

FINANCIAL MANAGEMENT REVIEW

Frequently Asked Questions 51 - 132

No.	Comment(s) / Question(s)	Response
51	How much of the £1m savings is down to ELI do we have enough FTEs and if not do we think we can achieve without compulsory redundancies?	See Q3. We have shared details of the number of ELI re-affirmations with the Trade Unions and will continue to consider further expressions of interest and update the TU's accordingly. We will do all we can to minimise compulsory redundancy but are unable to offer further re-assurance to staff at this time.
52	Does this structure allow for the further £0.5M of savings or will there need to be a further reduction?	A new Enterprise Resource Planning (ERP) system is on the horizon which will change the way that Finance interacts with the rest of the Council (and vice versa). ERP will support managers to ‘self-serve’ and further simplify core financial processes, enabling work to be carried out largely within the ERP system rather than outside the system. No savings assumed until the ERP solution is embedded - £500K savings in 2023/24 is a challenging target and will be subject to review as the Transformation programme progresses.
53	How will the FBP teams work with the admin teams? Will the admin teams be managed on service basis?	Yes we anticipate that the Corporate Finance Team will initially be managed on a service basis and we would propose that staff deployed within Corporate Finance Admin would initially take their existing roles/tasks with them to the new team. Bringing people together under the same reporting/line management arrangements would enable us to more readily simplify and standardise how we work and enable staff to develop their skills and knowledge of other areas.
54	Internal finance consultancy – Need a bit more information on this ?	Para 3.8 refers to several areas of work that Financial Management need to increasingly focus on. One of these areas we describe as "Internal finance consultancy – providing financial advice/support to council-wide projects, service reviews etc...." What we are describing here is the need for Finance to behave differently and strike a different balance between supporting and challenging directorates.
55	The proposals seems to be bolstering the corporate centre at the expense of the people & placed based service support. I’m not sure I totally see the reason why so much resource here?	We recognise that as we begin to bring our new ways of working to life, we may need to shift capacity between teams. We want to create a dynamic environment that enables us to flex resources, for example, to respond to service demands and the need to support the wider Council transformation programme as it evolves.
56	Why are the posts that would report to the Dir52.5% Head of Business Change not PO6 posts to be consistent with the rest of the structure?	The 2 posts reporting to the Head of Business Change would play a key role in leading/co-ordinating work packages that will deliver our own service transformation. It is this transformational contribution to the organisation that we believe places the role at Dir 45%. The role will be subject to Job Evaluation alongside all posts within the proposed structure.
57	It looks like the structure has been reinforced at the top at the expense of the bottom	We have followed the design principle of “Form should follow function” in developing the structure– which essentially means designing a structure that will enable us to deliver the Council’s key financial priorities. These priorities include building the Council's financial resilience, delivering improved value for money, safeguarding public funds and targetting resources where they can make the most difference. The proposals also recognise the implications of Cipfa's Financial management Code and the requirements placed on the S151 Officer to provide assurance that the Council has in place effective and robust arrangements for financial planning, financial control and other financial management activities.
58	Why do we need the Dir60% posts?	The span of control of the Dir 65% Deputy Chief Officer post is currently too great and consequently the post-holder is spread too thinly across a number of service areas. The 2 Dir 60% posts are key and would work closely with departmental directors to understand their service vision and ensure directors’ ambitions align with the Council’s finance strategy. The posts will challenge and support Directors to drive service modernisation, new ways of working and other transformational programmes of work required to deliver on their service ambitions.
59	The Dir 60% people and place look uneven, in terms of directorate size. Would the R&H one not best sit under place?	It is proposed that the Dir 60% Senior Head of Finance for Place-based services will also be responsible for leading the Revenues Service.

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60	Is there not an opportunity to merge some directorate teams under one HoF?	Whilst ever the Council operates with 5 directorates we believe that it is important that each Director has the support of a dedicated Head of Finance (a view that is also shared by directors). By identifying the 2 strands (people and place) within Finance Business Partnering, we aim to engender closer and more collaborative working between Heads of Finance and their FBP teams.
61	On the PO6s as a whole there seems to be a mismatch in City Dev as compared to other directorates have we got the mix right ?	see Q 55 above, we recognise that we may need to shift capacity between teams and want to create a dynamic environment that enables us to flex accordingly for example, to respond to service demands and the need to support the wider Council to transform.
62	The PO6 capital post in City Dev doesn't have any direct reports, is this correct	Line management arrangements will be decided at a later stage. The structure is predicated on the basis that FBP's will be responsible for providing financial advice and support/challenge managers in relation to both revenue and capital budgets. This is a new approach and information/knowledge sharing will be a priority.
63	There is one PO6 in City Dev (SFBP Capital) and another under Corporate/Strategic is this also capital-related? Can you give us any more info on these posts?	As per Q62 above, we propose that PO6 and PO4 roles (FBP and Strategic Finance) will be responsible for providing financial advice, support and challenge in relation to both capital and revenue budgets. The additional PO6 post within Strategic Financial Management recognises the need for additional capacity to co-ordinate the production of the capital programme.
64	The B3 and C3 grades seem locked down into posts without any prospect of progression upwards due to this current proposed structure's limitations of immediate posts above along with the risk hanging over their heads for five years when the new computer system comes into service. How do you expect to have a happy team members at these grade levels or PO2 who are also at risk?	We think it is important to have a balanced workforce that includes people who are career-driven but also includes people that are less driven by career progression. We are committed to supporting staff at all grades to develop so that individuals, teams and the service overall becomes more agile and able to respond to peaks and troughs in demand from directorates, councillors and other internal/external stakeholders. We believe the proposals provide ample opportunity for colleagues to progress through the structure to more senior roles and we are committed to supporting people to get the skills and experiences they need to develop and progress.
65	Why are there some big jumps between grades – e.g. C3/PO2, PO6/52.5%?	See Q64 above.
66	Culture change - how will it be implemented to instil the new behaviours that are needed for this change to be successful How do we maintain business continuity in implementing the new structure, when we are not sighted on the detail of the work packages?	We want to foster pro-active, problem solving 'can-do' attitudes and behaviours at all levels within financial management and believe the best way to engender this culture is to lead by example and role model the behaviours we expect of colleagues. We are committed to modernising how we work, developing staff and recognising good performance. The transformation programme we are embarking upon includes a number of technical work packages but also includes a work package to develop a competency framework for financial management. We recognise that the concept of Finance Business partnering is a new approach and are committed to developing a bespoke training package in collaboration with Cipfa.
67	What is the plan for picking up the work of the staff who are going to be leaving in December (with leave there could be less than 2 months for handovers). Will there be a transition towards the new structure?	Where there are particular risk areas and will be developing a plan to ensure continuity of the service, we recognise the tight timescales
68	The centralised team looks heavy compared to the Directorate teams, especially as directorates will now do capital too. Is the split correct?	See Q 55
69	Childrens and Schools seem to have had a large reduction in FTEs, do we have an FTE change on all the services?	Yes all directorate-facing teams are smaller, with some of that reduction being due to the proposed movement of posts to the new corporate team and the Financial Analyst roles.
70	What will be the split between resource in the C&F and schools team?	It is proposed that the Financial Admin for Schools Team team joins a wider Operational Finance Team within Corporate Finance. The final decision regarding overall split (Childrens/Schools) is still to be taken but we propose to continue to build on the current operating model and deploy PO2 Assistant Finance Business Partners (x4) on services to schools alongside 2/3 Finance Business Partners.
71	Proposed structure - B3/C3/PO2 roles -these lower grades are hit the most which seems a bit unfair when you see grades being created at JNC. Why is there a disproportionate impact on posts at PO2 and below?	See Q 57

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72	Looking at the re-structure, there are the 5 P02's Finance Analysts, not assigned to any one particular team/section, so will they be working on different projects across the teams as and when needed?	We propose that the 5 Finance Analyst posts report to the Finance Business Partners for People and Place. The Finance Analysts will be supported to become experts in extracting and manipulating data from a range of systems to create meaningful, user-friendly reports and dashboards for Finance Business Partners/Finance Managers and other stakeholders. The Finance Analysts will work closely with the FBP function for people and place - line management arrangements to be considered as part of deployment.
73	Where does the distinction People and Place come from?	Cipfa (C.Co) provided this insight from the work they have done with other councils
74	Is there not an opportunity to merge some directorate teams under one HoF?	See Q60 above
75	How much did the report of C.Co influence the shape and numbers in the structure?	C.Co endorsed our transformation approach but suggested that our structure should more clearly delineate between different roles. C.co highlighted areas of significant overlap and blurring of responsibilities. We have taken this on board, removing linked grades and providing greater clarity between PO6, PO4 and PO2 roles.
76	Why are Internal Audit not part of the planned reductions?	Internal Audit are outside the scope of this exercise but will be included as part of a future phase of service reviews.
77	Will the review be widened to other areas of Financial Services	Yes - see Q76 above.
78	How do we know we can deliver work under the proposed structure?	The structure proposals take into account a number of factors including how we can best deliver the Council's key financial priorities, feedback from staff workshops/surveys, review of work tasks, 'ERP readiness' (including use of PowerBI) and the recommendations of Cipfa including guidance/principles contained within Cipfa's financial management code
79	When will we know the personal impact: eg • Have I got a job? • Will I be slotted in to a role? • Will I be allowed to preference a new role at the same grade? • What work will I be doing? • Will I have to interview?	Formal consultation closed on Friday 6th November and we are now considering all of the feedback received with the aim of taking a final decision on the structure by 30th November 2020. We have agreed a 'Top Down' approach to implementing the structure with the Trade Unions and aim to have recruited to any JNC opportunities before Christmas and recruit any PO6/PO4/PO2 opportunities by the end of January/Early February 2021.
80	What is the planned date for implementation of the structure?	We aim to take the final decision on the structure by 30th November so that we may begin filling the structure by early December 2020.
81	Would we be looking to offer existing staff the opportunity to study (say from January 2021)?	Yes we hope to be able to offer opportunities in January 2021.
82	How will staff within Corporate finance Admin be trained up? Who will manage the expectation that services will expect if staff are not trained to deliver specialist areas? Will appraisals then be affected - will people then get moved into requiring improvement even if they are not trained?	Training will be provided for staff at all grades where this is needed so that people are able to complete the work required appropriate to their grade. As now, people will be supported to improve so that they are able to meet managers' expectations.
83	What is the potential of Power BI – we are relying on it to drive through the efficiencies but we have not seen what it is capable of. How will Power BI work – can it be customised	We plan to arrange demo's of the Power BI technology for November 2020.
84	Who is dealing with the systems and processes e.g. Power BI, HCAIT etc? How do we feed into this?	The Power BI work package is currently being led by the Head of Business Change supported by colleagues from Internal Audit.
85	Is it worthwhile thinking about zero based budgeting and making our budget holders more accountable or at least have a mix ?	Yes there is a work package to refresh the Council's Budget Accountability Framework, emphasizing the role of Accountable Chief Officers and Responsible Budget-Holders. Reviewing budgets from a zero base would be amongst the tool-kits we might use to challenge directorates and stimulate creative/innovative thinking.
86	If the intention is to move away from the transactional stuff (which is welcomed) to systems that will enable teams to do more business type work and analysis, does that mean that there is a system ready or near ready where all of the LD individual orders/invoices as well as the joint/block/quarterly information or reports can be downloaded that will enable the reporting that is required for LD ? Or it could be that there is no need to be reporting as we do now anyway?	Within Adults & Health Directorate current development are seeking to change systems and reporting. The current HCAIT is being updated to enable more efficient processing of the Learning Disabilities invoices. A team within A&H is doing the data cleansing work to enable the transfer to this method fairly soon. Regarding block contracts, commissioners are wanting to move away from block contracts and hope to make progress on this in the new financial year.
87	What happens if new systems/processes are not in place by April?	We recognise there are risks and are conscious of the need to move at pace and develop robust contingency plans.
88	With the new PO6 job description the only way to progress is to obtain CCAB qualifications. This could be demotivating - will training be offered to all who wish to have an option for progression?	Yes we will seek to offer development opportunities to those staff who demonstrate they are committed to career progression. As is the case now, we will need to be practical about the number of staff that can be accommodated over a given period of time.
89	How will you ensure staff remaining are appropriately skilled to undertake new roles and responsibilities?	See Question 82.
90	If people now feel they want to apply for jobs outside the council, will there be flexibility on notice periods?	We have been flexible in the past on notice periods and would look to do be flexible again where this can be accommodated.

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91	Concern at the implementation of the new structure and lots of change with staff still working from home and with all additional work pressures, has a staggered implementation been considered, could those leaving on ELI and not affected by the cap stay in post longer to enable a more planned transition to the new structure.	We will consider this as part of the implementation plan.
92	The opportunities for trainees look more limited on the new structure, what plans are there to ensure that trainees will progress once qualified?	Bringing through newly qualified accountants and making sure they are ready to progress through the service remains very important to us. We plan to review and refresh the TPA Job Description later this year.
93	Will posts within the Corporate Finance Admin. Team be supporting specific service areas or will they be expected to provide generic support all services.	See Q53 above.
94	Can we see evidence that there are enough people for the work that will still need doing?	Our financial management capacity has been gradually reducing since the start of 'austerity' in 2010. Reductions have mainly been achieved through ELI supplemented by 'normal' staff turnover. Work-loads have increased but we have done little to change how we work and staff surveys suggest this has contributed to increasing staff frustration, job dis-satisfaction and de-motivation. The transformation we are embarking upon seeks to address these issues. We currently spend a disproportionate amount of time on budget monitoring and reporting. An analysis of spreadsheets in October 2019 indicated that we updated approximately 1,400 budget monitoring s/sheets within that month, including almost 300 s/sheets in respect of staffing budgets, 250 s/sheets in respect of income budgets and 200 s/sheets in respect of budgets for demand-led services. Through a combination of streamlining/standardising how we produce projections/monitoring statements and adopting a risk-based approach, we will be able to significantly reduce staff time currently deployed on these areas of work. As stated at Q55 above, we recognise that as we begin to bring new ways of working to life, we may need to shift capacity between teams and we want to create a dynamic environment that enables us to flex accordingly.
95	If the Cap comes in early and Heads of Finance who have expressed interest in ELI do not go, will that mean there is not a role for all 45% and the people are at risk?	We will will share with you the position on this at the point when more information become available
96	Is the Dir 52.% post PACS reporting to Victoria correct, I understand this is Dir 45% therefore are we consulting on the wrong structure in this element?	Procurement and Commercial Services (PACS) are outside the scope of this review. The leadership post within PACS is included for context only, to show the span of control of the Chief Officer Financial Services.
97	I am all for broadening skills and knowledge and I welcome that opportunity if I am fortunate enough to still be here but I worry that a fluid workforce means jacks of all trades and masters of none and risk losing expertise rather than gaining it?	We understand your concerns but rest assured, we are committed to supporting all staff to develop and gain the transferable skills they need to succeed.
98	I think this was covered a bit in the meeting but where we have, for example, system reconciliations etc. which have thus far been mandatory as an audit requirement..... I don't think it is clear from the JDs or structure where these will sit	It is proposed that reconciliation between FMS and other line of business systems would be undertaken within Corporate Financial Management
99	I also worry that if the B3s / C3s will end up with a purely processing role, this could restrict progression opportunities as not working within a body of a "team" as such may limit the amount of on the job learning and the ability for tasks to naturally be passed down. Could it lead to monotony/ lack of ownership/ Ultimately mistakes and again the temptation for the person requesting the work to simply do it themselves.	See Q 53
100	Similarly in a PO2 role, if this is largely producing reports from BI (per the presentation slides), I would worry this would be de-skilling to a degree. I have looked at the JDs of course and that still suggests quite varied work but it is difficult to understand how this would be 'in real life' until it happens	See Q72
101	Are all of the posts on the structure FTEs? How are part time staff taken account of?	Proposed structure = 100 FTE's (excluding trainees) - but of course we will continue to recognise and support part-time arrangements.
102	We understand that the unions don't consider the consultation to have begun until the timetable has been agreed with them – possibly at the meeting on 7th October? Can you clarify this?	Formal consultation began on Monday 28th September and closed on Friday 6th November. The leadership are now considering all of the responses received and will provide feedback to staff late November 2020.
103	Progression: how will B and C grade staff on the Financial Admin structure progress to PO2 roles on either side of the structure? Likewise PO6 to 52.55? What kind of experience, mentoring and support can be offered? Will staff end up doing higher graded work without any increase in pay to gain the necessary experience?	New ways of working and service transformation will require contributions from staff in all roles and will create opportunities for career development and ultimately career progression for those people who are career-minded. Where people are asked to undertake tasks that do not fall within the expectations of their grade on a temporary basis, we would recognise this for example through the payment of temporary honoraria.

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104	Comment: Victoria mentioned about only monitoring medium to high risk budgets, and pay wouldn't need monitoring as it is "static". This is another example of where one size really doesn't fit all.	We aim to standardise and automate budget monitoring as far as possible, with the emphasis on monitoring medium/high risk areas. In many cases (but not all) staffing budgets will be relatively low risk but may be medium/high risk in areas or at times for example where there is substantial overtime/agency spend and/or delivery of the staffing budget is dependent on successful re-structure/downsizing. A risk-based approach and associated principles and guidance will be developed.
105	There'll be some people who are 55 next year so will the ELI scheme be extended into 21/22 to help minimise the threat of compulsory redundancies?	We will continue, where possible, to try to use voluntary measures including ELI in order to minimise the need for compulsory redundancies.
106	a) 100 posts on the new proposed structure, which excludes two seconded posts (1 X C3 & 1 X B3) but where are the 6 X Trainee Accountants on this proposed structure? b) What are the 6 X Trainee Accountants grades?	The proposed structure of 100 fte's includes 2 secondments but excludes the 6 Trainee Professional Accountants that are currently employed on a career grade (S4/SO2)
107	The table shows 15 X A1/C3 posts and yet the diagram states 15 X B3/C3 posts? Which is it?	The proposed posts are B3 and C3
108	This diagram and table show 10 X 52.5% posts but in the FSR report there are 8 X 52.5% posts? Which is correct?	Two Heads of Service on the structure chart are outside the scope of the review/re-structure, namely the Head of Internal Audit and the Head of Procurement and Commercial Services (PACS).
109	This diagram and table show 39 X PO4 posts but in the FSR report there are 40 X PO4 posts? Which is correct?	There are 40 x PO4 roles on the propsed structure
110	FSR Report final: Page 2- paragraph 3 Resource Implications states Fin Management needs to save £1m and this equates to approx. 21.5 posts need to go but Page 3 paragraph 2.3 states we have 135 posts in Fin Management less the 21.5 = 113.5 posts left but the new Proposed Structure diagram states it is for 100 posts? Does this mean we have an extra 13.5 posts who need to go as well as the 21.5 posts = 35 posts are to go?	The proposed reduction equates to 21.5 Full Time Equivalent Staff as per the Staff Impact table at Para 3.10 of the report. Where we say that we currently employ 135 people (Paragraph 2.3) we are referring to the number of people currently in post (headcount)
111	FSR Report final:Page 6 3.10 Staff Impact Table shows 129 in post currently but Page 3 paragraph 2.3 states we have 135 posts in Fin Management and intend to have 100 in post after the restructure. Does this mean 29 posts need to go or 35 post need to go and not the 21.5 posts mentioned? Are the 129 posts without 6 X Trainee Accountants so the true figure is really 135 posts? Are the two seconded posts (1 X C3 & 1 X B3) included in some figures and not others and then 6 X Trainee Accountants not included?	See Q 110 above
112	Other: Will 6 X Trainee Accountants be ring fenced to certain posts or excluded like the two seconded posts (1 X C3 & 1 X B3)?	The Trainee Professional Accountant posts are outside the scope of the review, however, we are taking the opportunity to refresh the TPA Job Descriptions.
113	Why have so many higher grades on the proposed structure which wouldn't be able to cope with the day to day operations and processes of financial management and problem solving for the directorates when PO4, PO2, C3 and B3 grades who generally know more and keep things running would be better placed to cover this?	We need to keep our day to day operations running smoothly and aim to do this by equipping managers with better information, simplifying processes and reducing the need for 'handholding' managers. We believe that adoption of a risk-based approach in collaboration with service managers will help us on this journey and will mean that managers need less support from financial management.
114	The proposed structure is predominantly loaded with high grades and this will mean a higher Financial Services annual charge to the directorates than the current annual charge to the directorates and also less of a financial service provided. How can this increased cost to directorates and reduced service provided be justified to both the directorates and council leadership when we have such a financial hardship with both the austerity cuts ongoing and the impact of the virus affecting the Council for many future years?	The proposed structure and operating model reduces the cost of providing financial management by approximately £1M (we no longer recharge directorates for a range of professional support services including financial management) .

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115	Can any staff give a suggested alternative structure which still makes the £1m savings, is more inclusive, gives the possibility for progression from the lower grades, gives better value for money and at a lower annual cost to the directorates than this current limited expensive high graded heavy proposed structure to possibly replace it?	<p>At our staff workshops (pre-covid), our workforce voted for the following vision for financial services: " A high performing pro-active service, working together to deliver value for money for services and for the people of Leeds"</p> <p>The Council faces unprecedented financial challenges which, following 10 years+ of austerity, pose a significant threat to our financial sustainability. It is therefore critical that we put finance at the heart of both strategic and operational decision making. That is why we propose to change our operating model and shift capacity towards offering high value, professional business intelligence, challenge and support. All staff have a voice and we welcome ideas and suggestions.</p> <p>We have followed the principle of “Form should follow function” – which essentially means designing a structure that will enable us to deliver the Council’s key financial priorities as follows:</p> <ol style="list-style-type: none"> 1) Building the Council’s financial resilience 2) Delivering Improved value for money 3) Safeguarding public funds 4) Targeting resources where they can make the most difference “ <p>Structure proposals also need to recognise the implications of Cipfa’s Financial management Code (see share-point) - with effect from April 2021 all Council’s will need to be able to demonstrate compliance with this code.</p>
116	What plans are there for how work involving the Civica system will be carried out more efficiently? For the Schools Finance team this is part of the traded SLA with schools, as it was not cost effective to provide schools with access to Civica themselves. The traded service includes raising invoices and credit notes, monitoring and reporting to schools.	Longer term this should be addressed through the procurement of a cloud-based fully integrated system. In the short term we will investigate whether the work package in relation to Business Intelligence and reporting (Power BI) would be able to help standardise/streamline reporting arrangements.
117	On the proposed C3 job description, it includes a requirement to be studying towards AAT. Does a qualification at an equivalent or higher level meet this requirement?	Yes we would recognise equivalent qualifications
118	What opportunities will there be for sideways moves/promotion to other parts of Financial Services, particularly where vacancies have been created by ELI departures?	Where possible we will consider options for sideways moves but please note for promotion opportunities these will be progressed in line with the recruitment and selection policy
119	When will we know more about what and who is involved in delivery of the work packages as these are key to delivering the new structure and understanding how it will work and could have a significant impact on staffing resources?	The Core Business Transformation Team are currently leading on the work packages. People from the wider Financial Management Team will be asked to get involved as the structure progresses and people are deployed
120	Who will mediate between the employer and the unions in discussions about the structure and implementation?	As part of the formal consultation with the Trade Unions we are discussing a number of proposals both on the structure and its implementation. These discussions are being undertaken in accordance with the Council's established policies.
121	When can we see Power BI demonstrated so we can understand how it will be used?	We are arranging for a wider demonstration of Power BI for eafarly November 2020.
122	How has succession planning been considered – particularly in more specialist roles? E.g. currently there’s no-one below PO4 in Taxation. Will there be specific PO2/B1-C3 staff supporting these teams who can begin to develop the knowledge to progress?	We recognise the importance of succession planning for key posts and will be considering this as part of future discussions around implemening the new structure.
123	What happens if you are already qualified but in one of the ‘floating’ grades – PO2/B1-C3. Will this be taken into consideration?	Qualifications will be taken into account within the selection criteria for posts at risk

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124	Where will new AAT and CIPFA trainees start and finish when qualified on the structure?	We would propose AAT entry level to the financial management service begins at B3 but we will continue to invite existing staff to apply to do Cipfa and AAT. It is proposed that in future people will need to be fully AAT qualified or equivalent in order to progress to PO4 and CCAB qualified or equivalent to progress to PO6.
125	Does the requirement to hold a relevant CCAB qualification at PO6 apply to specialist roles such as Taxation or Treasury?	We would expect people within these posts to hold a CCAB or equivalent qualification.
126	What is the vision for the role of the Financial Admin team? What will they do in addition to supporting budget monitoring? Where does the Schools FAST Team sit in the structure? Is it correct to assume that they separate from the B1/C3 posts on the structure chart?	See Q53. It is proposed that the Schools FAST team reside within the wider Corporate Financial Admin Team
127	Can you tell us more about how you see someone moving up through the organisation? There doesn't seem to be a clear career path.	See Q103
128	Can you tell us what the overall vision for the service is and how the proposed structure delivers this?	See Q 115
129	When do you think the £95k cap will be implemented? How is this affecting our restructure process?	See FAQ 95 above
130	Looking at the PO6 the criteria has that you must hold a CCAB qualification is this correct and if you are already a PO6 without qualification does that mean you cannot be appointed, or you can. If so anyone who wants to apply for a PO6 without qualification are excluded, but some staff might be employed because their on the current grade already Clarification ?	We think that for a post of this level of seniority, it is appropriate to attach a requirement to possess a CCAB qualification, or an equivalent qualification (for example CIMA). Existing PO6 post-holders will not be affected.
131	If you are a finance analyst and “working together” could you in theory be working with different Finance Managers and/or services every day? Or would the finance analyst not be in contact with the services direct?	See Q72
132	Can we add ‘Managing Staffing Reductions’ policy to the Sharepoint site so everyone has straightforward access?	This has now been uploaded to the SharePoint site