



Service Plan 2011/12 - 2013/14



Falkirk Council
Finance Services

FINANCE SERVICES

SERVICE PLAN 2011/12 – 2013/14

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PART 1 – SERVICE OVERVIEW

INTRODUCTION

Finance Services endeavour to provide the highest quality of service to the Council, its Committees and Services and to our direct public customers. It is in the nature of a central support service such as Finance that a major contribution to achieving the Council's goals is made indirectly by supporting effectively front line service providers.

Overall, our mission is to seek to contribute towards achieving the Council's Corporate goals by meeting our targets, by investing in people, adopting new and more efficient methods of service delivery and becoming more responsive to our customers. We will monitor and report our performance and do our best to achieve the goals and have set.

The Service Plan is a key and integral part of the Council's Corporate Planning and Management System. It demonstrates how the Council's Goals & Values, Policies & Strategies, are being achieved in service specific terms. It is very much a key component of the Public Performance Reporting Framework. The Service Plan enables the Service to plan in a coherent manner and to reconcile key objectives and tasks with resources. Moreover, it readily facilitates performance management.

SERVICE PROFILE & PURPOSE

Every local authority requires to make arrangements for the proper administration of its financial affairs. Fulfilment of this statutory duty involves Finance Services in a diverse range of tasks. It is important to appreciate that this statutory stewardship role does not stop at the boundaries of the Council but extends into partnerships, joint ventures and Community Planning as the Council evolves in these directions. The Service's key objectives and their link to the Council's Goals and Values are set out in the Action Plan contained in Part 2 of this Service Plan.

Finance by its very nature is pervasive. There will be few decisions taken anywhere in the Council that will not have a financial impact in some shape or form. Consequently, the effective availability and management of financial resources will underpin the majority of the processes involved in successfully achieving the Council's Strategic Goals and Values. Moreover, Finance Services contributes to the overall strategic management of the Council through, for example, the Corporate Management Team and by supporting the democratic process.

It is important also to realise that Finance Services is a major direct service provider in its own right. During each year Revenues and Benefits Services makes contact with every household, business and other organisations in the Council's area. As at March 2011, the Revenues Division administered a council tax service for 71,100 houses, a non-domestic rates service for 4,720 business properties and provided a rent service covering 16,150 council houses and 2,700 lock-up garages. At the end of 2010/11, 13,000 council and private tenants were in receipt of housing and council tax benefits and a further 3,300 householders received council tax benefit. An average of 25,000 customers make payments at our local offices every month and around 6,000 customers visit these offices each month for advice and information on Revenues and Benefits matters. In addition to this the Revenues and Benefits Division handles around 11,100 incoming telephone calls monthly. The Revenues and Benefits Service also issues in excess of 550,000 letters, bills and benefit notifications and receives approximately 175,000 items of mail each year. **It is thus the Council's most comprehensive contact with the public.**

In addition, the Payroll and Pensions Division administers the pension arrangements for 14,500 employees and 14,100 pensioners who are/were employed by Falkirk Council and over 40 other organisations. Over 50% of pension scheme members are employed by the other organisations, which are mostly based in the central Scotland area. Significant changes to the pension schemes administered by the Pension Section are expected as the proposals contained in the Independent Public Service Pension Commission report by Lord Hutton are enacted.

Finance Service's responsibilities, therefore, very much extend beyond providing a support service to the other Services of the Council, albeit this is clearly a vital role, and particularly so in the context of the Best Value Regime.

Finance Services has a revenue budget of £7.6m for the year 2011/12, most of which is recharged to client services and a staffing resource of 199 FTE. The Service now sits within the Chief Executive office and is structured into 2 Divisions each with its own subsidiary Business Plans and performance targets. Co-ordination is achieved through the departmental management team. The Service's Organisation Chart, which is transitional pending the appointment of a Chief Finance Officer, is presented in Part 3.

CONTEXT & ENVIRONMENT

To place Finance Services in context, it is important to recognise that Falkirk Council is a very large organisation, as indicated by the following financial information for the year 2010/11:

• Revenue Budget (Gross)	£ 478 m
• Capital Programmes	£ 35.4 m
• Loan Debt	£ 161 m
• Pension Fund Assets	£ 1.1 b
• Insurance value of assets	£ 1.7 b
• Council Tax Annual Charges	£ 59 m
• Gross Annual Rent for Houses and Lock-Ups	£ 44 m
• Non-Domestic Rates Bills	£ 61 m
• Housing and Council Tax Benefits Awarded	£ 45 m
• Employee payments (160k a year)	£ 192 m
• Pension Scheme Pension Payments	£ 51 m
• Number of Invoices paid annually	approx. 190,000

The Council is common with most other public sector organisations is facing acute pressures. These come from both the supply and demand sides. In terms of the former the Westminster Government is pursuing a vigorous policy to deal with the financial deficit over the life of the current Parliament and this means deep cuts in public sector funding. On the demand side there are the demographic drivers of an aging population and in the Falkirk area an increasing population, together with the increased need for services because of the fallout from the recession. At the same time the public has high expectations of service standards.

There is also the prospect of structural change in some shape or form with most parties in the Holyrood election offering proposals, notably the reduction in the number of both Police and Fire Boards and the integration of some elements of Social Services with Health. In parallel with this, opportunities for efficient and effective partnership arrangements are being pursued with neighbouring organisations.

There are, moreover, a number of issues that will impact particularly on Finance Services:-

- As part of the Government's plans to introduce a Universal Credit there are both significant changes to claimants' entitlement and the removal of the responsibility of Housing Benefit from local authorities to central provision. To coincide with the introduction of Universal Credit, the responsibility for investigating Benefit fraud is also being transferred from LAs, HMRC and DWP to a new Single Fraud Investigation Service. Significant changes in Council Tax Benefit are also proposed including a reduction in Government subsidy. These changes inevitably have significant implications for the Revenues Division and this will require careful and sensitive management.
- During the life of this plan, the Revenues Service will be upgrading all its core systems and rolling out an Electronic Document Management System across the Service which will fully integrate with these new core systems. Whilst the implementation period will be challenging and place additional pressures on key staff within the Service, successful implementation is expected to result in significant efficiency savings, improved performance and a more efficient and effective delivery of our core services to our customers and stakeholders.
- Public sector pensions have very much been in the spotlight and with the recent publication of Lord Hutton's final report significant reform is inevitable. Moreover, some revision to current operational and possibly structural arrangements are likely to flow from the Pathfinder review of the administration and investment organisation of Pension Funds in Scotland. These changes will place additional strain on the relevant Pensions sections on top of the work generated on preparing severance proposals for the many employers in the Falkirk Pension Fund. There is, moreover a triannual valuation of the Pension Fund being conducted in 2012.
- There is a need for the Scottish Government to restore a Spending Review period of 3 years to facilitate robust medium term financial planning.
- The cuts in Government Capital Grant, allied to the continuing depressed state of the property market which will restrict receipt capacity, means that the General Fund Capital Programme will encounter pressures.
- The Service has lost and will lose, a significant number of senior and experienced staff due to retirement and voluntary severance and this will inevitably present challenges going forward.

REVIEW OF PREVIOUS ACTION PLAN

Accountancy Services

- key tasks substantially completed
- Significant achievements are:
 - 1) Successful implementation of International Financial Reporting Standards into Council Financial Systems
 - 2) Successful installation of latest version of Integra software

Payroll & Pensions

- key tasks substantially completed
- Significant achievements are:
 - 1) Continuation of work relating to the introduction of the new Local Government Pension Scheme from 1st April 2009 and implementation of system changes to support the old and new Schemes
 - 2) Continuing development of Resourcelink self-service facilities.
 - 3) Dealing with the workload arising from the Council's Voluntary Severance Scheme, Equal Pay and Single Status regrading

Revenues & Benefits Services

- key tasks substantially completed
- Significant achievements are:
 - 1) Customer Service Improvement Team established in 2010 and significant work undertaken as a result. This already includes the implementation of a new Customer Charter which clearly sets out the standards customers can expect from us and tailored customer service training to all front line staff
 - 2) Increased joint working with Housing Services to ensure that we sustain tenancies where possible via an early intervention strategy. A pilot has been undertaken at Dawson and will be rolled out to all offices shortly.
 - 3) In 2010/11 we started billing and collecting of the charges raised as a result of the Social Work charging policy, this has seen double the number of invoices issued each month.
 - 4) There has been a significant improvement in our 'Right Time' Indicator (RTI) in relation to the processing of Housing and Council Tax Benefit. Some of the changes that facilitated this improvement were introduced during quarter 2 of 2010/11 which means that the full benefit will not be seen until the end of 2011/12. This improvement is in spite of a 100% growth in private sector claims over the last three years.

- 5) A new electronic data management system EDMS was successfully introduced in Jan 2010 to deal with all Council Tax and rent mail. Following the introduction of this system we have seen an improvement in the overall time taken to update changes to the Council tax register, which has meant we have been able to bill customers more quickly and accurately. It is anticipated that this system will be rolled out to benefits by January 2012
- 6) Audit Scotland carried out a risk assessment inspection in January 2011 in the Benefits administration function. Their findings have been summarised in a report published March 2011 in which they recognise that the Benefits Service is improving. An action plan has been drawn up to address the risks identified and the measures agreed are being addressed over the life of this plan.

Treasury & Investment

- Key tasks substantially completed
- Significant achievements are:
 - 1) Completion of Internal Audit Plan and continuation of reliance by Audit Scotland on Internal Audit's work
 - 2) Managing Council's investments during the "credit crunch"
 - 3) Strategic review resulting in rebalancing of the Pension Fund

PART 2 – ACTION PLAN

The attached Action Plan shows the Service's Key Objectives and Actions and they are aligned with Council's Goals. As was noted earlier, it is very much in the nature of a support Service such as Finance, that many of the activities undertaken indirectly support the Council's Goals by helping the full spectrum of the Council's other Services to deliver Best Value. This Plan is focused at a relatively high level. Sitting below there are business plans for each Division & their subsidiary sections which are more operational in nature.

		SERVICE ACTION PLAN			
		LINK TO COUNCIL			
SERVICE AREA	KEY OBJECTIVES	OVER-ARCHING GOALS	VALUES	KEY ACTIONS	TARGET DATE
ACCOUNTANCY SERVICES	<ul style="list-style-type: none"> • Timeous preparation & audit clearance of both Council's and Central Scotland's Fire and Rescue Joint Board's Annual Report & Accounts. • Preparation of Revenue Budget to allow fixing of Council Tax and HRA rents by due date. • Rigorous monitoring of actual v budget performance. • Provision of high quality financial management info to Members & client Services. • Timeous & accurate payment of creditors. 	<ul style="list-style-type: none"> • Further developing a thriving, sustainable and vibrant economy • Continuing to improve the health, safety and wellbeing of our citizens and communities • Increasing our efforts to tackle disadvantage and discrimination • Enhancing and sustaining an environment in which people want to live, work and visit 	We are committed to: <ul style="list-style-type: none"> • Public Service • Performance • Partnership 	Assist align budgets to Council's Corporate Plan. Develop long term financial planning Implementation of new proposals under International Financial Reporting Standard	Ongoing Ongoing Ongoing
TREASURY & INVESTMENT	<ul style="list-style-type: none"> • Provide a comprehensive and VFM Treasury & Insurance Service. • Provide innovative capital financing solutions for the Council. • Provide a capital budgeting, monitoring & accounting service. • Through Internal Audit, provide an independent and objective opinion to the Council on the risks and control environment, comprising risk management, control and governance, by evaluating its effectiveness in achieving the Council's objectives. 	.do.	.do.	Progress Treasury & Pension Fund training for Members Introduce new Corporate Governance arrangements for Pension Fund Support the Audit Committee with its new independent Chair	Ongoing May 2012 Ongoing

		SERVICE ACTION PLAN			
		LINK TO COUNCIL			
SERVICE AREA	KEY OBJECTIVES	GOALS	VALUES	KEY ACTIONS	TARGET DATE
REVENUES & BENEFITS	<ul style="list-style-type: none"> • Timeous and accurate Billing & Collection of Accounts. • Effective recovery of outstanding debts, having regard to individual needs of customers. • Fully integrated approach to Benefits administration with a focus maximising claims, speed and accuracy of processing and preventing fraud. • Control over and timeous reconciliation of all income to the Council. • To provide a high quality Service delivery to all customers, including Members and other Services. 	<ul style="list-style-type: none"> • Further developing a thriving, sustainable and vibrant economy • Continuing to improve the health, safety and wellbeing of our citizens and communities • Increasing our efforts to tackle disadvantage and discrimination • Enhancing and sustaining an environment in which people want to live, work and visit 	<p>We are committed to:</p> <ul style="list-style-type: none"> • Public Service • Performance Partnership 	<p>Ensure compliance with statutory arrangements and apply Best Practice.</p> <p>Provide access to services and information that is convenient to and meets our customers' needs.</p> <p>Develop new initiatives to improve /maintain staff knowledge and skills.</p> <p>Utilise/develop technology to achieve continuous improvements in performance and the quality of customer's services.</p> <p>Ensure all our customers are treated fairly e.g. Carry out annual Customer Satisfaction surveys to obtain and respond to the views of our customers.</p> <p>Deal with customer enquiries openly and quickly and provide all customers with the opportunity of an interview should they wish one</p> <p>Encourage Partnerships and Joined-Up Working.</p> <p>Publicise services through the local media, the internet and leaflets. Provide translation services where required.</p>	<p>Ongoing</p> <p>Ongoing</p> <p>Ongoing</p> <p>Ongoing</p> <p>Ongoing</p> <p>Ongoing</p> <p>Ongoing</p> <p>Ongoing</p>

		SERVICE ACTION PLAN			
		LINK TO COUNCIL			
SERVICE AREA	KEY OBJECTIVES	GOALS	VALUES	KEY ACTIONS	TARGET DATE
PAYROLL & PENSIONS	<ul style="list-style-type: none"> • Contribute to and support the Council's commitment to be an employer of choice by paying employees and pensioners accurately and on time • Provide a good quality, responsive, efficient and cost effective service. • Ensure the Council complies with payment and statutory requirements • Administer the pension schemes covering Council employees, police and fire personnel. • Support Corporate and Service activities 	<ul style="list-style-type: none"> • Further developing a thriving, sustainable and vibrant economy • Continuing to improve the health, safety and wellbeing of our citizens and communities • Increasing our efforts to tackle disadvantage and discrimination • Enhancing and sustaining an environment in which people want to live, work and visit 	<p>. We are committed to:</p> <ul style="list-style-type: none"> • Public Service • Performance Partnership 	<ul style="list-style-type: none"> • Implement Resourcelink self-service facilities • Support the transition to the new Pension Scheme • Improve access to management information • Implementation of Electronic Document Management System 	<p>Ongoing</p> <p>Ongoing</p> <p>Ongoing</p> <p>October 2012</p>
ALL DIVISIONS	<ul style="list-style-type: none"> • Ensure highest standards of Corporate Governance, Sound Stewardship and effective financial management of the Council's resources. • Contribute to the achievement of the Council's Corporate Plan, the Community Plan and the Single Outcome Agreement and overall strategic management of the Council. • Develop the potential of all employees and maximise their contribution to service delivery. • Develop joint working to tackle cross cutting issues. • Harness new Technology. • Maximising resources available through partnership working and income generation. • Monitor performance against targets set and report to Best Value Forum. 	.do.	.do.	<p>Help the Council and community tackle the particular pressures arising from the economic recession</p> <p>Implement action points arising from IiP Improvement Plan</p>	<p>Ongoing</p> <p>Ongoing</p>

PART 3 – CONTEXTUAL INFORMATION

RESOURCES

The people, financial & ICT resources harnessed by Finance Services to achieve its objectives are presented in the table below.

SERVICE AREA	RESOURCES		
	PEOPLE FTE 2011/12	FINANCE £'000 2011/12	ICT
ACCOUNTANCY SERVICES	39.1	2,356	Core financial/ management accounting suite available to all Services
TREASURY & INVESTMENT	18.4	781	Dedicated software packages & Interrogation software for Internal Audit.
REVENUES & BENEFITS	115	3,345	Licence agreements for 9 major software packages provided by external suppliers. A total of 5 Servers to support these packages. A number of specialised off-the-shelf software packages.
PAYROLL & PENSIONS	26.6	1,176	Payroll & Pension Systems and associated computer equipment
TOTAL	199.1	7,658	Finance Services use a diverse range of major and minor systems and is very dependant on the availability of the Council's ICT network.

Finance Services is aware that its objectives and the Council's Goals & Values can only be achieved through its staff. In consequence, it is alert to the importance of training and the need to pursue quality in its service delivery and has very clear management objectives in terms of providing leadership, pursuing effective communications with customers, staff and partners and focusing on Service quality. To this end, the Service secured Investor in People (IiP) accreditation in August 2008 and is currently implementing an IiP improvement plan with a view to refresh and reinvigorate the initiative. As part of this exercise all staff in the Service will migrate to the Achievement and Personal Development Scheme.

SUSTAINABILITY

The achievement of sustainable development is a key element in delivering Best Value and is aligned with the Council's corporate goals. Finance Services have joined with Law and Administration to form a Service Sustainability Team. Key targets include a reduction in staff commuting journeys, a reduction in energy consumed and to develop carbon accounting arrangements.

RISK ASSESSMENT

Appended is an Executive Summary of Finance Service's Risk Register, as at May 2011. The risks have been identified through an evaluation of the Business Plans for each Service Area within Finance Division, and the Risk Categories & format is consistent with the Corporate Risk Register.

An improvement to the approach is that Risk Outcomes and Consequences have been expressed in both positive and negative terms - reflecting that risk management actions are taken in order to move towards a desired benefit, or away from a negative outcome. The Service believes it is important to develop an appetite and culture that encourages considered and well managed risk taking, as positive risk taking is necessary to pro-actively improve the Service and to add greater value to our Customers and Stakeholders.

STAKEHOLDERS

Beyond its interaction with other Council Services, Members and the public, and beyond the Community Planning partners, Finance Services engage with an extensive and diverse range of external stakeholders.

One strand is the range of financial institutions embracing banks, money market players and leasing companies. The Pension Fund in its own right has stakeholders ranging from member organisations to the ultimate beneficiaries, the pensioner.

There is liaison with a range of Scottish & UK government departments and their agencies e.g. the DWP, Pension Service, JobCentreplus, Rent Registration Service, External regulators, and most notably Audit Scotland, are significant stakeholders. Moreover, the Council is a member of COSLA.

ASSET MANAGEMENT

Consistent with the Prudential Code, CIPFA Guidance and other drivers including Best Value, the Council is pursuing an Asset Management Strategy. To this end, there is a Strategy Working Group upon which Finance Services is represented. The Service's main asset, apart of course from its staff, is accommodation, embracing a shared HQ at the Municipal Buildings and a network of area offices.

EFFICIENCY

As part of the Scottish Government's Efficiency Agenda, the Council has been required to obtain 2% efficiency savings over the last few years and to formally report thereon. The incoming Administration of the Scottish Government will no doubt have their own ideas about future efficiency targets for local government however it is clear that the potential to achieve efficiency savings diminishes year by year.

Notwithstanding the above, Finance Services is continually looking at the possibility of achieving not just cashable savings in its budget, but non-cashable savings through better ways of working e.g. greater use of ICT.

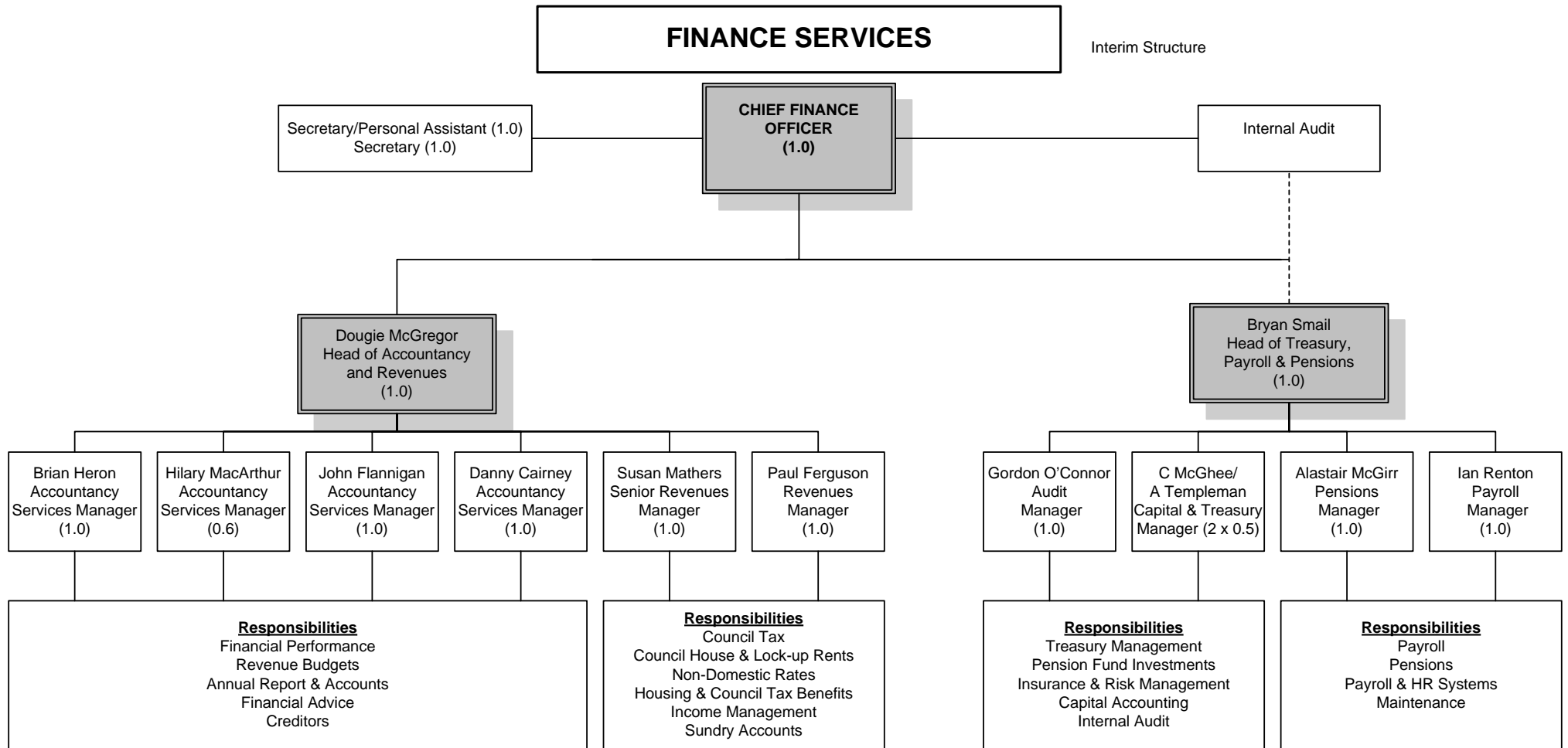
As the budget for Finance Services primarily comprises staffing costs then that is the main area in which cashable savings can be achieved. The Service already has a challenging vacancy management target of £433k, equivalent to 7.5% of employee costs, the highest in the Council. Further savings through Voluntary Severance are also planned which will achieve savings of £15k in 2011/12 and £56k for the 4 years thereafter.

PERFORMANCE MANAGEMENT & REPORTING

Targets are set out in the Action Plan at section 2. Targets are also built into the underlying Business Plans for Divisions and their component sections. Performance against these targets will be monitored by relevant managers with an overview undertaken by the departmental management team.

Performance against the Action Plan at section 2 will in due course be reported to the Best Value Forum. A suite of Service performance indicators are also reported to the Forum periodically during the financial year.

Regular reports on the Council's budgetary position are provided to Corporate Management Team and Policy and Resources Committee throughout the financial year.



Note: the Council is currently reviewing its Organisation Structure.

RISK MANAGEMENT PLAN

Potential Outcomes	Potential Consequences	Controls	Review Mechanisms
<u>Financial</u>			
Failure to comply with Statutory obligations and/or agreed Council Policy/Regulations.	Qualification of Annual Accounts. Reputational damage and/or financial loss. Failure to achieve Service objectives and achieve/demonstrate Best Value.	Formal end year procedures. Framework of policies and regulations. Clear roles and responsibilities.	External and Internal Audit. External Inspection. DMT and Committee scrutiny.
Inadequate budget and financial monitoring and management information.	Compromised financial position. Flawed reporting to management, elected Members, external stakeholders.	Robust, reliable, and controlled financial management systems. Clear roles and responsibilities/experienced and qualified staff.	Internal and External Audit. DMT and Committee scrutiny.
Failure to make payments, and collect income, timeously and accurately.	Reputational damage and possible legal recourse. Income due not collected.	Reliable financial management system. Schemes of delegation and authorisation. Payment and income collection procedures. Debt monitoring and recovery process.	Service management review. DMT scrutiny. Internal Audit.
Fraud / Irregularity.	Financial loss. Reputational damage/adverse publicity.	Fraud Procedures and Anti-Fraud and Corruption Strategy. Robust/proportionate internal controls.	Internal Audit. Service management review.
<u>Information</u>			
Significant loss and / or compromise of system, information, or data.	Financial loss. Legal recourse. Reputational damage. Failure to deliver objectives.	Secure ICT systems and network. ICT security policies and procedures. Business Continuity Plans, backup/restore. Experiences system owners/administrators.	Internal and External Audit. DMT scrutiny.
<u>Human Resources</u>			
Inadequate application of recruitment and selection policy and procedures.	Compromised performance. Challenge and potential legal recourse.	Corporate Recruitment/Selection Policy. Robust/documented pre-employment and induction procedures.	Internal Audit. DMT and Human Resources scrutiny.
Failure to manage and maximise value of staff.	Service/team/individual objectives not met. Failure to achieve/demonstrate Best Value. Inadequate resilience.	APDS and IIP arrangements. Formal performance review and feedback. Succession planning.	DMT scrutiny. Service manager review.
Failure to develop and protect staff.	Unmotivated staff. Staff not trained to undertake duties. Incident/financial loss/legal recourse.	APDS and IIP training and development plans. Health, Safety and Care policy.	DMT scrutiny. Service managers / IIP Working Group Corporate Risk Management Group

Potential Outcomes	Potential Consequences	Controls	Review Mechanisms
<u>Asset Management</u>			
Failure to manage and maximise value of assets.	Failure to achieve/demonstrate Best Value. Inadequate resilience. Incident/financial loss/legal recourse.	Formal asset management arrangements. Clear roles and responsibilities. Business Continuity Plans. Reliance on corporate ICT. Premises Manager network.	Internal and External Audit. DMT and Committee scrutiny. Corporate working Groups, eg ICT Strategy and Corporate Risk Management.
<u>Change Management</u>			
Failure to actively and demonstrably plan for and manage significant change (internally and externally driven).	Loss of financial control. Non-compliance with statutory obligations. Failure to achieve/demonstrate Best Value. Impact on workforce motivation. Reputational damage/adverse publicity.	Risk based decision making. Framework of policies and regulations. Horizon scanning and risk management. Dialogue with stakeholders. Clear communication with staff.	Internal and External Audit. CMT/DMT and Service management. Sector/peer groups. Committee scrutiny.
<u>Governance</u>			
Failure in governance, leadership, or decision making arrangements.	Breakdown in relationship between officers/Members. Unclear roles and responsibilities. Compromised decision making and failure to achieve Service/team objectives. Failure to achieve/demonstrate Best Value. Reputational damage/adverse publicity.	Codes of Conduct. Framework of policies and regulations. Service Plan. Horizon scanning and risk management. APDS and IIP. Effective corporate communications.	Internal and External Audit. DMT/Committee scrutiny.
<u>Partnerships</u>			
Failure to meet and properly account for partnership/group objectives/outcomes.	Breakdown in relationship with stakeholders/partners. Impact on partnership/group governance / financial arrangements and assurance. Reputational damage/adverse publicity. Failure to achieve/demonstrate Best Value.	Governance Codes and Practices. Relationship management and liaison. Annual Governance Statement process. Officer/Member cross representation.	Internal and External Audit. DMT/Committee scrutiny. External scrutiny via, eg CPP.