

BOLSOVER DISTRICT COUNCIL

IMPROVEMENT SCRUTINY COMMITTEE

Use of Consultants Scrutiny Review 2011/12

April 2012

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Foreword from Councillor Hilary Gilmour Chair of the Improvement Scrutiny Committee

On behalf of the Improvement Scrutiny Committee I am pleased to present a short, sharp review on the Use of Consultants. Its findings, conclusions and recommendations have been considered by the committee from documentation provided by the authority. Unfortunately, the original scope of the review does not reflect on the recommendations the committee agreed in this report as there was insufficient material to make recommendations other than those reached. However, the Improvement Scrutiny Committee will revisit the 'Use of Consultants' Review in the near future when more information is available.

I would like to extend our thanks to Abby Brownsword, Democratic Services Officer, and Robin Raily, Performance and Quality Officer, for his hard work and research.

Finally, thank you to members of Improvement Scrutiny Committee for their commitment and attendance at extra meetings to meet with the tight time schedules.

1. Introduction

Elected Members decided to review the Use of Consultants at the Scrutiny Conference in mid-2011. The Improvement Scrutiny Committee's remit was to look into the cost of the use of consultants, consider how efficiencies could be made, what alternatives were there and what other options could be employed.

When the scoping document was signed off in Feb 2012, it was decided, because of the relatively short time available, the Review would adopt a 'spotlight' approach to highlight and identify quick wins. An initial contact was made with the Head of Housing on the Use of Consultants in that service (knowing that Housing had used a variety of external businesses and individuals for advice, training and for implementing processes). This initial conversation highlighted the need to define what Consultants means in the Council context.

An enquiry was also made of Financial Services; put simply; what "..... monies have been spent on buying in external expertise" Financial Services explained that as a search criteria this was too broad but they responded by providing data and information for 4 Cost Codes. Analysis of the data and information provides the basis of the Review.

2. Recommendations

Recommendation 1

Establish a system to ensure that the engagement of Consultants is subject to the same controls as the recruitment of temporary or agency workers i.e. signed off by the Director of Corporate Resources and CEO.

References: 5:3.

Recommendation 2

Ensure that steps are put in place to improve the recording of expenditure on Agency Staff, Software Purchases, Hired/Contract services and Professional / Consultancy Fees so that it's easier to analyse and monitor trends.

References: 5:2, 5:3.

Recommendation 3

Revisit the 'Use of Consultants' Review when effective 'sort' mechanisms are in place that will allow an assessment of the costs of 'bought in' services; sorted by commissioning Officer and department

References: 5:1

3. Scope of Review

- 3.1. Use of Consultants
 - 3.1.1. Definition – what is a ‘Consultant’?
 - 3.1.2. What functions or services does a Consultant provide?
 - 3.1.3. Are there alternatives to using Consultants?
 - 3.1.4. Costs –
 - 3.1.4.1. External funding stream?
 - 3.1.4.2. Funding from reserves?
- 3.2. The Review’s general remit was to consider the following issues;
 - 3.2.1. Savings identified/made in the last year.
 - 3.2.2. Further savings that could be made
 - 3.2.3. Efficiencies in the particular area/service
 - 3.2.4. Value for money of the area/service
 - 3.2.5. Whether the authority can generate income from the area/service

The Committee is comprised of the following Members,

Cllr Hilary Gilmour (Chair)	Cllr Jim Smith (Vice-Chair)
Cllr Toni Bennett	Cllr Rose Bowler
Cllr Pauline Bowmer	Cllr Ray Brooks
Cllr Jim Clifton	Cllr Terry Cook
Cllr Ray Heffer	Cllr Rita Turner

Support to the Committee was provided by the Scrutiny Officer, the Performance and Quality Officer and a Democratic Services Officer.

4. Method of Review

The Committee first considered the scope in autumn 2011 but signed the scoping document off in March 2012. As there was only 1 more monthly meeting available for the review, it was decided that the scoping document and evidence would be considered at the March meeting and the final report document signed off at the April meeting. In the end, it was decided to hold a special Committee meeting between the March and April meetings.

The Head of Housing was interviewed about their use of consultants and an enquiry was made of Financial Services for data on expenses incurred buying in external services. The report has been produced based on the material gathered from those conversations.

The Director of Corporate Resources was also consulted on the draft report

Attached at **Appendix 1** is a list of stakeholders interviewed.

Equalities and Diversity

Within the process of the review the panel have taken into account the impact of equalities and have not identified any negative impact.

5. Evidence (with references)

5.1. A Consultant may be defined as: an expert, a professional or a specialist. But in the context of the Council, examples of 'Consultants' could be defined as:

5.1.1. An Interim Manager – an individual employed on a temporary contract that's renewed on a regular basis. For instance, an Interim Manager will quite often be used to fill the gap between an Officer leaving and the recruitment of a replacement. Housing had an *interim* Repairs and Maintenance Manager in place for 2 years.

5.1.2. The Council has used specialists, for instance, the Chartered Institute of Housing (CIH Housing) – This not-for-profit organisation has been employed by the Council to produce major (Housing-related) policy documents where there is a statutory requirement or presumption to have these items in place, for example, the new HRA Business Plan.

5.1.3. Technical specialists – Housing used a company to install the new Mobile Working system; the company provided the software and the necessary training to run the system.

5.1.4. Structural Engineers – for instance, Housing has used Structural Engineers in the past to provide professional advice on building safety. Also advice has been sought from Asbestos and Legionella experts.

5.1.5. More widely; Training – the Council has often used organisations both commercial and not-for-profit, to deliver training on specialist subjects. For example, delivery of LGBT training, Sweeper Driver training, Fire Warden training, First Aid training, etc.

5.1.6. Investors in People Assessors – in order for the authority to demonstrate compliance with the requirements of the Investors in People regime, an on-site assessment - every 3 years - has to be paid for. This also applies to the Customer Service Excellence (CSE) award's (former CharterMark) annual assessment.

5.1.7. External Audit (Corporate) – there is a statutory requirement for the authority to engage external auditors.

5.2. An enquiry was made of Financial Services (Appendix 7) using the search parameter; 'any monies spent on buying in external expertise'. The following detail was provided.

5.2.1. **5008 - Professional / Consultancy Fees - annual budget of £616,650;**

5.2.1.1. For 2011/12 so far, the actual cost charged to the General Fund is: £306,568 against an annual budget of £616,650; and, actual cost charged to the HRA is £10,962: annual budget £15,980.

5.2.2. **1028 - Agency Staff - annual budget of £168,160**

5.2.2.1. For 2011/12 so far the actual cost charged to the General Fund is: £108,195 against an annual budget of £168,160; and Actual cost charged to the HRA is £4,359: annual budget of £4,500.

It should be noted that the Repairs and Maintenance manager was coded to the HRA, which is a separate, ring fenced account from the General Fund. It should also be noted that agency staff are often employed to cover vacant posts that can not be filled, and as such are not an additional cost to the Council.

5.2.3. **5001 - Hired / Contract services - annual budget £1.3 million.**

Some expertise is 'bought' in because either our own staff are not qualified enough or we do not have the facilities. An example of this is Vehicle Fleet where some repairs are done by external contractors rather than by our own mechanics. It was not possible to do an enquiry on 5001 to extract all "external expertise" costs as all kinds of contracts are coded here.

5.2.4. **4046 - Software Purchases**

Some consultancy work may be carried out as part of new capital projects, in which case, this would be charged to the capital code, along with all the other capital expenditure.

For instance, Financial Services purchased a new software model, but as part of the deal a consultant came in to review all of their services and part of the cost was off-set against the cost of purchasing the software. This kind of thing could occur on all kinds of purchases, which we would not be aware of, and would not be able to extract the costs from. There was a similar arrangement in place for Housing's Mobile Working scheme.

5.2.5. An examination of the details provided by Financial Services listing the services and expertise that is bought in by the authority (see Appendix 2) and then charged to 1 of 4 cost codes (1028, 4046, 5001 & 5008) highlights the range of individual items bought in. It also reveals that the same or similar activities are appearing in more than one list i.e. under more than one cost code. For example, 'Provision of an EHO' regularly appears in both 1028 and 5008.

5.3. **Typical items of expenditure by code** (see Appendix 4)

5.3.1. The ledger for Cost Code **1028 - Agency Staff** has over 350 separate entries for the year (2011/12) so far, showing an expenditure of nearly £112k. Items for this Cost Code seem to consistently relate to temporary (agency) staff.

5.3.2. The ledger for Cost Code **4046 - Software Purchases** has over 30 separate entries for the year (2011/12) so far, showing an expenditure of over £37k. Items allocated to this Cost Code include software that has been purchased but some staff costs (though ICT-related) have been placed here.

5.3.3. The ledger for Cost Code **5001 - Hired/Contract services** has over 2200 separate entries for the year (2011/12) so far, showing an expenditure of over £1m. Costs that have been allocated here include a large range of functions and services, for example, window cleaning on sheltered homes, membership subscriptions, hire of plant and machinery, specialist contractors fees, payments for room hire, training course costs, Historic Building Grants, buffet costs, legal fees, work carried out at Pleasley Business Park, sewer and drain clearing services, Land Registry costs, stock taking at Leisure Centres, trade refuse collections, Use of Multi Sport Ground, programme management support (LSP), public sector consultants, provision of specialist temporary staff, items bought with credit cards and many others. The vast majority of orders have been raised by Financial Services so it's not obvious which department has ordered the works, functions or services. Having such a large range of different items placed under this heading highlights a problem where items are placed here when they should have been placed under another Cost Code.

5.3.4. The ledger for Cost Code **5008 - Professional / Consultancy Fees** has over 100 separate entries for the year (2011/12) so far, showing an expenditure of more than £250k. Items for this Cost Code include 'bought in' consultancy but also some costs associated with engaging temporary EHOs.

5.3.5. Consultation with senior management revealed that there are forms and processes for the authorisation of the recruitment of agency workers and temporary staff, but no similar processes are in place for the engagement of Consultants.

See Appendix 4 for extracts from Cost Code data showing typical items for each of the 4 relevant Cost Codes. Also, Appendix 2 and 3 for samples of recruitment forms.

6. **Key Findings**

6.1. **Strengths**

6.1.1. Financial Services maintain Cost Codes for 4 areas where the budgets for Agency Staff, Hired / Contract services, Professional / Consultancy Fees and Software Purchases are monitored.

6.1.2. There are forms produced by Human Resources (HR) for the authorisation of the recruitment or engagement of temporary and agency staff.

6.2. **Areas for Improvement**

6.2.1. There are inconsistencies in the way costs are allocated between the 4 Cost Codes – 1028, 4046, 5001, 5008.

6.2.2. Staff costs appear under 3 separate Cost Codes – 1028, 4046, 5008.

6.2.3. Which department or Officer who has 'bought' in external services/supplies is not readily apparent from the downloaded spreadsheets provided by Financial Services. The spreadsheet provided by Financial Services has a 'sort field' for Section – but the column is nearly always filled in with the text 'Finance' rather than the department that has raised the order. Also, the manager's name who has raised the order or requested the service doesn't appear in the spreadsheet.

6.2.4. The Cost Code 5001 (Hired/Contract services) has a large range of different items that include the hire of plant and equipment (19/5/11) or the ordering of window cleaning contracts (13/4/11). But there are also items in the lists that do not obviously fall under the Hired/Contract services label, for instance (randomly chosen), *Historic Building Grant (25/10/11)*, *deliver apprenticeship framework NVQ2 Advice and Guidance (28/7/11)*, *provide Microsoft Office Word 2003 training (6/6/11)*, *purchase of SNAP software (24/1/12)*, *Clowne Linear Park - Bridge Assessment: Fee account for professional services*. Each of these items listed here could have appeared under a different Cost Code.

6.2.5. The recruitment of a Consultant requires a procedure that ensures that authorisation is obtained from the Director of Corporate Resources before the individual or company is engaged.

7. **Conclusions**

The Use of Consultants Review scoping document established early on that it was necessary to define what 'Consultant' means in this context. The Review produced a list of 7 possible interpretations for Bolsover DC. In general terms, all 7 are types of staff function or professions. But the 4 Cost Codes where external costs are recorded doesn't differentiate between these 7 staff definitions. The Costs Codes also have entries for materials, supplies, training, room hire and various other un-associated items.

The spreadsheet that was supplied by Financial Services contained 4 worksheets, one for each of the Cost Codes used for recording the placing of orders with external 'bought in' services. When viewed, it was apparent that there were similar or identical types of entry appearing under more than one Cost Code. The spreadsheet also revealed the great range of functions, staff costs, supplies and materials being recorded under these broad headings.

The Review concluded that it was important that each type of externally incurred cost should be recorded under one Cost Code only. Also, there should be sufficient 'fields' to allow the recording of departments, sections and Officers. This would allow the easy filtering of costs so individual departments, sections and Officers can be identified easily, held accountable and any financial information is readily available.

The scoping document's remit was to look closely at savings, efficiencies and value for money (VFM) but without a clear definition of 'Consultants', the present method of allocating costs to departments and individuals makes this remit hard to fulfil.

When the draft version of this report was given to the Director of Corporate Resources for their consideration, it highlighted that the engagement of Consultants is not governed by the same Quality Assured processes as that of temporary or agency staff.

Stakeholders

Councillor Duncan McGregor	Portfolio Holder for Corporate Efficiencies
Bryan Mason	Director of Corporate Resources
Lisa Williams	Principal Accountant
Peter Campbell	Head of Housing

BOLSOVER DISTRICT COUNCIL
Memorandum

To:
From: **HEAD OF HUMAN RESOURCES AND PAYROLL**
Date:
Re: **END OF TEMPORARY CONTRACT**

The temporary contract for the person named below is due for renewal as detailed:

Name:
Post:
Contract End:

In order for the necessary paperwork to be completed and payroll deadlines to be met would you please complete the form below and return to HUMAN RESOURCES immediately. **It is imperative that we give the appropriate notice under employment law to each individual if this contract is to be terminated.**

HUMAN RESOURCES

To: HUMAN RESOURCES

From:

RE: _____

Please extend the above contract for _____ months/weeks. **Please note the CEO has delegated powers to authorise temporary contracts up to 12 months duration.**

OR

Please terminate the above contract on expiry.

Signed _____ Dated _____
HEAD OF SERVICE

Signed _____ Dated _____
DIRECTOR

FINANCIAL APPRAISAL

Sufficient monies are available to fund this post for the period stated

Signed _____ Dated _____
DIRECTOR OF RESOURCES/HEAD OF FINANCE

Approved _____ Dated _____
CHIEF EXECUTIVE OFFICER

REVISED JANUARY 2006

REQUEST FOR AN AGENCY WORKER MAXIMUM 11 WEEKS DURATION

This form must be completed and authorisation received prior to hiring agency workers. Prior to completion of this form, managers must check with Human Resources to ensure that there are no employees who could carry out the work required and are:

- on the redeployment register
- a casual worker
- a part time employee who is willing to work extra hours.

Managers must also consider whether it would be possible to recruit to the post on a temporary contract, or establish a pool of casual workers to carry out this work.

Agency workers must only be utilised once the above options have been exhausted, and with the necessary approvals as set out below.

In exceptional cases, where urgent cover is required within the next 24 hours, due to unforeseen circumstances, the prior approval of your Director (or other member of Senior Management Team in their absence) is required. This form must then be completed to allow Human Resources to maintain an accurate record of the use of agency workers.

PLEASE OBTAIN DIRECTOR, DIRECTOR OF RESOURCES/HEAD OF FINANCE, AND CHIEF EXECUTIVE OFFICER SIGNATURES BEFORE FORWARDING TO HUMAN RESOURCES.

ONCE ALL SIGNATURES HAVE BEEN OBTAINED HUMAN RESOURCES WILL PROVIDE YOU WITH A JOB DESCRIPTION/PERSON SPECIFICATION FOR YOU TO PROVIDE TO THE AGENCY. FROM OCTOBER 2011 YOU WILL ALSO BE PROVIDED WITH A TERMS AND CONDITIONS SHEET TO ENSURE COMPLIANCE WITH THE AGENCY WORKERS REGULATIONS.

TO BE COMPLETED BY THE HEAD OF SERVICE PRIOR TO THE RECRUITMENT OF AN AGENCY WORKER

AGENCY TO BE USED	
TYPE OF AGENCY WORKER REQUIRED E.G. CLERICAL/LABOURER	
REASON FOR USE OF AGENCY WORKER E.G. SHORT TERM PROJECT REQUIRING SPECIALIST SKILLS	
PROPOSED DURATION OF NEED FOR AGENCY WORKER (MAXIMUM 11 WEEKS)	
PROPOSED START DATE	
PROPOSED END DATE	

I confirm that an Agency Worker is required.

Before an Agency Worker commences an assignment I will ensure that I have fully complied with the Agency Workers Recruitment Guidance.

HEAD OF SERVICE APPROVAL

I wish to recruit an Agency Worker as outlined above, and confirm that a budget is available for this purpose from budget code _____.

Signed _____

Dated _____

HEAD OF SERVICE

FINANCIAL APPRAISAL

Sufficient monies are available to fund an Agency Worker for the period stated

Signed _____

Dated _____

**DIRECTOR OF RESOURCES/
HEAD OF FINANCE**

DIRECTOR APPROVAL

I authorise/agree to the recruitment of an Agency Worker

Signed _____
DIRECTOR

Dated _____

APPROVAL FOR RECRUITMENT OF AN AGENCY WORKER

As Head of Paid Service I authorise the recruitment of an Agency Worker for the period specified above

Signed _____
CHIEF EXECUTIVE OFFICER

Dated _____

Extracted rows from Ledger for Cost Code 1028 (Agency Staff)

The 4 tables in Appendix 2 list typical items that are found under each of the 4 featured Cost Codes. Although each Ledger download has 16 different 'sort fields', the download has been edited just to show 4 columns. All of the tables has been anonymised. The full range of columns used in the Ledger is set out in a table in Appendix 3.

Journal Date	Amount	Section	Narrative (Line)
01/04/2011	(5,282.45)	Regeneration	Provision of EHO consultants for February and March 2011 - including mileage
12/04/2011	1,242.00	Finance	Provision of EHO consultants for February and March 2011 - including mileage
12/04/2011	3,904.00	Finance	Provision of EHO consultants for February and March 2011 - including mileage
15/04/2011	121.20	Finance	Provision of EHO consultants for February and March 2011 - including mileage
26/05/2011	579.50	Finance	Provision of Contaminated Land Officer April 2011 19hrs @£30.50 per hour
07/06/2011	884.50	Finance	Provision of a Contaminated Land Officer May 2011 29hrs @£30.50 per hour
14/06/2011	280.06	Finance	5/6/11, Agency StreetScene
14/06/2011	280.06	Finance	5/6/11, Agency StreetScene
14/06/2011	246.62	Finance	5/6/11, Agency StreetScene
14/06/2011	280.06	Finance	29/5/11, Agency StreetScene
12/10/2011	2,600.00	Finance	Provision of EHO for Food / Health and Safety September 2011 - 13 days (7hrs/day) @£200.00 per day = £2600.00
09/06/2011	351.12	Finance	Agency - GM & Cleansing, w/e 22.05.11
09/06/2011	280.06	Finance	Agency - GM & Cleansing, w/e 22.05.11
09/06/2011	351.12	Finance	Agency - GM & Cleansing, w/e 22.05.11
15/11/2011	735.93	Finance	Services of xxxxxxxxxxxx at an inclusive rate of £19.89 per hour. Max of 11 weeks
29/11/2011	735.93	Finance	Services of xxxxxxxxxxxx at an inclusive rate of £19.89 per hour. Max of 11 weeks
29/11/2011	735.93	Finance	Services of xxxxxxxxxxxx at an inclusive rate of £19.89 per hour. Max of 11 weeks

Analysis: Table shows costs associated with hiring in staff from an external body

Extracted rows from Ledger for Cost Code 4046 (Software Purchases)

Journal Date	Amount	Section	Narrative (Line)
18/04/2011	1,733.33	Finance	Pre-payment - Public-i - 6.5 months
26/04/2011	109.46	Finance	xxxxxxxxxxxxxxxxxxx
26/04/2011	15.32	Finance	xxxxxxxxxxxxxxxxxxx
06/05/2011	193.53	Finance	BARCLAYCARD 20/04/11 - CLEVERBRIDGE.NET
24/06/2011	387.67	Finance	xxxxxxxxxxxxxxxxxxx
24/06/2011	46.52	Finance	xxxxxxxxxxxxxxxxxxx
26/07/2011	371.52	Finance	xxxxxxxxxxxxxxxxxxx
26/07/2011	44.58	Finance	xxxxxxxxxxxxxxxxxxx
26/07/2011	290.76	Finance	xxxxxxxxxxxxxxxxxxx
23/08/2011	1,112.43	Finance	Windows for server licence (Standard 2008)
26/08/2011	34.89	Finance	xxxxxxxxxxxxxxxxxxx
26/09/2011	139.99	Finance	xxxxxxxxxxxxxxxxxxx
26/09/2011	16.80	Finance	xxxxxxxxxxxxxxxxxxx
26/01/2012	27.14	Finance	xxxxxxxxxxxxxxxxxxx
24/02/2012	298.83	Finance	xxxxxxxxxxxxxxxxxxx
24/02/2012	35.86	Finance	xxxxxxxxxxxxxxxxxxx
19/04/2011	1,358.00	Finance	Adobe Creative Suite CS5 for Windows, upgrade from CS3, boxed product.
01/08/2011	12,000.00	Finance	Quotation for software & services
11/10/2011	4,592.50	Finance	Quotation for software & services
10/11/2011	4,592.50	Finance	Quotation for software & services
30/01/2012	72.80	Finance	
01/04/2011	5,646.67	Finance	Pre-payment - Lalpac - 8 months
20/10/2011	(5,537.26)	Finance	Prepayment - Lalpac - 7.5 months
01/11/2011	8,859.62	Finance	Maintenance Fees and update packages for LALPAC System - Licensing

Analysis: Shows the cost of purchasing software but a staff cost (anonymised - xxxxxxxxxxxxxxxxxxx) has been added

Extracted rows from Ledger for Cost Code 5001 (Hired / Contract services)

Journal Date	Amount	Section	Narrative (Line)
26/07/2011	4,000.00	Finance	Provision of Hosted Disaster Recovery Service 1st Apr 2011 - 31st Mar 2012 (being £6128 less RIEP funding to 31st Mar 2011 £2128)
09/05/2011	1,529.00	Finance	2011/12 Contribution to Multi Agency Public Protection Panel (MAPPA)
11/07/2011	11,653.00	Finance	Provision of 24/7 monitoring of CCTV systems at Sherwood Lodge Bolsover and the town centre schemes in Creswell, Bolsover, Shirebrook and South Normanton, for a period of 11 months effective from 01.05.2011 until 31.03.2012.
11/08/2011	77.12	Finance	Unmetered electricity supply for the town centre CCTV schemes in Bolsover, Creswell Shirebrook and South Normanton during 2011/12.
30/08/2011	577	Finance	To block off end of garage concrete blocks (7 sq metre and footings). To paint top of wall with anti climb paint and fit warning sign. As per your revised quotation dated 27.07.2011.
06/05/2011	14.81	Finance	BARCLAYCARD 20/04/11 - AMAZON
16/05/2011	1,800.00	Finance	Rent for the period 1st June - 30 November 2011 in respect of 41 Hyndley Road, Bolsover.
09/06/2011	19.5	Finance	service to fire extinguishers at Community house South Normanton
16/09/2011	46	Finance	South Normanton Community House Repair and refit lock to office door on 1st floor
03/05/2011	1,250.00	Finance	CAN Rangers to contribute to Capita Software Maintenance invoice for Housing Maintenance
09/05/2011	36	Finance	Criminal Records Bureau checks Taxi Licensing - 9 @ £26.00 Counter-signatory check - 1 @ £5.00 Employee recheck - 1 @ £36.00 Employee recheck - 1 @ £44.00
20/05/2011	626.05	Finance	Passenger seat assembly Our Ref: 85079 (can)
14/11/2011	23.5	Finance	Removal of confidential waste from Shirebrook Contact Centre

Analysis: Table illustrating the huge range and types of costs that are placed under the 5001 Cost Code

Extracted rows from Ledger for Cost Code 5008 (Professional / Consultancy Fees)

Journal Date	Section	Amount (£)	Narrative (Line)
20/04/2011	Finance	10,000.00	Independent Review of WNF
13/06/2011	Finance	4,015.37	Programme management support on behalf of Bolsover LSP and Bolsover District Council in relation to the Working Neighbourhoods Fund - May 2011
21/02/2012	Finance	4,189.55	Programme management support on behalf of Bolsover LSP and Bolsover DC in relation to the Working Neighbourhoods Fund and other Work and Skills activity - January 2012
24/05/2011	Finance	1,929.13	Provision of EHOs April 2011 40hrs 15mins @£30.50per hour Pollution 23hrs @£30.50 per hour Commercial 8hrs 45mins @£30.50 per hour Provision of EHO for May 2011
07/06/2011	Finance	1,044.63	34hrs and 15mins @£30.50 per hour
25/10/2011	Finance	17,680.82	COOP BANK FOR 25/10/11 CHAPS STG U00359MXPUBLIC SECTOR CONS20111025U00359MX
25/10/2011	Finance	(1,666.67)	Split VAT on 2 payments made to Public Sector Consultants
30/08/2011	Finance	4,987.50	Assistance in preparation of Green Space Strategy as set out in the Council's invitation to quote dated 16th March
04/10/2011	Finance	400.00	Evaluation and Overview of the draft Sustainability Appraisal for the emerging HMA Residential Design SPD
15/11/2011	Finance	850.00	Additional advice on implications of non food retail development - Land north of Bolsover Town

Analysis: Table illustrating costs associated with hiring temporary staff are being placed under both 1028 and 5008 Codes

Appendix 5**List of the 16 'Sort Fields' used in the Ledger (with typical information/data)**

Column Title	Text provided from the order	Column Title	Text provided from the order	Column Title	Text provided from the order
Journal Date	4/10/11	Journal No	X029525	Ledger Code	G006/5008
Amount	10,000.00	VAT Amount	2,000.00	Transaction Code	CRINV
Cd.	1	Section	Finance	Pd.	1
Reference (Line)	VS067838	User Analysis (Line)	2057793	User Data (Line)	
Ref Number 2 (Line)	CEO0001798	Source Account	26837	Source Account Name	Xxxxxxxxxxxx Ltd
Narrative (Line)	Programme management support on behalf of Bolsover LSP and Bolsover DC in relation to the Working Neighbourhoods Fund - April 2011	CPID Code			

Analysis: Table showing the range of 16 Sort Fields/References used in the Ledger: Illustrating that the department/section and Officer that has 'bought' in the goods/service/ activity is not readily identifiable.

Cost Code Budgets 2011/12

			2011 / 2012 Budgets (as at 17/2/12)					
Cost Code	Ledger Title	Number of entries in the Ledger	General Fund Budget	2011/12 Spend	Balance	HRA Budget	HRA Spend	HRA Balance
1028	Agency Staff	373	£168,160	£108,195	£59,965	£4,500	£4,359	£141
4046	Software Purchases	39	-	£37,499	-	-	-	-
5001	Hired / Contract services	2252	£1,300,000	£1,015,906	£284,094	-	-	-
5008	Professional / Consultancy Fees	136	£616,650	£306,568	£310,082	£15,980	£10,962	£5,018

Text from the e-mail received from Financial Services 17/02/2012

"I'm afraid the search criteria of "any monies spent on buying in external expertise" is too wide an area and too difficult for us easily provide you details of.

Professional / Consultancy Fees get coded to detail code **5008**.

For 2011/12 so far the actual cost charged to the General Fund is £306,568 against an annual budget of £616,650; and the actual cost charged to the HRA is £10,962 against an annual budget of £15,980.

*Interim management, such as the Repairs & Maintenance Manager, are coded to **Agency Staff** on detail **code 1028**.*

For 2011/12 so far the actual cost charged to the General Fund is £108,195 against an annual budget of £168,160; and the actual cost charged to the HRA is £4,359 against an annual budget of £4,500.

It should be noted that the R&M manager is coded to the HRA, which is a separate, ring fenced account from the General Fund.

It should also be noted that agency staff are often employed to cover vacant posts that can not be filled, and as such are not an additional cost to the Council.

*Some expertise is bought in because either our own staff are not qualified enough or we do not have the facilities. An example of this is Vehicle Fleet where some repairs are done by external contractors rather than our own mechanics. This expenditure would be coded to **5001 - Hired / Contract services**.*

I could not do an enquiry on 5001 to extract all "external expertise" costs as all kinds of contracts are coded here, The annual Hired / Contract Services budget is £1.3 million.

Some consultancy work may be carried out as part of new capital projects, in which case this would be charged to the capital code, along with all the other capital expenditure.

*In Finance we purchased a new software model, but as part of the deal a consultant came in to review all of our services and part of the cost was off-set against the cost of purchasing the software. This was coded to **4046 - Software Purchases**. This kind of thing could occur on all kinds of purchases, which we would not be aware of, and would not be able to extract the costs of.*

You would have to speak to individual departments to ask what outside expertise they had employed."