

# Divisional Delivery Plan 2023-24

## Corporate Services – Financial Services



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# Corporate Services – Revenue Services and Financial Compliance

## Divisional Delivery Plan 2023-24

### The Purpose of this Plan

This Divisional Delivery Plan sets the strategic actions and measures that the services within this Division will take forward for the Council to make progress against its Well-being Objectives, thematic priorities, and service priorities. Action and measures for the delivery of the Cabinet Vision Statement Commitments are also included.

The actions and measures should set the direction of travel and translate into individual staff objectives targets. It provides an open and transparent way of showing staff, customers, elected members and stakeholders what is to be achieved and how we plan to do this.

It shows how resources will be used to achieve objectives and the service implications of budgetary increases or reductions. It shows what we get for what we spend and if we are making the most of what we have. The plan also aims to demonstrate and provide assurance on service standards so that the service can be held to account.

### Divisional Overview

#### Director of Corporate Services – Chris Moore



The Directorate for Corporate Services supports all the Departments within the Authority and employs over 200 people with an overall of budget of nearly £31 million. The department is diverse and includes Accountancy, Treasury Management, Pensions Payroll, Pensions, Revenue Services including Council Tax, Housing Benefit and Debtors, Internal Audit, Corporate Procurement and Risk Management

Carmarthenshire County Council is the statutorily administering authority for the Dyfed Pension Fund and we manage the strategic direction and operation of the Dyfed Pension Fund Investments and Dyfed Welsh Church Fund, as well as the host authority function of the Wales Pension Partnership, together with Section 151 responsibility for Swansea Bay City Deal and the newly created Regional Corporate Joint Committee.

All services have been working hard and responded well during the Covid pandemic. We have adapted to new ways of working and have introduced new processes in a timely manner such as the introduction of electronic processing for both our banking transactions and treasury management practices, supporting local businesses via business grants and procuring of PPE, whilst managing both capital and revenue accounts and Welsh Government funding.

The situation here in Carmarthenshire is looking challenging, but this isn't unique to us, as all local authorities across Wales are facing big shortfalls in their budgets due to the global economic climate. The Council's energy costs have trebled and the level of nationally agreed pay awards for staff is far above what was budgeted for 12 months ago, due to the significant rise of inflation. Following the Welsh Government funding settlement, the final settlement identified a need to bridge a budget shortfall of over £20 million in its 2023/24

budget. Welsh Government recognise this has been one of the toughest budgets that they have ever set and therefore the money allocated to local authorities, which makes up around three-quarters of our funding, will fall well short of what the Council need to continue with services as they are currently.

The key priorities and actions detailed in this plan have all been developed in line with the Future Generation principles of planning for the long-term, prevention, integration, collaboration, and involvement.

Our vision is strongly linked to the priorities of the Authority and summaries our central purpose of '**Making Better Use of Resources**'.

## Introduction by Head of Financial Services – Randal Hemingway

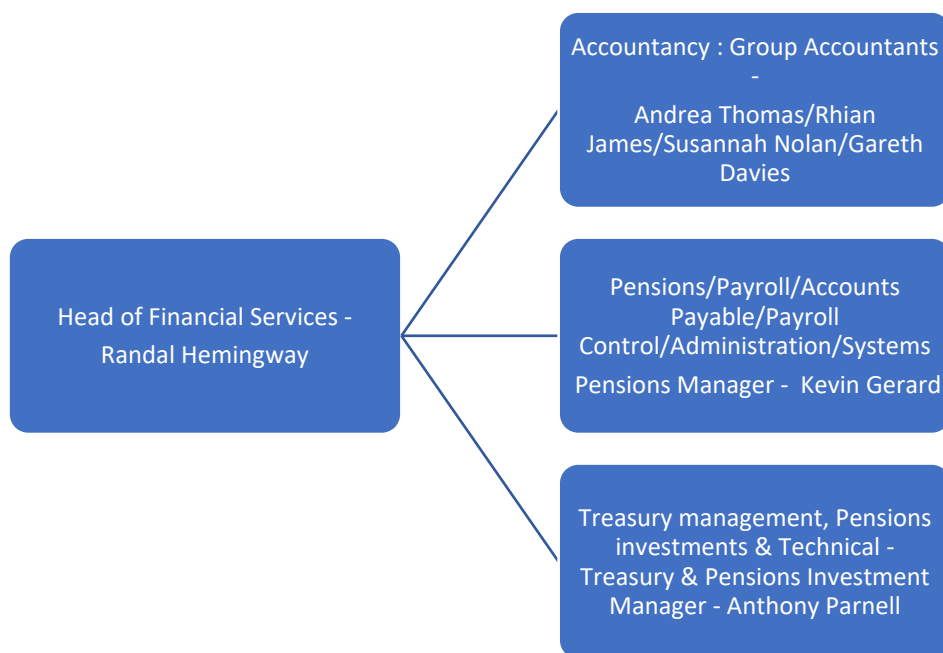


Financial Services includes 3 distinct areas:

**Accountancy** – we provide a decentralised accounting and financial management service covering Technical Accounting (Preparation of final accounts, corporate accounting, and taxation), Management Accounting (Month end close, maintenance of financial records and budgeting) and Strategic Finance functions (projects, planning and financial advice to members).

**Pensions Administration, Systems, Accounts Payable, Payroll control & Administration** – Carmarthenshire County Council is the statutorily administering authority for the Dyfed Pension Fund. It also acts as the administrator for the unfunded Police and Fire pension schemes for Dyfed Powys Police Authority, Mid and West Wales Fire and Rescue Service and North Wales Fire and Rescue Service respectively. The systems function ensures the integrity of the comprehensive corporate financial system for both the Authority and several external clients. The corporate payments service provides a range of payment solutions that support both internal and external clients in the settlement of supplier invoices relating to the receipt of goods and services.

**Treasury Management, Pensions Investments and Technical** – the unit manages the strategic direction and operation of the Dyfed Pension Fund Investments and Dyfed Welsh Church Fund, as well as the host authority function of the Wales Pension Partnership. The unit also manages the Treasury Management and Banking Service areas. The Technical Section is responsible for financial, grant compliance advice and accounting support for specific grant funded projects and the research, interpretation, and consultation responses on local government finance matters.



### Indication of staffing levels

Accountancy	Pensions/Payroll/Accounts Payable/Administration/Systems	Treasury management, Pension Investments & Technical
42	58	13

### Budget 2023/24

	Accountancy £,000	Treasury & Pension Investment £,000	Wales Pension Partnership £,000	Grants & Technical £,000	Payroll Control £,000	Payments £,000	Pensions £,000	Total £,000
<b>Expenditure</b>	2278	329	93	435	115	743	1810	5803
<b>Income</b>	-2102	-340	-90	-403	-99	-678	-1781	-5493
<b>Net</b>	176	-11	3	32	16	65	29	310

## Cabinet Member: Cllr Alun Lenny responsible for Resources



Responsibility for:

- Budget
- Capital Programme
- Property/Asset Management
- Commissioning & Procurement
- Procurement & Frameworks
- Risk management & risk planning
- Housing benefits
- Revenues
- Annual Governance Statement
- Internal Audit
- Savings Delivery
- Financial Services
- Community Benefits
- Pensions & Pensions Investments
- Council Tax
- National non-domestic rates (NNDR)
- Strategic finance (Corporate projects)

## Divisional Specific Acts and Legislation

### Service Specific Act/Strategy

- ❖ Local Government Finance Act 1992 & subsequent enabling and amending Council Tax Regulations
- ❖ Local Government Finance Act 1989 & subsequent enabling and amending non-domestic rating regulations.
- ❖ Funding Strategy Statement
- ❖ Governance Policy
- ❖ Corporate Risk Register
- ❖ Financial Procedural Rules
- ❖ Anti-Fraud and Anti-Corruption Strategy 202-25

Divisional Specific Strategy and Policy	Link
Revenue Budget Strategy	<a href="#">Revenue Budget Strategy 2023 24 to 2025 26</a>
5 Year Capital Programme	<a href="#">5 Year Capital Programme 2023 24 to 2027 28</a>
Treasury Management Policy and Strategy	<a href="#">Treasury Management Policy &amp; Strategy 2023-24</a>
Dyfed Pension Fund	<a href="#">Local Government Pension Scheme   Dyfed Pension Fund</a>
Investment Strategy Statement	<a href="#">Investment Strategy Statement   Dyfed Pension Fund</a>
Statement of Investment Principles	<a href="#">Dyfed Pension Fund Investment Principles</a>
Corporate and Service Risk Registers	Details attached

## Delivery Plan 2023/24: How the division supports the Corporate Strategy and Well-being Objectives of the Council.

Note the Cabinet's Vision Statement commitments that we help deliver are identified with their numbers e.g. V92+V93 below

Ref	Actions, Measures & Risks	By When or EOY Target?	By Who?	Source Ref
<b>1</b>	<b>Well-being Objective 1 - Enabling our children and young people to have the best possible start in life (Start Well)</b>			
a	<b>Theme: Healthy Lives – prevention /early intervention</b>			
	n/a			
b	<b>Service Priority - Early years</b>			
	n/a			
c	<b>Service Priority - Education</b>			
	n/a			
<b>2</b>	<b>Well-being Objective 2 - Enabling our residents to live and age well (Live &amp; Age Well)</b>			
2A	<b>Theme: Tackling Poverty</b>			
	n/a			
2B	<b>Service Priority - Housing</b>			
	n/a			
2C	<b>Service Priority – Social Care</b>			
	n/a			
<b>3</b>	<b>Well-being Objective 3 - Enabling our communities and environment to be healthy, safe and prosperous (Prosperous Communities)</b>			
3A	<b>Theme: Economic Recovery &amp; Growth</b>			
	n/a			
3B	<b>Theme: Decarbonisation/Climate &amp; Nature Emergency</b>			
1	Work with Dyfed Pension Fund to continue the journey on reducing its carbon intensity and encourage the Dyfed Pension Fund to work with and learn from other pension funds with a view to further disinvestment in fossil fuels and non-ethical investments. (CVS 57)	31/03/2027	Randal Hemingway	Corporate Performance and Resources Scrutiny
3C	<b>Theme: Welsh Language &amp; Culture</b>			
	n/a			
3D	<b>Theme: Community Safety and Community Cohesion</b>			
	n/a			
3E	<b>Service Priority – Leisure &amp; Tourism</b>			

Ref	Actions, Measures & Risks	By When or EOY Target?	By Who?	Source Ref
1	Consider the powers available in relation to local tourism levies and the impact of their introduction locally (CVS 76)	31/03/2027	Randal Hemingway	Corporate Performance and Resources Scrutiny
3F	<b>Service Priority – Waste</b>			
	n/a			
3G	<b>Service Priority – Highways &amp; Transport</b>			
	n/a			
4	<b>Well-being Objective 4 - To further modernise and develop as a resilient and efficient Council (Our Council)</b>			
4A	<b>Theme: Organisational Transformation</b>			
	<b>Actions</b>			
4	Continue to embrace and promote agile working, hybrid meetings and new ways of working across the organisation. (CVS 108)	31/03/2024	Randal Hemingway & all managers	Corporate Performance and Resources Scrutiny
5	<b>Core Business Enablers</b>	<b>By When?</b>	<b>By Whom? Responsible Officer</b>	<b>Source Ref</b>
5A	<b>ICT Services</b>			
1	We will continue to roll out i-connect which will facilitate direct data transfer from employer payroll system to the Altair Pension database	31/03/2024	Randal Hemingway /Kevin Gerard	Corporate Services DMT
5B	<b>Marketing &amp; Media including Customer Services</b>			
	n/a			
5C	<b>Legal</b>			
1	We will monitor and implement changes to the Local Government Pension scheme as a consequence of legislation changes, including Sargeant/McCloud	31/03/2024	Randal Hemingway /Kevin Gerard	Corporate Performance and Resources Scrutiny
2	We will continue to ensure compliance with the implementation of auto enrolment in accordance with the requirement of the Pensions Act	31/03/2024	Randal Hemingway /Kevin Gerard	Corporate Services DMT
3	We will continue to undertake GMP reconciliation in accordance with HMRC statutory requirements	31/03/2024	Randal Hemingway /Kevin Gerard	Corporate Services DMT
4	We will implement changes to the Firefighters Pension Scheme as a consequence of legislation changes	31/03/2024	Randal Hemingway /Kevin Gerard	Corporate Services DMT
5	We will implement changes to the Police Pension Scheme as a consequence of legislation changes	31/03/2024	Randal Hemingway /Kevin Gerard	Corporate Services DMT
5D	<b>Planning</b>			
	n/a			

Ref	Actions, Measures & Risks	By When or EOY Target?	By Who?	Source Ref
<b>5E</b>	<b>Finance</b>			
1	We will provide significant financial support and advice to the Swansea Bay City Region	31/03/2024	Randal Hemingway	Corporate Performance and Resources Scrutiny
2	We will undertake the closure and Audit of the Accounts within the appropriate timescales	31/03/2024	Randal Hemingway	Corporate Performance and Resources Scrutiny
3	We will ensure an unqualified audit of the final accounts	31/03/2024	Randal Hemingway	Corporate Performance and Resources Scrutiny
4	We will identify a set of key performance indicators taking a balanced scorecard approach	31/03/2024	Randal Hemingway	Corporate Performance and Resources Scrutiny
5	Use of the Councils reserves to invest in the County and support future development (MF5-96)	31/03/2024	Randal Hemingway	Corporate Performance and Resources Scrutiny
6	Ensure the Council manages its budgets effectively and prudently (MF5-98)	31/03/2024	Randal Hemingway	Corporate Performance and Resources Scrutiny
7	We will continue to Develop Opportunities for collaboration with other Local Government Pension Schemes	31/03/2024	Randal Hemingway /Kevin Gerard	Corporate Services DMT
8	We will promote to scheme members the opportunity of registering with 'My Pension online' employers	31/03/2024	Randal Hemingway /Kevin Gerard	Corporate Services DMT
9	To Investigate the feasibility of P2P rollout in Schools via a pilot site	31/03/2024	Randal Hemingway /Kevin Gerard	Corporate Services DMT
10	To support the Pensions Boards	31/03/2024	Randal Hemingway /Anthony Parnell	Corporate Services DMT
11	To collaborate with other LGPS Funds and pools on investments and governance	31/03/2024	Randal Hemingway /Anthony Parnell	Corporate Services DMT
12	To manage the Host Authority Function for the Wales Pension Partnership	31/03/2024	Randal Hemingway /Anthony Parnell	Corporate Services DMT



Ref	Actions, Measures & Risks	By When or EOY Target?	By Who?	Source Ref
13	To ensure timely closure of accounts for the Dyfed Pension Fund	31/03/2024	Randal Hemingway /Anthony Parnell	Corporate Services DMT
14	To produce the Dyfed Pension Fund Annual Report	31/03/2024	Randal Hemingway /Anthony Parnell	Corporate Services DMT
15	To produce and comply with the Treasury Management Policy and Strategy	31/03/2024	Randal Hemingway /Anthony Parnell	Corporate Services DMT
16	To administer the Car Salary Sacrifice Scheme, Assisted Car Purchase and Cycle to Work Schemes, and be involved in the marketing to ensure take up by staff	31/03/2024	Randal Hemingway /Anthony Parnell	Corporate Services DMT
17	To provide financial support and professional advice to externally funded project staff, ensuring up to date knowledge and communication of relevant guidance	31/03/2024	Randal Hemingway /Anthony Parnell	Corporate Services DMT
18	To lead and advise on the key financial considerations on the delivery of major corporate projects such as the Pentre Awel Project	31/03/2024	Owen Bowen	Corporate Performance and Resources Scrutiny
	<b>Measures:</b>			
19	The % of undisputed invoices which were paid in 30 days (CFH/0006)	95%	Randal Hemingway /Kevin Gerard	Corporate Services DMT
20	Return on Investments to outperform the average 90 days un compounded SONIA rate (6.1.2.1)	To out-perform	Randal Hemingway /Anthony Parnell	Corporate Services DMT
21	New borrowing rate to outperform the average PWLB rate for the year (6.1.2.2)	To out-perform	Randal Hemingway /Anthony Parnell	Corporate Services DMT
22	Dyfed Pension Fund to outperform the benchmark return as set out in the Investment Brief (5 year rolling to nearest quarter) (6.1.3.4)	To out-perform	Randal Hemingway /Anthony Parnell	Corporate Services DMT
<b>5F</b>	<b>Procurement</b>			
	n/a			
<b>G</b>	<b>Internal Audit</b>			
1	n/a			
<b>H</b>	<b>People Management (HR, L&amp;D, Occ Health)</b>			
1	Analyse the current workforce, and then extending that analysis to identify future workforce requirements, skills and competencies which will be needed to deliver new, different, or improved service.	31/03/2024	Randal Hemingway	Corporate Performance and Resources Scrutiny

Ref	Actions, Measures & Risks	By When or EOY Target?	By Who?	Source Ref
2	Support continuous training and development of staff; all staff will have access to training and development opportunities to meet the individual's aspirations and the needs of the service. <i>(From Staff survey 2022)</i>	31/03/2024	Randal Hemingway & all managers	Corporate Services DMT
3	Ensure officers and Members are trained appropriately on Treasury Management and Pension Fund Investments.	31/03/2024	Randal Hemingway /Anthony Parnell	Corporate Services DMT
	<b>Measures:</b>			
4	Number of (FTE) days lost due to sickness	TBC	Randal Hemingway	Corporate Performance and Resources Scrutiny
<b>I</b>	<b>Democratic Services</b>			
	n/a			
<b>J</b>	<b>Policy &amp; Performance</b>			
1	Support the improvement of communication and involvement with staff on Council performance management information. <i>(From Staff Survey 2022)</i>	31/03/2024	Randal Hemingway /All managers	Corporate Services DMT
<b>K</b>	<b>Electoral services and Civil Registration</b>			
	n/a			
<b>L</b>	<b>Estates and Asset Management</b>			
	n/a			
<b>M</b>	<b>Risk Management</b>			
	n/a			
<b>N</b>	<b>Business Support</b>			
1	We will make the best use of resources to improve services both to the public and for Corporate Services	31/03/2024	Randal Hemingway / Tracey Thomas	Corporate Services DMT

## Risks

Risks are anything that can impede or enhance the achievement of strategic objectives (Our Well-being Objectives above).

Risk Ref or New?	Risk score after mitigation	Identified Risk	WBO Ref # above action
Corporate Risks			
CRR190056	20 Significant	Ensuring the Authority effectively manages its financial resources and responds to the challenges of reduced funding	5E (5&6)

Risk Ref or New?	Risk score after mitigation	Identified Risk	WBO Ref # above action
CRR190015	16 Significant	Delivery of the approved Capital Programme (outcomes/budget)	5E (6)
CRR190043	15 High	Post Covid -19 Strategic Financial implications – loss of Income, increased costs due to Covid-19 demands and compliance with Cabinet and Welsh Government instructions	5E (5&6)
CRR190013	12 High	Delivery of the City Deal (outcomes/budget)	5E (1)
CRR190005	12 High	Ensuring effective management of Grant Funding, Threat of having to repay significant Grant Monies, Failure to manage Grants and maximise on the funding resources available, failure to secure funding, failure to deliver current projects within set timescales, Failure to deliver outputs in line with the T&C's of grant paying department	5E (5&6)
CRR190014	8 Medium	Delivery of the Pentre Awel Project	5E (18)
Service Risks			
CSV210001	4 low	Failure to close accounts by deadline	5E (2&3)
CSV220001	3 Very low	Failure in the upgrade of the Pensions Administration System. Risk of system failure, loss of data etc. If delivered successfully, the new system will improve service, but the worst-case scenario is a failure to pay pensions	5A (1)
CSV240001	6 Medium	Failure to pay invoices within 30 days	5E (19)