

Children's trusts

A briefing paper on improving
financial management

October 2009



CIPFA

 **audit
commission**

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Introduction



- 1** The Audit Commission's national report, *Are We There Yet?* (Ref. 1) included a commitment that the Commission would work with the Chartered Institute of Public Finance and Accountancy (CIPFA) to provide practical guidance on improving financial management in children's trusts. This briefing paper is the result of that commitment. It should be used by directors of children's services, lead members for children's services, and partners in children's trusts. It should also be used by finance and resources staff in the local authority and in primary care trusts, the police, schools and other partners under a duty to cooperate.
- 2** By 2010, children's trusts should have consistent, high-quality arrangements to provide identification and early intervention for all children and young people who need additional help (Ref. 2).
- 3** The Apprenticeship, Skills, Children and Learning Bill 2009, is currently before Parliament and includes a number of proposals to strengthen children's trusts. These are outlined below.

Apprenticeship, Skills, Children and Learning Bill 2009 Proposals to strengthen children's trusts

- Putting local children's trust boards on a statutory footing.
- Extending the number of statutory relevant partners with a duty to cooperate to include maintained schools, city technology colleges, academies, non-maintained special schools, further education and sixth form colleges and Jobcentre Plus.
- A power to pool funds and share other resources between children's trust relevant partners.
- Schools forums and relevant partners to have regard to the local Children and Young People Plan (CYPP).
- The children's trust board to develop, publish, monitor and review the CYPP and to publish an annual progress report on the extent to which partners have acted in accordance with the plan.
- A duty on the children's trust board members to supply information to the board to enable or assist the board to perform its functions.
- All partners on the children's trust board share responsibility for preparing the CYPP, but the partners are individually responsible for delivering it.

The Bill is expected to become an Act in November 2009.

4 This briefing paper will help children's trusts test and improve their financial management arrangements as they prepare their new jointly owned CYPPs (currently responsibility for the CYPP rests solely with the local authority), and adapt their structures when statutory children's trust boards are introduced.

5 The Audit Commission and CIPFA will work together to promote this publication through our networks, and through conferences and events.

Improving financial management in children's trusts

6 Children's trusts currently involve informal partnership working of the agencies involved in delivering local public services to children and young people. Children's trusts do not own assets, or employ staff. They are not legally accountable bodies for spending public money, or for achieving public objectives. But they do advise and influence local action. Decisions made, or principles agreed, by children's trusts can influence the deployment of staff and other resources, including the use of assets. The legal status will change when statutory children's trust boards are introduced under the Apprenticeship, Skills, Children and Learning Bill 2009.

7 Children's trusts need to consider the governance arrangements that will ensure the best use is made of public resources to improve the well-being (five *Every Child Matters* (Ref. 3) outcomes) of children and young people. The self-evaluation questions in this briefing paper are shaped by the Audit Commission's national study, *Governing Partnerships* (Ref. 4), and the principles set out in the good governance standard for public services (Ref. 5). They are also shaped by the Audit Commission's report, *World Class Financial Management* (Ref. 6).

8 We have adapted these principles for children's trusts. The questions below should help children's trusts to evaluate themselves, and help drive improvement in the way they perform.

A layered approach to children's trusts

9 In 2005, the Audit Commission published *Governing Partnerships* (Ref. 4). It recognised that local bodies often need to work together to respond to complex problems that one organisation, working alone, cannot resolve. But it also exposed the risks of partnership working. Working across organisational boundaries can create complexity and ambiguity, bringing confusion about roles and functions.

10 The partners must agree how they will govern their collaboration at strategic, executive, and operational levels as illustrated in Figure 1. The organisations involved – and the people working on their behalf – need clarity about purpose, roles and responsibilities, and accountability.

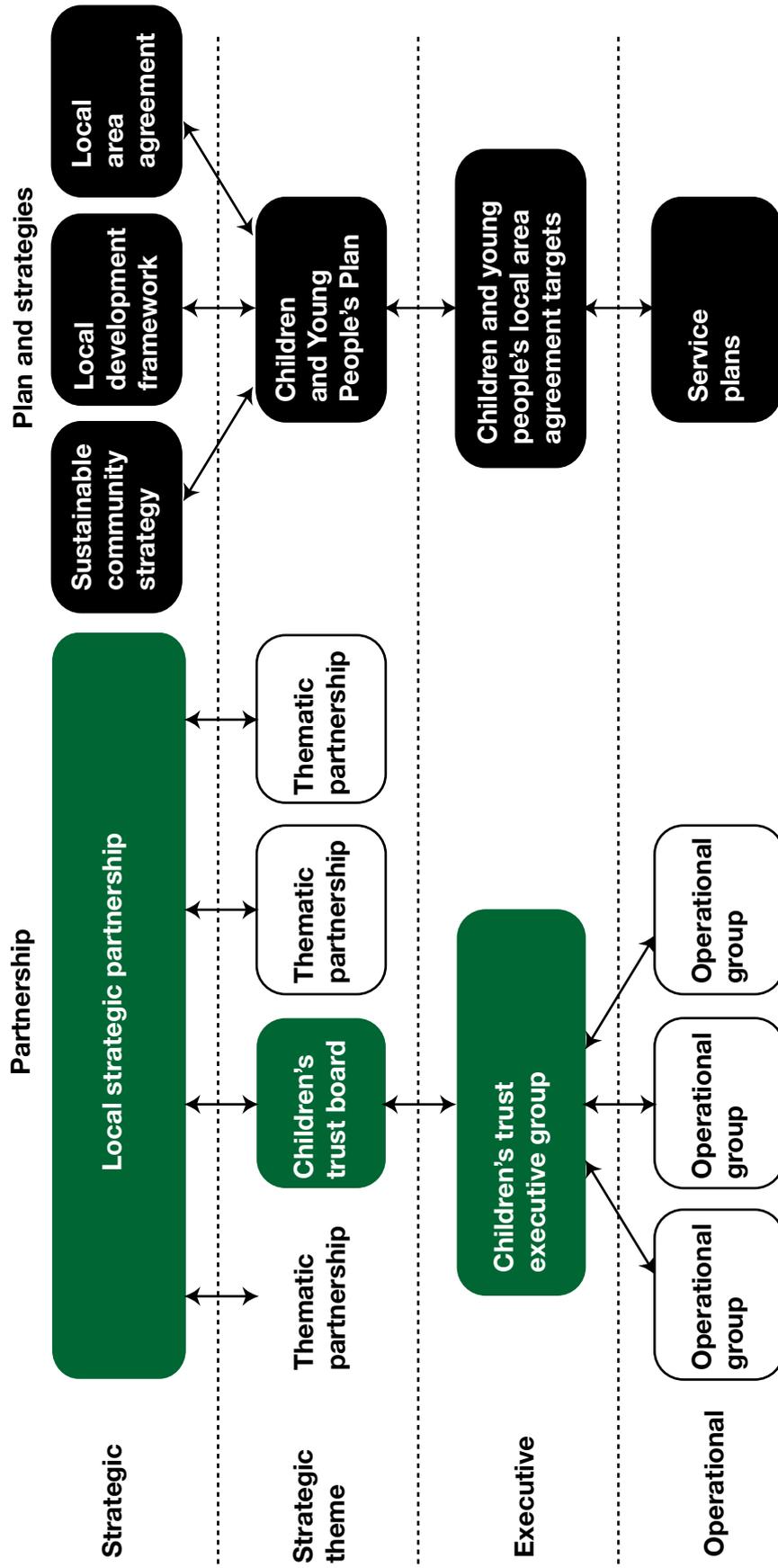
11 *Governing Partnerships* stressed the role of formal agreements in governance arrangements. But formal agreements need shared objectives and values to support them. Partners must recognise each other's different organisational cultures. And formal agreements must recognise the roles of strategic, executive, and operational partners.

12 *Every Child Matters* (Ref. 3) outlines four key features of children's trusts. Two are strategic functions (inter-agency governance and developing an integrated strategy), one an executive function (managing integrated processes) and one an operational function (integrated front-line service delivery). If form followed function, children's trusts would have management arrangements that reflected those in Table 1.

13 Relationships between the different functions should be explicit, with connections that are mapped in the arrangements for managing resources and performance. There are three particular risks that need to be managed:

- where accountabilities and reporting lines are unclear;
- too much process can drive out the flexibility necessary for strategic thinking and service redesign; and
- some children's trust partners can be alienated by formal, public sector processes.

Figure 1: Aligning local strategic partnership and children's trust arrangements
 Bringing a consistent and integrated approach



Source: Audit Commission

Table 1: **Local function should lead to partnership form**

Level	Function	Form
Strategic	<ul style="list-style-type: none"> ■ Champion children and young people in the area. ■ Champion interests of children and young people in the local area agreement. ■ Ensure consistency between CYPP and sustainable community strategy. ■ Agree and cost the CYPP. ■ Set direction. ■ Monitor performance. ■ Oversee allocation of local resources for children and young people in the area. ■ Develop inter-agency strategy. ■ Set direction for analysis of local needs through joint strategic needs assessment. ■ Set direction for joint commissioning strategy. 	Strategic board
Executive	<ul style="list-style-type: none"> ■ Direct and manage resources. ■ Direct and manage performance. ■ Manage inter-agency delivery. ■ Procure services (for example through joint commissioning unit). 	Theme sub-group Performance board
Operational	<ul style="list-style-type: none"> ■ Assess individual needs – identify children who need help. ■ Coordinate information, performance, and local resources. ■ Deliver children and family interventions. 	Area team Area cluster

Source: *Audit Commission*

Improving outcomes, performance and value for money

14 Children’s trusts should bring noticeable improvements to outcomes for children and young people, and should effectively manage their performance and value for money. The questions below should be used by children’s trusts boards regularly to review the performance of the partnership as a whole.

- How far does the children’s trust focus on improving outcomes for children and young people in your area?
- What are the financial implications of achieving and not achieving priorities?
- To what extent have you undertaken a subjective analysis of the budgets across partner organisations?

- How does the children's trust board measure outcomes and performance?
- How well does the children's trust board measure and monitor the links between spending decisions and improved outcomes?
- What procedures deal with failure to achieve outcomes?
- Has the children's trust board explored value for money opportunities for economies of scale between partners – for example, co-location of services or shared back office functions like information and communication technologies and finance?
- How is value for money challenged?
- What action has the children's trust board taken to improve value for money?

Self-assessment tool for children's trusts

15 This section repeats the questions from the Audit Commission's self-assessment tool for children's trust boards (Ref. 7). It asks questions about the issues that children's trust boards need to consider to make effective use of resources. These resources will be shared across a range of local partners in the children's trust.

- How far has the board mapped the public money (and other resources) spent on children and young people's services in the area? How has it used this mapping to support delivery of improved outcomes?
- How often does the board review the total local spending on children and young people, to identify opportunities for improving value for money, for example, through aligning or pooling? What improvements in local services for children and young people from redirecting resources have arisen from aligning or pooling budgets?
- Do partners report on the allocation and impact of all budgets and resources spent on children and young people's services in the area?
- Does the board have a policy on the alignment or pooling of budgets?
 - How sustainable is the policy?
 - How does it monitor the effectiveness of aligning and pooling at executive and operational levels?
 - How are lessons from the experience of alignment and pooling built in to future plans?
- How does the board influence the allocation of resources to:
 - reduce the gaps in outcomes between the most vulnerable, and the majority of children and young people?
 - have most impact on achieving the local priority objectives in the CYPP?
- Does the board make the most effective use of its influence over partners?
 - How does it ensure that all partners commit appropriate resources to achieving its objectives?
 - How does it influence reluctant partners? How does it monitor the impact of staff time contributions?
- Does the board have a strategic commissioning strategy?
 - How effectively does it reflect the board's, and partners' objectives for children's services and their outcomes?
 - How will it add value to local services for children, young people, and their families?
 - How clearly does it differentiate between commissioning and procurement and management of services at the strategic, executive, and operational levels?

- How will the board and its partners ensure the commissioning strategy is supported by staff with the right knowledge and qualifications?
- How has the board supported the development of a joint commissioning strategy for children and young people's services? What does it do to ensure that current services are reviewed and recommissioned to achieve better use of resources and improve outcomes?
- How far does the board stimulate joint working between partners to allow value for money, better access, and improved service quality?
- Are there effective procurement processes at the executive level to enable value for money across the partners? For example, are opportunities for joint procurement explored?
- Is there effective sharing of support functions, such as ICT, communications, transport, training and HR, to achieve better value for money?
- Do partners maximise joint use of premises where this will support better access to and quality of services?
- Does the board set targets for, and monitor improvements in value for money?
 - How does the board set achievable, stretching targets for executive and operational action?
 - How do performance reports support the board's strategic remit?
 - How does the board know if spending is appropriate to performance, and outcomes achieved?

Cross-agency working

Resource planning in the CYPP

16 The named children’s trust partners have a statutory duty to cooperate with their local authority in the children’s trust arrangements (Table 2). They are expected to ensure measurable improvements in local outcomes for children and young people through the delivery of local priorities against the five *Every Child Matters* (Ref. 3) outcomes:

- being healthy;
- staying safe;
- enjoying and achieving;
- making a positive contribution; and
- economic well-being.

Table 2: **Statutory children’s trust partners**

Relevant statutory partners (duty to cooperate)	Other partners (no duty to cooperate)
Local authority (children’s service authority)	Children, young people and families
District councils (in county areas)	Primary care providers (including GPs)
Police and police authorities	NHS trusts and foundation trusts
Probation service	Voluntary and community sector
Youth offending teams	Private sector
Strategic health authority	Jobcentre Plus
Primary care trust	
Connexions	
Learning and Skills Council	
From 2009/10 the duty to cooperate will be extended to:	
Maintained schools	
Non-maintained schools	
Colleges	
Academies	
Further education colleges	
Jobcentre Plus	
Pupil referral units (short stay schools)	

Source: *Statutory Guidance on Inter-agency Cooperation to Improve the Well-being of Children: Children’s Trusts (2008)*

17 The CYPP is central to the work of children's trusts. It should be part of the vision for the area as set out in the sustainable community strategy and should be seen as part of this wider strategic planning which is overseen by the local strategic partnership (including those local area agreement targets that relate to children and young people). The 2009 CYPP guidance is clear that:

'The CYPP should be clear on how priorities have been costed, the resources identified and where accountabilities lie for resources (pooled or otherwise).'

Does your CYPP show how resources are targeted at priorities?

Are the intended actions and activity to meet the priorities included and costed in your CYPP?

- Do the intended actions and activity to meet the priorities in the CYPP flow down into individual service plans of all partner organisations?
- What are the financial implications of the intended actions and activity?
- Is there funding identified and targeted to deliver the intended actions and activity (for example, targeted funding to reduce teenage pregnancy)?
- Is additional funding from all partners identified?
- Is there clarity of how the intended actions and activity are to be funded? (It is not specific enough to just say 'to be delivered within existing resources'.)

Are these financial commitments formally approved by the council and its partners through the appropriate formal governance arrangements, for example, cabinet, management board, or full council?

Are CYPP financial commitments formally built into the medium-term financial plans of the council and all partners?

- If the support from partners is to be delivered differently, what are the financial implications?

Is there an annual refresh of the financial elements of the CYPP?

Is the CYPP costed and budgeted?

Have you identified all resources for children and young people in the budgets of children's trust partners?

- Does this include all children's trust partner contributions for example, local authority children's services, schools and colleges, primary care trusts, police and so on.
- Does the total resource identified reconcile to the costed CYPP, if not can the reasons be explained?

Have you mapped the public money and other resources of children's trusts partners who support the CYPP to individual activities and priorities (including pooled and aligned funding)?

- Is there clear and documented evidence behind the mapping of public money and resources?
- What are the agreed procedures to:
 - establish the initial basis for the financial contributions of partners;
 - negotiate and assess variations in partners' contributions over time; and
 - calculate the contributions expected from each partner?
- How will partners' contributions be re-assessed if the children's trust board agrees to change its priorities and activities?
- How will you manage and account for the use of assets, staff time, and other resources that are given 'in kind' to the children's trust board?

Supporting the children's trust board

18 It is important that the children's trust board has an appropriate level of financial support from officers in the local authority, primary care trust and other relevant partners. The questions below outline some of the questions to consider to help children's trusts boards perform their role.

Budget reporting and budget monitoring

Does the children's trust board receive regular reports on partner expenditure against allocated budgets for children and young people priorities and activities?

- Is there clear responsibility for collating budget information across children's trust partners?
- Is there a forum for finance staff from children's trust partners to meet regularly and review budgets and expenditure?

Is there an agreed and documented procedure, including all partners to describe how budgets will be monitored and reported on?

Does the procedure outline the following:

- level of detail;
- budget profiling;
- format of reporting;
- consolidation practice;
- reporting periods;
- deadlines;
- definition of a variance (in other words, monetary value plus or minus x per cent);
- explanations of variances; and
- data quality?

Is the information received on a timely basis to allow the board to make informed decisions and take corrective action where necessary?

Does the financial report show expenditure, commitments, budgets, variances and explanations for the children's trust?

- If the financial report does not include all these elements, why are some omitted?

Ensuring probity

How does the board ensure that its own governance arrangements meet the needs of partners' standing orders and financial regulations?

As the children's trust is not a legal entity, have you agreed who will act as the legal accountable body among partners (for example, for grant applications that can only be paid to a legal accountable body)?

Do individual members of the children's trust board have delegated financial responsibility to make decisions, and is this documented?

- Is the level of authorisation and approval path for individual children's trust board members clear and documented?

Are there clear rules on:

- expenditure limits (including payments on purchase or credit cards and cheque books);
- budget setting and profiling;
- virement restrictions;
- adequate segregation of duties; and
- ensuring that children's trust arrangements do not conflict with those of members' home organisations?

How does the children's trust board deal with VAT arrangements across partners (for example, differences in VAT rules for primary care trusts and local authorities)?

Does the children's trust board have a risk register?

Providing financial advice and guidance to the children's trust board

How is financial support and guidance provided to the children's trust board?

- Has a lead finance officer been agreed?
- Does each partner organisation have a finance lead?
- Have you considered the elements of this role?
 - Are the partner organisations party to decision-making?
 - Do they advise the board on financial issues?
 - Do they take responsibility for coordinating financial data from all partners?

- Is the relevant financial advisor asked to calculate the financial implications of the decisions that the children's trust board makes?
 - Are the financial implications of all decisions recorded in the board's minutes and papers presented?
- Is there a policy to resolve disputes and formal complaints in respect of any area concerning finance?

Joint financing

Children's trusts – aligning and pooling resources

19 Decisions about how to organise financial and other resources are at the heart of effective cross-agency working. The main decisions are about aligning or pooling budgets. Pooled budgets are created under statutory powers. A pooled budget is a single financial mechanism designed to bring resources together under a single accountability and management structure. Organisations align resources when they agree on targets or outcomes to be achieved and work in parallel towards achieving them.

20 Alignment is particularly appropriate:

- for multi-member arrangements;
- when partners include the private as well as voluntary and community sectors;
- when partners bring specific approaches or solutions to support action on a commonly identified issue; and
- for flexible or innovative approaches.

21 Pooling is particularly appropriate:

- for bilateral, or trilateral, arrangements;
- when partners are statutory agencies with powers to pool budgets;
- when organisational boundaries or specialisms hinder the achievement of outcomes; and
- for establishing long-term commitment to clearly specified approaches.

22 Table 3, adapted from our report on local strategic partnerships, (Ref. 8) outlines more detailed considerations for children's trusts to take when considering aligning or pooling budgets.

Table 3: **Aligning and pooling resources in children’s trusts**

Aligning is more suitable when:	Pooling is more suitable when:
Children’s trust objectives are better supported by organisations redirecting their mainstream activity, rather than by funding a discrete service or activity.	There is a clear, discrete service or activity that can be delivered most effectively by one organisation.
There are significant differences between the contributions made by different members (some members may not make financial contributions).	All parties to the arrangement make financial contributions of a similar order of magnitude.
The arrangement includes private sector and third sector members of the children’s trust.	The arrangement includes only the statutory members of the children’s trust.
Arrangements need to keep a high degree of overall flexibility.	Arrangements need to maintain a high degree of service responsiveness.
Parties to the agreement continue to provide separate front-line services.	The host will provide front-line services on behalf of all the members.
Performance monitoring and review systems in the member organisations can provide sufficient confidence that the objectives of children’s trust will be achieved.	The host’s financial and performance monitoring and review arrangements can provide confidence that children’s trust objectives will be achieved.
The administration and other costs of pooling would exceed the benefits.	The benefits of pooling exceed the administrative and other costs of establishing and maintaining the pool.
Legal or other constraints make pooling difficult or impossible.	There are no legal constraints to pooling.

Joint financing arrangements in children’s trusts

23 In December 2008, the Audit Commission published a briefing paper on joint financing arrangements between health bodies and local authorities (Ref. 9). The briefing sets out the legislative framework for joint financing, primarily pooled funds, and any practical implications. These issues will also be explored in a forthcoming report on joint financing across health and social care, to be published in autumn 2009.

24 The briefing outlines the main statutory joint financing arrangements, advice on delegation of functions, and the management requirements for Health Act Flexibilities. It also includes examples of how pooled and aligned funds can be used.

25 The briefing outlines the main legislation which can be used for joint financing between health bodies and local authorities. These are:

- England NHS Bodies and Local Authorities Partnership Arrangements Regulations 2000 (as amended);
- Children Act 2004 Section 10; and
- NHS Act 2006 Sections 75,76 256 (formerly Section 31 of the Health Act 1999 and Sections 28BB and 28A of the NHS Act 1977 respectively).

26 The briefing will help health organisations and local authorities work more effectively together, and eliminate unnecessary gaps and duplication for local service users. Service integration and joint commissioning of health and children’s services need robust joint financing arrangements. The briefing paper should be read alongside this briefing paper as children’s trusts consider joint financing.

Appendices

Appendix 1 – Commissioning Support Programme

About the Commissioning Support Programme

The Commissioning Support Programme was launched in November 2008 to help children's trusts to achieve better outcomes for children and young people through improved strategic commissioning. The Programme will operate until April 2011.

Before setting up the Programme, commissioners and others were consulted in trusts to understand what they wanted from the Programme and how it should operate. Their input has enabled the creation of a Programme that is sector led, responds flexibly to the different needs of trusts, supports sustainable improvement in strategic commissioning and builds capacity within the system.

How the Programme works with children's trusts

In each children's trust, the Programme has identified a senior individual already working in commissioning who will act as a commissioning champion. The Programme works closely with these champions to agree how and when their trust can be supported to respond to local priorities. With the support of the Programme, each champion will lead change in their trust. This ensures that the Programme remains sector led.

What support the Programme offers to children's trusts

The Programme recognises that all children's trusts are at different stages in achieving the best possible outcomes through strategic commissioning. To ensure that each trust gets the maximum benefit from working with the

Programme, it has designed a flexible offer of support designed to suit the needs of trusts. During their work with the Programme, each trust can access the elements of support that it requires at the time, and to an extent, that suits its needs. This means that each trust will have a different experience of working with the Programme.

The support available to each children's trust will be made up of universal support that trusts can access as needed – which will enable peer-to-peer support and help build sustainable capacity across the system – and bespoke support designed specifically for it with the Programme.

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Appendix 2 – Further reading

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