

Accountancy Benchmarking Club 2017

IMPORTANT GENERAL GUIDANCE

Guidance and definitions for this questionnaire can be found on the "Guidance" sheet.

Please read the "Guidance" sheet before completing the questionnaire.

Throughout the questionnaire, you can link to the associated definitions and guidance by clicking on the white 'Guidance' in the top right corner of each section. To return to the questionnaire please click on the 'Questionnaire' tab at the bottom of the window.

In order to try and reduce the problem we have of identifying zeros from missing KEY data, this year we have entered '..' in MOST data entry cells and you will notice that formulae e.g. totals and carry-forwards all show '..' before any data is entered. Only by overwriting all of the '..' in a table will the total be generated so please do not leave any '..' cells as they are. If the genuine figure is zero then please replace '..' with 0. If the figure is not known/not available, please replace the '..' with na.

If your authority does NOT have LA schools, please leave school data fields as BLANK so we know not to include in the charts on the final reports.

Please do not enter any comments or data outside the cells provided or within the return email, as these are processed automatically and your comment will not be seen. If you wish to make any comments, please enter these in the boxes below. **Change of contact details should be e-mailed separately to benchmarking@cipfa.org.** If you do not have figures for the exact categories on the questionnaire, you should make an attempt to estimate the split, as we cannot use figures that are bracketed together and cut across two or more boxes.

COMMENTS

Please include here any issues when completing the questionnaire or other general points about your service that you feel would be of interest to other members. Please do not use these cells to update contact information. E-mail any such amendments to us at benchmarking@cipfa.org.

1. SERVICE DELIVERY

Service Structure

[Go to Guidance -->](#)

Please read the guidance notes on this section.

To what extent is your Accountancy function outsourced during the period being benchmarked and what percentage of the function was delivered by each method?

(a) IN-HOUSE delivery

-- please select --

% Delivered

..

(b) OUTSOURCED to a Shared Services Arrangement (SSA)

(with other LAs and/or with other public sector organisations)

-- select --

% Delivered

..

Name(s) of SSA partner(s)?

1.

2.

3.

4.

5.

Please list any accountancy activities (e.g. accounts payable, billing etc.) that have been outsourced to a SSA.

(c) OUTSOURCED to an External Contractor

(incl. legal entities partly/wholly owned by your organisation)

-- please select --

% Delivered

..

Name(s) of External Contractor(s)?

1.

2.

3.

Please list any accountancy activities (e.g. accounts payable, billing etc.) that have been outsourced to an external contractor.

Total (a) + (b) + (c) % Delivered should be 100%

% Delivered

..

(d) Comments regarding your service delivery

2. COSTS

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(a) Costs Chargeable to LA Revenue Account 2017/18 Estimates (outturn prices)

Please read the guidance sheet carefully before completing this section, especially if you are filling out the questionnaire for the first time. In order to achieve useful "like for like" cost comparisons, the club has developed its own detailed definitions of what it counts as "Accountancy". Definitions for the various cost headings can be found by clicking the '?' symbol.

If you use the staff costing sheet, these figures will carry through to this table, otherwise, you can overwrite the formulae in the staff cost column.

If you enter the values into the purple shaded cells in row "1-8 Sub-total (benchmarked costs)", then these values will be apportioned into the light grey cells immediately above - based on staff cost values in rows 1-8.

This allocation may be overwritten if you do not agree with the apportioned figures. In which case please remember to enter a sum total formula into the purple shaded cells in row "1-8 Sub-total (benchmarked costs)".

? Indicates a link to the Guidance

	Staff Cost	Other Running Costs	Accommodation	IT	Other Central Charges	Outsourced costs	TOTAL COSTS
? 1. Financial strategy & planning
? 2. Financial advice
? 3. Preparation of budgets
? 4. Budget monitoring; financial records
? 5. Preparation of final accounts
? 6. Technical research & major projects
? 7. Systems support
? 8. Treasury management
1-8. Sub-total (benchmarked costs)
? 9. Accountancy for LA maintained schools
? 10. Other accountancy functions
? 11. Accountancy for other bodies/accountancy
1-11. Grand Total 2017/18
2016/17 Figures (for comparison)							
Change on Year	na	na	na	na	na	na	na

If 'Change on Year' is significant, please ensure that 2017/18 figures are correct.

(d) Further Analysis - Accountancy for other bodies/accounts

Please specify the main activities classed as 'Accountancy for other bodies/accounts' and the number of FTE staff performing that function as per 2(b) line 11 and related accountancy costs as per 2(a) line 11.

Other bodies/accounts

- Police
- Fire
- Pension Fund
- Arm's-Length Management Organisations (ALMOs)
- Trusts
- Academies/Free Schools
- Other (please specify below)

	Accountancy cost £'k	FTE Central	FTE Local
Police
Fire
Pension Fund
Arm's-Length Management Organisations (ALMOs)
Trusts
Academies/Free Schools
Other (please specify below)
Total

CROSS CHECK: Total figures from 2(a) row 11 and 2(b) row 11

--	----	----

3. FINANCIAL SIZE OF THE AUTHORITY

(a) Gross Turnover - English & Welsh Authorities

[Go to Guidance -->](#)

The white cells below have been pre-populated with the latest published figures available. These cells cannot be overwritten. Please complete the purple boxes **with your estimates**. For a full explanation of this section, please refer to the guidance.

Please enter all figures as positive

	2017/18 Estimate £'m	2017/18 Plan £'m
+ Net Expenditure (from 2016/17 RA forms)		..
+ Service Income (from 2015/16 RO forms)		..
+ External Trading Accounts Gross Income		..
+ HRA Income (from 2016/17 RA Forms - gross rents: dwellings & other properties)		..
= Gross Turnover		..

(b) Gross Turnover - Scottish Authorities

[Go to Guidance -->](#)

Please complete the purple boxes **with your estimates**. Defined in terms of the authority's Consolidated Revenue Account. For a full explanation of this section, please refer to the guidance.

Please enter all figures as positive

	2017/18 Plan £'m
+ Net Cost of Services (as defined in SORP latest version)	..
- Total Requisitions to Joint Boards	..
+ Total Gross Income (income for general fund services)	..
+ HRA Income (from statement of accounts - gross rents: dwellings & other properties)	..
= Gross Turnover	..

(c) Gross Capital Expenditure - All Members

2017/18 Estimates

What is your original estimate for Gross Capital Expenditure in 2017/18?	£'m	..
What proportion of your total accountancy cost do you estimate to be attributable to capital expenditure?	%	..

4. ACCOUNTANCY COSTS BY SERVICE

(a) Total Cost by Service

[Go to Guidance -->](#)

2017/18 Estimates

Please give the proper allocation of the cost of accountancy across the following service headings.

	Trading a/c £'k	Total incl. Trading a/c £'k
Education Services (excluding LA Schools)
LA Schools (Total including Trading Account = 2(a) row 9)
Education (including LA Schools)
Adult Social Care
Children's Social Care
Housing - HRA
Housing - General/Council Fund
Cultural, Environmental, Regulatory & Planning Services
Highways & Transport Services
Public Health
<u>Police, Fire & Rescue Services</u>
Central Services
All Other Expenditure
Total

CROSS CHECK: Total including trading accounts should equal the total of rows 1-9 in 2(a)

(b) FTE Staff by Service

2017/18 Estimates

Please give the proper allocation of the FTE accountancy staff across the following service headings.

	Trading a/c FTE	Total incl. Trading a/c FTE
Education Services (excluding LA Schools)
LA Schools (Total including Trading Account = 2(b) row 9)
Education (including LA Schools)
Adult Social Care
Children's Social Care
Housing - HRA
Housing - General/Council Fund
Cultural, Environmental, Regulatory & Planning Services
Highways & Transport Services
Public Health
<u>Police, Fire & Rescue Services</u>
Central Services
All Other Expenditure
Total

CROSS CHECK: Total including trading accounts should equal the total of lines 1-9 in 2(b)

(c) Gross Turnover by Service

Go to Guidance -->

2017/18 Estimates

Please give the proper allocation of the gross turnover across the following service headings.

	Trading a/c £'m	Total incl. Trading a/c £'m
Education Services (excluding LA Schools)
LA Schools (Total including Trading Account = re 2(a) Line 9)
Education (including LA Schools)
Adult Social Care
Children's Social Care
Housing - HRA
Housing - General/Council Fund
Cultural, Environmental, Regulatory & Planning Services
Highways & Transport Services
Public Health
<u>Police, Fire & Rescue Services</u>
Central Services
All Other Expenditure
Total

CROSS CHECK: Total Gross Turnover should be similar to the total in 3(a) or (b).

(d) Further Analysis - Accountancy for Central Services

2017/18 Estimates

Please provide the breakdown of the figures given above for the Central Services.

Total Accountancy Cost

		£'k
Corporate and Democratic Core		..
Central Services to the Public		..
Other Operating Income and Expenditure	(4(a))	..
Central Services Total	<input type="text" value=".."/>	..

FTE Accountancy Staff

		FTE
Corporate and Democratic Core		..
Central Services to the Public		..
Other Operating Income and Expenditure	(4(b))	..
Central Services Total	<input type="text" value=".."/>	..

Gross Turnover Central Services

		£'m
Corporate and Democratic Core		..
Central Services to the Public		..
Other Operating Income and Expenditure		..
Non-distributed Costs	(4(c))	..
Central Services Total	<input type="text" value=".."/>	..

5. STAFFING & EMPLOYMENT

(a) Qualifications

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as at 31/03/2017

	Central Staff FTE	Local Staff FTE	Total Staff FTE
Qualified
Part-Qualified
Non-Qualified
Total Staff

CROSS CHECK: Staff figures are same as section 2(b) rows 1-11

..
----	----	----

Trainees (actively training)

..
----	----	----

Apprentices in Accountancy department

..
----	----	----

If other specialists please specify:

Does your employer fund/reimburse annual membership fees for qualified staff?

-- select --

If 'partly' please give details

Do you recoup training costs where staff leave within a specified time-frame?

-- select --

If 'yes' please give details

Qualification of Section 151 Officer (Scotland: Section 95 Officer)

-- please select --

Qualification of Deputy Section 151 Officer (Scotland: Deputy Section 95 Officer)

-- please select --

(b) Staff Grading

[Go to Guidance -->](#)

Please give the FTE staff by pay band

	Central (FTE)	Local (FTE)
Under £20,000
£20-25,000
£25-30,000
£30-35,000
£35-40,000
£40-50,000
£50-75,000
Over £75,000
Total

CROSS CHECK: Total central and local FTE should match 2(b) rows 1-11

..	..
----	----

(c) Agency Staff

For members for whom this is a material cost.

	Central (FTE)	Local (FTE)
How many FTE agency staff do you have? (as included in 2(b))	<input type="text" value=".."/>	<input type="text" value=".."/>
	Central (£'k)	Local (£'k)
What was the total cost in 2016/17 of agency staff?	<input type="text" value=".."/>	<input type="text" value=".."/>

(d) Service Facing

How many FTEs would be classified as management accountants assigned to specific service areas?	FTE
	<input type="text" value=".."/>

(e) Training Days

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What is your best estimate for the average number of days per FTE in the last 12 months?

	Central (Days)	Local (Days)
Training days	<input type="text" value=".."/>	<input type="text" value=".."/>

(f) Sickness Absence

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What is your best estimate for the average number of days per FTE in the last 12 months?

	Central (Days)	Local (Days)
Long-term sick	<input type="text" value=".."/>	<input type="text" value=".."/>
Short-term sick	<input type="text" value=".."/>	<input type="text" value=".."/>
Total sickness	<input type="text" value=".."/>	<input type="text" value=".."/>

(g) Staff Turnover

Please give joiners/leavers FTEs for Accountancy staff in 2016/17

	Central (FTE)	Local (FTE)
Accountancy staff @ 01/04/2016	<input type="text" value=".."/>	<input type="text" value=".."/>
Accountancy staff joining	<input type="text" value=".."/>	<input type="text" value=".."/>
Accountancy staff leaving through redundancy	<input type="text" value=".."/>	<input type="text" value=".."/>
Accountancy staff leaving through non-redundancy	<input type="text" value=".."/>	<input type="text" value=".."/>
Accountancy staff @ 31/03/2017	<input type="text" value=".."/>	<input type="text" value=".."/>
Has the Accountancy section gone through a restructure in the last 12 months?	<input type="text" value="-- select --"/>	<input type="text" value="-- select --"/>

6. OTHER INFORMATION

(a) Outturn Expenditure Compared to Budget

[Go to Guidance -->](#)

Please give actuals or best estimates

Revenue Expenditure (excluding HRA)

Estimated transfer to (from) Working balance for year as at 30/06
 Estimated transfer to (from) Working balance for year as at 30/09
 Estimated transfer to (from) Working balance for year as at 31/12
 Estimated transfer to (from) Working balance for year as at 31/03

Actual transfer to (from) working balance for year (include transfer to reserves)

Corresponding figure in original (council tax) budget

Difference

2015/16 £'m	2016/17 £'m
..	..
..	..
..	..
..	..
..	..
..	..
..	..

Capital Expenditure

Estimated COR for the year as at 30/06
 Estimated COR for the year as at 30/09
 Estimated COR for the year as at 31/12
 Estimated COR for the year as at 31/03

COR-Actual

CER-Estimate

Difference

2015/16 £'m	2016/17 £'m
..	..
..	..
..	..
..	..
..	..
..	..
..	..

Capital Receipts

Estimated COR for the year as at 30/06
 Estimated COR for the year as at 30/09
 Estimated COR for the year as at 31/12
 Estimated COR for the year as at 31/03

COR-Actual

CER-Estimate

Difference

2015/16 £'m	2016/17 £'m
..	..
..	..
..	..
..	..
..	..
..	..
..	..

Grant Financed

Estimated COR for the year as at 30/06
 Estimated COR for the year as at 30/09
 Estimated COR for the year as at 31/12
 Estimated COR for the year as at 31/03

COR-Actual

CER-Estimate

Difference

2015/16 £'m	2016/17 £'m
..	..
..	..
..	..
..	..
..	..
..	..
..	..

Useable Reserves

Actual transfer to/from useable reserves
 Budgeted transfer to/from useable reserves
 Difference

2015/16 £'m	2016/17 £'m
..	..
..	..
..	..

(b) Audit

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Please enter as dd/mm/yyyy. If not yet known, please provide best estimate.

	2014/15	2015/16	2016/17
Date that Statement of Accounts approved for audit (due by 30/06)	<input type="text" value=".."/>	<input type="text" value=".."/>	<input type="text" value=".."/>

Date that external auditor gave their audit opinion (due by 30/09)	<input type="text" value=".."/>	<input type="text" value=".."/>
--	---------------------------------	---------------------------------

Were there any qualifications to the accounts?	<input type="text" value="-- select --"/>	<input type="text" value="-- select --"/>
--	---	---

If yes, in either year, please explain:

Does your authority prepare group accounts?

Who is your external auditor for 2016/17 accounts?

(c) Budget Monitoring Reports

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(i) Production process for generating Budget Monitoring Reports

Revenue
-- please select --

Capital
-- please select --

Balance Sheet
-- please select --

(ii) How many times per annum are budget monitoring reports reported to the following recipients:

	Revenue	Capital	Balance Sheet
Senior Management Team	<input type="text" value=".."/>	<input type="text" value=".."/>	<input type="text" value=".."/>
Senior Members	<input type="text" value=".."/>	<input type="text" value=".."/>	<input type="text" value=".."/>
Committee/Cabinet	<input type="text" value=".."/>	<input type="text" value=".."/>	<input type="text" value=".."/>

(iii) How many working days after period ends are the following scheduled to be reported to the various recipients?

Senior Management Team

	Revenue	Capital	Balance Sheet
Flash reports	<input type="text" value=".."/>	<input type="text" value=".."/>	<input type="text" value=".."/>
Monthly reports	<input type="text" value=".."/>	<input type="text" value=".."/>	<input type="text" value=".."/>

Senior Members

Flash reports	<input type="text" value=".."/>	<input type="text" value=".."/>	<input type="text" value=".."/>
Monthly reports	<input type="text" value=".."/>	<input type="text" value=".."/>	<input type="text" value=".."/>

Committee/Cabinet

Flash reports	<input type="text" value=".."/>	<input type="text" value=".."/>	<input type="text" value=".."/>
Monthly reports	<input type="text" value=".."/>	<input type="text" value=".."/>	<input type="text" value=".."/>

(c) Budget Monitoring Reports (continued)

(iv) In what format are the reports provided for the various recipients?

Senior Management Team

- Interactive
- Online
- Email
- Paper

-- select --
-- select --
-- select --
-- select --

Senior Members

- Interactive
- Online
- Email
- Paper

-- select --
-- select --
-- select --
-- select --

Committee/Cabinet

- Interactive
- Online
- Email
- Paper

-- select --
-- select --
-- select --
-- select --

(v) Key Financial Performance Indicators

Give your top 10 Revenue and Capital financial performance indicators reported monthly to your management board

Revenue

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	

Capital

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	

(d) Budget Setting Timetable

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Date when the organisation's estimated cash, revenue and capital financing limits were agreed for the year

2015/16	2016/17	2017/18
..

Date all budget proposals (Capital & Revenue) were agreed by Cabinet (or Finance Committee)

2015/16	2016/17	2017/18
..

Date of approval by full council of final budget proposal

2015/16	2016/17	2017/18
..

(e) Internal Performance Targets

Please list your top 5 performance targets set for your central accountancy service (e.g. "Meet 100% of Statement of Accounts deadlines"), your specific targets (e.g. 100%), and your achievement against these targets.

Indicator	Target	Achieved
1		
2		
3		
4		
5		

7. TEXT QUESTIONS

(a) Budgetary Pressures

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In response to budgetary constraints what changes have you made or plan to make in delivering your service in the following areas.

(i) Changes to methods of delivery - including internal restructuring and externalisation via shared services and outsourcing.

[Empty text box for response to (i)]

(ii) Governance issues arising from alternative methods of delivery (e.g. Shared Services, Strategic Partnerships, Outsourcing).

[Empty text box for response to (ii)]

(iii) Impact on accountancy strategies e.g. move resources from control and compliance to interpretation of accounts.

[Empty text box for response to (iii)]

(iv) How do you ensure equalities impact assessments of budget cuts / efficiencies are delivered?

[Empty text box for response to (iv)]

(b) Budget Saving Targets

(i) What was your organisation savings target for 2016/17 (£'m) and to what extent was it achieved?

(ii) What is your organisation savings target for 2017/18 (£'m)?

(iii) What is your organisation savings target for the next 3 years 2017/20 (£'m) and what proportion has already been agreed by cabinet?

(c) Training

What training plans and initiatives do you have for 2017/18 such as professional training, TIS, in-house budget holder training, hand-over training?

(d) Localism Bill

How are you preparing for the localism bill e.g. setting up community budgets for counties apportioning for districts?

(e) Public Health

Public Health returned to local government in April 2013. What has been the impact on your accountancy work?

(i) Accountancy resource implications.

(ii) Transfer-in of NHS staff

(iii) Transfer over of existing contracts.

(iv) Funding issues.

(v) Recharging mechanism (internal/external).

(vi) Other.

(f) Recharging work for other bodies

What basis do you use to recharge accountancy work done for other bodies? e.g. fully costed, marginal cost.

(g) Risk Assessment Techniques

To what extent do you use risk assessment techniques in the areas below:

i) budget monitoring

ii) other areas

(h) Examples of Good Practice

Please list any examples of good practice your authority has adopted that you are willing to share with the club. Examples of good practice could include cost-saving measures, improvements in the output of the system (e.g. useful reports), improvements in customer service or efficiency savings.