



EXECUTIVE DECISION RECORD
Officer

REF No: 256.24

A1 Service Area	Financial Management Unit
A2 Title	Delivery of CCAB / CIMA Qualification Training
A3 Decision Taken By	Chief Officer
A4 Chief Officer	Please print name: Lloyd Haynes Please sign name: Approval via email 13/11/2024
A5 Leader / Deputy Leader consulted?	Please print name: Please sign name:
A6 Date of Decision	25/11/2024

Confidential or Exempt Information

A7 Does this decision contain Confidential Information?	No
A7.1 Does this Decision contain Exempt Information as described in Schedule 12A of the Local Government Act 1972?	No
A7.2 If yes, please state relevant paragraph from Schedule 12A LGA 1972.	N/A

Conflict of Interest

Are there any conflicts of interest to declare? No

(If "Yes" please contact the Chief Executive before making the Decision. A note of dispensation should be attached).



Scrutiny/Audit

A8 Which Committee should this decision be submitted to? *(Please tick as appropriate)*

- Scrutiny (Value for Money Council) Committee ✓
- Scrutiny (Regeneration Development and Market Hall) Committee
- Scrutiny (Health and Wellbeing) Committee
- Scrutiny (Climate Change and Environment) Committee
- Audit Committee

B1 What is the Decision?	To directly appoint: CIPFA (Chartered Institute of Public Finance and Accountancy) for delivery of the CIPFA qualifications to Council staff. Kaplan Financial Limited for delivery of CIMA and ACCA qualifications to Council staff.
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<p>B2 What are the reasons for the Decision?</p>	<p>Due to the nature of the finance skills required, we require Training Providers who can deliver specific level 7 Finance qualifications being: CIPFA, CIMA & ACCA and with training delivered appropriately to the needs of the learner, eg face to face, virtual and distance learning.</p> <p>CIPFA - the Chartered Institute of Public Finance and Accountancy</p> <p>CIMA – the Chartered Institute of Management Accountants</p> <p>ACCA – the Association of Chartered Certified Accountants</p> <p>All 3 are highly regarded qualifications and will support our Trainee Accountants in pursuing their choice of qualification.</p>
<p>B2 Alternative options considered and rejected?</p>	<p>CIPFA is taught in-house only by CIPFA, there is no other provider that can deliver this qualification and therefore tendering for this qualification would prove futile.</p> <p>Whilst CIMA and ACCA are delivered by more training providers, not all offer the same flexibility and value for money. Due diligence has already been undertaken on the best training provider for CIMA & ACCA and we have identified Kaplan Financial Limited as a market leader in providing the training, flexibility and support to learners, excellent pass rates and costs in line with our expectations and budget, and we have benchmarked those costs to confirm they are comparable to those charged by other providers.</p> <p>In addition CIPFA and Kaplan Financial Limited are trusted professional suppliers.</p>
<p>B3 What are the contributions to Corporate Priorities?</p>	<p>This contributes towards the delivery of all corporate objectives by ensuring that the authority has appropriate levels of financial support and advice available, with the right mix of skills and qualifications, to support service areas across the Council in the delivery of their services and corporate objectives.</p>

B4 What are the Human Rights considerations?	There are no Human Rights issues arising from this decision.
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Financial Implications

B5 What are the financial implications?	<p>The main financial issues arising from this decision are as follows:</p> <p>£45,000 plus VAT (£15,000 per person x 3 people over a 3-5 year timeframe). £5,000 for 2024/25 as expectation that trainee's will start studying in January 2025 for a March 2025 exam sitting. Funding for these costs is already in place through the existing Apprenticeship / Training Reserve.</p>
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Revenue	2023/24	2024/25	2025/26
	-	£5,000	£15,000

Capital	2023/24	2024/25	2025/26
	-	-	-

The finance section has been approved by the following member of the Financial Management Unit:	<p>Please print name: Daniel Binks – Chief Accountant</p> <p>Please sign name: Approval via email 08/11/2024</p>
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Policy Framework

B6 Is the Decision wholly in accordance with the Council's policy framework?	Yes
B6.1 If No, does it fall within the urgency provisions (Part 3 of the Constitution)?	N/A
B6.2 Has it got the appropriate approvals under those provisions?	N/A
B7 Is the Decision wholly in accordance with the Council's budget?	Yes
B7.1 If No, does it fall within the urgency provisions (Part 3 of the Constitution)?	N/A
B7.2 Has it got the appropriate approvals under those provisions?	Yes

Equalities Implications

B8 What are the Equalities implications:
<p>B8.1 Positive (Opportunities/Benefits): To support a resilient finance team that is fit for purpose in the long term by developing a 'grow your own' strategy to develop and provide opportunities for our trainee accountants into future Accountants and Principal Accountants. This ensures that the finance service has the appropriate technical and professional skills for the future.</p>
<p>B8.2 Negative (Threats): None</p>
<p>B8.3 The subject of this decision is a policy, strategy, function or service that is new or being revised. An equality impact assessment is not required.</p>
<p>B8.4 [The equality impact assessment identified the following actions to be carried out:]</p>

Risk Assessment

B9 What are the Risk Assessment implications:
<p>B9.1 Positive (Opportunities/Benefits): Less reliance on external recruitment (and cost savings for advertising) for potential future vacancies as we develop our trainee accountants.</p>

B9 What are the Risk Assessment implications:

B9.2 Negative (Threats):

Risk to the finance service if future vacancies cannot be recruited to.

B9.3 The risks do not need to be entered in the Risk Register. Any financial implications to mitigate against these risks are considered above.

Legal Considerations

B10 What are the Legal Considerations:

B10.1 There are no significant legal implications.

Having obtained an Exemption to the requirements of the Contract Procedure Rules, the direct award of a contract to each of the Providers is in compliance with the Rules.

This section has been approved by the following member of the Legal Team

Please print name: Glen McCusker – Locum Solicitor and Deputy Monitoring Officer.

Please sign name: Approval via email 25/11/2024

Environmental Impact

B11 What are the Environmental Impacts:

Consider impacts related to the Climate Change & Nature Strategy aims:

- Reducing greenhouse gas emissions (climate change mitigation)
- Preparing for future climate change (adaptation)
- Protecting and enhancing nature
- Using resources wisely and minimising waste and pollution

B11.1 The impacts are **not significant** and are set out below without enhanced consideration by the Council's Climate Change and Adaptation Officers.

(note – a **significant** impact will likely result from any project, policy, procurement exercise or service change that has a direct or indirect effect on energy or fuel use, water use, land use, other physical resource use, waste generation, pollution, regeneration or construction - if unsure contact the Council's Climate Change and Adaptation Officers)

B11.3 Positive Impacts (Opportunities/Benefits):

N/A

B11 What are the Environmental Impacts:

Consider impacts related to the Climate Change & Nature Strategy aims:

- Reducing greenhouse gas emissions (climate change mitigation)
- Preparing for future climate change (adaptation)
- Protecting and enhancing nature
- Using resources wisely and minimising waste and pollution

B11.4 Negative Impacts (Threats/Mitigation):

N/A

Health & Safety Implications

B12 What are the Health & Safety implications:

B12.1 A Risk Assessment has not been carried out and entered into Safety Media for all significant hazards and risks because there are no significant hazards or risks arising from this decision.

B12.2 Any financial implications to mitigate against these hazards and risks are considered above.

B12.3 [Control measures and an action plan have been identified for any significant hazards and risks identified in the risk assessment. The positive/negative impacts are set out below]

N/A

B12.3.1 Positive (Benefits)

N/A

B12.3.2 Negative (Threats)

N/A

Key Decision

B13 Is this a Key Decision? No

Note: A Key Executive Decision is one where:

1. **REVENUE** – Any contract or proposal with an annual payment or saving of more than £100,000
2. **CAPITAL** – Any capital project with a value in excess of £150,000
3. **A decision which significantly affects communities living or working in an area comprising two or more wards.**

<p>B13.1 If this is a Key Decision, is this an urgent decision such that a delay caused by use of the Call-in Procedure would <u>seriously</u> prejudice the public interest?</p>	<p>N/A</p>
<p>B13.2 If yes, has the Mayor or in his/her absence the Deputy Mayor or in his/her absence the Chair of the relevant Scrutiny Committee agreed that the decision will be exempt from Call-in?</p>	<p>N/A</p>

NOTE: If this decision is subject to the Call-in Procedure it will come into force, and may then be implemented, on the expiry of 3 working days after publication – unless 10 Members of the Council call in the decision.

Please send the original signed document to:
democratic.services@eaststaffsbc.gov.uk