

# Finance – Joint Working Arrangements for Finance Services

## Strategy & Resources Committee – 6<sup>th</sup> July 2021

Report of: David Ford, Chief Executive

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Purpose: For Decision

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Publication Status: Unrestricted

Wards affected: All

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### Executive Summary

At the Strategy and Resources Committee meeting on 25<sup>th</sup> March it was agreed to proceed with an agreement with Surrey County Council ('SCC') in which it would provide Tandridge District Council ('TDC') with a comprehensive finance function comprising s151 role and leadership and management of a full range of financial functions, and support TDC through the Tandridge Finance Transformation Plan ('TFT').

It was further agreed to establish a small Member and Officer Reference Group ('MRG') to monitor progress with the TFT Plan.

The initial due diligence phase has been completed and SCC presented their proposals and recommendations to the MRG on 17<sup>th</sup> June. The MRG noted the progress with developing the TFT Plan, the development of a new operating model for the finance function and the drafting of a Joint Working Agreement to provide a legal basis for the partnership going forward.

These proposals include investments which are considered necessary to transform the finance function, develop a strong culture of financial management and accountability across TDC and deliver a transformation in the Exchequer Services function.

In summary these are:

- (a) implement a strengthened operating model for Finance composed of a blended structure between TDC directly employed staff and SCC management oversight, support and guidance. This model would require a recurring investment of (up to) **£76k per annum in a full year from 2022/23 (c£27k for 2021/22)** funded as part of the Councils revenue budget, and
- (b) **a one-off investment of £80k** required to support the delivery of two of the key workstreams within the plan; £30k for the role of Finance Transformation Lead and £50k to fund the Exchequer Services change team. Funding would be sought from the use of the Council's flexible capital receipts following consideration at Full Council on 20th July.

Other staffing costs of change (including any potential redundancy or recruitment costs) resulting from the implementation of the new Target Operating Model will also need to be met by TDC. These costs will be identified once the new structure has been determined and will be agreed with the MRG.

Having considered the above proposals, the MRG agreed that the recommendation be brought to this Committee for approval.

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### **This report supports the Council's priority of:**

Building a better Council – making the Council financially sustainable and providing residents with the best possible services.

**Contact Officer:** David Ford, Chief Executive – dford@tandridge.gov.uk

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### **Recommendation to Committee**

That the Committee agrees:

1. To support the one-off investment of £80k required to develop and deliver two of the key workstreams within the TFT plan
  2. To recommend that this investment is met through the use of the Council's flexible capital receipts following consideration at Full Council on 20th July.
  3. To support the case to strengthen the finance function within the Council and the additional investment required of (up to) £76k in the 2022/23 financial year (and a potential part-year impact in 2021/22 of c£27k).
  4. To authorise the Chief Executive to complete the Joint Working Agreement and the final detailed operating model with SCC, following further detailed discussion and consultation with Group Leaders and the Chair of Strategy & Resources Committee.
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### **Reason for Recommendation**

The Council has received and considered the Tandridge Finance Transformation Plan from SCC.

The TFT Plan is central to sustaining the financial recovery of the Council and the objective of putting our finances onto a significantly more robust and sustainable footing. The investment identified will support the strengthening of financial management capability and capacity across the Council and significant enhancements to core processes and the use of systems. Without this investment these and other key benefits to the Council cannot be delivered.

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### **Background**

- 1 At the Strategy and Resources Committee meeting on 25th March it was agreed to proceed with an agreement with SCC in which it provides TDC with a comprehensive finance function comprising the s151 role and leadership and management of a full range of financial functions, and supports TDC through the TFT Plan.

It was further agreed to establish a small Member and Officer Reference Group ('MRG') to monitor progress with the TFT Plan. The MRG is made up of the Group leaders, the Chair of Strategy and Resources, the Chief Executive, the Executive Head of Corporate Resources, Head

of Legal Services and Monitoring Officer, Chief Finance Officer and the TFT Programme Manager.

- 2 SCC have set out a 3-phase approach to developing the partnership between the Councils:
- **Phase 1:** Initial due diligence leading to a formal agreement between the Councils.
  - **Phase 2:** Tandridge Finance Transformation (up to March 2022) - this phase will enable the restructuring of the finance function, improvement of key processes, development of business partnering and strengthening of budget accountability. During this period, staff will remain on TDC employment contracts, and any restructuring undertaken will be in accordance with TDC change management procedures.
  - **Phase 3:** Ongoing operation - this will be a “steady state”; there will be strategic choices for TDC to make about the future basis of employment of finance staff; and around access to SCC’s new financial systems.

It is also at this point that both Councils could consider the option of a ‘managed exit’ which would see the removal of the SCC team over a period of time with full control of the finance function passing back to TDC.

## Findings and Summary of Proposal

- 3 **Phase 1**, the initial due diligence phase, has been completed and a summary of the findings from the due diligence phase and the proposed actions to address these are included below.

### Finance function (Corporate Finance & Business Partnering)

Area of focus	Areas identified and explored during due diligence	Proposed deliverables in TFT plan
Business Partnering	A lack of capacity and resilience in the finance business partner team. An in depth functional review identified a shortfall of c1.5 FTE against a recurring requirement with multiple SPOFs (single points of failure).	A reshaped and strengthened finance function which strengthens capability and delivers more management capacity, resilience and access to specialist expertise. This will be aligned to the SCC model to provide access to development opportunities aligned to the SCC Finance Academy and will provide a solid basis for a high performing finance function over the long term without the need for interim support. Training and support on Business Partnering knowledge, skills and behaviours through SCC Finance Academy.
	A lack of clarity in the roles & responsibilities in the finance business partner team; roles have evolved in an ad hoc way with out-of-date job descriptions combined with a lack of professional development.	
	A short term approach to planning & decision making, characterised by firefighting and interim solutions at the expense of taking a longer term view.	
Budget management	Inappropriately defined budget management responsibilities.	Creation of the Service Engagement Board to act as the interface for the development of a Partnership Agreement setting out mutual expectations and a framework which defines the roles & responsibilities of budget holders within services and the finance team. A training and upskilling programme for budget managers linked to the Surrey Finance Academy.
	Budget managers placing too much reliance on the finance team, lacking the skills, knowledge and ownership of budgets. The finance team spending too much time undertaking non value adding tasks.	
Business Rules	Business rules' are in need of review (eg Financial Regulations are out of date and not at standard required) to ensure that they address the key controls required and are adhered to by the council officers.	The Exchequer change team will review and refine current business rules and processes and liaise with the Transformation lead to ensure that these will be included in the Partnership Agreement. Compliance with the rules will be managed through the Stakeholder Engagement Board.
Financial Controls	Some evidence of controls not operating effectively or not operating at all.	
Finance system (Agresso)	Patchy use of the Agresso system to support budget management underpinned by a lack of training & understanding	This will be explored by the change team reviewing business rules and processes, through the Agresso healthcheck and through the development of the Partnership Agreement.

## Exchequer Services

(Transactional Services including, Accounts Payable and Receivable and Sundry Debt)

Area	Areas identified and explored during due diligence	Proposed deliverables in TFT plan
Exchequer Services	Poorly defined roles and responsibilities. Random allocation of duties as posts have been deleted leading to <b>little clarity as to who has overall responsibility for what function</b>	Roles and responsibilities will be defined around the core processes with clear ownership and accountability for service performance.
Processes	Lack of any documented processes. <b>No overall ownership of end-to-end processes or measurement of process effectiveness / performance metrics.</b> The overall process ownership and links between the process elements of paying invoices, raising invoices for services delivered, cash collection and bank reconciliation have become fragmented following the separation of finance and need to be recreated.	Processes will be mapped, improvement opportunities identified and delivered, metrics created and ownership of overall process effectiveness assigned.
Systems and Processes	Inefficient and complex separate bank reconciliation system.	A review of current systems and processes will be undertaken early on in the change phase with improvements identified and proposed.
	Limited audit assurance.	Healthcheck review will address weaknesses identified in internal audit reviews to provide full assurance.
Systems	<b>Lack of capacity and capability to make best use of the Council's Agresso financial system.</b> No staff resource with responsibility for the Agresso system, combined with a loss of knowledge as to how the systems operate. Lack of user documentation as to how to use the system.	System capabilities will be reviewed identifying changes and training needs required to make effective use of the systems capabilities. System to be documented with user manuals available to staff who need them including data flows and functional responsibilities.
	<b>Lack of integration of key systems,</b> delays in implementation and expected benefits not achieved. Lack of an overview as to how transactional systems operate and integrate with finance systems (eg the housing management system Orchard) leading to the use of the system not being maximised.	The initial scope of the programme is limited to getting the best from the Agresso finance system. The wider systems scope would be considered as part of any Phase 3.

SCC presented their findings, proposals and recommendations to the MRG on 17th June. A summary of the presentation is included in this report.

At this meeting, the MRG noted the progress with developing the TFT Plan, the development of a new operating model for the finance function and the drafting of a Joint Working Agreement to provide a legal basis for the partnership going forward and agreed to recommend the proposals included for approval by the Strategy and Resources Committee.

- 4 It was noted that going forward, the direction and development of the shared finance function will be guided by an overall mission and a set of guiding principles taken together.

### Guiding principles - for the finance function

- **Stability** – provides TDC with a long-term stable finance function
- **Resilience** – able to withstand pressures and demands placed upon it
- **Expertise** – provides TDC with access to specialist expertise in key areas
- **Partnership oriented** – a strong focus on partnering with TDC services and working effectively across both councils to make best use of the experience and expertise of both
- **High performing** – provides a basis & environment for the team to perform at a high level

### Guiding principles – the role of finance within the Council

- **Trusted** – services trust the advice of the service to inform their plans
- **Proactive & insightful** – proactively supports services in their plans rather than 'firefighting'

- **Leads a culture of strong financial management and accountability** – is at the heart of leading the development of strong financial management in the council
- **Locally owned** – recognised as Tandridge ‘owned’

### **Overall Mission**

To blend the skills, experience and expertise of the Surrey and Tandridge teams into a high performing, resilient, finance function for the Council.

To build a trusted, proactive and insightful Finance Service which is at the heart of a strong culture of financial management, accountability and evidence-based decision making across the Council.

To improve our processes and use our systems more effectively to increase efficiency, free up capacity and strengthen controls

## 5 **TFT Programme Workstreams**

The TFT plan sets out 5 workstreams which taken together will transform the finance function and the role of finance within the Council. The overriding purpose of each workstream is set out below.

### a) **New Finance Model**

A right-sized, re-shaped and strengthened model and staffing structure. This is a blend of TDC directly employed staff and senior members of the SCC finance team who will provide management oversight, best practice guidance and if applicable direct delivery of services.

### b) **SCC transition**

A transition of the SCC finance team to provide management oversight, best practice guidance and (in some cases) take on delivery of services to TDC.

### c) **Organisational Development**

Strengthened overall financial management, increased budget holder ownership and accountability and increased grip over and adherence to key corporate processes and controls across the wider Council, allowing better identification and management of financial risks.

### d) **Exchequer Transformation**

A transformed Exchequer function with a reshaped team, a new set of business rules and controls which are operating effectively, a refined set of documented processes with clear ownership and performance metrics underpinned by an optimised use of the core financial systems resulting in a reduction of manual workarounds.

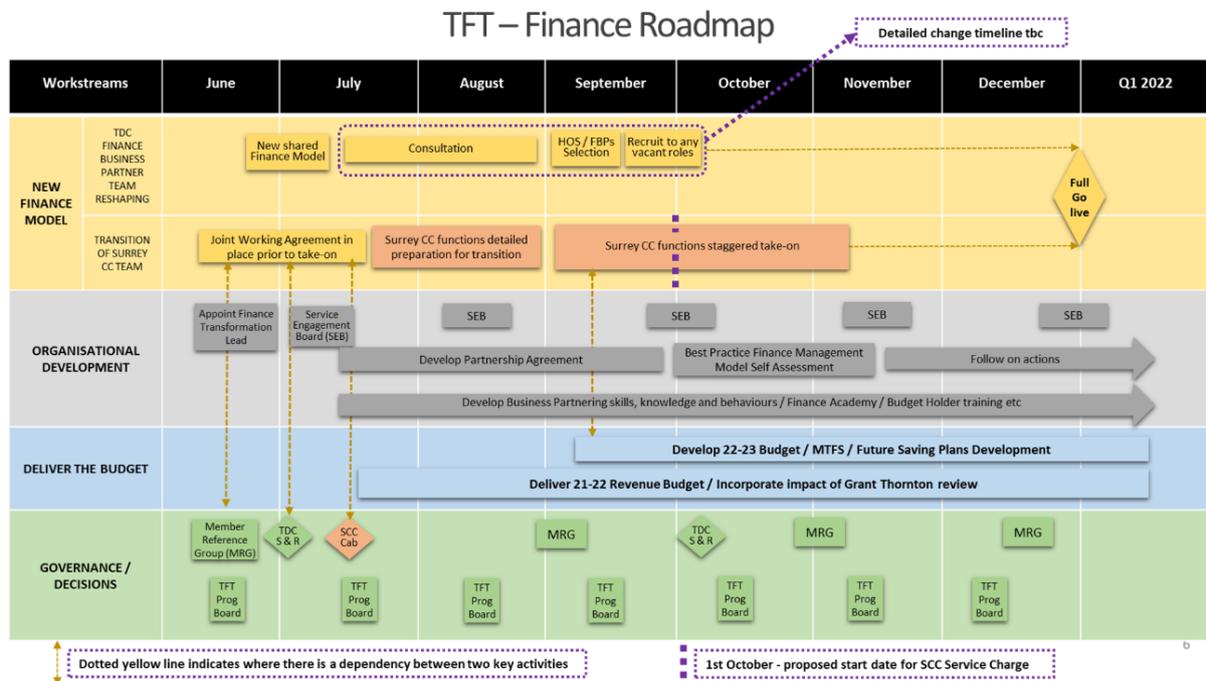
### e) **Deliver the Budget**

This workstream will ensure a continuing focus on delivering the 2021/22 budget and the savings required to ensure a robust future financial position is established going forward, whilst incorporating any key outcomes of the Grant Thornton forensic review.

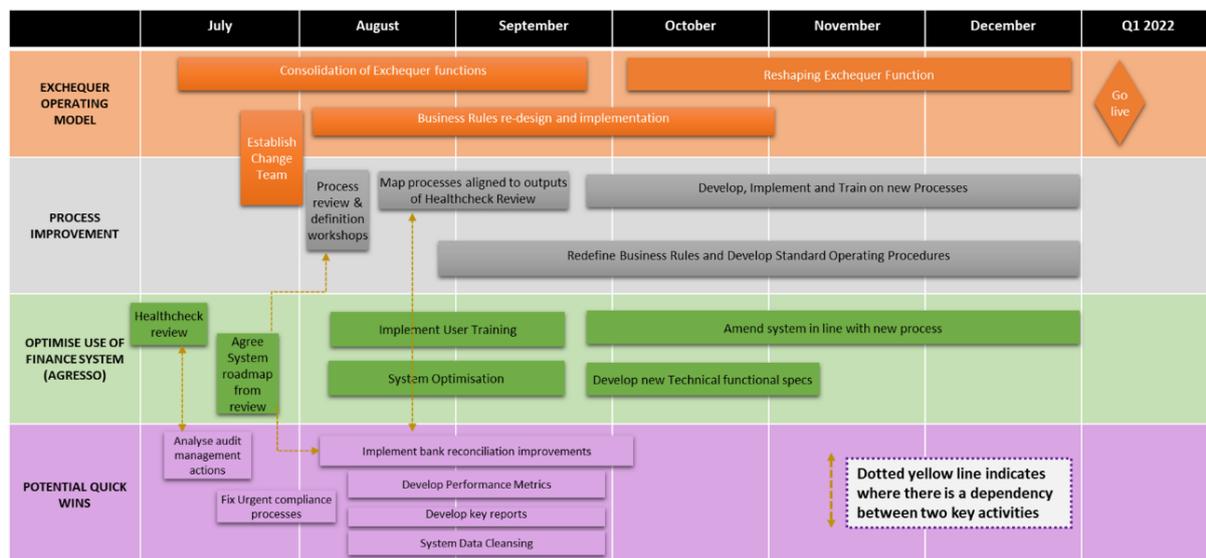
## 6 TFT Programme Roadmaps

Each of these workstreams is underpinned by a roadmap of activities as summarised in the graphics below.

**Figure 1 – Finance Roadmap – Corporate Finance & Business Partnering**



**Figure 2 – Exchequer Services Roadmap**

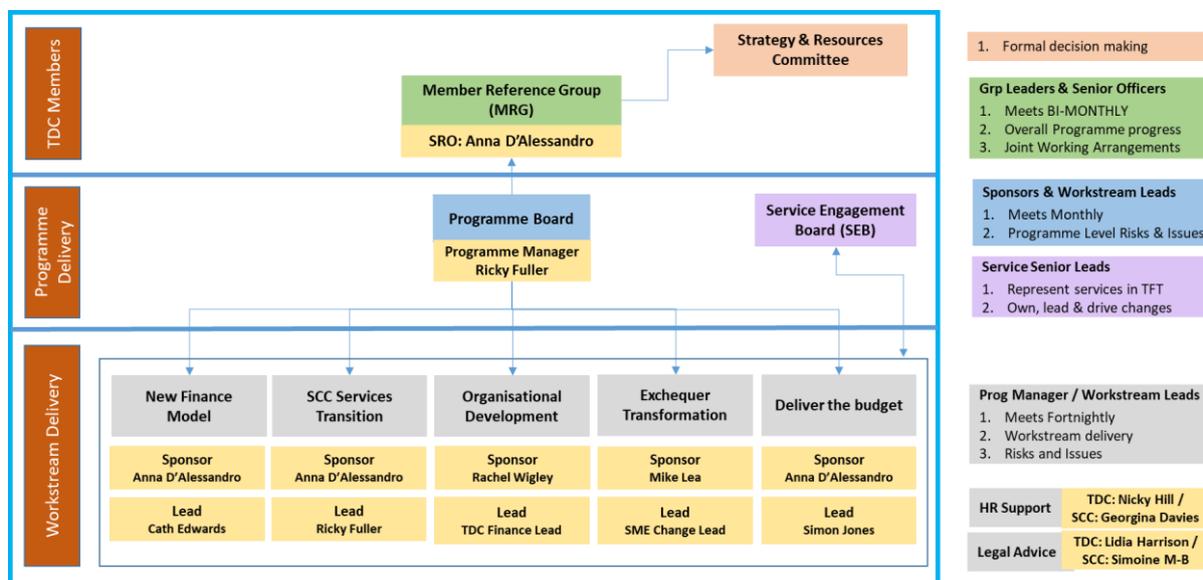


## 7 Programme Governance

The TFT programme will be managed as shown in the chart below with progress monitored through the MRG and formal decisions taken through the Strategy and Resources Committee.

The plan delivery will be managed through a Programme Board and Programme Manager with each of the 5 workstreams having a sponsor and lead officer.

Engagement with the Council Services will be managed through a Service Engagement Board, chaired by Alison Boote. The role of this Board will be to own, drive and lead the changes necessary within services to deliver the plan.



## 8 Costs of the New Finance Model

To address the issues identified in the due diligence phase (and those previously identified in the LGA Review in December), it will be necessary to invest in strengthening the finance team. These investments are never easy particularly when they do not deliver a direct improvement to front-line services. Continuing on 'as is' however is not considered an option nor sustainable in the medium term and will expose the Council to further risk going forward.

The new model involves a change to most of the existing team roles to align to the SCC finance structure (Corporate Finance / Business Partnering). This will allow the shared SCC team to provide a more effective management oversight, guidance and support to the TDC team whilst ensuring that the main service provision is retained within TDC.

The balance of directly employed and shared staff and the investment proposed is set out in the table below.

FTE / Full Year effect	2021-22 Budget	2021-22 Forecast		Diff vs budget 2021-22	NEW MODEL		Full Yr diff vs budget 2022-23	
						full year cost		
Directly employed staff	£561,800	10.1	£587,000		11.3	£629,000	1.2	£67,200
Shared staff	£146,000	2.0	£148,000		2.2	£155,000	0.2	£9,000
<b>Total Finance</b>	<b>£707,800</b>	<b>12.1</b>	<b>£735,000</b>	<b>£27,200</b>	<b>13.5</b>	<b>£784,000</b>	<b>1.4</b>	<b>£76,200</b>

Whilst costs are indicative and based on a working draft of the model, they are not expected to increase further. Any cost increase will be mutually agreed as part of the annual review process and governed through the Joint Working Agreement. Costs assume that the new model goes fully live from 1st Jan 2022.

It is important to note that as part of the transition to a new model there is the possibility that additional one-off staff related costs will be incurred arising from various sources; these could for example include staff redundancies if the required skills cannot be met and there is not

the potential for upskilling, training costs if a suitable role is identified as part of a redeployment opportunity or recruitment costs for new staff members. These costs will only become apparent as the model is implemented but further consideration will be given as to whether a provision should be added into the final business case as the model is finalised.

The impact in 2021/22 is an increase of c£27k vs the current 2021/22 budget due to the part year effect of the new model. These costs include an allowance for funding the Finance Transformation Lead role which, as noted elsewhere in this report, will be the subject of a bid to fund from flexible capital receipts. If this bid is accepted this would bring the budget position back into line in 2021/22.

The full year impact of the new model will be an increase of (up to) £76k per annum in the 2022-23 financial year against the current budget. This increase is driven by an increase in the capacity in the team of 1.2 FTE in the TDC directly employed staff. of 1.2 FTE (one additional Business Partner role vs current)

## 9 **One-off investments required to deliver the TFT plan**

Delivery of the TFT plan will require two additional one-off investments **totalling £80k**.

**Finance Transformation Lead** – this role is pivotal to the development and delivery of the Organisational Development workstream of the Plan. The role is estimated at 0.5 FTE and has been offered as a development opportunity to the TDC finance team. The **cost of £30k** is to allow for backfilling for the successful candidate.

The benefits of this investment will be felt in a strengthened approach to financial management across the Council; whilst there is no immediate offsetting saving it is reasonable to anticipate that an equivalent offsetting saving will be found in the 2022-23 financial year from within the wider council services going forward.

**Exchequer Services Change Team** – Exchequer services is the place where the day to day Council processes and controls over what the Council buys through to the payment of suppliers (P2P) and invoicing for services provides through to the collection of income and debt management are managed. This also covers the management of the banking function and operation of procurement cards. Note, this does not include the Revenues and Benefits function.

A best practice service would operate within a clear set of business rules, supported by efficient processes and delivered through well administered finance systems which ideally talk to each other. Underpinning that would be performance metrics and clear roles and responsibilities with officers of the council knowing the rules and adhering to them.

A number of areas for improvement, some urgent, were identified in the due diligence phase from a range of sources including internal audit and other reports and are included in the graphic under item 4. Resolving these issues is not a quick fix and will require an investment in a small but expert change team along with technical support to provide user training and amendments required to the finance system.

We estimate the **costs of the change team at £50k** and that the transformation will take up to 6 months with some roles required for a part of that period as set out in the table below.

Change role	Days per Wk	Rate per wk	Weeks	Total
SME Change Lead	2.5	£756	24	£18,144
Process / Business Analyst	4.0	£840	10	£8,400
Project Support	2.0	£294	24	£7,056
Data cleansing	2.0	£294	8	£2,352
Agresso Technical support		£0		£14,048
<b>Total investment</b>				<b>£50,000</b>

**Key benefits**

The investment will deliver a number of key benefits to the council some of which will be cashable and others will avoid costs going forward and/or release time and capacity across the Council. Typical benefits will include:

- Improved controls across the council
- Reduction in ‘wasted’ effort in manual workarounds / admin etc
- Reduced compliance risk
- Improved use of finance system capabilities
- Cashable benefits – for example:
  - Reduction in duplicate payments
  - Reduction in overpayments
  - Improved debt recovery

It is difficult to be precise about the cashable benefits at this stage without further detailed analysis but an initial analysis of overpayments, duplicate payments and the aged debt profile suggest that a minimum expectation is that the up-front £50k investment will be recovered within the first two years based on directly cashable elements alone. This is likely to be much sooner. Actual benefits achieved will be tracked through as part of the plan delivery. More details of the initial analysis are included in Annex 1.

10 **Risks and Issues**

Key risks and issues are set out in the table below, along with the approach to their mitigation.

Description of risk / issue	Overall approach to addressing risk / issue
Reputational damage if the partnership doesn't work out as both councils hope and which leads to a break up of the partnership.	Manage progression of the partnership through gateways. Ensure that decision making is transparent. Deliver identified benefits of the programme. Engage with and inform key stakeholders to maintain confidence.
The New Finance Model and associated costs of change may be too expensive for TDC to support	Seek to contain the costs of the new Finance model as far as possible.
The Exchequer Services Change Plan may be too expensive for TDC to support (and/or the business case is rejected).	Make the benefits case clear and identify sources of funding from with TDC (explore use of flexible capital receipts).
Some TDC finance staff may respond negatively to proposed changes to the finance function.	Develop ways to involve the TDC finance team in the TFT programme. Identify and manage risk areas of activity in transition to the new Finance Model.
SCC officers are perceived as investing too much time and effort into Tandridge at the expense of other activities and SCC is perceived to suffer as a result.	Manage the amount of officer time invested through the TFT Programme Board. Establish a clear set of mutual expectations between TDC and SCC in the Joint Working Agreement (JWA).

## 11 Joint Working Agreement (JWA)

The importance of underpinning the partnership with a robust agreement was identified in Committee report of 25<sup>th</sup> March. It is therefore proposed to put in place a JWA to act as the legal basis for the partnership. An initial draft of the JWA has been produced and it is intended that this will be further developed between the two Councils and ready for formal approval by the end of July.

Key elements of the JWA will include:

- a) Aims and Objectives of the Finance partnership
- b) Financial Protocol
  - TDC funds the cost of implementing the New Model
  - SCC recovers its costs via a Service Charge linked to the staff time involved
- c) Mutual expectations
  - SCC will commit officer time to support the development and delivery of TFT;
  - TDC will commit officer time and fund any direct costs of TFT;
  - TDC will commit to support the successful delivery of TFT
- d) HR protocol
  - SCC shared under a s113 agreement to allow them to work for TDC
  - TDC and SCC staff remain subject to employing council rules
- e) Provision for Annual Review
- f) Conflicts, Disputes and Termination

## Annex 1 - Exchequer Services – initial benefits analysis

Category of Benefit	Current Issues	Benefit Type	Is this Cashable?	One-off saving	Recurring	Payback (months)
Core process improvement	<p>1) Late payments to suppliers which puts the Council at risk of late payments fines - TDC audit report shows 3 of the 25 invoices reviewed were not paid in 30 days and instead were 86,107 &amp; 121 days after the invoice dates.</p> <p>2) Overpayments and duplicate payments - incorrect rates charged on invoices corresponding with the rates agreed within the approved schedule of fee and charges – TDC audit report shows 6 of the 25 in the sample did not match in 2019/2020. Supplier credit balances where payments have been reversed or backdated and the supplier account holds a credit. Currently no regular reporting to ensure any untaken credit is recovered. Indicative findings suggest a minimum one off saving of between £10k to £20k in clawback with a similar value in cost avoidance going forward once controls are in place.</p> <p>3) Debt management - weak control of the debt book causing legal chasing and court costs. The required timetable for producing reminder letters is not consistently followed. Keeping up to date and cleaner records with a more focused effort will result in less debt being written off. Total aged debt &gt; 30 days = £1.25m. Reasonable to assume a minimum 1% improvement in aged debt collection (£12.5k)</p> <p>5) Supplier credit balances where payments have been reversed or backdated and the supplier account holds a credit. Currently no regular reporting to ensure any untaken credit is recovered.</p>	Financial	Yes	£10k	£22.5K	21
Process Improvement	<p>1) Reliant on other teams for key functions such as HMRC &amp; HSBC.</p> <p>2) Lack of process notes opens risk to different ways of doing the same thing. Accounts Receivable are working round this by developing their own individual guidance notes.</p> <p>3) No overall ownership of end-to-end processes or measurement of process effectiveness / performance metrics.</p> <p>4) The Council currently accepts cash and cheques directly which most authorities have moved away from both for cost and security reasons.</p>	Tangible	No			
Strengthened Controls	<p>1) Limited audit assurance- audit report identified significant weakness in the framework of internal control and compliance with the framework.</p> <p>2) No defined and agreed debt recovery policy to promote a consistent approach in the collection of money owed to the Council. The current recovery policy is date March 2017 and does not reflect the limits included in the Financial Regulations for the writing off of debts, with an additional limit of up to £1,000 for the Exchequer Services Manager.</p> <p>3) No management reports in relation to the Accounts Receivable process e.g. aged debt, suppressed debt or overpayments.</p>	Tangible	tbd			
Fraud Mitigation	<p>1) Unclear segregation of duties, Account Receivable employees have access to carry out all activities which leads to potential fraudulent activity. Fraudulent activity previously occurred in Council Tax at TDC.</p> <p>2) Currently have the ability to transfer income from the suspense account as authorisation is not required and there is no formal procedure in place which sets out role and responsibilities for this process.</p> <p>3) Lack of appropriate evidence in place to support payments – on investigation 3 out of 10 payments reviewed did not have a supporting TDC Creditor Payment Form.</p> <p>4) Invoices raised in advance of the purchase order- 5 out of 25 payments reviewed in audit report for Accounts Payable</p> <p>5) Audit report identified 4 members of staff who had left the authority during 2019 and their Agresso accounts were not terminated promptly after their leaving date.</p>	Tangible	tbd	tbd		

## **Other Options Considered**

In line with the approach set out, it is for the Committee to determine whether it wishes to support the proposals and linked investments received from SCC as part of Gateway 1. In the event that individual investments within the proposal are not supported the associated benefits linked to that investment will not be deliverable and that element of the proposal would be removed. In the event that the entire proposal is not supported, a further options appraisal would need to be undertaken to determine the way forward.

## **Consultation**

Discussion has been undertaken with the MRG (Group leaders, the Chair of Strategy and Resources, the Chief Executive, Head of Legal Services, Chief Finance Officer) to seek their views and to inform the drafting of this report. Engagement with Members, senior officers, staff conference and the TDC finance team has been undertaken as part of the due diligence phase and development of the proposals.

## **Key Implications**

### **Comments of the Chief Finance Officer**

The Chief Finance Officer is fully supportive of the approach conducted in terms of the business case and timelines presented in this report. The TFT plan is central to sustaining the financial recovery of the Council and the objective of putting our finances onto a significantly more robust and sustainable footing. The investment identified will support the strengthening of financial management capability and capacity across the Council, significant enhancements to core processes, tighter financial control and the use of systems. Without this investment these and other key benefits to the Council cannot be delivered.

### **Comments of the Head of Legal Services**

The decisions to enter into joint arrangements regarding the in-house Finance function, and the subsequent performance of this arrangement has been formally agreed by each council.

The arrangements for a joint arrangement can take a number of forms. In this instance, it is proposed that both councils enter into a Joint Working Agreement under sections 101, 102, 111, 112 and 113 of the Local Government Act 1972 and s.9EA of the Local Government Act 2000 and the Regulations made under these Acts (to include but not limited to the Local Authority (Arrangement for the Discharge of Functions) (England) Regulations 2012), together with the general power within section 2 of the Local Government Act 2000 and the supporting provisions within section 111 of the Local Government Act 1972.

As agreed by Members at their meeting of the 25th March, a termination provision was to be incorporated in such an agreement. This is carefully addressed in the draft agreement allowing for the agreed termination of the joint service arrangement with a twelve month notice period and that in circumstances of a material breach that cannot be remedied, three months' notice is to be given.

The agreement also includes a sensible (both in process and time frame) provision for the resolution of disputes. It is clear from the agreement that it is the intention to facilitate a fair and balanced arrangement which works well for both sides and is open to discussion and review.

## **Equality**

It is not foreseen that there are any direct equality implications as a result of the recommendations in this Report. Options will be rigorously assessed as the TFT plan progresses.

## **Climate Change**

There are no significant environmental / sustainability implications associated with this report.

## **Background Papers**

Report to Strategy & Resources Committee, 25th March 2021.

LGA Capacity Review, December 2020

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