



Business Efficiency Board

**Wednesday, 20 January 2010 at 6.30 p.m.
Civic Suite, Town Hall, Runcorn**

A handwritten signature in black ink, appearing to read 'David W R', is centered on the page.

Chief Executive

BOARD MEMBERSHIP

Councillor Dave Leadbetter (Chairman)	Labour
Councillor Martha Lloyd Jones (Vice-Chairman)	Labour
Councillor Diane Inch	Liberal Democrat
Councillor Eddie Jones	Labour
Councillor Alan Lowe	Labour
Councillor Peter Murray	Conservative
Councillor Ulfar Norddahl	Liberal Democrat
Councillor Shaun Osborne	Labour
Councillor Ged Philbin	Labour
Councillor Geoffrey Swift	Conservative
Councillor Philip Worrall	Liberal Democrat

Please contact Caroline Halpin on 0151 471 7394 or e-mail caroline.halpin@halton.gov.uk for further information.

The next meeting of the Board is on Wednesday, 10 March 2010

**ITEMS TO BE DEALT WITH
IN THE PRESENCE OF THE PRESS AND PUBLIC**

Part I

Item No.	Page No.
1. MINUTES	
2. DECLARATION OF INTEREST	
Members are reminded of their responsibility to declare any personal or personal and prejudicial interest which they have in any item of business on the agenda, no later than when that item is reached and, with personal and prejudicial interests (subject to certain exceptions in the Code of Conduct for Members), to leave the meeting prior to discussion and voting on the item.	
3. INTERNATIONAL FINANCIAL REPORTING STANDARDS	1 - 9
4. EFFICIENCY PROGRAMME UPDATE	10 - 15

PART II

**SCHEDULE 12A OF THE LOCAL GOVERNMENT ACT 1972 AND
THE LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT
1985**

In this case the Board has a discretion to exclude the press and public but, in view of the nature of the business to be transacted, it is RECOMMENDED that under Section 100(A)(4) of the Local Government Act 1972, having been satisfied that in all the circumstances of the case the public interest in maintaining the exemption outweighs the public interest in disclosing the information, the press and public be excluded from the meeting for the following item of business on the grounds that it involves the likely disclosure of exempt information as defined in paragraphs 3 of Part 1 of Schedule 12A to the Act.

5. INTERNAL AUDIT PLAN - QUARTER 3	16 - 55
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In accordance with the Health and Safety at Work Act the Council is required to notify those attending meetings of the fire evacuation procedures. A copy has previously been circulated to Members and instructions are located in all rooms within the Civic block.

REPORT TO: Business Efficiency Board

DATE: 20 January 2010

REPORTING OFFICER: Operational Director – Financial Services

SUBJECT: International Financial Reporting Standards

WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

1.1 To provide the Board with an overview of the requirements and implications for the Council arising from the implementation of International Financial Reporting Standards (IFRS), including a summary implementation plan presented in Appendix 1.

2.0 RECOMMENDED: That;

- (i) the report be noted;**
- (ii) progress reports be presented at appropriate times throughout the IFRS implementation period.**

3.0 SUPPORTING INFORMATION

Background

- 3.1 The Council will be required to prepare its statutory Statement of Accounts (The Abstract) for the year ended 31 March 2011, on the basis of International Financial Reporting Standards (IFRS) in compliance with the IFRS Accounting Code of Practice (IFRS Code).
- 3.2 In order to prepare the 2010/11 year-end accounts on this basis, it will be necessary to restate the 2009/10 accounts in order to provide comparative figures and also to restate the 2008/09 balance sheet to provide the opening balances.
- 3.3 In addition, it will be necessary to review a number of the Council's systems to ensure they are able to provide adequate financial and non-financial information to meet the requirements of IFRS.

Baseline Review

- 3.4 The implications of compliance with IFRS are wide-ranging, both financial and non-financial, and will affect all areas of the Council not just Finance. In order to assess the implications for the Council, an IFRS specialist was commissioned to undertake a Baseline Review of the Council's current practices and to compare these with the requirements of IFRS. They then provided a Summary Implementation Plan to assist the Council with bringing about the necessary changes to ensure compliance with the IFRS Code.

- 3.5 The Summary Implementation Plan is presented in Appendix 1. A Detailed Implementation Plan is currently being developed which provides the detailed tasks, responsibilities and timescales required in order to achieve each of the Key Actions set out in the Summary Plan.
- 3.6 The Baseline Review concluded that the implementation of IFRS will create significant additional workload demands over the next two years within all Council Departments, but particularly within Financial Services and Property Services.
- 3.7 It was also noted that advance work undertaken in previous years, including the review and updating of accounting policies, early adoption of new Accounting Standards in relation to Financial Instruments, coupled with the lack of current PFI projects, will assist with the implementation of IFRS. However, the initial and most significant challenge to the Council will be to establish a complete and accurate register of leases and contracts, including those relating to schools, in order to assess whether changes to their accounting treatment are required as a result of IFRS.

Key Issues

- 3.8 A number of key issues arise from the implementation of the new IFRS accounting regime, as follows;
- a) The accounts for 2009/10 must still be prepared on the existing (UKGAAP) basis and must comply with the Statement of Recommended Practice (SORP).
 - b) The opening balances of the accounts for 2009/10 (ie. the closing balances from 2008/09) must then be “restated” on an IFRS basis.
 - c) The closing balances for 2009/10 must also be “restated” on an IFRS basis.
 - d) The year-end accounts for 2010/11 must be prepared on a full IFRS basis, including prior year comparative figures (2009/10).
 - e) Due to the need to restate previous year balances, the transition to full IFRS compliance by 31st March 2011 will take around two years and hence the implementation work has already started.
 - f) There are far greater volumes of financial and non-financial information and disclosures required under IFRS. It will therefore be necessary to ensure that the Council’s systems are capable of collecting this information and within the required timescales. The workload and system requirements to comply with IFRS in this

respect are likely to be significantly increased at least for the medium term.

- g) Changes will be required in the accounting treatment of leases, as the definitions of finance and operating leases have been amended under IFRS. This is likely to result in more leases being categorised as finance leases and therefore capital in nature. In order to review the accounting treatment, an exercise must first be undertaken to identify all leases and any similar contracts operated by the Council, including schools. This will include where the Council is both lessor and lessee and will require considerable input from officers across all Departments over the coming months.
- h) Halton Transport is not currently required to prepare its accounts on an IFRS basis, as the requirement only applies to stock exchange listed companies. However, information will be required from Halton Transport on an IFRS basis, to enable the Council's Group Accounts (which include Halton Transport) to be prepared in compliance with IFRS.
- i) The bases used for valuation of Property, Plant and Equipment will change significantly under IFRS. In addition, from 2010/11 onwards all property assets will need to be reviewed and separate valuations provided for any major "components" which may have a significantly different lifespan eg. lift, roof, windows, walls, boiler. These requirements will provide a major increase in workload for Property Services, particularly during the IFRS transitional period.
- j) Changes are required under IFRS to the accounting treatment of Employee Benefits. Primarily this relates to the carry forward of annual leave and flexible working hours at 31st March each year. The amounts involved will need to be identified and a reserve made within the accounts each year-end to reflect the cost of the time owed to officers, including teachers, at 31st March.
- k) The accounting treatment of Private Finance Initiative (PFI) schemes will change significantly with the introduction of IFRS. PFI schemes which had previously been treated as "off balance sheet" will now be included within the Council's balance sheet. Fortunately the Council does not currently operate any PFI schemes, however, it will enter into PFI arrangements in future through Building Schools for the Future and Mersey Gateway.

IFRS Working Group

- 3.9 A cross-Directorate Working Group has been established chaired by the Chief Accountant, in order to oversee the transition to IFRS and to take forward the key actions set out in the Implementation Plan. In particular the Group will have an important role to play in addressing the actions required in respect of leases, employee benefits, information disclosures, and property, plant and equipment.

Monitoring

- 3.10 The Implementation project will be monitored by the IFRS Working Group using key milestones and targets included within the Detailed Implementation Plan. Progress reports will be presented to the Board at appropriate times throughout the IFRS implementation period.

4.0 POLICY AND OTHER IMPLICATIONS

- 4.1 None.

5.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

- 5.1 There are no direct implications.

6.0 RISK ANALYSIS

- 6.1 If the transitional requirements for the implementation of the IFRS regime are not met, the Council will fail to meet its statutory obligations in terms of the accounting requirements for the 2010/11 final accounts. As a result this would directly impact upon the Council's Use of Resources score and thereby the Comprehensive Area Assessment.
- 6.2 The significant increases in workload anticipated over the transitional period may require additional resources to complete the transition, whilst ensuring the Council's other activities are properly supported.

7.0 EQUALITY AND DIVERSITY ISSUES

- 7.1 None.

8.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1072

- 8.1 There are no background papers under the meaning of the Act.

International Financial Reporting Standards – Summary Implementation Plan

	Stage/Accounting Standards	Key Actions Required	Timescale	Lead Officer/Group/Department
1	High-level impact assessment (baseline review)	<ul style="list-style-type: none"> Carry out high-level impact assessment (baseline review) and identify actions required for transition and information requirements. 	November 2009	Chief Accountant
2	Implement project management arrangements	<ul style="list-style-type: none"> Agree workstreams, key milestones, and develop detailed implementation plan for each workstream including risk assessment and monitoring arrangements. Assess resources required for conversion project and allocate tasks to lead individuals. Schedule regular IFRS working Group progress meetings until project completion. Identify key staff. 	January 2010	Chief Accountant
3	Project Reporting	<ul style="list-style-type: none"> Report high level impact assessment and implementation plan to Management Team and the Business Efficiency Board. Provide progress reports to Management Team and the Business Efficiency Board during the implementation period. 	January 2010 On-going	Chief Accountant
4	Liaise with Audit Commission	<ul style="list-style-type: none"> Arrange meetings to discuss project approach and views on materiality with the Audit Commission. Schedule regular progress meetings with the Audit Commission going forward to update on progress and discuss issues arising. Agree date for audit of restated opening balance sheet. 	December 2009 – March 2010	Chief Accountant
5	Training	<ul style="list-style-type: none"> Provide relevant IFRS training to IFRS Working Group, Business Efficiency Board and other officers as necessary. 	On-going	Chief Accountant
6	IAS 8 - Accounting Policies, Changes in Accounting Estimates and Errors	<ul style="list-style-type: none"> A1: Prepare a summary of the changes in accounting policies for presentation to Management Team and the Business Efficiency Board. 	March 2010	Chief Accountant

	Stage/Accounting Standards	Key Actions Required	Timescale	Lead Officer/Group/ Department
7	IAS 1 - Presentation of financial statements IFRS 1 – First time adoption of IFRS	<ul style="list-style-type: none"> A2: Start collecting the required information for preparation of the “restated” 1 April 2009 (2009/09) accounts (including additional disclosure requirements) and commence updating systems and processes to ensure relevant data will be captured to be able to prepare accounts under the IFRS Code for the year ended 2009/10. A3: Update wording of accounting policies for adjustments between SORP and IFRS. A4: Prepare a reconciliation schedule of the re-classification adjustments between SORP and IFRS to enable them to be audited. A5: Review the accounting chart of accounts to ensure that the language changes brought about by IFRS take place on all relevant lines. A6: Review the format of the management accounts to ensure that changes to the chart of accounts are effectively implemented. 	November 2009 – September 2010	IFRS Working Group
8	IFRS 8/IAS 14 – Segmental reporting	<ul style="list-style-type: none"> A7: Carry out a high level review of the likely disclosures required based on the current internal management reporting. 	March 2010	Chief Accountant
9	IFRS 5 Assets Held-for-Sale	<ul style="list-style-type: none"> A8: Review the surplus assets class to determine which assets meet the criteria of assets held-for-sale. Where this is the case, the Council should review for impairment. 	March 2010	Property Service
10	IAS 17 Leases	<ul style="list-style-type: none"> A9: Obtain a listing of all current lease contracts, including those held by Schools, Property Services, those held by other Departments and those for vehicles, plus any at Halton Transport. The collation of a list of leases should include a review of the ‘asset base’ of the Council to consider which assets are not owned. A10: Assess the values of these contracts and materiality which should be applied to further analysis. This approach will be discussed with the Audit Commission. A11: Perform more detailed analysis for those leases judged to be material. A12: For those leases judged to be finance leases complete summary accounting working papers to indicate accounting entries for capitalisation of the asset and recognition of the lease liabilities. A13: Review all other material contracts (including service contracts) to determine whether they include embedded leases. A14: With regard to the split of land and building leases, a time period will need to be specified in respect of the ‘several decades’ assessment (likely to exceed 50 years) which will need to be agreed with the Audit Commission. 	March 2010	Accountancy/ Property Services/ IFRS Working Group
11	IFRIC 1 Decommissioning costs	<ul style="list-style-type: none"> A15: Review the asset base for assets that have decommissioning costs which are a legal obligation, these costs should be calculated and capitalised as part of the asset, which should then be reviewed for impairment. 	March 2010	Property Services/ Legal Services

	Stage/Accounting Standards	Key Actions Required	Timescale	Lead Officer/Group/ Department
12	IAS 16 - Property, plant and equipment (including infrastructure assets)	<ul style="list-style-type: none"> • A16: Confirm all assets are grouped into the correct category. • A17: Review the valuation method where DRC applies to assets for compliance with the IFRS Code, subject to clarification of the requirements by CIPFA (Chartered Institute of Public Finance and Accountancy). • A18: Review fixed asset categories for any donated assets to be restated at fair value. • A19: Ensure that the asset register is updated to split out land and buildings assets. • A20: Land that was donated to the Council and has 'clawback' arrangements on subsequent sale should be revalued and recognised at its full value. The associated contingent liabilities should be disclosed in the accounts. • A21: Review the residual values of assets carried at depreciated replacement costs to assess whether current prices at balance sheet date are materially different to residual values carried. Where there is a material difference, depreciation charges and the asset book value may need to be restated, • A22: Obtain guidance for Property Services Valuers on the new valuation requirements. • A23: Check that the fixed asset register and associated systems and processes can cope with tracking revaluation gains and losses and impairment losses on an asset by asset basis to ensure that they are classified appropriately in either the Income Statement or Reserves. • A24: Split land and buildings in the fixed asset register and ensure that land is not depreciated. • A25: Going forward the Council should ensure that all assets added onto the register are disaggregated to an appropriate level (where the cost of a component is significant in relation to the total cost of the asset) so as to allow different components to be depreciated at different rates. • A26: Where components are being replaced going forward, the Council will be required to estimate a value of the old component in order to derecognise it. • A27: Ensure valuations are in accordance with the valuation methods outlined in the IFRS Code. • A28: Review the existing capitalisation policy, including de-minimis levels, to ensure that it complies with the IFRS Code. Limits for classification in this category (non-revalued assets) will need to be specified in the Council's Financial Regulations. • A29: Review accounting practices to ensure they are in line with the accounting policy. The Council needs to ensure that all Directorates are aware of the changes to the criteria for initial recognition of assets by circulating a list of items that cannot be capitalised. 	June 2010	Property Services/ Accountancy/ IFRS Working Group

	Stage/Accounting Standards	Key Actions Required	Timescale	Lead Officer/Group/ Department
13	IAS 19 Employee Benefits	<ul style="list-style-type: none"> A30: Update the accounting chart of accounts to include "Benefit Entitlement Accrual/Prepayment" A31: Remind HR and all managers to ensure that holiday and flexitime systems must be up to date and complete, in order to capture as much accurate data as possible. A32: Collate untaken holiday leave and flexitime information (either on a sample or full basis – to be discussed with the Audit Commission) to determine materiality of likely figure. This should include an assessment of Teachers' holiday pay entitlement. A33: Consider logic checking on data gathered and implement wider system if required by materiality of information. A34: Consider how implementation of the Trent system module which records holiday leave automatically may assist in future. A35: Inform your pension fund actuaries that the Council is changing to IAS 19 pensions accounting requirements. 	March 2010	HR/ Accountancy/ IFRS Working Group
14	IAS 36 Impairment	<ul style="list-style-type: none"> A36: If the Council has charged fixed asset impairment losses resulting from losses of economic benefit to operating expenses, the charge will require review and consideration of any revaluation reserves. A37: Ensure that asset revaluations and impairments can be tracked on an asset by asset basis. 	March 2010	Property Services/ Accountancy
15	IAS 32 and 39 / IFRS 7 Financial Instruments	<ul style="list-style-type: none"> A38: Collate a list of all significant Council contracts. A39: Assessing the values of these contracts and materiality which should be applied to further analysis, in particular any new contracts entered into since the adoption of FRS25/26 and 29. A40: Complete a review of all material contracts to determine whether they contain embedded derivatives. A41: Review any additional contracts for embedded derivatives, entered into since this work was performed and any material contracts not reviewed in the prior year through omission. A42: For those contracts judged to contain embedded derivatives complete summary accounting working paper to indicate fair value and recognition within the accounts. A43: Establish procedures to ensure that all contracts that are signed in the future are reviewed by an appropriate officer to note if the contract contains embedded derivatives. 	September 2010	Legal Services/ Accountancy
16	IAS 38 Intangibles	<ul style="list-style-type: none"> A44: Review the Council's accounting policies to reflect the new criteria that need to be met to allow an intangible asset to be capitalised. A45: Undertake a review to identify currently unrecognised intangible assets. 	March 2010	Property Services/ Accountancy

17	IAS 40 Investments	<ul style="list-style-type: none"> A46: Restate investment property revaluations previously recognised in the Revaluation Reserve equity account through the income and expenditure statement. 	June 2010	Property Services/Accountancy
	Stage/Accounting Standards	Key Actions Required	Timescale	Lead Officer/Group/Department
18	Other standards and possible impacts	<ul style="list-style-type: none"> Review Section Two of the Baseline Review for other potential impacts for the Council, which should be considered in light of the transition to the IFRS Code. 	March 2010	Accountancy
19	Systems, processes and data capture	<ul style="list-style-type: none"> Identify all areas where current systems, processes and data are not adequate for IFRS purposes. Amend systems and processes to ensure adequate data is captured and where necessary develop an action plan to resolve issues so that IFRS accounting becomes embedded. 	On-going throughout implementation	IFRS Working Group
20	Restate 2008/09 balance sheet & prepare restatement working papers	<ul style="list-style-type: none"> Agree the format of working papers required with the Audit Commission to support restatement. Confirm audit fees for audit of the opening balance sheet. Prepare 2008/09 restated opening balance sheet. Prepare a working paper showing the UK GAAP audited figures in the left column, the IFRS numbers in the right column and the movements between the two in a middle column. Each movement shown in the middle column should be supported by a further working paper and cross referenced to supporting documentation. 	September 2010	Accountancy
21	Audit of opening balances	<ul style="list-style-type: none"> Audit Commission to audit the restated 1 April 2009 opening balance sheet. Audit Commission to audit the restated 2009-10 comparatives. Obtain Business Efficiency Board approval for the restated IFRS 2008/09 accounts. 	To be agreed with Audit Commission	Chief Accountant
22	Prepare 2009/10 and 2010/11 accounts compliant with the IFRS Code	<ul style="list-style-type: none"> Compile 2010/11 and later budgets on an IFRS basis, building on restatement and updated guidance. Update policies for any changes to the final version of the IFRS Code and any regulations proposed by Government to mitigate the impact upon the Council's General Fund. Restate the 2009/10 accounts on an IFRS basis, including reconciliations between UK GAAP and IFRS. Produce 2010/11 accounts on a full IFRS Code compliant basis. 	<p>April 2010 – June 2011</p> <p>Accounts signed by September 2011</p>	Accountancy

REPORT TO: Business Efficiency Board
DATE: 20 January 2010
REPORTING OFFICER: Strategic Director, Corporate & Policy
SUBJECT: Efficiency Programme Update
WARD(S): Boroughwide

1.0 PURPOSE OF THE REPORT:

To inform the Board of progress made to date with the Efficiency Programme (refer to Appendix 1).

2.0 RECOMMENDATION: That the board is asked to note the contents of the report.

3.0 SUPPORTING INFORMATION:

3.1 None

4.0 POLICY IMPLICATIONS

4.1 None identified at this stage. Activity within the Efficiency Programme may result in recommendations to change policies in the future.

5.0 OTHER IMPLICATIONS

5.1 None identified at this stage

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

6.1 The Efficiency Programme is designed to improve the effectiveness of services across the authority and reduce costs associated with service delivery. This affects all of the Council's priorities.

7.0 RISK ANALYSIS

7.1 Given the financial constraints facing the Council in the next three years, and beyond, failure to progress the Efficiency Programme into future stages may result in the Efficiency Programme not achieving its objectives – primarily service improvement and cost reduction. This could result in services being underfunded, with departments unable to meet the costs of staff and other resources required to deliver to the community of Halton.

8.0 EQUALITY AND DIVERSITY ISSUES

8.1 N/A

9.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972

9.1 N/A

APPENDIX 1

Halton Council Efficiency Programme

Progress update; January 2010

General overview of the Efficiency Programme:

Workstreams currently underway as part of Wave 1 of the programme are;

- Management Structures
- Transactional Support Services
- Non-Transactional Support Services
- Service Delivery Options (Pilot – Open Spaces)
- Customer Relations & ICT improvement
- Property

Across the Council, a large number of vacancies have been held which together with the Management Structures savings detailed below will achieve the £500,000 saving for 2009/10 set out in the Budget.

A progress report on each of the Wave 1 work-streams are detailed below.

Management Structures Workstream:

Following consultation in the autumn of 2009, revised Management Structures were agreed. Assimilations to posts at Operational Director and Divisional Manager level were completed in December, and recruitment to the remaining posts is nearing completion.

A number of post holders have expressed an interest to leave the Council under the provision of the Voluntary Severance Schemes, and the first of these has now left.

A report to the Efficiency Programme Board in December 2009 indicated that initial savings generated by the work-stream to date are £270,000 for 2009/10 and £836,000 for 2010/11. (derived partial implementation)

Next Steps:

Complete recruitment process to management structures.
New Management Structures to be operational 1st April 2010.

Non-Transactional & Transactional Support Services workstream:

These two workstreams are being delivered together. All support service functions across the Council have been reviewed.

These services are:

- Human Resources;
- Finance;
- Administration;
- Policy, Strategy and Performance Management;
- Democratic Services;
- Project & Programme Management
- Procurement and Contract Management; and
- Communications and Marketing.

Following consultation with staff and trade unions, new structures have been drawn up and approved. These new structures contain significantly fewer posts than the existing structures.

At the end of December 2009, staff who held posts that remain broadly unchanged were assimilated into posts in the new structures.

Recruitment to new posts on these structures has commenced, and staff who are 'at-risk', have been formally notified and are now being invited to apply for posts on the new structures.

Expressions of interest from staff who wish to leave the Council under the provision of the Voluntary Severance Schemes are currently being processed.

Next Steps:

Complete recruitment process to new structures.

Process expressions of interest for voluntary severance

Configure and implement new 'Centres of Excellence', to be operational 1st April 2010.

Service Delivery Options Workstream – Open Spaces (Pilot):

This was the first 'service review' undertaken as part of the Efficiency Programme. The transition plan adopted by the Council detailed 5 areas to be targeted to achieve savings and improvement over a three year period. (Structure, Improved Financial Management, Productivity Improvements, Flexible Service Delivery and Charging Arrangements)

Following consultation with staff and trade unions, a new structure has been approved. Appointment to the new structure has been practically completed.

The other elements of the transition plan are being progressed by a dedicated workstream team.

Savings have been identified totalling £531,000. This is in line with target.

Next Steps:

Progress activity on the Improved Financial Management, Productivity Improvements, Flexible Service Delivery and Charging Arrangements elements of the Transition Plan.

Customer Relations & ICT Improvement Workstream:

This work-stream was part of Wave 1 of the Programme and has now been largely completed and was been formally closed in November 2009.

One requirement of this work-stream was the introduction of a rationalised ICT services. This is now being progressed as a standalone work-stream in Wave 2 of the Programme – Review of ICT Support Services (see below).

Savings generated from the renegotiation of hardware and software contracts have been recycled into the Council's commitment to meet obligations under the governments 'Code of Connection' requirements.

Property Workstream:

Following an assessment of the Property management function by CIPFA Property Services and an evaluation of the outcome of that review, it has been agreed that the operational Property Management function will be soft market tested.

Preparations for this market testing process have now commenced.

Next Steps:

Enter into and complete market testing exercise to determine future provision arrangements for operational Property Management services.

Wave 2 work-streams

The work-streams outlined above are Wave 1 work-streams. These have been running since the commencement of the Efficiency Programme in early 2009 and are now well advanced.

There are a number of work-streams scheduled for Wave 2 of the Efficiency Programme. The first of these started in October 2009, and several more are scheduled to start in the near future.

The table below sets out the timescales for these work-streams. Further updates will be made available to the board in due course.

Workstream	Timescale	Status
Revenues & Benefits and HDL	Sep 2009 to Mar 2010	In progress
Review of ICT Support Services	Sep 2009 to Mar 2010	In progress
Review of Contracted Services to Schools	Dec 2009 to Mar 2010	Initial start-up stage
Review of Asset Use	Feb 2010 to May 2010	Planned
Review of Vehicle Fleet Management	Apr 2010 to Jul 2010	Planned
Shared Support Services – 2 nd phase: review of Centre of Excellence processes	May 2010 onwards	Planned
Review of Income & Charging	Aug 2010 to Nov 2010	Planned

By virtue of paragraph(s) 3 of Part 1 of Schedule 12A
of the Local Government Act 1972.

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