

FLINTSHIRE COUNTY COUNCIL

REPORT TO: **AUDIT COMMITTEE**

DATE: **WEDNESDAY, 15 JULY 2015**

REPORT BY: **CORPORATE FINANCE MANAGER**

SUBJECT: **SUPPLEMENTARY FINANCIAL INFORMATION TO**
DRAFT STATEMENT OF ACCOUNTS 2014/15

1.00 PURPOSE OF REPORT

1.01 To provide Members with requested supplementary financial information to accompany the Draft Statement of Accounts 2014/15.

2.00 BACKGROUND

2.01 Flintshire County Council approved the following notice of motion on 29th January 2013:

In the interests of openness and transparency, this Motion calls for the Council to publish a separate supplementary report to coincide with and accompany the presentation to Council of the Annual Statement of Accounts.

This supplementary report to contain, in the same style and presentation as the existing 'Senior Employee Emoluments – Salary over £150,000' and 'Salary over £60,000 per year', the same financial information for ALL council employees, consultants and 'non-permanent posts' with a salary over £60,000 per year who are NOT listed within the existing framework of the Annual Statement of Accounts.

In instances where those employees are in post for less than the financial year, then both their actual salary and equivalent annualised salary are to be shown.

2.02 This information was presented as an accompaniment to the 2012/13 Statement of Accounts and Members requested that the report became an annual report presented in conjunction with the Statement of Accounts.

This report contains the information requested above in respect of financial year 2014/15.

3.00 CONSIDERATIONS

- 3.01 The information requested is shown in Appendix 1 to this report. For clarity the information has been split into 3 categories described in paragraphs 3.02 – 3.04 below:
- Table 1 – Council Employees
 - Table 2 – Posts covered by interim or temporary arrangements
 - Table 3 – Consultants and Non-Permanent Posts

- 3.02 Table 1 contains costs (including termination benefits where applicable) for council employees only. For the purpose of this report council employees have been defined as permanent members of staff paid via Flintshire County Council's payroll system.

As the notice of motion requests, the detail of any council employee already included in the 'Senior Employee Emoluments' note in the Draft Statement of Accounts 2014/15 has not been included.

- 3.03 Table 2 shows the number of interim or temporary arrangements in place to cover posts during 2014/15, which has reduced from the previous year. Where such arrangements are in place, the Council has procured the services of individuals to fulfil the requirements of the post through a contract with another organisation. The Council paid the organisation, and that organisation employed and paid a salary to the individual. Table 2 shows the amounts paid to those organisations for such arrangements in 2014/15. Please note these amounts DO NOT reflect the individuals' salaries.

- 3.04 Table 3 contains information for consultants and non-permanent posts.

It is important that Members note that actual costs incurred by the Council in 2014/15 on consultants and non-permanent posts are in bold in the third column in table 3.

The fourth column, theoretical annual costs, has been supplied to provide an equivalent annualised salary as requested by the notice of motion. Figures have been calculated by taking the daily (or hourly costs in some cases) and grossing up assuming a 37 hour standard week and that 48 weeks per year are worked. As is clear from the difference between both columns the majority were in post for significantly less than a year.

- 3.05 Flintshire County Council leads on a number of collaborative projects with partner Local Authorities, examples include; the North Wales Regional Waste Treatment Project, TAIH (regional transport consortia) and Regional Emergency Planning service. Members are advised that the information supplied in appendix 1 does not include the costs of any individual working for joint arrangements, given that the expenditure has been incurred by the partnership and not

Flintshire. Joint arrangements that are set up as Joint committees publish their own separate accounts.

4.00 RECOMMENDATIONS

4.01 Members note the contents of this report.

5.00 FINANCIAL IMPLICATIONS

5.01 None as the report is retrospective.

6.00 ANTI POVERTY IMPACT

6.01 None

7.00 ENVIRONMENTAL IMPACT

7.01 None

8.00 EQUALITIES IMPACT

8.01 None

9.00 PERSONNEL IMPLICATIONS

9.01 None

10.00 CONSULTATION REQUIRED

10.01 None

11.00 CONSULTATION UNDERTAKEN

11.01 None

12.00 APPENDICES

Appendix 1 – Supplementary financial information to draft Statement of Accounts 2014/15

**LOCAL GOVERNMENT (ACCESS TO INFORMATION ACT) 1985
BACKGROUND DOCUMENTS**

Various final accounts working papers

Contact Officer: Liz Thomas
Telephone: 01352 702289
Email: liz.thomas@flintshire.gov.uk