

FLINTSHIRE COUNTY COUNCIL

REPORT TO: **AUDIT COMMITTEE**

DATE: **17 JULY 2013**

REPORT BY: **HEAD OF FINANCE**

SUBJECT: **SUPPLEMENTARY FINANCIAL INFORMATION TO
DRAFT STATEMENT OF ACCOUNTS 2012/13**

1.00 **PURPOSE OF REPORT**

1.01 To provide Members with supplementary financial information to accompany the Draft Statement of Accounts 2012/13 as requested in the notice of motion approved by Flintshire County Council on 29th January 2013.

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.

This report contains the information requested above.

3.00 CONSIDERATIONS

3.01 The information requested by the notice of motion 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 information 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 2012/13 has not been included.

3.03 For a variety of different service related reasons during 2012/13, it was necessary to have interim or temporary arrangements in place to cover some posts. Ordinarily the Council would have employed a permanent member of staff to these roles. 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 it is that organisation that employed and paid a salary to the individual. Table 2 shows the amounts paid to those organisations for such arrangements in 2012/13. 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 2012/13 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 2 collaborative projects governed by joint committees of elected members of the partner Local Authorities; the North Wales Regional Waste Treatment Project and TAITH (regional transport consortia). Members are advised that the information supplied in appendix 1 does not include the costs of any individual working for a joint committee, given that the expenditure has been incurred by the joint committee and not Flintshire. 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 2012/13

LOCAL GOVERNMENT (ACCESS TO INFORMATION ACT) 1985
BACKGROUND DOCUMENTS

Various final accounts working papers

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