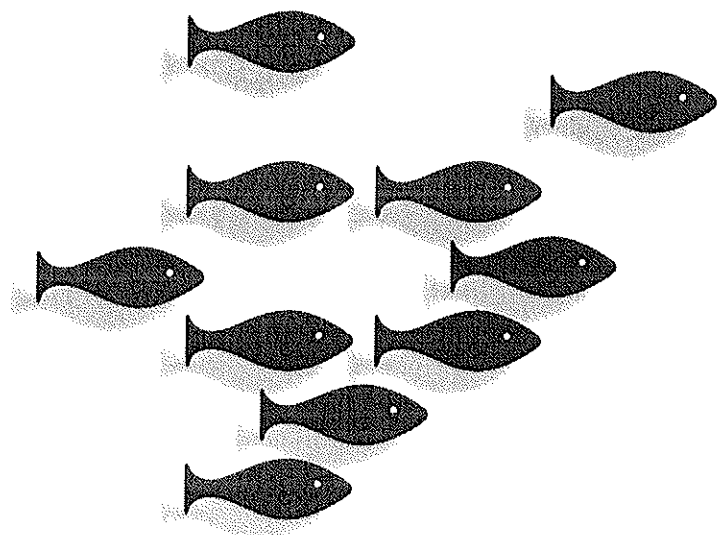


local leadership academy

scrutiny of finance member workbook



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This workbook has been designed as a learning aid for elected members. It makes no judgement about whether you have been a member for some time, or whether you have been elected more recently. If you fall into the former category the workbook should serve as a useful reminder of the key features of financial scrutiny.

Those members who are new to local government will recognise that they have much to learn. This workbook will provide you with an understanding of the principles and practicalities of scrutinising the financial affairs of your council.

The workbook offers few firm rules for ward members as it is recognised that each individual must decide how best to approach their role in relation to financial scrutiny. This will be influenced by the type of ward you represent, any specialist roles you have taken on and the nature of the financial management arrangements in your council. There is no presumption about 'typical wards' or 'typical members' and the workbook should serve more as a direction marker rather than a road map.

In practical terms, the document will take between two to three hours to work through. You do not need to complete it all in one session and may prefer to work through the material at your own pace. The key requirement is to think about the issues presented and how the material relates to your local situation, the people you serve and the council you represent.

In working through the material contained in this workbook you will encounter a number of features designed to help you think about the nature of local area agreements. These features are represented by the symbols shown below:



guidance – this is used to indicate guidance, research, quotations, explanations and definitions that you may find helpful.



challenges – these are questions or queries raised in the text which ask you to reflect on your role or approach – in essence, they are designed to be thought-provokers.



case studies – these are 'pen pictures' of approaches used by councils elsewhere.



hints and tips – these represent a selection of good practices which you may find useful.



useful links – these are signposts to sources of further information, outside of the workbook, which may help with principles, processes, methods and approaches. A full list of useful additional information is also set out in Appendix A of the workbook.



the challenge of financial scrutiny

Financial scrutiny is the term used to describe the process of applying overview & scrutiny (O&S) to the financial management arrangements of a council:

- Overview – a proactive policy development and review process. In effect, using evidence to consider whether the financial plans and strategies of the council are sound and have taken into consideration all relevant factors.
- Scrutiny - a reactive challenge to decision-making, budgeting, service delivery or performance issues. In effect, using evidence to hold the council to account for its expenditure or to investigate pertinent financial concerns.

For simplicity, the shorthand term scrutiny is used throughout this workbook to describe both O&S elements.

As a ward member, you have an essential role to play understanding and scrutinising your council's use of public money. And with local government expenditure now accounting for some 25 per cent of public spending, the sums of money involved can often be sizeable and the task can be one of the most challenging elements of the wider scrutiny function.

There are a great many stakeholders who have a vested interest in the financial affairs of your council, including central government, partner agencies, external auditors and the various communities you serve. All of these look to you to act with a degree of financial stewardship (known as your 'fiduciary duty') in ensuring that your council spends its money wisely. This, in essence, is the key task of financial scrutiny.



the council's financial affairs – who's interested?

Write down who you think might wish to know about the financial affairs of your council and why:

Who has to know? Why?

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Who might need to know? Why?

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Who might want to know? Why?

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the legal framework for financial scrutiny

Local Government Act 2000 – states that it is the responsibility of the full council, on the recommendation of the executive, to approve the budget and related council tax demand. The Act makes it clear that the role of scrutiny in the financial process is to hold the executive to account and to ensure that its decisions are in the best interests of the community. Some scrutiny of budget setting and other financial planning processes is therefore essential.

Local Government Act 2003 – provides the central legislation surrounding a council's financial planning and budgeting arrangements. Sections 28 and 29 of the Act require members to be involved in budget monitoring throughout the year, although it is not specified whether this is primarily an executive or scrutiny function.

why financial scrutiny is important

From a council perspective, there are many good reasons for undertaking financial scrutiny. For example, to:

- reality check budgets and financial plans prior to their approval
- ensure that there are clear links between budget setting and strategic/operational plans.
- assess the value for money provided by local public services
- investigate matters in the public interest or address financial issues raised by constituents or community groups
- assist in evaluating the value for money provided by council grant funding programmes
- oversee how the council is pooling its resources with partner agencies through Local Strategic Partnerships (LSPs) and other forums to tackle jointly agreed priorities, e.g. the outcomes agreed as part of new-style Local Area Agreements (LAAs) [a separate workbook in this series can provide you with specific information on the developing nature of LAAs].



financial scrutiny in your council

Write down some examples of financial scrutiny in your council. Using the information available to you (members' library, internet/intranet site, committee papers), identify what happened as a result of each scrutiny exercise, i.e.

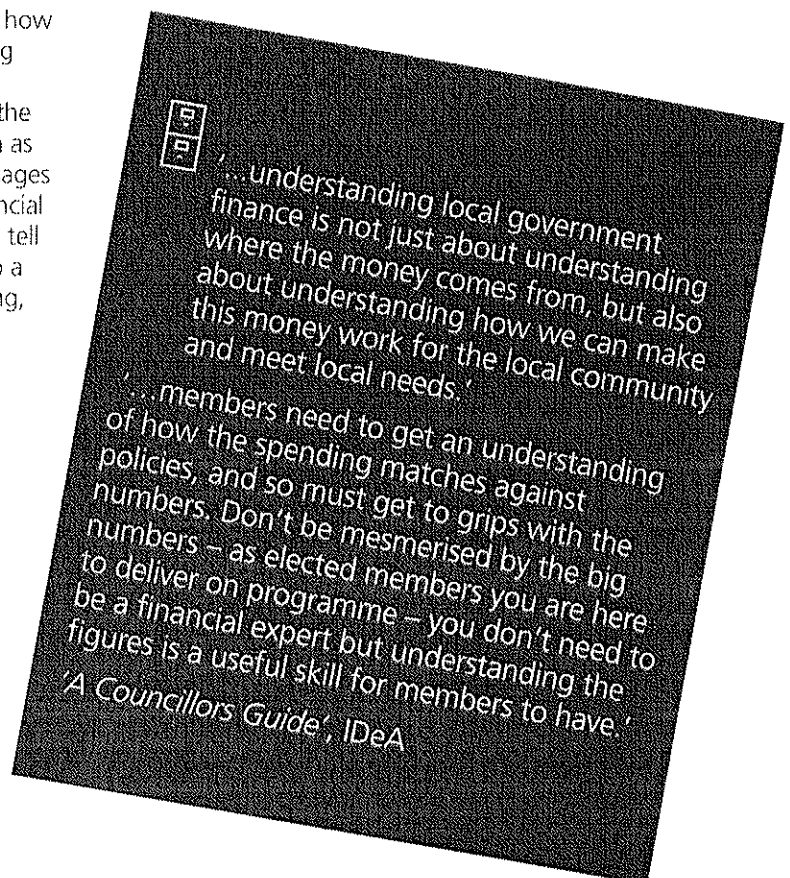
- (a) no evidence of action by the executive/council,
- (b) some recommendations accepted by the executive/council, or
- (c) most or all recommendations accepted by the executive/council.

Having completed the exercise, what lessons can you draw from the council's choice of financial scrutiny work?

In its report, *'On the Money: The Scrutiny of Local Government Finance'*, the Centre for Public Scrutiny has identified four key areas where scrutiny can add value to the council's financial management arrangements:

- challenging whether processes are effective and accessible and ensuring that there is a level of integration between corporate and service planning and performance and financial management
- challenging how resources are allocated and used and examining their impact
- testing whether the council is directing its resources effectively to meet its priorities and is achieving value for money
- providing an additional and transparent challenge to the executive's management of the council's finances.

Being a good financial scrutineer does not require you to be a financial expert. But it does require you to ask questions and challenge when you are not clear about how the council is spending its money and how it is ensuring that there are sufficient financial resources to fund its current and future plans. Similarly, don't be put off by the columns of detailed figures you may be presented with as a member. The same principle applies – if the key messages are not clear to you, ask your cabinet members or financial officers to explain what the information is supposed to tell you. Good financial scrutiny will require you to develop a reasonable knowledge of the council's financial standing, but it will require you to ask pertinent questions even more.



scrutiny of the council's financial affairs

The constitution of your council will make it clear who has the principal responsibility for monitoring important aspects of the organisation's financial health: from issues of budget monitoring and financial probity to long term financial planning and fiscal stability. In most cases, it is not usually an effective use of scrutiny time to duplicate these roles if they are being carried out in a clear, transparent and effective way.

That said, there are some important scrutiny tasks in this area that can add value. For example:

- Reviewing draft financial plans (e.g. the medium term financial plan) to challenge the forecasts, affordability, risks, clarity and feasibility of what is proposed. In particular, how any financial plans will affect other important corporate or service plans.
- Monitoring some internal and external audit reports to identify areas where further, more detailed, scrutiny may be beneficial in improving financial systems, reporting processes, resource allocation or resource prioritisation. The external auditor's annual audit letter is a particularly important document to focus on in this respect.
- Responding to requests from the public for greater clarity on the council's finances and spending plans, e.g. reviewing the financial plans and financial reports made available to the public, to ensure that they are sufficiently clear and understandable.
- Carrying out periodic 'post implementation reviews' of large revenue or capital projects to determine whether these were delivered on time and within budget, achieved their stated aims and delivered the outcomes and value for money anticipated.
- Challenging decisions relating to new service commitments, investments and previously un-budgeted demands.
- Scrutinising the financial implications of greater partnership working, e.g. how partnerships are financially managed, the impact of pooled budgets on the council's spending, the financial rationale for entering into partnerships and what impact any spending is having in cross-cutting policy areas.
- Keeping a regular 'watching brief' on important matters affecting general resource management, e.g. improvements in procurement or programme/project management.



scrutiny checklist – financial planning

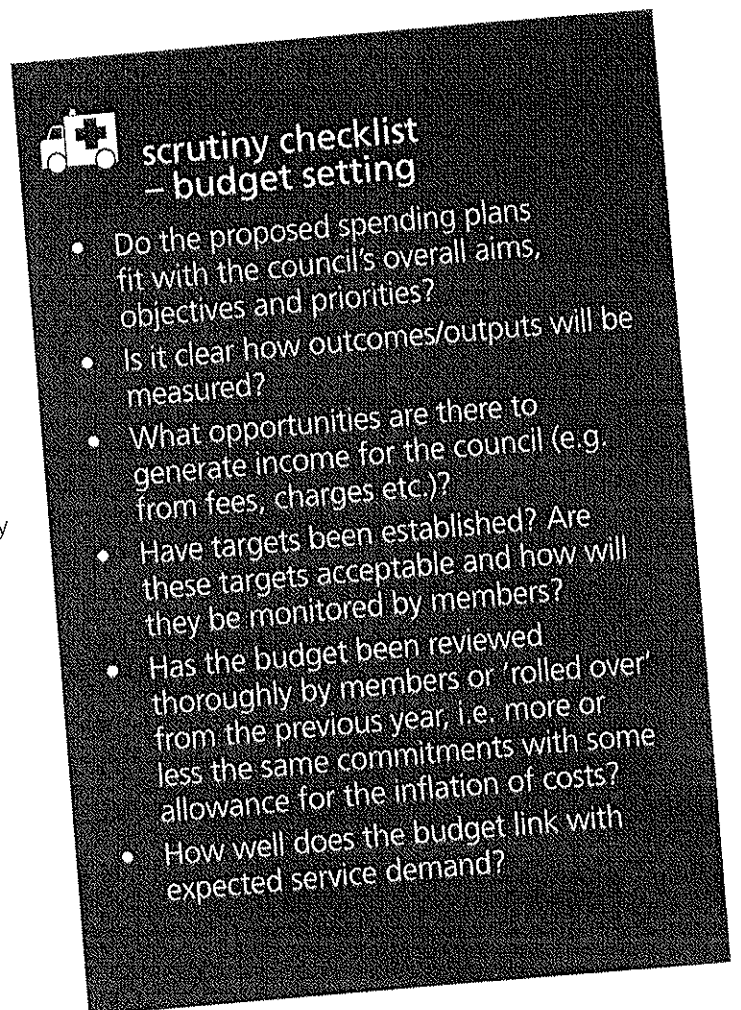
- Has the council got a medium term financial plan (MTFP)?
- How well is it integrated with other corporate strategies and plans in the council?
- How does the MTFP contribute to the allocation of resources in priority areas?
- How is the MTFP used in the annual budget setting process?
- How is the MTFP monitored on an on-going basis by members?


budget setting and monitoring – the importance of scrutiny

Just as the budget process in your council is carried out on a cyclical basis throughout the financial year, budget scrutiny must also be carried out on a rolling programme. This work can involve:

- Challenging how the budget has been constructed before it is agreed and before the level of council tax has been set. In particular, probing any assumptions that lie behind the executive's budget strategy, i.e. is the approach incremental or is it starting from a base budget, what are the main savings proposals, how will any growth be funded, are the financial implications of proposals from departments or committees built into the overall budget and has an appropriate level of reserves been set?
- Reviewing how well the executive is managing the budget throughout the year and carrying out regular, but not detailed, budget monitoring exercises to test this, e.g. in areas where expenditure against budget looks to be well above or below forecasts and where growth/savings targets and revised forecasts are involved.
- Undertaking some evaluation of performance and value for money.
- Maintaining a 'big picture' view of the financial pressures affecting the council and continuously challenging how these might impact on existing budgets and budget setting in subsequent years.

An important area for members to constantly bear in mind is the format and content of any budget monitoring information. Many councils now use summary information, exception reporting or 'traffic light' style indicators to cut down on detailed financial information and to provide 'early warnings' of potential problems. If this type of information is not available or could be improved to enable better scrutiny, members should challenge their cabinet and/or officer colleagues to make such information available.



 **scrutiny checklist
– budget setting**

- Do the proposed spending plans fit with the council's overall aims, objectives and priorities?
- Is it clear how outcomes/outputs will be measured?
- What opportunities are there to generate income for the council (e.g. from fees, charges etc.)?
- Have targets been established? Are these targets acceptable and how will they be monitored by members?
- Has the budget been reviewed thoroughly by members or 'rolled over' from the previous year, i.e. more or less the same commitments with some allowance for the inflation of costs?
- How well does the budget link with expected service demand?





scrutiny checklist – budget monitoring

- Did expenditure meet (or help to meet) the performance objectives set by members?
- Are officers aware of the reasons for any under or overspends?
- What impact do under/overspends have on the achievement of the council's plans and policies?
- Has this impact been taken into account for next years' budget and future budgets?
- Have revenue generation targets been reached?
- What are the risks if they are not? How will these be monitored and addressed?

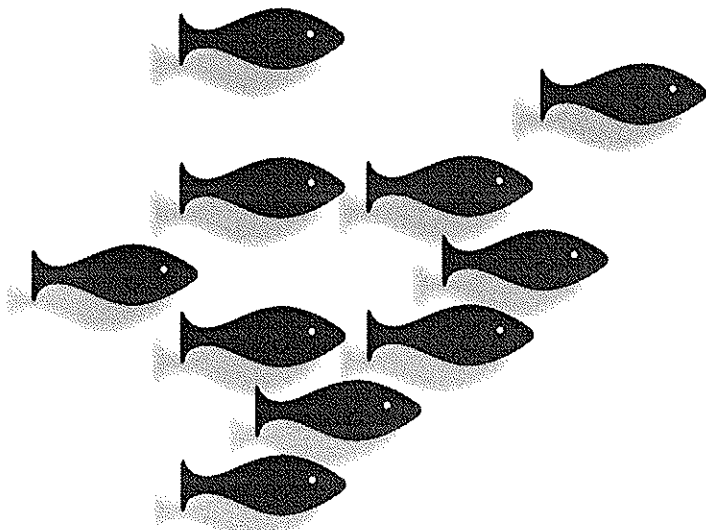


budget scrutiny – getting the full picture

Imagine you are scrutinising the budget performance of a service in your council. You are presented with the following scenario:
 (a) performance in the particular service area looks to have fallen short of a key corporate target, and
 (b) expenditure in the service area concerned is below budget.

Are the two indicators linked in any way? Why?

The simple answer to the question posed is 'they might be'. But without further questioning and analysis it would be difficult to draw any conclusions. Analysis of basic budget information and performance indicators can help to flag up areas of concern and matters that need to be further investigated but only further scrutiny can give you a more complete picture of performance.



scrutinising performance, efficiency and value for money

Scrutiny can play a major role in improving performance, delivering efficiencies and demonstrating value for money. In examining these issues, members will be concerned with the following:

- **Inputs** – the resources used in delivering a service, e.g. the financial and staffing costs of delivering a housing benefits service each year. In value for money terms, a service that operates to minimise the inputs required is described as economic in its use of resources.
- **Processes** – the approach that an organisation takes in using its available financial and staffing resources to deliver a customer service, e.g. the method of processing housing benefits claims. In value for money terms, a service which makes best use of the inputs it has available in delivering high quality processes is described as efficient in its use of resources.
- **Outputs** – the services that are delivered as a result of the inputs and processes of the council, e.g. the number of customers receiving their housing benefits payments as planned each month.
- **Outcomes** – the improvements in the quality of life experienced by those in the community as a result of the outputs delivered by the council, e.g. the reduction in poverty resulting from the efficient delivery of housing benefits payments to those in need. In value for money terms, a service which delivers a high volume of quality outputs and/or outcomes is described as effective in its use of resources.

The monitoring of economy, efficiency and effectiveness is of crucial importance within financial scrutiny. If a council service is uneconomic or inefficient, there is a risk that it will waste some valuable resources. However, if an economic and efficient service is ineffective, it risks wasting all council resources. Your local community wants economic and efficient services, but it wants effective services even more.

The council's general performance management framework and suite of performance indicators can provide you with a wealth of information for assessing the relative value for money being delivered by different council services [a separate workbook in this series can also provide you with more detailed information on general performance management].

Outside of this, there are two main areas in which financial scrutiny can add value here. Firstly in monitoring the savings being achieved as a result of the Gershon efficiency agenda (see text box), and secondly in carrying out specific investigations into the value for money being delivered by individual services (see case study).

In both of these areas, members will need to be guided by officers on the most appropriate methods and approaches to use in carrying out the required work. It is also likely that this form of financial scrutiny will only be possible in a limited number of areas each year due to the time and resources required to carry out such exercises.

financial scrutiny – the Gershon efficiency agenda

Sir Peter Gershon was commissioned in 2003 to undertake an independent review of how the public sector could exploit opportunities for efficiency savings, so that resources could be released for front-line public service delivery. Efficiency is about raising productivity and enhancing value for money and efficiency gains are achieved by 'doing the same for less or more for the same', i.e.:

- (a) Reducing inputs (money, people, assets etc.) for the same outputs.
- (b) Reducing prices (procurement, labour costs etc.) for the same outputs.
- (c) Getting greater outputs or improved quality (extra service, productivity etc.) for the same inputs.
- (d) Getting proportionately more outputs or improved quality in return for an increase in resources.

All councils were set an efficiency target by the government to achieve savings of 2.5 per cent a year until 2008. The 2007 Comprehensive Spending Review, which was published in October 2007, included a new performance management framework detailing how Gershon efficiencies will be monitored and reported in the coming three-year spending review period. Councils will be expected to deliver three per cent cashable savings from 2008 to 2011. In a challenging environment, scrutiny has a key role in reviewing how your council is achieving these efficiency gains.



case study **– value for money reviews**

Elmbridge Borough Council is carrying out a programme of value for money reviews to redirect resources to improve services for communities. It aims to save money daily by cutting paperwork, encouraging smarter procurement and ensuring that services are run more efficiently and effectively. Its first review was on local taxation and produced savings of at least £120,000 per annum. The bulk of this was achieved in the 2007/08 revenue budget.

The value for money programme has two elements. The first is a process for prioritising services for review based on their value for money impact. This is based on information provided by service heads and considers cost elements and a risk assessment. The second is a review process designed to identify an improvement action plan. This specifies where cost savings can be made and how the value for money of services could be improved.

Under the programme, all services will be reviewed by April 2009.

O&S working party **– review of the finance directorate** **background**

The finance directorate has been set a savings target of £0.45m for the 2008/09 year. The director of finance has put forward some proposals to achieve this which have recently been accepted by cabinet. The proposals make little mention of the need to cut any staffing posts and the O&S committee has some concerns that the director's review has not been thorough enough and the council is not getting value for money from the finance function.

findings **– staffing numbers and structures**

There are 438 full time equivalent (FTE) staff employed in finance related activities across the council. Of these, 265 are based in the central finance directorate and 173 in the other directorates.

The staffing numbers were compared to those in nine similar councils. This showed that the council had the largest number of finance-related FTEs in the survey. In total, the council has 82 per cent more finance-related staff than the survey average (438 compared to 241), nearly twice as many. Furthermore, the council has not only the largest number of devolved FTEs (173), but also the third largest central finance function (with 47 per cent more than the average – nearly half as much again).

By only including those authorities that carry out the most similar activities to the council in its corporate finance function, the comparison is even more unfavourable. In total the council has well over twice as many finance staff as the average. One authority had only 24 devolved staff to deliver its finance function compared to the council's 173.

On any scale, the council appears to have a high number of finance-related staff. An analysis of the various structure charts of the comparator councils also reveals that the council appears to have:

- A large number of 'hierarchical' layers, i.e. eight layers from the director to clerical staff (most other councils have four).
- A 'top heavy' structure with five assistant directors and at least twenty-two 'manager' posts, in addition to a 'chief accountant' and 'chief technical officer'.
- Elements of duplication in roles, e.g. there are at least three separate sections, reporting to three different assistant directors who appear to have some sort of technical research aspect to their role ('research & development', 'technical' and 'special projects').
- A large 'management support' function of eleven FTEs.



planning and structuring financial scrutiny work

Most councils use a variety of approaches in carrying out financial scrutiny. This can include:

- Specific financial and budget scrutiny exercises as part of the regular work of standing O&S committees.
- Budget scrutiny panels which 'shadow' the financial monitoring work carried out by executive members.
- Service scrutiny panels which take the lead in scrutinising all aspects of individual service performance, including departmental budget performance and value for money issues.
- Time limited 'task and finish' groups which can investigate a particular financial issue or look in more depth at the scope for efficiency savings or value for money improvements.

Whatever structural arrangements are adopted, financial scrutiny work should be programmed and planned as efficiently as all other elements of the scrutiny function and will rely on three essential ingredients:

- Robust and effective work planning which is owned and driven by members rather than officers.
- The development of an effective culture of scrutiny, based on consensual politics, robust challenge and accountability (as opposed to party politics, opposition and blame) (see text box).
- A reliance on evidence and reasoned judgement rather than opinions and dogma.

case study – financial scrutiny in Newcastle

Newcastle City Council has carried out a number of financial scrutiny reviews in recent years. These include reviews of:

- value for money issues for pupils with high and complex educational needs
- a sickness absence review
- value for money issues in the procurement and delivery of minor works schemes



financial scrutiny – an effective culture of scrutiny

new scrutiny culture

inquisitorial
questioning
cross-examination
probing the 'heart of the matter'
pre-agenda meetings
dialogue and debate
variety of views
holding to account
seeking evidence

old scrutiny culture

adversarial
taking as read
reliance on expert views
pre-agenda meetings
whipped decisions
reliance on key politicians
points scoring
call in as a favoured tactic
call in as a useful tool
seeking confirmation

As with other scrutiny work, good information is needed for members to form opinions and draw conclusions. In financial scrutiny it is likely that quantitative evidence will be the main source of information, i.e. numerical data or information that can be converted into numbers, e.g. financial accounts, budget reports, performance indicators or analyses of user or population statistics. This can provide answers to the essential questions of 'how many?', 'how much?', 'how often?' and 'at what cost?'

However, in budget monitoring and value for money reviews, the importance of qualitative evidence should not be overlooked in helping members to understand the processes and procedures that lie behind any analysis of costs and performance. Much of this can be gathered through the effective questioning of expert witnesses and other relevant stakeholders as illustrated below.

By focusing on good information-gathering techniques and making best use of a range of questioning approaches, those involved in financial scrutiny should be able to form sound judgements, conclusions and recommendations.

effective questioning during financial scrutiny

positive practice

Free narratives and open questions – asking an open question and allowing the respondent to give a free narrative of the situation from their perspective, e.g. 'What are your thoughts regarding the cost overrun...?'

probing – using a range of techniques to elicit information and deepen understanding, i.e.:

- **challenging**, e.g. 'What exactly did this cost?'
- **encouraging**, e.g. 'That is a significant underspend!' (with a pause for a further response)
- **acknowledging/repeating**, e.g. 'You don't think the department had any cash problems at the time?'
- **procuring details**, e.g. 'Did you do anything else to save money?'
- **faked puzzling**, e.g. 'You transferred the money into your personal account – is there anything wrong with that?'
- **linking**, e.g. 'You said that 'management' was responsible for the escalating costs – who is the manager in charge?'
- **direct questions**, e.g. 'How do other authorities manage to stay within budget?'
- **showing understanding**, e.g. 'I see' (allowing time for the respondent to elaborate)
- **contradicting**, e.g. 'You say that the financial performance was good, but don't the figures really show the performance to be average?'

unhelpful practice

double bind questions – which are impossible to answer without incrimination, e.g. 'Have you stopped lying about the figures?'

biased question – which have an inbuilt bias, e.g. 'What do you think about the problems that the lack of budget is causing?'

leading questions – which unfairly lead the respondent to a particular answer, e.g.

'I think the financial controls are poor – what do you think?'

terminating statements – which prevent the respondent from answering, and implicitly assume that the person agrees with the point raised, e.g. 'I could ask you what cost controls were in place, but your earlier comments have already confirmed that you believe no financial control was evident'

tag questions – which are small additions to the end of a statement in order to prompt a response, e.g. 'This is the best course of action, isn't it?'

overcoming the challenges of financial scrutiny

In earlier sections of this workbook we hinted at some of the inherent challenges presented by financial scrutiny. This includes the fact that it is often seen as a technical pursuit and can be viewed as overly 'political', highlighting financial shortcomings at both a corporate and service level and potentially bringing scrutiny members into conflict with executive members and/or officers.

Many of these problems can be overcome by building an effective culture of scrutiny (see text box on page 12) and by considering the following good practice tips:

- Be positive and seek to enhance and influence, not criticise or undermine.
- Challenge the jargon, technical language and acronyms. If you can't understand the information presented, it is likely that others won't be able to either.
- Concentrate on adding value, rather than opposing for its own sake.
- Be clear about the value of different roles at different times, e.g. challenging the budget setting process at a time when it can make a difference rather than attacking it after the event.
- Focus on the big picture – don't scrutinise the budget or financial plans in isolation and don't demand unnecessary detail.
- Challenge issues of integration within the planning process, e.g. how the longer term capital strategy is aligned with the annual budgeting process and medium term financial plan.

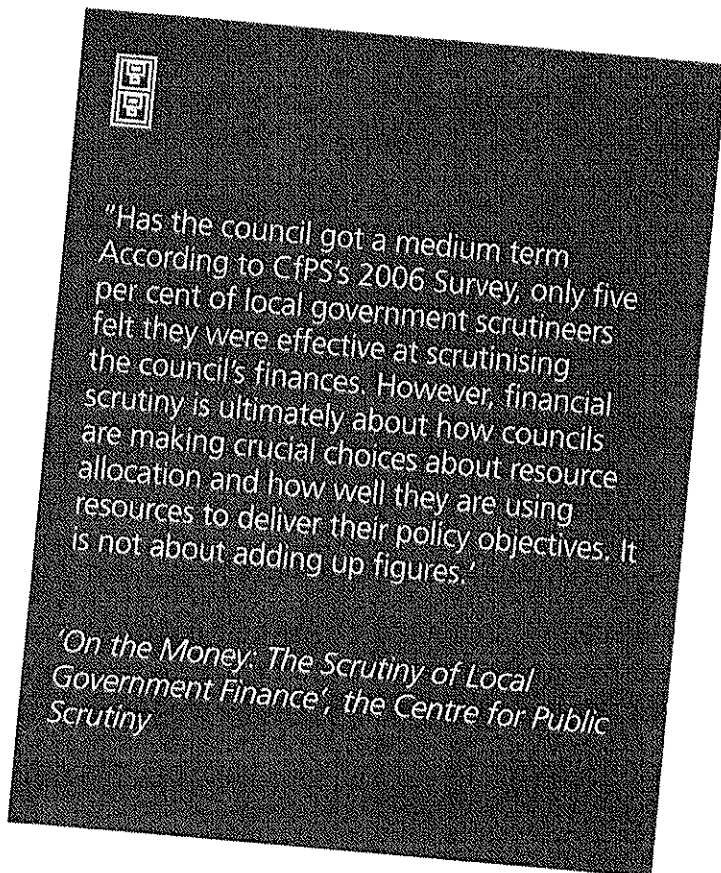
In overall terms, remember that while financial scrutiny should be critical, it should also be constructive.



summary

Financial scrutiny is an important, if currently underused, element of the overall scrutiny armoury. Many members shy away from involvement in the function because they often lack the confidence to get behind the figures presented to them and feel reluctant to challenge those in financial roles.

However, the real value of financial scrutiny lies not just in its ability to hold decision makers and finance officers to account, but in illuminating the very workings of the local government machine. If council services are to be run economically, efficiently and effectively, they must make best use of the scarce resources allocated to them. This requires sensible financial planning, transparent processes for resource allocation, robust fiscal controls and strong budgetary and performance monitoring. In all of these areas, financial scrutiny can add value in challenging how councils make best use of the public money they receive.



next steps – where do you go from here?

Look back over the material contained in earlier sections of this workbook and consider the following:

- a. what key action points can you identify to improve your contribution to financial scrutiny, i.e. what three or four things might you start doing, keep doing or stop doing?

- b. have you identified any gaps in your knowledge or shortcomings in your personal skills? If so, please set these out below and identify how any further training or development might help you, e.g. further reading/research, attending courses, coaching, mentoring, work shadowing etc.

key issues raised by the case study on page 12

what conclusions do you draw from the findings?

It appears that significant savings could be made in the numbers of finance staff – both centrally and among devolved finance staff.

This position may be depriving other front-line departments of scarce staffing resources.

The existing staffing structure looks to be carrying significant 'management overheads'.

The director of finance's recent review could not have been very thorough if these staffing/cost comparisons have been overlooked.

Further questioning/investigation would be beneficial to ascertain what could be done to achieve better value for money.

what questions would you want to ask of the cabinet and chief officers?

Why are the staffing figures so high, compared to other, similar, councils?

Is there anything to justify why the council's staffing numbers should be at their current level, e.g. higher service levels, greater workloads etc.?

To what extent does finance make use of information and communications technology (ICT) – is there scope to reduce staffing numbers by greater use of ICT?

Why did the director of finance's recent review not include any comparison of staffing costs/numbers against those of other councils?

How will the director of finance's proposals reduce the apparent 'management overheads' of the finance function.

What work has been done to ascertain the views of the departments on the value for money offered by the finance function (both central and devolved staff)?

what further analysis, investigations or review work is now necessary?

More in-depth analysis of the service levels provided by the finance function.

Analysis of the performance indicators for the finance function and review of any previous internal/external reviews of finance.

Questioning of the director of finance – perhaps using an 'expert witness' from another council.

Some survey work to get more information on the views of service managers on the value for money being delivered by the finance function.

sources of further information

printed publications

A Councillor's Guide, Improvement and Development Agency for local government (IDeA).

Good Scrutiny Guide, CfPS.

On the Money: The Scrutiny of Local Government Finance, CfPS.

Overview and Scrutiny in Local Government: A Handbook for Elected Members, CfPS.

Putting it Into Practice: The Questioning Technique, CfPS.

useful websites

www.idea.gov.uk

The IDeA's website which is an invaluable source of help and advice for all those in local government. Contains a wealth of information on scrutiny.

www.cfps.org.uk

The Centre for Public Scrutiny website has extensive resources for scrutiny: publications, events, a library of review reports and a discussion forum.

www.cipfa.org.uk

The website of the Chartered Institute of Public Finance and Accountancy.

www.london.gov.uk/assembly/scrutiny/budget

Contains information about the London Assembly's approach to scrutinising the Mayor of London's budget.

www.lgiu.gov.uk

The Local Government Information Unit website gives information on publications and other scrutiny work.

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