



Leicestershire County Council

June 2013

Medium Term Financial Strategy report

Contents

Introduction.....	3
Section I: Progress to date	5
Section II: Programme management	6
Section III: Assumptions	8
Section IV: Reserves.....	13
Section V: Economy, Efficiency and Effectiveness	16
Section VI: Conclusions	20
Appendix: Scope of Work.....	21

Code of Audit Practice and Statement of Responsibilities of Auditors and of Audited Bodies

In March 2010 the Audit Commission issued a revised version of the ‘Statement of responsibilities of auditors and of audited bodies’. It is available from the Chief Executive of each audited body. The purpose of the statement is to assist auditors and audited bodies by explaining where the responsibilities of auditors begin and end and what is to be expected of the audited body in certain areas. Our reports and letters are prepared in the context of this Statement. Reports and letters prepared by appointed auditors and addressed to directors or officers are prepared for the sole use of the audited body and no responsibility is taken by auditors to any director or officer in their individual capacity or to any third party.

Introduction

Use of Resources

Our Use of Resources Code responsibility requires us to carry out sufficient and relevant work in order to conclude on whether you have put in place proper arrangements to secure economy, efficiency and effectiveness in the use of resources.

In accordance with recent guidance issued by the Audit Commission, in 2012/13 our conclusion will be based on two criteria:

- The organisation has proper arrangements in place for securing financial resilience; and
- The organisation has proper arrangements for prioritising resources.

The focus of these criteria for 2012/13 will be on whether:

- The organisation has robust systems and processes to manage financial risks and opportunities effectively, and to secure a stable financial position that enables it to continue to operate for the foreseeable future.
- The organisation is prioritising its resources within tighter budgets, for example by achieving cost reductions and by improving efficiency and productivity.

We will not be required to reach a scored judgement in relation to these criteria and the Audit Commission will not be developing 'key lines of enquiry' for each criteria. Instead, we will be carrying out sufficient work to allow us to reach a conclusion on your arrangements. As part of our work in this area we have undertaken a review of your Medium Term Financial Strategy.

Background

On 20 October 2010 the coalition government published the Spending Review 2010, which set out government department budgets for the period 2011/12 to 2014/15. The impact of the reductions in central government funding on individual local authorities in the two final years of this period was finalised in December 2012.

The Chancellor's Autumn Statement was given on 5 December 2012 and it described a medium term position characterised by lower than anticipated economic growth and, as a result, a higher forecast public sector borrowing requirement. It included the following key headlines:

- Economic growth forecasts were revised down to 1.2% for 2013, 2% in 2014 and 2.3% in 2015.
- The deficit was due to fall from 7.9% to 6.9% of GDP this year, and to continue falling to 1.6% by 2017/18.
- Public sector pay rises would be limited to 1% after the end of the pay freeze in 2013.

Medium Term Financial Strategy

In our audit plan presented to you in November 2012, we highlighted a specific audit risk in relation to your savings requirement over the next few years. You will be required to make around £79m of savings and service reductions. Of this £49 million has been identified to date for 2013/14 and 2014/15. The remaining £30 million for 2015/16 and 2016/17 is unidentified at this stage. This is needed to balance your budget over a four year period.

The Council took prompt action in 2010 to cut costs in advance of the Comprehensive Spending Review and you are re-organising services. You have been planning in advance for the impact of the economic environment for a number of years, and are on track to deliver the £27m of savings planned to be achieved during 2012/13.

We agreed in the audit plan that we would review your MTFS, including how you manage the plan and comparing it with other similar plans. The areas of focus for this work are:

- Programme management;
- Progress to date;
- Assumptions;
- Sensitivity analysis;
- Reserves; and
- Economy, efficiency and effectiveness.

Section I: Progress to date

Progress to date

The Authority has made significant strides over the past few years to identify savings and deliver more efficient services. There is a well established Change Management Programme and Organisational Efficiency Programme which has helped deliver demonstrable value for money over a number of years. Examples cited in your Medium Term Financial Strategy (MTFS) include reductions in management and associated costs which are estimated to generate further savings of £3m over the MTFS period through reducing the layers of management, exploiting new technology and a further review of employee terms and conditions.

You have also consistently been at or near the top of the 'PwC Benchmarking Club' for delivering value for money in terms of performance against net spend. However, the scale of the challenge over the next few years is significant and much of the good practice you have demonstrated will need to continue and be intensified if your planned savings and service reductions are to be delivered.

During 2012/13 you have continued to deliver savings and you reported to the January Cabinet a forecast net under-spend against the updated budget of around £4.7 million. This was for a variety of reasons including achievement of efficiencies ahead of further reduction in formula grant and spending power in later years. This gives you further flexibility to invest to save, for example:

- The ongoing shared services project with Nottingham City Council;
- The funding of any required severance payments;
- Replacement of leased premises;
- A Council-wide energy efficiency programme; and
- A variety of departmental projects.

There is clear evidence of proactivity and looking forward, with in-year projects identified and progressed, enabling required future savings to be realised.

There have been no significant adverse variances against the updated budgets for key services. For example, the position reported to the Cabinet in January identified that all services had a 'green' rating other than the Highways and Transport, which was forecasting an £850,000 overspend, or 1.6% of the updated budget. The cost pressures relating to Highways and Transport primarily relate to £735,000 of school transport savings included within the agreed MTFS not being implemented in line with the original timescales. However, the Authority has continued to deliver planned savings and manage services within the available funds.

Link to your MTFS

Progress to date puts you in a good position to address future challenges. For example, the earmarked reserves you have established for 'invest to save' projects and other future commitments mean that you can continue to proactively plan for the reduction in your grant from central government over the next few years.

However, the challenge remains significant. This should not (and in our view is not) being underestimated. Your MTFS for 2013/14 and beyond was approved at the February Council meeting. This highlights that in 2013/14, for example, you will be required to deliver savings of around £23 million, or 6.6% of your net budget.

Section II: Programme management

Programme Management

You have effectively managed savings programmes over a number of years, but the scale of the current challenge will continue to put your arrangements to the test.

Governance structures in each department have overseen delivery of past plans, and our recent work suggests these remain fit-for-purpose. There continues to be:

- strong leadership from your Directors who have taken responsibility for delivering the required savings and service reductions;
- agreed priorities which have influenced spending decisions;
- a well-established reporting framework with clear accountability to ensure that projects down to a granular level are delivered; and
- business partners in each Directorate to support the delivery of savings projects and improve information to support decision making.

The MTFS includes a number of significant service reduction and efficiency schemes which will be particularly influential in meeting your targets. The largest of these schemes in 2013/14 are as follows:

Department	Scheme	2013/14 £'m	Comments
Children and Young People	Departmental restructure	2.530	This represents the full year effect of savings agreed and first delivered during 2012/13. This was approved by Cabinet on 6 March 2012 and 8th May 2012.
	Contract re-commissioning – 16 - 19	1.030	The responsibility for the provision of careers advice, information and guidance for 14-16 year olds transferred from local authorities to schools in September 2012. As a result a revised contract was procured which generates savings in both 2012/13 and 2013/14.
Adults and Communities	Effective Support	6.500	This workstream will include a review process which focuses on the wider identification of sources of effective support, including alternative services within the community, in addition to the social care offer. This is partly dependent on the development of the market.
	Increased income from fairer charging	1.000	This includes the full year effect of previous decisions and the full year effect of removing some remaining subsidies.
	Eligibility criteria	2.200	This saving is as a result of reduced demand and more efficient packages due to changes made during 2012/13 around eligibility.

Environment and Transport	Reduced level of Highways maintenance	1.195	This represents an extension of savings contained within the existing MTFS for Highways Maintenance, with priorities determined by the third Local Transport Plan.
Chief Executive	No individual schemes above £1m due to be realised in 2013/14.		
	Savings of £2.085m per annum need to be made by 2016/17. The largest scheme is a review of the contribution towards Police Community Support Officers which will save £525,000 by 2016/17.		
Corporate Resources	No individual schemes above £1m due to be realised in 2013/14.		
	Savings of £4.525m per annum need to be made by 2016/17, the largest schemes of which are:		
	<ul style="list-style-type: none"> • Customer services and operations – £1.515m; • Central service reductions relating to Dedicated Schools Grant - £545,000; and • Efficiency savings from sharing services with Nottingham City Council - £800,000. 		

In addition to the significant savings noted above, you have included a £4 million contingency in your budget for 2013/14 to help manage financial risk. This has been determined following a robust risk assessment. It should also be noted that the majority of the largest schemes have been already agreed or are subject to consultation for implementation in 2013/14. The delivery needs to be effectively monitored, and slippage identified early stage for mitigating action. Your arrangements should enable this.

Involvement of Members

Members are involved through each of the lead-members and the review of corporate performance against capital and revenue budgets at relevant committees. Members also have a significant involvement in the development of the Medium Term Financial Strategy through a number of means:

- Meetings with members and briefings for individual political parties;
- detailed scrutiny of the plans for Adult & Communities and Children & Young People's Services at separate scrutiny meetings;
- detailed scrutiny of all other departmental plans at the Budget and Performance Monitoring Scrutiny Panel;
- scrutiny at a summary level by the Scrutiny Commission;
- discussion of the proposals at Cabinet meetings; and
- approval of the final MTFS at the Council meeting in February 2013.

Members are also involved in reviewing your financial performance during the year, through the review of budget monitoring information at the Budget Scrutiny Commission. Since the budget was reviewed, a 'Transformation Board' has been introduced on an all party-basis for members to engage with officers around the medium term transformation of the way the Council operates.

In overall terms, we think that your programme management arrangements are good and should enable you to positively manage the challenging savings target you need to deliver.

Section III: Assumptions

Key Assumptions

The MTFS is underpinned by a number of key assumptions. These include:

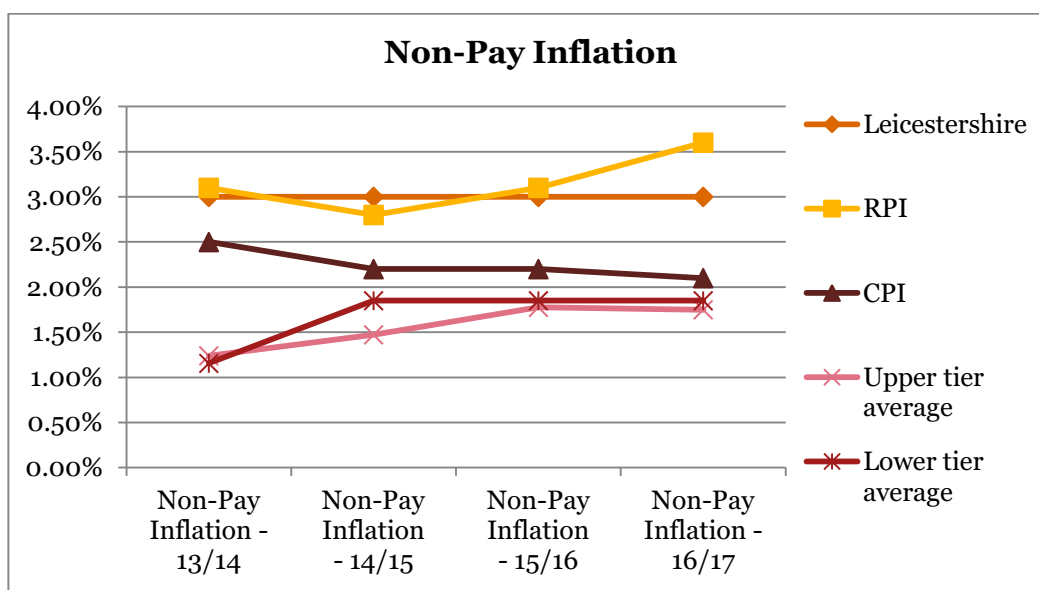
- Inflation – for both pay and non-pay expenditure;
- Growth – your estimate of future cost and budget pressures from changes in demand and volume;
- Efficiency savings – the level and timing of the savings you need;
- Council tax; and
- Use of reserves.

Each of these assumptions has varying degrees of inherent uncertainty. Assumptions applied to forecasts can often have a significant impact on balancing budgets. You have a history of delivering good financial management. However, the current economic climate is difficult and with so many assumptions being applied there is an increased risk that one of the influencing factors may vary significantly from the assumptions you have applied.

We have reviewed the assumptions in your MTFS and compared them to all of our other External Audit clients, which number over 30. We have also taken into account our wider understanding of the sector. A summary of our findings is included below.

Inflation – non-pay costs

You have applied higher non-pay inflation assumptions for the whole MTFS period than our benchmark group, showing prudence in your estimation of the potential costs for non-pay items. You are above current Treasury projections for CPI, the government's preferred measure of inflation, and tend to track the forecast RPI measure. You are also anticipating higher inflationary costs than the average of our benchmark group for both upper tier and lower tier authorities:

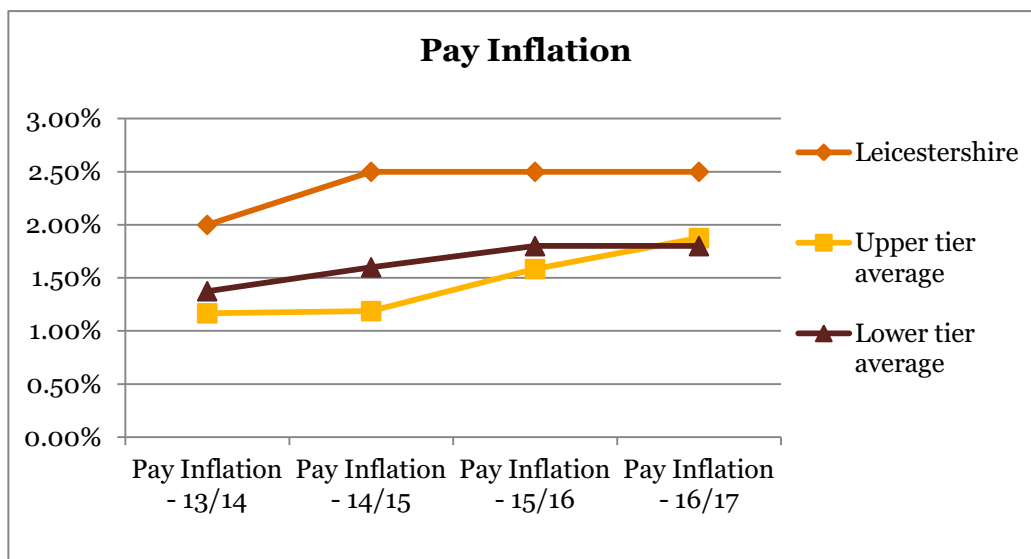


A number of expenditure items are not included in the CPI measure of inflation. The Retail Prices Index (RPI) shows a predicted inflation forecast which is broadly consistent with your own projections for the next three years of the plan. A 1% increase in inflation above your assumptions would result in an overspend of approximately £4m in 2013/14.

You have also included some specific inflationary items to address cost pressures significantly above your general inflation assumptions.

Inflation – pay costs

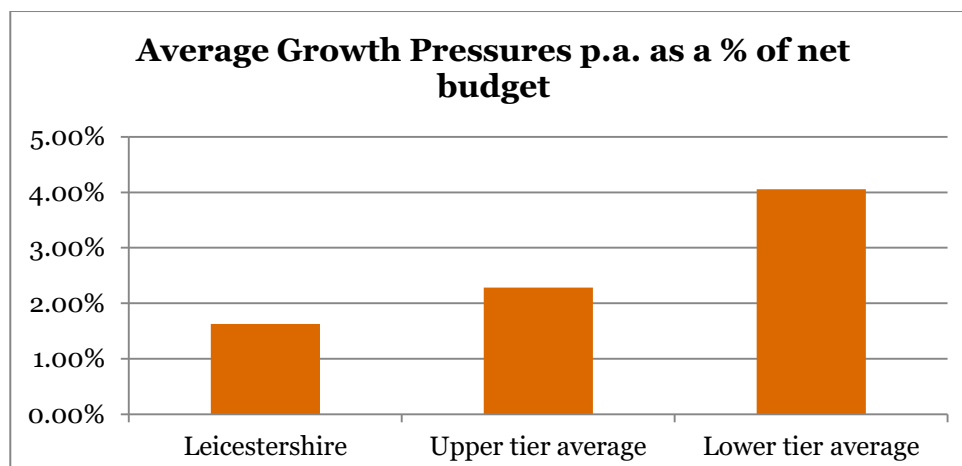
The majority of the Local Authorities in our benchmark group have assumed a 1% pay inflation for 2013/14. This is in line with the agreed local government pay settlement. The assumption of pay varies across our benchmark group between 2013 and 2016, even in the context of the recent announcement of a 1% rise for local government staff in 2014/15 and 2015/16. The range of pay costs modelled by other Authorities ranges between 1% and 3% in these later years. You are at the higher end of the range. Your rationale is that after pay freezes for three years there will be significant cost pressures for pay and on-costs, including employer pension contributions. We believe this is a reasonable assumption for planning purposes:



With pay costs representing over 50% of Leicestershire County Council expenditure, a 1% increase in this assumption would represent additional cost to the Authority of approximately £1.6m in 2013/14.

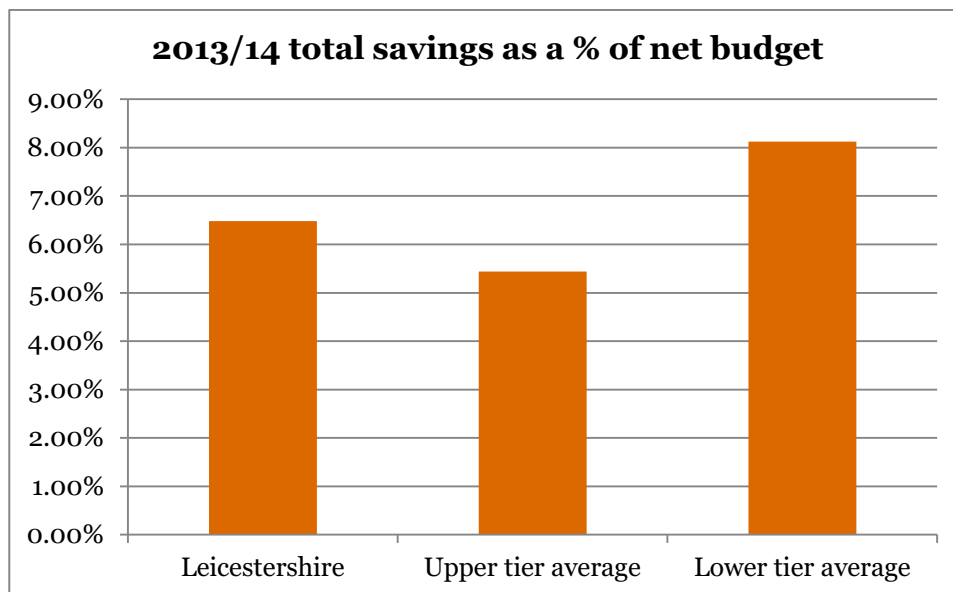
Growth pressures

The growth and demand pressures you have modelled in your MTFS, when reviewed as a percentage of your net budget, are slightly lower than our upper tier benchmark by approximately 0.5%. The growth you have identified in 2013/14 is nearer to 2.7%, and reflects greater growth pressures identified earlier in the MTFS:

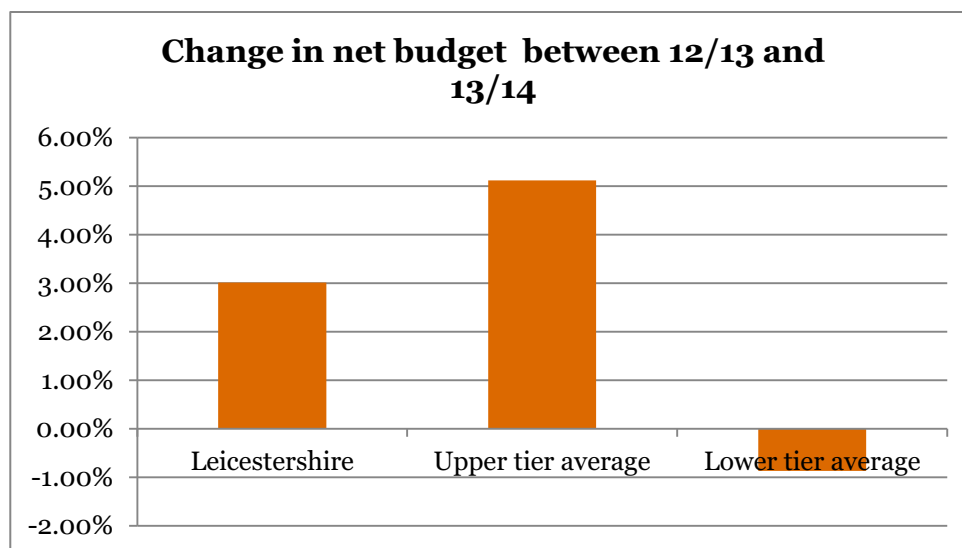


Total Savings

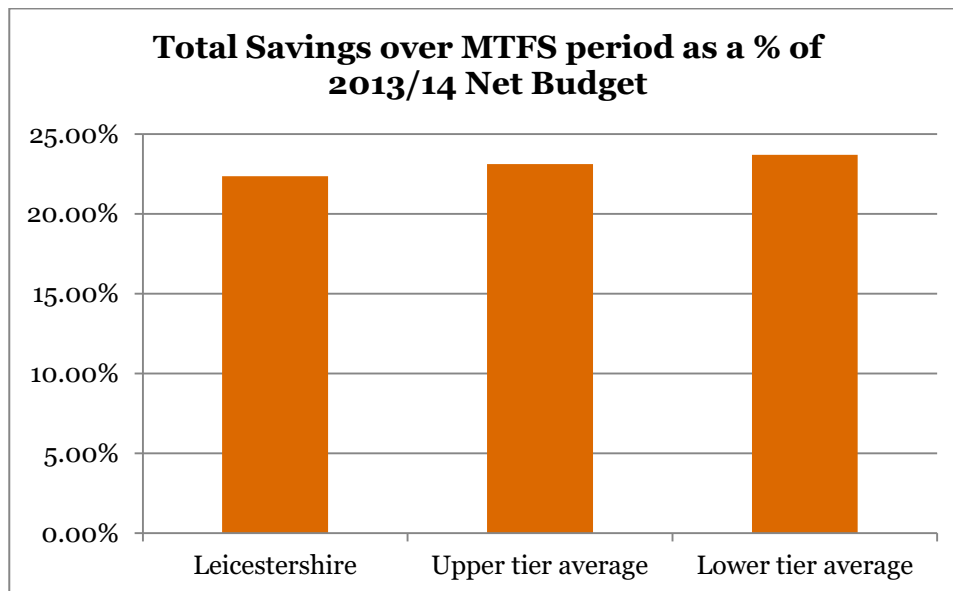
The level of savings you are planning to make in 2013/14 to deliver a balanced budget are slightly above those being made by the upper tier benchmark group as a percentage of their net budgets, reflecting some of the assumptions made in your plan and the timing of delivery you are planning. There are also significant savings to be made in the later years of the plan:



This is also reflected in the change in your net budget between 2012/13 and 2013/14, which is slightly lower when compared with your upper tier peers. The increase in net budgets for upper tier authorities generally reflects changes to the way certain grants are distributed and the transfer of public health responsibilities into upper tier authorities from 1 April 2013. On a like for like basis you have calculated that the net budget has actually fallen by 2.6%:



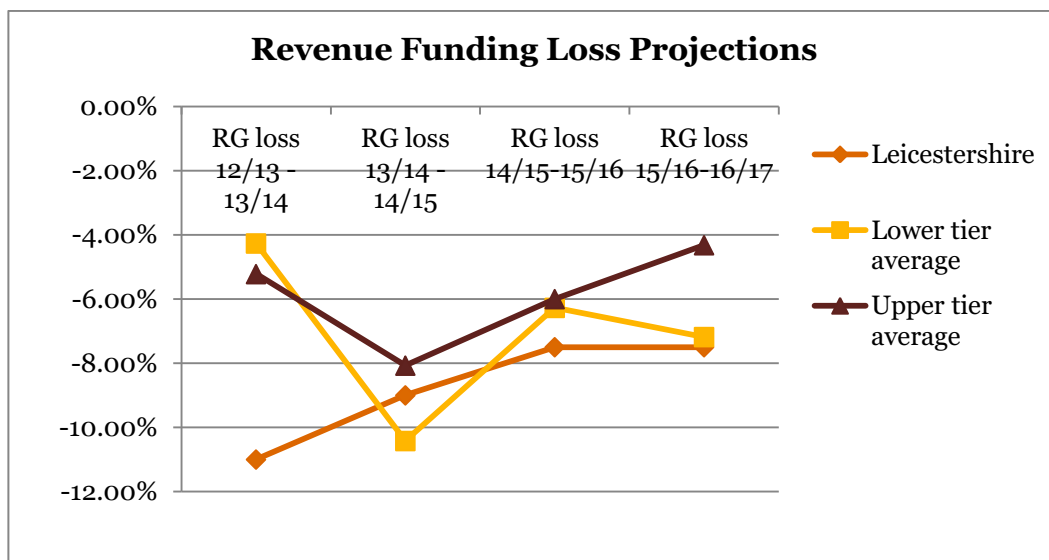
The levels of savings you are making over the period from 2013/14 to 2016/17 as a whole are lower, however, than our upper tier benchmark group. This may indicate that, although you are making significant savings in earlier years, the level of savings you will be required to make in later years of your MTFS may be lower than at other similar Authorities:



This indicates that, relative to your local peers, you are making proportionally fewer savings or reductions over the course of your MTFS, partly as a result of the up-front planning and preparation you have undertaken in previous years. This is despite being more conservative about the extent of cost increases and formula grant reductions which might be experienced in later years of the plan when compared to other Authorities.

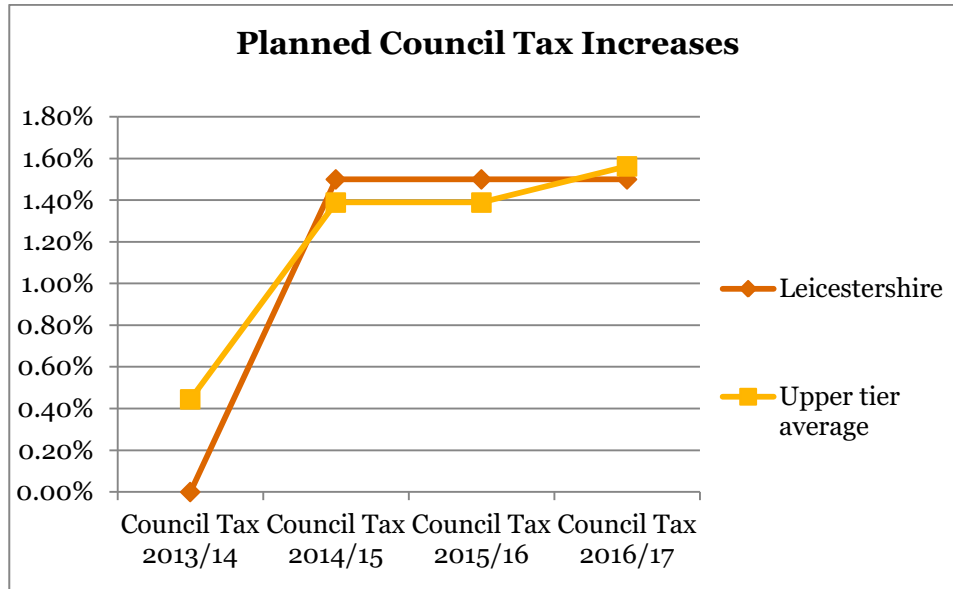
Funding

The provisional level of revenue support grant (RSG) is known for 2013/14 and 2014/15, but has not yet been disclosed for 2015/16 onwards. You have also made assumptions about the level of business rates which will be received following the localisation of this income stream. You have assumed a more significant continued reduction in revenue funding for later periods of the plan when compared with our benchmark group, because of the impact of academy schools and the national review of local government finance:



Council Tax

You have assumed a 0% increase in Council tax for 2013/14, with an increase of 1.5% in subsequent years modelled for planning purposes. This is alongside an assumption that you will receive an additional grant from the Government that is equivalent to a 1% increase in Council Tax in 2013/14, with no funding assumed for subsequent individual years. The majority of Councils are planning a Council Tax increase of at least 2% in later years of their MTFS, and the average increase is around 1.5%:



Use of Reserves

See section IV of this report for more details.

Sensitivity Analysis

Sensitivity analysis of your inflation assumptions was performed to give an idea of what total expenditure would look with a 1%, 2%, 3% and 4% increase and decrease in inflation. In broad terms, a 1% increase in inflation above your assumptions would result in a cost pressure of approximately £5.6m in 2013/14.

Summary of Assumptions

You have generally made prudent assumptions in your MTFS when compared with other similar authorities. This means that you are in a comparatively more favourable position to respond to the challenges which the MTFS presents. However, as we highlighted in our report last year, there are a number of risks to the delivery of your plan. In our view these continue to be:

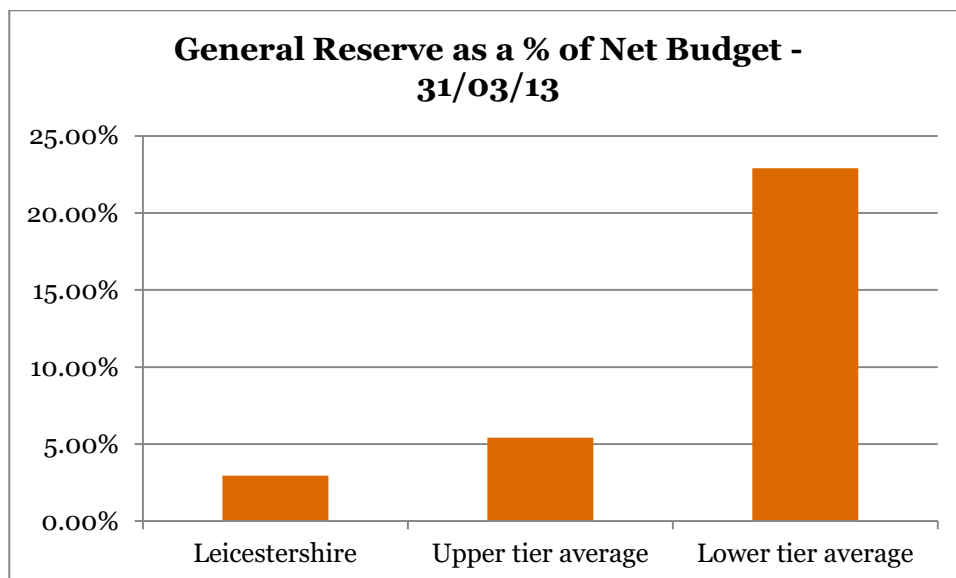
- Slippage - you may not be able to achieve the savings you want either from a service reduction or through efficiencies;
- Timing - the timing of savings, service reductions and funding announcements will impact how you deliver against your MTFS; and
- Assumptions - we have gone some way above to assess the assumptions you have applied in your MTFS. If these assumptions turn out to be false, this would have a significant impact on your ability to deliver a balanced budget over 4 years. In particular, the implementation of policy may have a significant impact on the accuracy of your plan.

You need to ensure that you continue to monitor your progress against the plan, paying particular attention to changes in the original assumptions you have made.

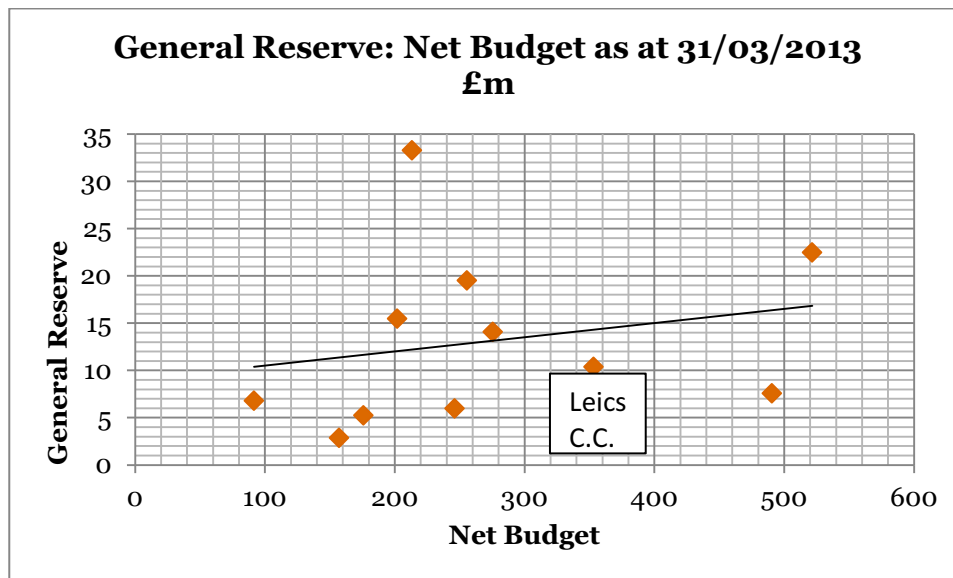
Section IV: Reserves

Reserves – General Fund

You have a policy to maintain your general fund at a level consistent with the risks you face, which has historically been at 2-3% of net expenditure. Your forecast for the end of the 2012/13 financial year is to be holding £10.4m of general fund reserves, which represents 2.9% of your net spend. The policies in our benchmark group of Local Authorities ranges from 2% of net expenditure to around 5% of net expenditure. Your level of General Fund held is therefore relatively lower when compared to others where this information was accessible, but is broadly consistent with our upper tier benchmark:



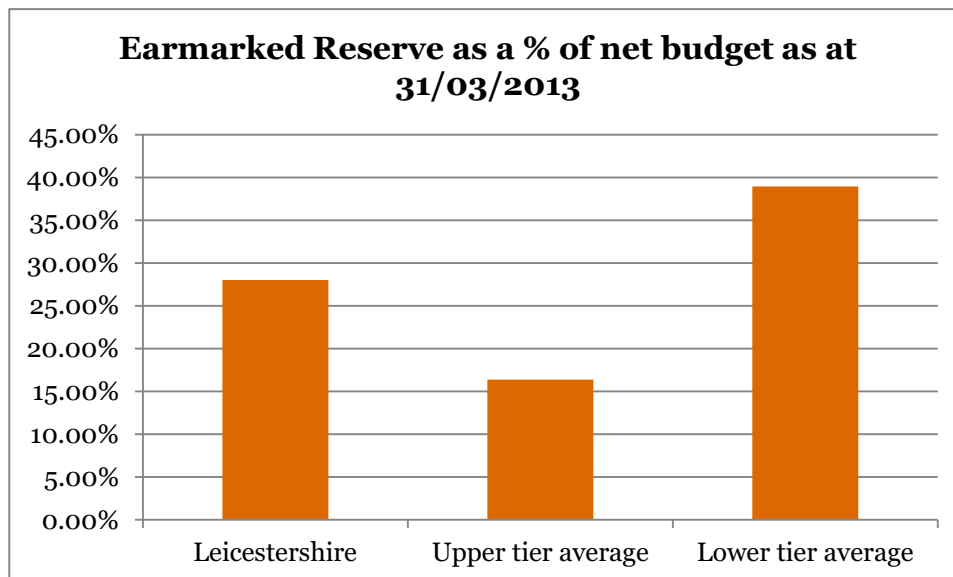
Your policy is within our own expectation for the level of general fund reserves which we would independently expect you to hold. In addition, you hold a higher level of earmarked reserves than the Local Authorities in our benchmark group which mitigates this difference to some degree. The following graph shows the level of general reserves the authorities in our upper tier benchmark group held relative to their net budget:



Reserves – Earmarked Reserves

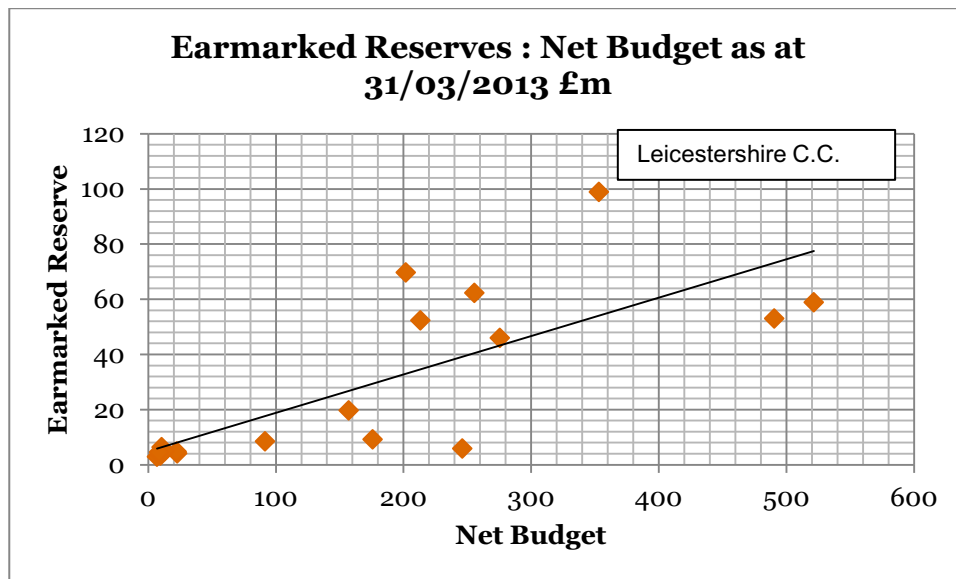
During 2012 you undertook a detailed review of your earmarked reserves to ensure that all reserves held were in relation to identified future spend, cost pressures and invest to save schemes. This review involved members and resulted in some changes to earmarked reserves being made to reflect future plans.

However, your earmarked reserves start the MTFS period remains higher than the average for our benchmark group. These are being held to manage the transition period, fund specific cost pressures and to deliver the transformation programme which you have set out in your MTFS. The costs associated with this transformation, such as severance costs, are being met through the use of these reserves rather than recurrent spending:



The level of earmarked reserves reduces to a level more comparable with our benchmark group from in later years of the plan. The level of earmarked reserves is being held to manage specific future costs identified and address the medium term financial risks which you face. This includes the potential impact of the Local Government finance review, the localisation of business rates, future changes to public policy and the transfer of schools to academy status.

The following graph shows the level of earmarked reserves the authorities in our upper tier benchmark group held relative to their net budget:



Your total level of reserves gives you a position of strength from which to manage the costs of change.

Section V: Economy, Efficiency and Effectiveness

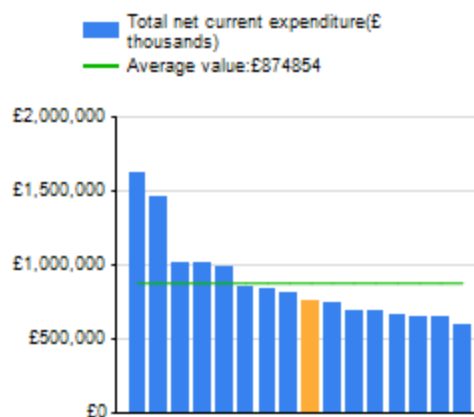
Economy, Efficiency and Effectiveness

The Authority has a responsibility to challenge economy, efficiency and effectiveness in everything it does. This is performed in each department and evident as part of your response to the identification of specific savings compared to service reductions.

Value for Money Profile

We have reviewed the Audit Commission Value for Money (VfM) profile for the Authority. Please note that this section contains comparators with your statistical nearest neighbours. These are the other County Councils which are most like Leicestershire County Council. This is a different benchmark group to that used for the analysis in previous sections of the report, which focussed on our other audit clients. The most recently available information is for the 2011/12 financial year.

An overview shows that during 2011/12 you spent a lower than average amount both in overall terms and on a spend-per-head basis. Your position is marked by the yellow bar:

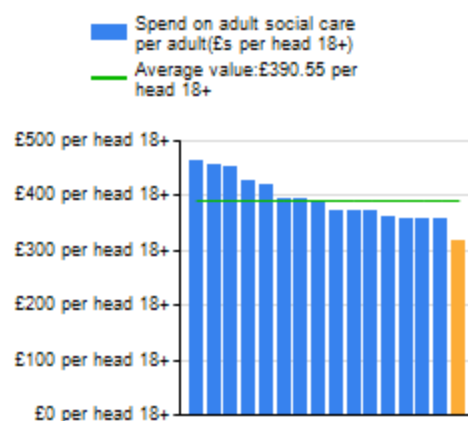


Financial Resilience: The specific measures identified in the 'financial resilience' section of the VFM profile show that during 2011/12 against your statistical nearest neighbours:

- Council tax requirement was in the middle third at £238.821m against an average of £276.644m;
- Income from fees and charges was in the highest 20% at 8.13% of total spend;
- Non-school reserves are in the highest 20%;
- Spend on management and support (back office) services as a proportion of total service spend was significantly lower than at other County Councils, being at 1.6% (reduced from 1.8% in the prior period) compared to an average of 5.3%; and
- The total value of assets is in the lowest 20%.

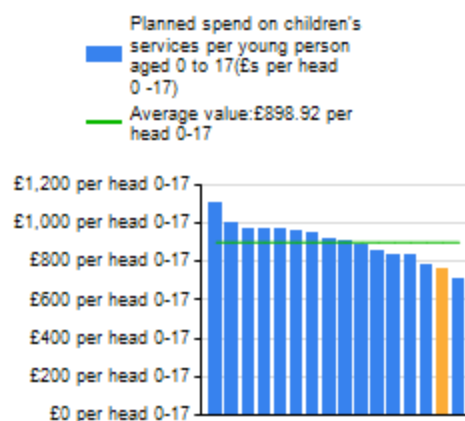
This indicates a broadly positive, financially resilient position. There is a low relative spend in most areas, low management support & back office costs and relatively high levels of income from fees and charges. The level of your reserves was explored in a previous section of the report.

Adult and Social Care (ASC): spending per person on ASC is in the lowest 10% and is the lowest in your benchmark group by a clear margin. This is particularly the case in services for older people (lowest 10%) and adults with learning disabilities (lowest 20%). There is average spend on adults with mental health needs and those with a physical disability.

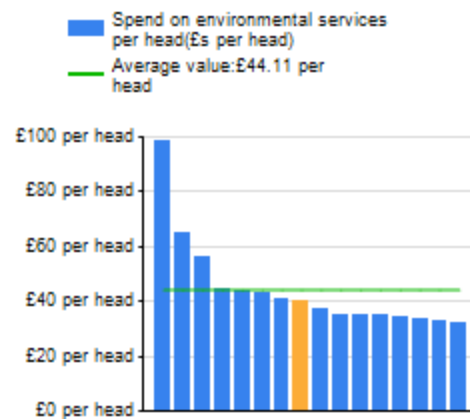


The performance indicators also show that a good service is generally being delivered in those areas. For example, in relation to the number of delayed transfers of care performance is average and improving for the latest period available.

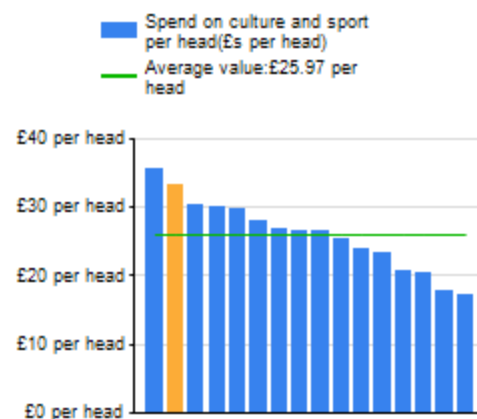
Spend on children's services and young people aged 0 - 17: planned spending per young person in 2011/12 is in the lowest 20% of your benchmark group. This is reflected across all key areas of spend, such as social services, looked after children and special educational needs:



Environmental Services: spend on environmental services has decreased from being well above average in 2005/06 to at or below since 2007/08. This continues to be the case:

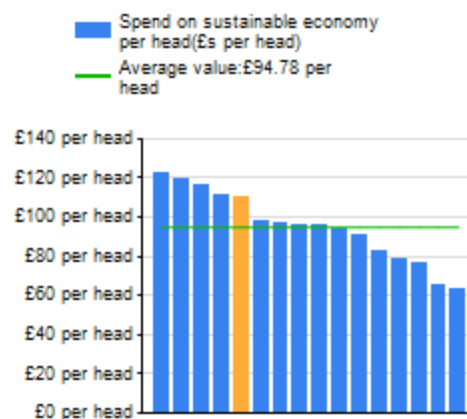


Culture and Sport: spend per person is above average when compared with the benchmark group:



This benchmark reflects your provision of a museums service; in most other County Council areas in the benchmark group the museums service is typically provided at District Council level. Nevertheless, your spend is matched by strong performance. For example, the number of library visits per 1,000 of population was in the best 5% of all County Councils during 2011/12 and adult satisfaction with libraries was in the best 20%.

Sustainable Economy: total spend on sustainable economy activities is above average, as is the total spend on highways and roads:



Outliers reporting: The Audit Commission tool identifies any significant outliers from their data. The most relevant are as follows:

- The number of adults with mental health needs aged 18-64 receiving direct payments is in the highest 5%;
- The number of emergency bed days being in the worst 10%;
- Income from area based grant as percentage of total spend is in the lowest 10%;
- Spend on street cleaning, planning, planning policy, museums and galleries, sports development, community recreation and trade waste are all in the top 5%;
- Planned spend on schools per pupil aged 3 to 19 is in the lowest 10%.

No other significant outliers were identified.

Overall: In overall terms, your spend tends to be below average in the largest areas when compared to other County Councils, particularly for Adult and Social Care and Services for Young People. You continue to produce good performance when performance indicators are reviewed. This also supported by your performance in the 'PwC Benchmarking Club', where was historically at or consistently near the top for a number of years in terms of value for money achieved when compared to other, similar authorities.

Prioritisation of resources

You undertook an extensive consultation process, both with the public through '*Leicestershire Matters*' and through your scrutiny process to involve members as part of the 2012 Medium Term Financial Strategy. You identified strategic priorities and these have flowed through to decisions you made in your MTFS in both 2012 and 2013.

You have consulted in preparation for this MTFS and responded to as part of your financial plans. Your MTFS shows that you have, in broad terms, prioritised your services in the areas of greatest need.

Section VI: Conclusions

Conclusions

You have set a challenging and robust MTFS after going through a process of extensive consultation. The key points we have noted are:

- You have demonstrated in the past that you have robust programme management arrangements in place and that you achieve the savings targets which you have set yourself. However, the scale of the challenge for 2013/14 and beyond continues to be significant. This is something you recognise;
- You have applied a number of prudent assumptions in setting your MTFS. In a number of cases these were more prudent than in our benchmark average. However, we believe these are realistic assumptions which will help you to meet manage the financial risks which exist over the plan period;
- The Audit Commission value for money profile, whilst backwards looking, continues to show a number of key areas where the Authority is providing services which can demonstrate value for money when compared with other County Councils;
- You need to focus on how you are going to continue to demonstrate the delivery of value for money services going forward given that a number of national indicators have been withdrawn; and
- You have set aside a significant level of earmarked reserves and a level of contingency to manage future cost pressures. Whilst these are larger than in other similar Local Authorities, we believe that you have taken a prudent approach in setting your MTFS.

In conclusion, we have reviewed your MTFS and the assumptions which lie behind it. We have compared you with other, similar Local Authorities and taken into account our wider understanding of the Local Government sector. Our work in this particular area has not identified any issues which would lead to an unqualified value for money conclusion.

However, despite the preparation you have undertaken and the prudent assumptions you have made, there continues to be a risk around delivery of your MTFS. The main risks you face as an organisation to non achievement of your medium term financial strategy are consistent with those we reported to you in 2012 and can be summarised as follows:

Risk

Slippage: you may not be able to identify or achieve the savings you want either from a service reduction or through efficiencies.

Timing: The timing of savings, service reductions and funding announcements will impact how you deliver against your MTFS.

Assumptions: We have gone some way above to assess the assumptions you have applied in your MTFS. If these assumptions turn out to be false, this would have a significant impact on your ability to deliver a balanced budget over 4 years.

Appendix: Scope of Work

In our audit plan we set out our areas of focus for the year. One of these was the significant savings requirement to balance your budget over 4 year period.

We agreed to undertake a review of your Medium Term Financial Strategy (MTFS). This work will be done as part of our work on Use of Resources. In particular, this will contribute towards our assessment of you against the Audit Commission's criteria for 2013/14 which consider whether you have proper arrangements in place for:

- securing financial resilience; and
- challenging how you secure economy, efficiency and effectiveness.

Our proposed areas of focus are as follows:

Area of Focus	Proposed work.
Programme management	Review the governance structure in place to deliver your plans (including extent of Member involvement), the level and extent of accountability including escalation of issues, and how your monitoring and reporting will work.
Progress to date	<ul style="list-style-type: none"> • Undertake a detailed review of how you have managed your 2012/13 savings programme; • Investigate the reasons behind any significant variations from the plan; and • Consider how this is connected with the forward-looking MTFS.
Assumptions	Review the key assumptions included in the MTFS, comparing them with best practice and those used by other Local Authorities.
Sensitivity analysis	<ul style="list-style-type: none"> • Apply sensitivity analysis to key assumptions; and • Consider the impact of potential changes to key assumptions and the rigour behind the MTFS.
Economy, efficiency and effectiveness	<ul style="list-style-type: none"> • Assess how you have prioritised resources as part of the MTFS; and • Update our understanding of your arrangements to review the value for money which your services provide and the actions you have taken in response.
Reserves	Consider the adequacy of your planned level of reserves and contingencies against your stated policy and the level of future risk in delivering the MTFS.

We intend to undertake this work during February 2013 in conjunction with the finance team. We plan to meet with the following people to discuss the points of focus outlined above:

- Judith Spence and Chris Tambini;
- Mick Connell and Business Partner (Adults and Communities);
- Lesley Haggar and Business Partner (Children and Young People's); and
- Matthew Lugg and Business Partner (Environment and Transport).

Freedom of Information Act

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