

Local Government Capacity Survey – Finance

Research Report

October to December 2023



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Summary

Background

As part of the drive to improve workforce information, the Local Government Association (LGA) has collected quantitative and qualitative workforce data across different council service areas, including finance. This is also in response to Chief Finance Officers highlighting challenges in recruiting, developing and retaining staff across all finance disciplines, and increasing pressures facing finance teams.

This survey was conducted in partnership with CIPFA, who also recognise the importance of evidence for this purpose.

All Chief Finance Officers (or equivalent position) in English councils (317 in total) were asked to complete an online survey between October and December 2023. The final overall response rate was 34 per cent (105 councils). By council type, the response rate was highest from counties (43 per cent / 9 councils) and lowest from Metropolitan districts (11 per cent / four councils).

Regionally, response was highest from Eastern (44 per cent / 21 councils) and lowest from the North East (17 per cent / 2 councils).

Key findings

- As of 1 October 2023, there were approximately 13,400 staff employed in finance related roles by English local authorities, estimated from the data.
- Just over 8,900 staff were estimated to be in post across England, at an average of 28 per council, whilst almost 1,700 posts were vacant, at an average of six per council.
- Average vacancy rates for local authorities, based on these findings, demonstrate that approximately 16 per cent of finance posts across England were vacant as of 1 October 2023.
- One third of councils said the single vacancy most difficult to fill over the last three years was for accountant posts.
- On average, local authority finance teams had a turnover of approximately 12.5 per cent.
- Three quarters of respondents who reported staff had left in the previous year for agency work said the main reasons for leaving the service was for higher pay; and two fifths said it was because of greater flexibility of work.
- One fifth of respondents said they undertook shared services as a form of collaboration to help address recruitment challenges.
- Almost 1,300 agency staff were estimated to have been employed by local authority finance teams on 1 October 2023, with a full-time equivalent of approximately 1,200. On average, four agency staff were employed by finance teams per council.

- More than one in five are heavily reliant on agency staff and cannot currently run an adequate service without them.
- Half of all respondents said they used agency staff and interims because a recruitment exercise didn't generate enough candidates with the required skills (number appointable with required experience was low).
- Two fifths of all respondents said it was difficult to recruit agency staff / interims that were accountants.
- Councils across England were estimated to have spent, on average, just above £70 million on agency staff and interims in the 2022/23 financial year; projected expenditure for 2023/24 is expected to moderately decrease.
- Nearly all respondents said all Chief Finance Officer / Section 151 officer / deputy finance officers have finance qualifications.
- Two thirds of all councils have a training and development plan, with an agreed budget specifically for the finance service.
- An estimated 710 apprenticeships were employed by local authority finance teams, of which approximately 270 (around 39 per cent) were employed in graduate apprenticeships.
- A quarter of all respondents said they were not at all or not very confident that they will have enough business partners or service accountants to maintain the finance service adequately over the next year.

Introduction

As part of the drive to improve workforce information, the Local Government Association (LGA) has collected quantitative and qualitative workforce data across different council service areas, including finance.

This report is part of that work and, additionally, is in response to Chief Finance Officers highlighting challenges in recruiting, developing and retaining staff across all finance disciplines, and increasing pressures facing finance teams. This survey was conducted in partnership with CIPFA, who also recognise the importance of evidence for this purpose.

Methodology

The survey was conducted by the LGA's Research and Information Team using an online questionnaire. An email containing a unique link was sent to Chief Finance Officers (or equivalent position) in all English councils (317 in total). A few councils responded on behalf of them and another authority which meant the number of councils who could have participated was 312.

The survey was available to complete online between October and December 2023. The final overall response rate was 34 per cent (105 councils).

Data has been weighted to be representative of all councils in England. The number provided for the base for the tables below refers to the actual, unweighted number of respondents who answered each question.

Response rate

Table 1 shows, by council type, the response rate was highest from counties (43 per cent / 9 councils) and lowest from metropolitan districts (11 per cent / four councils).

Regionally, as shown in Table 2, response was highest from Eastern region (44 per cent / 21 councils) and lowest from the North East (17 per cent / 2 councils).

Table 1: Response rate by type of authority

Type of authority	Total number	Number of responses	Response rate %
District	159	62	39
County	21	9	43
London borough	33	6	18
Metropolitan district	36	4	11
Unitary	63	24	38

Table 2. Response rate by region

Region	Total number	Number of responses	Response rate %
Eastern	48	21	44
East Midlands	37	18	49
London	33	6	18
North East	12	2	17
North West	36	11	31
South East	70	24	34
South West	29	9	31
West Midlands	32	10	31
Yorkshire and Humber	15	4	27

Notes

Where tables and figures report the base, the description refers to the group of people who were asked the question and the number in brackets refers to the number of respondents who answered. Please note that bases vary throughout the survey, as not all respondents answered all questions.

Where the response base is less than 50, care should be taken when interpreting percentages, as small differences can seem magnified.

The results are often broken down into two groups, with shire districts as one group and single tier and county councils combining to form the second group. This is because district councils are usually much smaller than both single tier and county councils. Presenting the results in this way means they can be viewed in the context of organisation size.

Throughout the report, percentages in figures and tables may add to more than 100 per cent due to rounding.

Throughout the report where average is provided it refers to mean.

Local government capacity survey - finance

This section contains analysis of the full results from the survey.

Outsourced and shared services

Respondents were asked whether (apart from internal audit, revenues and benefits and posts mainly concerned with exchequer services) their finance team is outsourced. Table 3 shows nearly all councils (98 per cent) said that their finance team was not outsourced. Those councils, where their finance team was outsourced were taken to the end of the survey.

Table 3. Apart from internal audit, revenues and benefits, and posts mainly concerned with exchequer services, is your finance team outsourced?

	Districts %	Single tier /counties %	All councils %
Yes	3	0	2
No	97	100	98

Unweighted base: all respondents (105)

Respondents were asked if any part of their finance team was shared between more than one authority. Just over two thirds (69 per cent) of respondents said their finance team was not shared – see Table 4. A similar proportion of district councils (70 per cent) compared to single tier or county councils (69 per cent) said their finance team is not part of a shared service.

Table 4. Is any part of your finance team a shared service between more than one authority?

	Districts %	Single tier /counties %	All councils %
Yes	30	31	31
No	70	69	69

Unweighted base: all respondents (102)

Staff numbers and status

Staff budgeted for at 1 April 2023

Respondents were asked to provide the number of posts, in full-time equivalent (FTE), for which their council had budgeted, as of 1 April 2023. The information provided by respondents was used to estimate an overall total number of FTE finance staff across England, as well as an average number of finance staff per council, by authority type and overall.

As Table 5 shows, councils across England were estimated to have budgeted for just over 11,500 FTE finance staff for the 2023/24 financial year. This equated to an average of 36 finance staff per council, a figure that was considerably higher among single-tier and county councils (at 58 finance staff) than among district councils (at 17 finance staff). By role, accountants and other finance team staff were the most common roles budgeted for, whilst chief finance officers and deputy chief finance officers were the least numerous, at close to one per council. This is unsurprising, as councils are legally obliged to have an officer of this category.

Table 5. In total, how many FTE posts were budgeted for within the finance team on 1 April 2023?

	Estimated England total	Districts (average)	Single tier /counties (average)	All councils (average)
Total	11,560	17	58	36
Chief Finance Officer / Section 151 officer	300	1	1	1
Deputy finance officer	370	1	1	1
Accountants	2,390	3	12	8
Treasury management officers	670	1	3	2
Internal audit officers	1,330	2	7	4
Business partners / service accountants	4,010	5	20	13
Other finance team staff	2,490	3	13	8

Unweighted base: all respondents (103). Note: estimated budgeted staff numbers for England have been rounded to the nearest ten. This may cause the figures not to add up precisely to the total.

The following 'other' responses were given:

- Exchequer staff
- Senior finance officers (e.g. senior technicians)

- Part-qualified staff
- Staff working on accounts payable, accounts receivable and insurance
- Trainees
- Finance officers, finance risk manager
- Systems accountants
- Capital accountants

Finance staffing numbers

Respondents were asked to report the number of finance posts at their council as of 1 October 2023, both in terms of headcount and full-time equivalent (FTE). This included both filled and vacant posts. Their responses were used to estimate overall levels of local authority finance staff across England, as well as averages overall and by council type. Staffing levels for councils which did not respond to the survey or to these questions were estimated based on the average levels reported by respondents of the same region and authority type, weighted according to their resident population.

Table 6 and Table 7 display the results for this question, demonstrating that, as of 1 October 2023, there were approximately 13,400 staff employed in finance related roles by English local authorities. Because some of these staff were part-time workers, this was equivalent to just over 11,130 full time equivalents. The average council employed approximately 42 finance staff in terms of headcount and 35 in terms of full-time equivalent. Single tier and county councils tended to have significantly higher numbers of finance staff on average than district councils. A few district councils also have shared Section 151 Officers, which also affects the number of staff in districts.

Table 6. Total finance staff headcount at 1 October 2023

	Estimated England total	Districts (average)	Single tier /counties (average)	All councils (average)
Total	13,400	24	61	42
Chief Finance Officer / Section 151 officer	310	1	1	1
Deputy finance officer	390	1	1	1
Accountants	2,190	4	10	7
Treasury management officers	780	2	3	2
Internal audit officers	1,540	3	7	5
Business partners / service accountants	5,140	8	25	16
Other finance team staff	3,040	6	13	10

Unweighted base: All respondents (103). Note: estimated total staff numbers for England have been rounded to the nearest ten. This may cause the figures not to add up precisely to the total.

Table 7. Total finance staff FTE at 1 October 2023

	Estimated England total	Districts (average)	Single tier /counties (average)	All councils (average)
Total	11,130	19	53	35
Chief Finance Officer / Section 151 officer	300	1	1	1
Deputy finance officer	360	1	1	1
Accountants	2,050	4	10	6
Treasury management officers	580	1	2	2
Internal audit officers	1,210	2	6	4
Business partners / service accountants	4,080	6	20	13
Other finance team staff	2,550	4	12	8

Unweighted base: All respondents (103). Note: estimated total staff numbers for England have been rounded to the nearest ten. This may cause the figures not to add up precisely to the total.

Staff status and vacancy rates

Respondents were asked to provide a breakdown of their finance posts in FTE according to whether staff were present in the post (including those on annual leave or sick leave). Table 8 and Table 9 show that just over 8,900 staff were estimated to be in post across England, at an average of 28 per council, whilst just over 1,700 posts were vacant, at an average of six per council.

Smaller numbers of posts either had an incumbent who was long-term absent (an estimated 200 FTE), or another status applied (an estimated 240 FTE): as Table 10 and Table 11 show. Because of the small numbers reported, it was not possible to calculate averages per council for these categories.

Table 8. How many (in FTE) were filled posts where the staff member is present (this includes those on annual leave and short-term parental leave or sick leave) on 1 October 2023?

	Estimated England total	Districts (average)	Single tier /counties (average)	All councils (average)
Total	8,940	14	44	28
Chief Finance Officer / Section 151 officer	280	1	1	1
Deputy finance officer	260	1	1	1
Accountants	1,550	2	7	5
Treasury management officers	500	1	2	2
Internal audit officers	1,010	1	5	3
Business partners / service accountants	3,090	4	16	9
Other finance team staff	2,250	3	11	7

Unweighted base: All respondents - Chief Finance Officer / Section 151 officer (94), deputy finance officers (90), Accountants (89), Treasury management officers (80), Internal audit officers (69), Business partners (86) and Other finance team staff (64). Note: estimated total staff numbers for England have been rounded to the nearest ten. This may cause the figures not to add up precisely to the total.

Table 9. How many (in FTE) were vacant (even if covered by agency staff or interims) on 1 October 2023?

	Estimated England total	Districts (average)	Single tier /counties (average)	All councils (average)
Total	1,730	4	7	6
Chief Finance Officer / Section 151 officer	0	0	0	0
Deputy finance officer	80	0	0	0
Accountants	450	1	2	2
Treasury management officers	50	0	0	0
Internal audit officers	190	0	1	1
Business partners / service accountants	700	2	3	2
Other finance team staff	260	1	1	1

Unweighted base: All respondents - Chief Finance Officer / Section 151 officer (13), deputy finance officers (17), Accountants (41), Treasury management officers (17), Internal audit officers (25), Business partners (46) and Other finance team staff (27). Note: estimated total staff numbers for England have been rounded to the nearest ten. This may cause the figures not to add up precisely to the total.

Table 10. How many (in FTE) were posts where the staff member is absent though long-term parental leave or long-term sickness on 1 October 2023?

	Estimated England total
Total	200
Chief Finance Officer / Section 151 officer	0
Deputy finance officer	20
Accountants	50
Treasury management officers	10
Internal audit officers	10
Business partners / service accountants	90
Other finance team staff	20

Unweighted base: All respondents - Chief Finance Officer / Section 151 officer (12), deputy finance officers (13), Accountants (14), Treasury management officers (13), Internal audit officers (13), Business partners (20) and Other finance team staff (14). Note: estimated total staff numbers for England have been rounded to the nearest ten. This may cause the figures not to add up precisely to the total.

Table 11. How many (in FTE) were posts of another status on 1 October 2023?

	Estimated England total
Total	240
Chief Finance Officer / Section 151 officer	0
Deputy finance officer	0
Accountants	0
Treasury management officers	20
Internal audit officers	0
Business partners / service accountants	200
Other finance team staff	20

Unweighted base: All respondents - Chief Finance Officer / Section 151 officer (4), deputy finance officers (4), Accountants (5), Treasury management officers (4), Internal audit officers (7), Business partners (5) and Other finance team staff (4). Note: estimated total staff numbers for England have been rounded to the nearest ten. This may cause the figures not to add up precisely to the total.

Dividing the reported numbers of posts vacant by the total number of FTE posts provided vacancy rates for each type of position for each council. Table 12 shows the average vacancy rates for finance staff posts, overall and by council type and role type. This demonstrates that approximately 16 per cent of FTE roles were vacant on 1 October 2023. This rate was slightly higher among district councils than among single-tier and county councils. By type of role, the vacancy rate was lowest among chief financial officers, followed by treasury and cash management officers. The role types with the highest average vacancy rate were accountants, at 26 per cent, followed by internal audit officers and business partners or service accountants, at 21 per cent and 20 per cent respectively.

Table 12. Finance staff post vacancy rates at 1 October 2023

	Average (mean) vacancy rate %
Total	16
District	18
Single-tier or county	14
Chief Financial Officer/Section 151 Officer	1
Deputy Finance Officers	19
Accountants	26
Treasury and cash management officers	5
Internal audit officers	21
Business partners / service accountants	20
Other finance team staff	15

Unweighted base: All respondents - Chief Finance Officer / Section 151 officer (2), deputy finance officers (7), Accountants (37), Treasury management officers (6), Internal audit officers (69), Business partners (42) and Other finance team staff (18).

Respondents were asked over the last three years for which group of staff did they most often have vacancies. Table 13 shows just under three quarters (70 per cent) of all responding councils had most often vacancies for accountants in the last three years, this was closely followed by 69 per cent saying business partners/service accountants. In single tier or county councils there was most often a vacancy for business partners/service accountants (78 per cent).

Table 13. Over the last three years, for which groups of staff do you most often have vacancies?

	Districts %	Single tier /counties %	All councils %
Chief Finance Officer / Section 151 officer	15	8	12
Deputy finance officer	42	15	29
Accountants	64	76	70
Treasury management officers	17	25	21
Internal audit officers	20	23	21
Business partners / service accountants	61	78	69
Other finance team staff	10	12	11
No vacancies are difficult to fill	0	0	0

Unweighted base: all respondents (100).

The following 'other' responses were given:

- Exchequer post
- Part-qualified staff
- HRA accountant
- Senior Finance Business Partner (Team Leaders)
- Apprentice accountants
- Systems accountant
- Systems accountant
- Technical accountant roles
- Capital accountant.

Respondents were asked to report the single vacancy over the last three years that they found or were finding most difficult to fill. One third (33 per cent) of respondents said they found accountant vacancies as the single most difficult to fill, see Table 14. Broken down by districts and single tier or county councils, thirty-four per cent of responding district councils said they found filling accountant vacancies most difficult to fill, 34 per cent of single tier or county responding councils said business partners or services accounts most difficult to fill.

Table 14. Over the last three years, what is the single vacancy you found/ are finding most difficult to fill?

	Districts %	Single tier /counties %	All councils %
Chief Finance Officer / Section 151 officer	3	8	6
Deputy finance officer	17	0	9
Accountants	34	31	33
Treasury management officers	0	4	2
Internal audit officers	7	7	7
Business partners / service accountants	27	34	31
Other finance team staff	8	11	10
No vacancies are difficult to fill	3	5	0

Unweighted base: all respondents (100).

Respondents were asked for how long they had or have had this vacancy. Thirty per cent said they had had the vacancy less than six months, a further 30 per cent said six months or more but less than a year, and another 30 per cent said a year or more but less than three years. The figures were similar for districts and single tier or county councils. See Table 15.

Table 15. For how long did you have / have you had this vacancy?

	Districts %	Single tier /counties %	All councils %
Less than six months	36	24	30
Six months or more but less than a year	32	27	30
A year or more but less than three years	29	32	30
Three years or more but less than five years	0	9	5
Five years or more	0	0	0
Don't know/not applicable	3	7	5

Unweighted base: all respondents (100).

Table 16 shows the main reason why respondents have had the vacancies for this long. Respondents could choose more than one option. Nearly all respondents said difficulties recruiting staff of the right skills / experience was one of the main reasons,

this was also seen when the data is broken down by districts and single tier or county councils. Fourteen per cent of respondents said the main reason was pending a restructure.

Table 16. What are the main reasons why you had / have had the vacancies for this long?

	Districts %	Single tier /counties %	All councils %
Difficulties recruiting staff of the right skills/experience	94	97	96
Pending a restructure	11	17	14
New appointments unable to start quickly	3	11	7
Overall council recruitment freeze / managed vacancy policy	11	0	5
Cost of recruitment has delayed it	0	0	0
Others	6	5	5

Unweighted base: all respondents (63). Note: respondents were able to give more than one answer.

The following 'other' responses were given:

- Difficulty competing with nearby local authorities
- Salary of technical roles, availability of skilled candidates and close proximity to London which creates a competitive market
- External advice is that pay is not competitive in the market
- Problems with finding candidates with the intellectual capability to take on professional roles - while many candidates are 'qualified' and 'experienced' on paper in reality they lack the required level of intellectual, language, IT systems and numeracy skills required to cope with the demands on a local government finance professional
- Increasing career choice among graduates and aspiring professionals, many of which offer greater rewards relative to effort required than local government.

Over half (55 per cent) of all respondents said that they made use of consultants in order to undertake projects which would have previously been undertaken by in-house staff. See Table 17.

Table 17. In the last three years, have you made use of consultancy or not, in order to undertake projects that would previously have been undertaken by in-house staff?

	Districts %	Single tier /counties %	All councils %
Yes	54	55	55
No	42	45	44
Don't know	3	0	2

Unweighted base: all respondents (100).

Respondents were asked what sort of consultancy work was undertaken, and the range of answers is provided below:

- **Finance or accounting related:** 20 respondents said they had undertaken consultancy work for finance or accounting related work.
- **Budgeting related:** 10 respondents said they had undertaken consultancy work for budgeting or related work: this included identifying savings, efficiency savings, developing budget planning tools and systems.
- **Interim staffing:** nine respondents said interim staffing, this includes covering general vacancies.
- **Internal auditing:** seven respondents said internal auditing: this includes various types of project work including audit programme and delivery of this.
- **Project work/management:** 7 respondents said this, which includes various types of project work such as strategic/system implementation.
- **Partnering:** two respondents said this: it includes business partnering
- **End of year work:** two respondents said year-end accounts / closedowns.

Four respondents provided answers which were not mentioned by other councils. These included talent search, investment appraisal, HRA business planning, capital investment support.

Recruitment and retention of staff

Recruitment

Respondents were asked over the last three years how easy or difficult it was to recruit permanent staff in finance roles. Over four fifths (83 per cent) of respondents said they found it very or fairly difficult to recruit business partners / service accountants. Three quarters (76 per cent) of respondents said they found it very or fairly difficult to recruit permanent accountants. See Table 18.

Table 18. Over the last three years, how easy or difficult has your council found it to recruit permanent staff for each of the following roles in finance? (All)

	Chief Finance Officer / Section 151 officer / deputy finance officers %	Accountants %	Treasury management officers %	Internal audit officers %	Business partners / service accountants %	Other finance team staff %
Very or fairly difficult	35	76	37	52	83	33
Very difficult	9	35	15	22	34	3
Fairly difficult	26	41	22	30	49	30
Not very difficult	13	4	7	3	6	25
Not difficult at all	8	4	5	3	6	5
Don't know / not recruited	44	16	51	42	6	36

Unweighted base: all respondents - Chief Finance Officer / Section 151 officer / deputy finance officers (96), Accountants (98), Treasury management officers (90), Internal audit officers (92), Business partners / service accountants (84), Other finance team staff (87).

When broken down by type of council, district councils were more likely to identify problems recruiting permanent business partners / service accountants. (76 per cent) compared to single tier/county councils (48 per cent). While single tier/county councils were more likely to say they found it very or fairly difficult to recruit general accountants (83 per cent) and internal audit officers (65 per cent) compared to districts (68 and 39 per cent respectively). See Table 19 and Table 20.

Table 19. Over the last three years, how easy or difficult has your council found it to recruit permanent staff for each of the following roles in finance? (Districts)

	Chief Finance Officer / Section 151 officer / deputy finance officers %	Accountants %	Treasury management officers %	Internal audit officers %	Business partners / service accountants %	Other finance team staff %
Very or fairly difficult	40	68	26	39	76	24
Very difficult	14	34	6	20	25	2
Fairly difficult	26	34	20	19	51	22
Not very difficult	10	5	6	4	9	16
Not difficult at all	9	0	2	0	2	4
Don't know / not recruited	41	26	67	57	13	56

Unweighted base: all respondents - Chief Finance Officer / Section 151 officer / deputy finance officers (96), Accountants (98), Treasury management officers (90), Internal audit officers (92), Business partners / service accountants (84), Other finance team staff (87).

Table 20. Over the last three years, how easy or difficult has your council found it to recruit permanent staff for each of the following roles in finance? (Single tier and counties)

	Chief Finance Officer / Section 151 officer / deputy finance officers %	Accountants %	Treasury management officers %	Internal audit officers %	Business partners / service accountants %	Other finance team staff %
Very or fairly difficult	30	83	49	65	48	42
Very difficult	4	35	25	24	42	4
Fairly difficult	26	48	24	41	46	38
Not very difficult	15	4	9	2	2	35
Not difficult at all	8	8	9	7	10	7
Don't know / not recruited	47	5	33	26	0	17

Unweighted base: all respondents - Chief Finance Officer / Section 151 officer / deputy finance officers (96), Accountants (98), Treasury management officers (90), Internal audit officers (92), Business partners / service accountants (84), Other finance team staff (87).

Retention

Respondents were asked over the last three years how easy or difficult has their council found it to retain permanent staff in finance roles. Three fifths (59 per cent) of respondents said they found it very or fairly difficult to retain permanent business partners / service accountants. Table 21 shows 58 per cent of councils responded they found it very or fairly difficult to retain (general) accountants.

Both district councils and single tier/county councils were most likely to have found it very or fairly difficult to retain business partners / service accountants (53 per cent and 65 per cent said this respectively) and (general) accountants (52 per cent and 64 per cent respectively). See Table 22 and Table 23.

Table 21. Over the last three years, how easy or difficult has your council found it to retain permanent staff for each of the following roles in finance? (All)

	Chief Finance Officer / Section 151 officer / deputy finance officers %	Accountants %	Treasury management officers %	Internal audit officers %	Business partners / service accountants %	Other finance team staff %
Very or fairly difficult	29	58	27	39	59	26
Very difficult	8	17	5	8	17	3
Fairly difficult	21	41	22	31	42	23
Not very difficult	29	21	32	17	24	35
Not difficult at all	30	17	23	12	12	18
Don't know	13	4	18	32	6	21

Unweighted base: all respondents - Chief Finance Officer / Section 151 officer / deputy finance officers (95), Accountants (98), Treasury management officers (89), Internal audit officers (89), Business partners / service accountants (93), Other finance team staff (83).

Table 22. Over the last three years, how easy or difficult has your council found it to retain permanent staff for each of the following roles in finance? (Districts)

	Chief Finance Officer / Section 151 officer / deputy finance officers %	Accountants %	Treasury management officers %	Internal audit officers %	Business partners / service accountants %	Other finance team staff %
Very or fairly difficult	33	52	19	32	53	16
Very difficult	12	19	6	8	13	2
Fairly difficult	21	33	13	24	40	14
Not very difficult	26	21	28	16	25	24
Not difficult at all	28	21	26	10	11	24
Don't know	12	7	28	43	11	35

Unweighted base: all respondents - Chief Finance Officer / Section 151 officer / deputy finance officers (95), Accountants (98), Treasury management officers (89), Internal audit officers (89), Business partners / service accountants (93), Other finance team staff (83).

Table 23. Over the last three years, how easy or difficult has your council found it to retain permanent staff for each of the following roles in finance? (Single tier and counties)

	Chief Finance Officer / Section 151 officer / deputy finance officers %	Accountants %	Treasury management officers %	Internal audit officers %	Business partners / service accountants %	Other finance team staff %
Very or fairly difficult	23	64	37	46	65	37
Very difficult	2	15	4	7	21	4
Fairly difficult	21	49	33	39	44	33
Not very difficult	31	22	38	18	24	46
Not difficult at all	32	14	20	14	12	10
Don't know	14	0	6	22	0	6

Unweighted base: all respondents - Chief Finance Officer / Section 151 officer / deputy finance officers (95), Accountants (98), Treasury management officers (89), Internal audit officers (89), Business partners / service accountants (93), Other finance team staff (83).

Labour turnover

Respondents were asked what their finance team's current turnover rate was. This was based on employees who left the authority voluntarily or involuntarily in the 12 months to 1 October 2023. Table 24 shows the average turnover rate per council, both overall and by council type. This demonstrates that, on average, local authority finance teams had a turnover of approximately 12.5 per cent. This was slightly higher among district councils, at 13.5 per cent, than among single-tier and county councils, at 11.0 per cent.

Table 24. Current finance team turnover rate

	Average turnover rate
Average per council – overall	12.5
Average per council – district	13.5
Average per council – single tier / county	11.0

Unweighted base: all respondents (88).

Respondents were asked whether their turnover rate had increased, stayed the same or decreased over the previous three years. As Table 25 shows, just over half of respondents (55 per cent) said that their turnover rate had increased over this period, whilst 36 per cent said that it had stayed the same and eight per cent said it had decreased. The reported increase in turnover rates was higher among single-tier and county councils, with 76 per cent saying that turnover had increased, whilst this figure was lower, at 45 per cent, among district councils.

Table 25. Has your turnover rate changed or not over the last three years?

	All councils %	Districts %	Single tier /counties %
Increased	55	45	76
Stayed the same	36	43	21
Decreased	8	12	3
Don't know	0	0	0

Unweighted base: all respondents (97).

Respondents were asked what the main reasons have been given for employees leaving the service: two thirds (65 per cent) of all respondents said for money. This was the top reason given in both districts (54 per cent) and single tier and county councils (77 per cent). Retirement was the second most common reason for leaving the service: 55 per cent for all councils, 51 per cent for districts and 60 per cent for single tier and county councils. See Table 26.

Table 26. What have been the main reasons given by employees for leaving the service?

	Districts %	Single tier /counties %	All councils %
For more money	54	77	65
Retirement	51	60	55
Better career opportunities	29	43	36
Workload	27	31	29
For career change	12	29	20
To work in a different sector (private or other parts of the public sector)	20	17	19
More flexibility (e.g., more home working; less rigid working patterns)	8	18	13
Personal commitments e.g., caring responsibilities	5	8	7
Travel	10	2	6
Relationship with line manager / leadership	5	2	3
Member-officer relations	3	0	2
Other	10	7	9
Don't know	2	0	1

Unweighted base: all respondents (99). Note: respondents were able to give more than one answer.

The following 'other' responses were given for employees leaving:

- Family or personal reasons
- Desire to work in a different part of the UK
- Ill health and death in service
- Changes in systems and processes
- A wish to work in a less demanding environment.
- Performance issues

Respondents were asked if any of their permanent staff left to take up agency or interim work in the 2022/23 financial year. Table 27 below shows nearly a quarter

(23 per cent) of all respondents said permanent staff left to take up agency or interim work. A greater proportion of single tier or county councils reported people leaving to take up agency or interim work: 36 per cent experienced this, compared to 10 per cent of district respondents.

Table 27. In 2022/23, did any of your permanent staff leave to take up agency or interim work?

	Districts %	Single tier /counties %	All councils %
Yes	10	36	23
No	88	55	72
Don't know	2	9	5

Unweighted base: all respondents (100).

Those respondents who reported permanent staff had left to take up agency or interim work were asked if any reasons were given for preferring agency or interim work. Table 28 below shows three quarters (77 per cent) of all respondents said staff had left because pay is higher for agency work. Two fifths (44 per cent) of all respondents said their staff said they preferred agency or interim work because of greater flexibility of work, followed by 21 per cent saying better career progression. When the results are broken down by type, they showed similar findings.

Table 28. What reasons, if any, did those staff give for preferring agency or interim work?

	Districts %	Single tier /counties %	All councils %
Pay is higher for agency work	67	80	77
Greater flexibility of work	33	48	44
Better career progression	17	22	21
Didn't want a permanent role	17	10	12
Workload is lower for agency work	17	0	4
Less professional risk	0	0	0
Less administration for agency work	0	0	0
Other	17	5	8
Don't know	17	15	0

Unweighted base: all respondents who reported permanent staff leaving to take up agency or interim work (16). Note: respondents were able to give more than one answer.

The following 'other' responses were given:

- Leaving an organisation in financial trouble
- Less personal accountability or blame
- The ability to move on from challenging workplace situations.
- The chance to step aside from 'office politics' and 'bureaucracy'.
- Not being subject in the same way to performance appraisal or sickness absence policies.
- Not being expected to participate in 'corporate' events or mandatory non-role related training.

Respondents were asked what action, if any, they had taken or are taking to help with recruitment and retention issues generally in their finance team. Table 29 below shows a little under three quarters (71 per cent) of all respondents said flexible working, just over half (58 per cent) said apprenticeships. Similar findings were also seen in responding district councils. In single tier or county councils the largest percentage of responding councils said apprenticeships (68 per cent). They were also much more likely to make use of graduate programmes (43 per cent) compared to districts (19 per cent).

Table 29. What actions, if any, have you taken or are you taking to help with recruitment and retention issues generally in your finance team?

	Districts %	Single tier /counties %	All councils %
Flexible working	80	62	71
Apprenticeships	49	68	58
Market supplements or other pay augmentation	36	42	39
Targeted recruitment campaigns within the sector	32	46	39
Career frameworks/career grades	34	43	38
Agency staff	42	32	37
Graduate programme	19	43	31
Personal development offers	31	27	29
Job redesign	34	18	26
Organisational redesign	24	21	22
Secondments	15	29	22
Relocation packages	12	12	12
Targeted recruitment campaigns outside the sector	10	12	11
Government training schemes	7	4	5
“Golden hellos”	7	0	3
Retention payments	7	0	3
Other	3	4	3
T-levels	2	2	2
Creating a specific recruitment pipeline through education partnerships	2	2	2
‘Refer a friend’ scheme	3	0	2

Unweighted base: all respondents (100). Note: respondents were able to give more than one answer.

The following ‘other’ responses were given:

- Look to combine our finance team with another to provide better career pathways and more variety of experience.

- Secondments - job rotation/generic job description, organisations redesign-finance transformation programme including training, system upgrades etc.
- Use of Public Finance jobs
- Offering 100% home working for candidates that live far outside expected commuting distance.

Respondents were asked which, if any, forms of collaboration with other councils their finance team undertakes to help address recruitment challenges. Table 30 shows two thirds (63 per cent) of all respondents said they did none of those mentioned in the table. This was also mirrored when the data is broken down by type of authority. A little under a quarter (21 per cent) of all respondents said they undertook shared services.

Table 30. Which, if any, of the following forms of collaboration with other councils does your finance team undertake to help address recruitment challenges?

	Districts %	Single tier /counties %	All councils %
Shared services	22	19	21
Pooling specialist knowledge	15	11	13
Shared posts	10	13	12
Other	12	0	6
Shared use of interims	3	4	4
None of these	53	74	63

Unweighted base: all respondents (99). Note: respondents were able to give more than one answer.

The following 'other' responses were given:

- Procurement of Treasury Management service
- Shared procurement of financial services
- Shared Enterprise Resource Planning contract and admin support between two organisations
- Purchase Internal Audit service from the county council
- Meeting with other local councils to pool knowledge where possible
- Support for apprentices across councils

- Outsourcing internal audit to neighbouring authority

Agency staff

Respondents were asked how often, over the last three years, they would say they made use of agency staff or interims in their finance team. Two fifths (41 per cent) of respondents said not very often. See Table 31. A quarter (25 per cent) said they used them fairly often; and 22 per cent said they used them very often. This same pattern was also seen when the data was broken down by type of respondent: 45 per cent of district respondents said they used agency staff or interims not very often and 38 per cent of single tier or county council respondents said the same.

Table 31. Over the last three years, how often would you say you make use of agency staff or interims in your finance team?

	Districts %	Single tier /counties %	All councils %
Very often - we are heavily reliant on them, and the service would run inadequately without them	19	24	22
Fairly often - we regularly rely on them to ensure the continuous smooth-running of the service	21	29	25
Not very often - we use them occasionally for specific tasks or at points of increased demand or low capacity	45	38	41
Never	16	9	12

Unweighted base: all respondents (99).

Respondents were asked if their use of agency staff changed or not over the last three years. Table 32 below shows two fifths (40 per cent) of all respondents said their use of agency staff or interims over the last three years has stayed the same. A third (34 per cent) of all respondents said their use has increased. When the data is broken down by type of respondent, districts were most likely to say their use of agency staff or interims has stayed the same (50 per cent); while single tier/county councils were most likely to say it has increased (41 per cent) over the last three years.

Table 32. Has your use of agency staff changed or not over the last three years?

	Districts %	Single tier /counties %	All councils %
Increased	26	41	34
Stayed the same	50	31	40
Decreased	24	15	19
Don't know	0	13	7

Unweighted base: all respondents (77).

Respondents were asked to report the number of agency staff employed in a finance capacity by their local authority, both in terms of headcount and full-time equivalent. The agency staff figures reported by the respondents have been used to estimate an overall total for the number of agency staff across England, as well as an average per council, both overall and by authority type.

Table 33 shows the results for this question, demonstrating that almost 1,300 agency staff were estimated to have been employed by local authority finance teams on 1 October 2023, with a full-time equivalent of approximately 1,200. This equates to approximately 9 per cent of headcount and 10 per cent of full-time equivalent. On average, four agency staff were employed by finance teams per council. This figure was higher among single-tier and county councils, at an average of seven per council, than among districts, at an average of one per council.

Table 33. How many agency staff or interims did you have in place in your finance team on 1 October 2023? England total and averages per council

	Estimated England total	Districts (average)	Single tier /counties (average)	All councils (average)
Headcount (No.)	1270	1	7	4
Headcount (%)	9	4	12	10
FTE (No.)	1200	1	7	4
FTE (%)	10	5	13	11

Unweighted base: all respondents - Headcount (97), Full-time equivalent (92). Note: estimated total agency staff numbers for England have been rounded to the nearest ten.

Respondents were asked what they used agency staff and interims for. Table 34 shows that half (50 per cent) of all respondents said they used them when a recruitment exercise didn't generate enough candidates with the required skills (number appointable with required experience was low). Thirty-five per cent of

respondents said they used agency staff and interims to close down accounts/reduce audit backlogs and 35 per cent said specialist knowledge was not available in-house. When looking at the data broken down by type of respondent, district councils were slightly more likely to use agency staff to cover short-term work or specific tasks (25 per cent compared to 14 per cent in single tier/county councils); while single tier/county councils were more likely to use agency staff to cover short- or long-term absences (both 29 per cent, compared to 20 per cent and 18 per cent in districts respectively).

Table 34. In general, for what reasons do you use agency staff and interims?

	Districts %	Single tier /counties %	All councils %
Recruitment exercise didn't generate enough candidates with the required skills (number appointable with required experience was low)	45	54	50
To close down accounts / reduce audit backlog	35	35	35
Specialist knowledge was not available in-house	33	37	35
Lack of capacity to recruit immediately/to cover during recruitment exercise	27	38	32
Recruitment exercise didn't generate enough candidates (number available for interview generally was low)	27	34	31
To cover short-term absence in the team	20	29	24
To cover long-term absence in the team	18	29	23
Post was to cover short-term work/specific task only	25	14	20
To meet unprecedented demand	15	19	17
Other	13	6	10
Don't know	4	2	3

Unweighted base: all respondents (92). Note: respondents were able to give more than one answer.

The following 'other' responses were given:

- Awaiting restructure

- Ability to expect a higher standard of work and output than from permanent recruits, tending to be more productive/work longer hours/don't take as much leave.

Respondents were asked in general how successful or not was the result of using agency staff or interims in the last three years, in their opinion. Two thirds (63 per cent) of all respondents said in their opinion it was very or fairly successful, see Table 35. In particular, single tier/ county councils were more likely to say it was very/fairly successful, with 71 per cent saying this compared to 56 per cent of districts.

Table 35. Generally, how successful or not was the result of using agency staff and interims in the last three years, in your opinion?

	Districts %	Single tier /counties %	All councils %
Very or fairly successful	56	71	63
Very successful	13	2	8
Fairly successful	43	69	55
Not very successful	28	16	22
Not successful at all	7	2	5
Don't know	9	11	10

Unweighted base: all respondents (90).

Respondents were asked in their opinion, what has been the impact of using agency staff on the delivery of the finance service or outcomes, and 69 councils responded to this question. Responses were put into themes which can be seen below:

- **Helped deliver objectives/prevented service failure):** 26 councils felt this, it included maintaining service levels/increasing capacity and enabling staff to take on new work, filling skills gaps and giving a fresh perspective. Although some noted that, although the current service had been maintained, it leads to difficulties with future service planning and it was a short-term solution.
- **Varied quality and benefits of agency staff:** this was felt by 14 councils and includes reports of very varied quality of staff (some excellent agency staff bringing experience which can be learned from, but some agency staff not good)/the learning curve of temporary staff/lack of awareness of council culture and processes/recruiting temps is time consuming.
- **Impact on existing staff:** this includes increased pressure due to time taken to train up agency staff/handovers/preventing investment in existing staff/demoralising existing staff as agency staff paid more/limited team cohesion/reduction in team morale, and it was felt by 13 councils.

- **Poor / not effective:** this theme includes lack of ownership or commitment by agency staff/lack of work quality, it was the opinion of nine councils.
- **Cost of agency staff:** nine councils said it was expensive.
- **Skills leaving the organisation:** six councils felt that, when agency staff leave, their knowledge is lost.
- **Don't / rarely use agency staff:** five councils said that they never or rarely use agency staff.

Expenditure on agency staff and interims

Respondents were asked to provide their expenditure on agency staff and interims, both for the 2022/23 financial year and for the six months from 1 April to 1 October 2023. The figures provided by respondents have been used to estimate a total expenditure across England, as well as an average per council for districts, single-tier and county councils, and councils overall. In addition, the estimates for 1 April to 1 October 2023 have been multiplied by two to produce an approximate projected figure for total expenditure across the 2023/24 financial year. It should be noted that fewer respondents answered this question than the other numerical questions, meaning that the findings have a lower degree of confidence than the other findings, and should therefore be interpreted with more caution.

As Table 36 shows, councils across England were estimated to have spent over £70 million on agency staff and interims in the 2022/23 financial year. This equated to an average of around £229,000 per council, with districts spending £66,000 on average and single tier and county councils spending £483,000 on average.

For the following half-year period, from 1 April to 1 October 2023, councils were estimated to have spent a little under half this figure, at around £33 million. This figure was converted this into projected figures for 2023/24, this suggests an estimated total expenditure for the financial year of over £65 million, a decrease on the previous financial year.

Table 36. For the 2022/23 financial year, what was the expenditure on agency staff and interims for the finance team?

	Estimated England total	Average (mean) for Districts	Average (mean) for Single-tier / county councils	Average (mean) overall
2022/23 financial year	£70,991,000	£66,000	£483,000	£229,000
1 April to 1 October 2023	£32,681,000	£27,000	£240,000	£110,000
2023/24 financial year (projected)	£65,363,000	£54,000	£479,000	£220,000

Unweighted base: all respondents - 2022/23 (69), 1 April to 1 October 2023 (72). Note: these figures have been rounded to the nearest thousand.

Respondents were asked how easy or difficult their council found it over the last three years to recruit agency staff or interim roles in finance. Table 37 shows the posts for which it was most difficult to recruit were accountants (44 per cent) and business partners / service accountants (43 per cent).

Table 38 and Table 39 shows the findings broken down by districts and single tier or county councils. In districts, the two posts for which they found it most difficult to recruit were accountants (36 per cent), and Chief Finance Officer / Section 151 officer / deputy finance officer roles (24 per cent). Single tier or county councils found it most difficult to recruit agency business partners / service accountants (54 per cent), accountants (52 per cent) and internal audit officers (42 per cent).

Table 37. Over the last three years, how easy or difficult has your council found it to recruit agency staff/interims for each of the following roles in finance? (All)

	Chief Finance Officer / Section 151 officer / deputy finance officers %	Accountants %	Treasury management officers %	Internal audit officers %	Business partners / service accountants %	Other finance team staff %
Very or fairly difficult	20	44	20	27	43	21
Very difficult	5	14	10	10	11	2
Fairly difficult	15	30	10	17	32	19
Not very difficult	16	13	4	9	20	13
Not difficult at all	4	4	2	2	7	6
Don't know	60	39	74	61	31	60

Unweighted base: all respondents - Chief Finance Officer / Section 151 officer / deputy finance officers (91), Accountants (91), Treasury management officers (85), Internal audit officers (87), Business partners / service accountants (87), Other finance team staff (85).

Table 38. Over the last three years, how easy or difficult has your council found it to recruit agency staff/interims for each of the following roles in finance? (Districts)

	Chief Finance Officer / Section 151 officer / deputy finance officers %	Accountants %	Treasury management officers %	Internal audit officers %	Business partners / service accountants %	Other finance team staff %
Very or fairly difficult	24	36	10	14	22	6
Very difficult	7	16	6	4	12	2
Fairly difficult	17	20	4	10	20	4
Not very difficult	22	11	4	8	20	6
Not difficult at all	2	5	2	2	12	2
Don't know	7	16	6	4	12	2

Unweighted base: all respondents - Chief Finance Officer / Section 151 officer / deputy finance officers (91), Accountants (91), Treasury management officers (85), Internal audit officers (87), Business partners / service accountants (87), Other finance team staff (85).

Table 39. Over the last three years, how easy or difficult has your council found it to recruit agency staff/interims for each of the following roles in finance? (Single-tier and counties)

	Chief Finance Officer / Section 151 officer / deputy finance officers %	Accountants %	Treasury management officers %	Internal audit officers %	Business partners / service accountants %	Other finance team staff %
Very or fairly difficult	15	52	29	42	54	36
Very difficult	2	10	13	17	10	2
Fairly difficult	13	42	16	25	44	34
Not very difficult	8	16	4	11	19	19
Not difficult at all	6	2	2	2	2	9
Don't know	70	29	65	46	25	36

Unweighted base: all respondents - Chief Finance Officer / Section 151 officer / deputy finance officers (91), Accountants (91), Treasury management officers (85), Internal audit officers (87), Business partners / service accountants (87), Other finance team staff (85).

Training and qualifications

Respondents were asked what proportion of their staff have finance qualifications. Table 40 shows 96 per cent of respondents said all Chief Finance Officer / Section 151 officer / deputy finance officers have finance qualifications. Forty-five per cent of respondents said all accountants had finance qualifications and 31 per cent of respondents said all treasury management officers had them. One in eight councils (12 per cent) reported that none of their treasury management officers have any finance qualifications.

Table 41 and Table 42 show this data broken down by type of council. A higher proportion of district councils reported, for each post, that all their staff have qualifications than did single tier / county councils. However, one in four district councils (24 per cent) reported none of their treasury management officers had any qualifications compared to two per cent of single tier / county councils.

Table 40. What proportion of your staff have finance qualifications, if any? (All)

	Chief Finance Officer / Section 151 officer / deputy finance officers %	Accountants %	Treasury management officers %	Internal audit officers %	Business partners / service accountants %	Other finance team staff %
All – 100%	96	45	31	18	25	2
Between 75% and 99%	0	29	11	10	38	10
Between 50% and 74%	1	16	17	25	21	22
Between 25% and 49%	3	8	17	10	9	21
Less than 25%	0	1	2	5	5	15
None	0	1	12	1	2	9
Don't know	0	1	8	32	1	19

Unweighted base: all respondents - Chief Finance Officer / Section 151 officer / deputy finance officers (98), Accountants (96), Treasury management officers (85), Internal audit officers (82), Business partners / service accountants (92), Other finance team staff (77).

Table 41. What proportion of your staff have finance qualifications, if any? (Districts)

	Chief Finance Officer / Section 151 officer / deputy finance officers %	Accountants %	Treasury management officers %	Internal audit officers %	Business partners / service accountants %	Other finance team staff %
All – 100%	98	61	41	16	35	3
Between 75% and 99%	0	23	4	9	29	5
Between 50% and 74%	2	11	13	25	22	23
Between 25% and 49%	0	2	7	2	6	13
Less than 25%	0	0	0	2	2	18
None	0	2	24	2	4	10
Don't know	0	2	11	43	2	30

Unweighted base: all respondents - Chief Finance Officer / Section 151 officer / deputy finance officers (98), Accountants (96), Treasury management officers (85), Internal audit officers (82), Business partners / service accountants (92), Other finance team staff (77).

Table 42. What proportion of your staff have finance qualifications, if any? (Single tier and counties)

	Chief Finance Officer / Section 151 officer / deputy finance officers %	Accountants %	Treasury management officers %	Internal audit officers %	Business partners / service accountants %	Other finance team staff %
All – 100%	94	27	23	20	15	2
Between 75% and 99%	0	36	17	10	46	15
Between 50% and 74%	0	21	21	26	20	22
Between 25% and 49%	6	14	27	16	11	29
Less than 25%	0	2	4	7	8	13
None	0	0	2	0	0	9
Don't know	0	0	6	22	0	10

Unweighted base: all respondents - Chief Finance Officer / Section 151 officer / deputy finance officers (98), Accountants (96), Treasury management officers (85), Internal audit officers (82), Business partners / service accountants (92), Other finance team staff (77).

Staff who received CIPFA training

Respondents were asked to provide details of the number of staff in their council's finance team who had received CIPFA training. The figures provided by respondents were used to estimate an overall total number of CIPFA-trained council finance staff across England, as well as an overall average and averages by authority type.

As Table 43 shows, an estimated 2,220 staff in council finance teams across England had received CIPFA training at the time of the survey. This equates to around 17 per cent of the total estimated headcount of 13,400. The average number of CIPFA-trained staff was seven per council, a figure which was higher among single-tier and county councils, at ten staff per council, than among district councils, at four staff per council.

Table 43. How many of your staff have received CIPFA training?

	Number of staff trained
Estimated England total	2,220
Average (mean) for Districts	4
Average (mean) for Single-tier and county councils	10
Average (mean) overall	7

Unweighted base: all respondents (93) Note: estimated total CIPFA-trained staff numbers for England have been rounded to the nearest ten.

Respondents were asked if they have a training and development plan, with an agreed budget, specifically for the finance service. Table 44 shows two thirds (63 per cent) of all councils said that they did have a training and development plan with agreed budget, 37 per cent said that they did not.

Single tier / county councils were more likely to have a specific training plan with an agreed budget for the finance service. Half (51 per cent) of all district respondents said that they had one; while three-quarters (77 per cent) of single tier or county councils reported this.

Table 44. Do you have a training and development plan, with agreed budget, specifically for the finance service?

	Districts %	Single tier /counties %	All councils %
Yes	51	77	63
No	49	23	37

Unweighted base: all respondents (98).

Respondents were asked if they have a successional training programme: this is a programme of structured development and training opportunities centred around a clear succession plan for the finance service. Table 45 shows two-fifths (42 per cent) said yes, they do have successional training programme.

Respondents in single tier / county councils were more likely to report having this: half (49 per cent) said they had a successional training programme compared to a third (35 per cent) of districts.

Table 45. Does your council have a successional training programme? That is, a programme of structured development and training opportunities centred around a clear succession plan

	Districts %	Single tier /counties %	All councils %
Yes, we have a successional training programme	35	49	42
No, we do not currently have a successional training programme	63	48	56
Not sure	2	4	3

Unweighted base: all respondents (98).

Respondents were asked to provide their authority's net expenditure on training for their finance team employees (defined as the gross expenditure excluding training subsidies and grants, and also excluding any sums related to the apprenticeship levy), for the 2022/23 financial year. The figures provided by respondents have been used to estimate the overall expenditure on finance team training across England, as well as averages per council, both overall and by authority type. As Table 46 demonstrates, councils across England spent an estimated £3.4 million on finance team training in 2022/23, at an average of approximately £11,000 per council. Expenditure was higher among single-tier or county councils, at £19,000, than among district councils, at £4,000, for this period.

Table 46. What was the net expenditure by your authority on finance team employee training in 2022/23? England total and averages per council

	Estimated England total £	Districts £	Single tier /counties £	All councils £
Net expenditure	£3,417,000	£4,000	£19,000	£11,000

Unweighted base: all respondents (87). Note: figures have been rounded to the nearest thousand.

Respondents were asked to provide the number of staff employed in apprenticeships by their local authority's finance team. They were also asked to report how many of these were graduate apprenticeships. Separately, they were asked for the number of staff employed within graduate schemes other than graduate apprenticeships. The figures reported by respondents were used to calculate estimates for total numbers of apprentices and graduates across England, as well as averages per council, both overall and by council type.

Table 47 shows the results for this question. This demonstrates that an estimated 710 apprenticeships were employed by local authority finance teams, of which

approximately 270 (around 39 per cent) were employed in graduate apprenticeships. An additional estimated 120 staff were employed as a part of graduate schemes excluding apprenticeships. These figures equated to relatively small numbers of apprentices and graduates per council, at around two apprenticeships and less than one graduate per council on average. These figures were higher for single-tier and county councils, at an average of four apprenticeships and one graduate per council.

Table 47. Staff on apprenticeships and graduate programmes.

	Estimated England total	Districts (average)	Single tier /counties (average)	All councils (average)
Apprenticeships	710	1	4	2
Of which are graduate apprenticeships	270	0	2	1
Graduates as a % of apprenticeships	39	25	43	39
Other graduates	120	0	1	0

Unweighted base: All respondents - apprenticeships (92), graduate apprenticeships (87), other graduates (83). Note: estimated total agency staff numbers for England have been rounded to the nearest ten.

Future plans

Respondents were asked if they have a specific finance workforce plan. Table 48 shows a third (35 per cent) of councils have a finance workforce plan.

Respondents from single tier / county councils (55 per cent) were much more likely than those from district councils (16 per cent) to say that they have a finance workforce plan.

Table 48. Does your council have a specific finance workforce plan, or not?

	Districts %	Single tier /counties %	All councils %
Yes, we have a finance workforce plan	16	55	35
No, we do not currently have a finance workforce plan	82	42	63
Don't know	2	4	3

Unweighted base: all respondents (96).

Respondents were asked what workforce actions they are undertaking within their finance team during 2023/24. Two fifths (40 per cent) of all respondents said they were increasing apprenticeships in 2023/24, 38 per cent said that they were making no substantive changes to staffing numbers. See Table 49.

In district councils, the most common response was that they were making no substantive changes to staffing numbers in 2023/24 (55 per cent). In single tier or county councils, the most common response was that they were increasing apprenticeships (57 per cent).

Table 49. Which, if any, of the following workforce actions are you undertaking within your finance team during 2023/24?

	Districts %	Single tier /counties %	All councils %
Increasing apprenticeships	22	57	40
Making no substantive changes to staffing numbers	55	21	38
Reducing use of consultants or agencies	25	27	26
Recruiting more staff overall	22	25	23
Introducing apprenticeships	31	13	22
Introducing graduate entry	4	37	20
Recruiting more staff in specialist roles	10	27	18
Recruitment freeze	6	28	17
Reducing staff numbers overall (through managing vacancies)	8	21	15
Increasing use of agency staff/interims	14	6	10
Reviewing the agency service provider	6	7	7
Increasing use of consultancy	4	2	3
Making redundancies	2	2	2
Decreasing apprenticeships	0	0	0
Other	14	13	13
Don't know	2	2	2

Unweighted base: all respondents (90).

The following 'other' responses were given:

- Restructuring
- Looking at shared services
- Reviewing the finance service in terms of how it meets the needs of the organisation
- Training an existing team member as a CIPFA trainee

- One retirement in the next 6 months
- Career development roles to provide progression for existing employees once qualification/knowledge targets are achieved
- Expanding graduate [training roles] and apprenticeships
- A finance restructure, taking place in June 2023
- Making use of the apprenticeship levy to complete a part-qualified accountant's full professional qualification
- Replace existing apprentices due to CPFA qualification and promotion to existing vacancies
- A graduate scheme, apprentices, a knowledge skills and behaviours framework, and a Finance Academy
- CIPFA training
- Restructuring the team to create development roles to aid succession planning.

Respondents were asked if they had undertaken any projections of the staffing numbers they will need in the future years to meet anticipated demand for finance services. Table 50 shows a quarter (23 per cent) said that they had done this. When the data was broken down by type of council, districts (30 per cent) were more likely to have undertaken staffing projections than single tier / county councils (15 per cent).

Table 50. Have you undertaken any projections of the staffing numbers you will need in future years to meet anticipated demand for finance services, or not?

	Districts %	Single tier /counties %	All councils %
Yes	30	15	23
No	68	83	75
Don't know	2	2	2

Unweighted base: all respondents (96).

Required increase in capacity needed to meet anticipated demand

Those respondents that indicated their council had undertaken staffing projections were asked to specify the increase in the FTE of their finance team that they would need in future, in order to meet anticipated demands. Because the number of respondents who were able to provide an answer to this question was small, there was insufficient data to estimate totals across England or averages by authority type. Instead, a simple average of the figures provided was calculated. It should be noted that these averages are not necessarily representative of councils overall, only of the subset of councils which were able to provide this information.

As Table 51 shows, respondents anticipated needing an increase of approximate 1.6 FTE per council within the next one to two years. This increased to an average of 2.1 per council in three to five years, tailing off slightly to 2.0 in six to ten years. Taken as a percentage of each council's FTE, council FTE would need to increase by 11 per cent from its current level in the next 1-2 years. It would then need to increase by 8 per cent from its level in 1-2 years to meet capacity in 3-5 years. Finally, it would need to increase by 5 per cent from its level in 3-5 years to meet capacity in 6-10 years.

Table 51. Please write in the estimated increase on 2023/24 FTE you will need in the following time periods to meet anticipated demand.

	Average (mean) overall	Average (mean) % increase in FTE needed
1-2 years	1.6	11
3-5 years	2.1	8
6-10 years	2.0	5

Unweighted base: all respondents (24).

Capacity to deliver services

Respondents were asked how confident or not they were that over the next year their council will have enough of the right staff (in terms of numbers and skills) to maintain the finance service adequately. Table 52 shows councils were least confident about having enough skilled business partners / service accounts (25 per cent said they were not very or not at all confident they would have enough).

There were some big differences by type of authority. Table 53 and Table 54 show that district councils were more likely to express a lack of confidence in having enough skilled business partners / service accountants (35 per cent) and accountants (31 per cent) than single tier / county councils (16 per cent and 11 per cent respectively).

Single tier and county councils were more likely to express a lack of confidence in having enough skilled treasury management officers (23 per cent) to maintain the finance service adequately over the next year.

Table 52. How confident or not are you that, over the next year, your council will have enough of the right staff (in terms of numbers and skills) to maintain the finance service adequately? (all)

	Chief Finance Officer / Section 151 officer / deputy finance officers %	Accountants %	Treasury management officers %	Internal audit officers %	Business partners / service accountants %	Other finance team staff %
Not at all or not very confident	8	21	19	17	25	10
Very confident	55	15	16	6	13	15
Fairly confident	36	61	56	49	59	59
Not very confident	5	19	16	13	18	10
Not at all confident	3	2	3	4	7	0
Don't know	1	3	9	28	3	17

Unweighted base: all respondents - Chief Finance Officer / Section 151 officer / deputy finance officers (96), Accountants (96), Treasury management officers (90), Internal audit officers (87), Business partners / service accountants (91), Other finance team staff (81).

Table 53. How confident or not are you that, over the next year, your council will have enough of the right staff (in terms of numbers and skills) to maintain the finance service adequately? (Districts)

	Chief Finance Officer / Section 151 officer / deputy finance officers %	Accountants %	Treasury management officers %	Internal audit officers %	Business partners / service accountants %	Other finance team staff %
Not at all or not very confident	12	31	14	17	35	9
Very confident	48	14	18	8	13	20
Fairly confident	39	52	59	33	48	47
Not very confident	7	29	10	15	23	9
Not at all confident	5	2	4	2	12	0
Don't know	0	4	10	42	4	24

Unweighted base: all respondents - Chief Finance Officer / Section 151 officer / deputy finance officers (96), Accountants (96), Treasury management officers (90), Internal audit officers (87), Business partners / service accountants (91), Other finance team staff (81).

Table 54. How confident or not are you that, over the next year, your council will have enough of the right staff (in terms of numbers and skills) to maintain the finance service adequately? (Single tier and counties)

	Chief Finance Officer / Section 151 officer / deputy finance officers %	Accountants %	Treasury management officers %	Internal audit officers %	Business partners / service accountants %	Other finance team staff %
Not at all or not very confident	4	11	23	17	16	11
Very confident	63	16	15	4	12	9
Fairly confident	32	71	54	64	70	71
Not very confident	4	9	21	11	14	11
Not at all confident	0	2	2	6	2	0
Don't know	2	2	8	16	2	9

Unweighted base: all respondents - Chief Finance Officer / Section 151 officer / deputy finance officers (96), Accountants (96), Treasury management officers (90), Internal audit officers (87), Business partners / service accountants (91), Other finance team staff (81).

Respondents were asked what their biggest workforce challenge at the moment was. Those that had responded that their finance service is outsourced or a shared service (and so did not complete the rest of the survey) were also asked this. Seventy-eight councils responded to this question, which are broken down into the themes below:

- **Recruitment and retention (includes pay challenges):** 50 respondents said their biggest workforce challenge at the moment is having staff with right level of skills/experience, difficulties recruiting to existing posts and the competitive market/pay rate challenges.
- **Workload, finance and capacity pressures:** 15 respondents said deadlines/increasing workloads/staff morale/difficult financial environment was their biggest challenge.
- **Ageing workforce/succession planning:** retirement creating knowledge and skills gaps is the biggest challenge felt by 11 respondents.
- **Developing skills/retaining knowledge:** seven respondents felt training new starters and the transfer of knowledge was their biggest workforce challenge at the moment.
- **Other:** three respondents said a mix of upgrading systems/securing business partners.

Respondents were asked if there was anything else about workforce capacity and the use of agency staff they would like to share (those respondents where their

finance service is outsourced or have a shared service were also asked this). Twenty-eight councils responded to this question, and their answers could be grouped into the themes below:

- **Costs of agency staff/salaries when recruiting/low salaries offered reduces number of experienced applicants/need to offer flexibility at work** (seven respondents)
- **Skills/experience/investment in staff training/succession planning** (four respondent)
- **Volume of work/pressure of workloads/staff morale/general financial pressures** (four respondents)
- **Other** – this included comments on avoiding the use of agency staff, the impact of cuts and under-investment in sector (five respondents).

Annex A: Questionnaire

We are collecting information to understand the capacity within finance teams, to assist councils and for discussion with central government.

Several of the questions list groups of staff where councils have previously identified they have experienced issues with capacity. We would be grateful if you could provide information for each of these groups, where possible.

For councils with a shared finance team, a single return is sufficient. Please write in the councils with which you share the service at the start of the questionnaire.

By 'finance team' we mean the team or teams of professionals who are responsible for financial planning and analysis, accounting and financial reporting, treasury and cash management, tax and compliance, internal audit, financial operations, risk management and investment – whether or not they are located in a central team (for example, including accounting staff in other service teams).

Please amend the details we have on record if necessary.

- Name
- Authority
- Job title
- Email address

Apart from internal audit, revenues and benefits, and posts mainly concerned with exchequer services, is your finance team outsourced?

- Yes
- No

If yes, please tell us which posts are outsourced with whom.

Is any part of your finance team a shared service between more than one authority?

- Yes
- No

If yes, please write in which parts and the names of the authorities that share the finance team with you.

Staff numbers and status

In total, how many posts were budgeted for within the finance team on 1 April 2023?

Please include all directly employed council staff (including partly qualified and trainee staff), whether the post is filled or not.

Please write in a full-time equivalent (FTE): for example, two posts in which both people work half-time counts as one post. Write '0' if there are no budgeted staff.

Where the same post conducts multiple job roles, or is a shared post between multiple councils, please use a rough estimate of the proportion allocated to each role. Please include staff based in service directorates.

- Chief Finance Officer / Section 151 officer
- Deputy finance officers
- Accountants (people involved in corporate finance teams)
- Treasury and cash management officers
- Internal audit officers
- Business partners / service accountants (people involved in supporting services for tasks such as budget monitoring and decision making)
- Other finance team staff – but excluding procurement officers, administrative staff, revenues and benefits officers and those mainly concerned with exchequer services such as payments (including payroll) and receipts.

FTE posts

And how many (in FTE) were classified under each of the following categories on 1 October 2023?

Please include all directly employed staff (including partly qualified and trainee staff).

Directly employed staff are all permanent, temporary and fixed-term staff, but exclude agency staff and interims.

Column headings:

- Chief Finance Officer / Section 151 officer
- Deputy finance officers
- Accountants (people involved in corporate finance teams)
- Treasury and cash management officers
- Internal audit officers
- Business partners / service accountants (people involved in supporting services for tasks such as budget monitoring and decision making)
- Other finance team staff – but excluding procurement officers, administrative staff, revenues and benefits officers and those mainly concerned with exchequer services such as payments (including payroll) and receipts.

Row headings:

- FTE of filled posts where the staff member is present (this includes those on annual leave and short-term parental leave or sick leave)
- FTE of filled posts where the staff member is absent through long-term parental leave or long-term sickness (even if covered by agency staff or interims)
- FTE of posts that are vacant (even if covered by agency staff or interims)
- Other (please specify)
- Total FTE posts at 1 October 2023
- Total headcount at 1 October 2023 (please enter a whole number without a comma or decimal place)

Please specify the other category of staff you identified which make up the total.

Over the last three years, for which groups of staff do you most often have vacancies?

Please tick all that apply.

- Chief Finance Officer / Section 151 officer
- Deputy finance officers
- Accountants (people involved in corporate finance teams)
- Treasury and cash management officers
- Internal audit officers
- Business partners / service accountants (people involved in supporting services for tasks such as budget monitoring and decision making)
- Other finance team staff – but excluding procurement officers, administrative staff, revenues and benefits officers and those mainly concerned with exchequer services such as payments (including payroll) and receipts
- None of the above

Over the last three years, what is the single vacancy you found/ are finding most difficult to fill?

Please tick one box only.

- Chief Finance Officer / Section 151 officer
- Deputy finance officers
- Accountants (people involved in corporate finance teams)
- Treasury and cash management officers
- Internal audit officers
- Business partners / service accountants (people involved in supporting services for tasks such as budget monitoring and decision making)

- Other finance team staff – but excluding procurement officers, administrative staff, revenues and benefits officers and those mainly concerned with exchequer services such as payments (including payroll) and receipts
- No vacancies are difficult to fill

For how long did you have / have you had this vacancy?

- Less than six months
- Six months or more but less than a year
- A year or more but less than three years
- Three years or more but less than five years
- Five years or more
- Don't know/not applicable

What are the main reasons why you had / have had the vacancies for this long?

- Overall council recruitment freeze / managed vacancy policy
- Pending a restructure
- New appointment unable to start quickly
- Cost of recruitment has delayed it
- Difficulties recruiting staff of the right skills/experience
- Other (please specify)
- Don't know

In the last three years, have you made use of consultancy or not, in order to undertake projects that would previously have been undertaken by in-house staff?

- Yes
- No
- Don't know

What sort of consultancy work was undertaken?

Recruitment and retention of staff

Over the last three years, how easy or difficult has your council found it to recruit permanent staff for each of the following roles in finance?

Please tick one on each row

Column headings:

- Very difficult
- Fairly difficult
- Not very difficult
- Not at all difficult

- Don't know / not recruited

Row headings:

- Chief Finance Officer / Section 151 officer
- Deputy finance officers
- Accountants (people involved in corporate finance teams)
- Treasury and cash management officers
- Internal audit officers
- Business partners / service accountants (people involved in supporting services for tasks such as budget monitoring and decision making)
- Other finance team staff – but excluding procurement officers, administrative staff, revenues and benefits officers and those mainly concerned with exchequer services such as payments (including payroll) and receipts

Over the last three years, how easy or difficult has your council found it to retain permanent staff for each of the following roles in finance?

Column headings:

- Very difficult
- Fairly difficult
- Not very difficult
- Not at all difficult
- Don't know / not recruited

Row headings:

- Chief Finance Officer / Section 151 officer
- Deputy finance officers
- Accountants (people involved in corporate finance teams)
- Treasury and cash management officers
- Internal audit officers
- Business partners / service accountants (people involved in supporting services for tasks such as budget monitoring and decision making)
- Other finance team staff – but excluding procurement officers, administrative staff, revenues and benefits officers and those mainly concerned with exchequer services such as payments (including payroll) and receipts

What is your finance team's current turnover rate?

Please base this on employees who left the authority either voluntarily or involuntarily in the 12 months to 1 October 2023 (including retirements, resignations, dismissals or redundancies). It should be calculated on headcount terms, not full-time equivalent terms. The sum is headcount of employees that have left, divided by the total number headcount, and then multiplied by 100.

Has your turnover rate changed or not over the last three years?

- Increased
- Stayed the same
- Decreased
- Don't know

What have been the main reasons given by employees for leaving the service?

- To work in a different sector (private or other parts of the public sector)
- For more pay
- Relationship with line manager/leadership
- Better career opportunities
- For career change
- More flexibility (e.g. more home working; less rigid working patterns)
- Retirement
- Personal commitments e.g. caring responsibilities
- Travel
- Workload
- Member-officer relations
- Other (please specify)
- Don't know

In 2022/23, did any of your permanent staff leave to take up agency or interim work?

- Yes
- No
- Don't know

What reasons, if any, did those staff give for preferring agency or interim work?

- Didn't want a permanent role
- Pay is higher for agency work
- Less professional risk
- Workload is lower for agency work
- Less administration for agency work
- Greater flexibility of work
- Better career progression
- Other (please specify)
- Don't know

What actions, if any, have you taken or are you taking to help with recruitment and retention issues generally in your finance team?

Please tick all that apply

- Market supplements or other pay augmentation
- Relocation packages
- Targeted recruitment campaigns within the sector
- Targeted recruitment campaigns outside the sector
- Career frameworks/career grades
- Personal development offers
- "Golden hellos"
- Job redesign
- Flexible working
- Retention payments
- Organisational redesign
- Secondments
- Apprenticeships
- T-levels
- Agency staff
- Government training schemes
- Creating a specific recruitment pipeline through education partnerships
- Graduate programme
- 'Refer a friend' scheme
- Other (please specify below)
- None of the above
- Don't know

Which, if any, of the following forms of collaboration with other councils does your finance team undertake to help address recruitment challenges?

Please tick all that apply.

- Shared posts
- Pooling service knowledge
- Shared services
- Shared use of interims
- Other (please specify)
- None of these

Agency staff

We know that one of the ways of dealing with recruitment and retention issues is through the use of agency staff or interims, and the following questions ask about this in more detail, for key areas of finance teams.

Over the last three years, how often would you say you make use of agency staff or interims in your finance team?

- Very often - we are heavily reliant on them, and the service would run inadequately without them

- Fairly often - we regularly rely on them to ensure the continuous smooth-running of the service
- Not very often - we use them occasionally for specific tasks or at points of increased demand or low capacity
- Never

Has your use of agency staff changed or not over the last three years?

- Increased
- Stayed the same
- Decreased
- Don't know

How many agency staff or interims did you have in place in your finance team on 1 October 2023, in terms of:

- Headcount
- Full-time equivalent

In general, for what reasons do you use agency staff and interims?

Please tick all that apply.

- Recruitment exercise didn't generate enough candidates (number available for interview generally was low)
- Recruitment exercise didn't generate enough candidates with the required skills (number appointable with required experience was low)
- To cover short-term absence in the team
- To cover long-term absence in the team
- Post was to cover short-term work/specific task only
- To close down accounts / reduce audit backlog
- To meet unprecedented demand
- Lack of capacity to recruit immediately/to cover during recruitment exercise
- Specialist knowledge was not available in-house
- Other (please specify)
- Don't know

Please add any more information you have about the issues that led you to use agency staff or interims over the last three years.

Generally, how successful or not was the result of using agency staff and interims in the last three years, in your opinion?

- Very successful
- Fairly successful
- Not very successful

- Not at all successful

What, in your opinion, has been the impact of using agency staff on the delivery of the finance service or on outcomes?

For the 2022/23 financial year, what was the expenditure on agency staff and interims for the finance team?

Please answer using whole pounds, for example 1000 rather than 1k

- Expenditure on agency/interim staff in 2022/23
- Expenditure on agency/interim staff from 1 April to 1 October 2023

Over the last three years, how easy or difficult has your council found it to recruit agency staff/interims for each of the following roles in finance?

Column headings:

- Very difficult
- Fairly difficult
- Not very difficult
- Not at all difficult
- Don't know / not tried

Row headings:

- Chief Finance Officer / Section 151 officer
- Deputy finance officers
- Accountants (people involved in corporate finance teams)
- Treasury and cash management officers
- Internal audit officers
- Business partners / service accountants (people involved in supporting services for tasks such as budget monitoring and decision making)
- Other finance team staff – but excluding procurement officers, administrative staff, revenues and benefits officers and those mainly concerned with exchequer services such as payments (including payroll) and receipts

Training and qualifications

What proportion of your staff have finance qualifications, if any?

For example, as accountants, accounting technicians (AAT) or CIPFA qualified.
Please tick one box on each row.

Column headings:

- All – 100%

- Between 75% and 99%
- Between 50% and 74%
- Between 25% and 49%
- Less than 25
- None
- Don't know

Row headings:

- Chief Finance Officer / Section 151 officer
- Deputy finance officers
- Accountants (people involved in corporate finance teams)
- Treasury and cash management officers
- Internal audit officers
- Business partners / service accountants (people involved in supporting services for tasks such as budget monitoring and decision making)
- Other finance team staff – but excluding procurement officers, administrative staff, revenues and benefits officers and those mainly concerned with exchequer services such as payments (including payroll) and receipts

How many of your staff have received CIPFA training?

Do you have a training and development plan, with agreed budget, specifically for the finance service?

- Yes
- No
- Don't know

Does your council have a successional training programme? That is, a programme of structured development and training opportunities centred around a clear succession plan.

- Yes, we have a successional training programme
- No, we do not currently have a successional training programme
- Not sure

What was the net expenditure by your authority on finance team employee training in 2022/23?

This is the gross training expenditure minus training subsidies and/or grants. The figures entered here should exclude any sums related to the apprenticeship levy.

Please round to the nearest whole pound, and enter 'DK' if you do not know.

How many apprentices do you have in finance service roles, if any?

Please write in headcount

Of these, how many staff do you have on a graduate apprenticeship scheme, if any?

Please write in headcount

How many staff do you have on other graduate programmes in the finance service, if any?

Please write in headcount

Future plans

Does your council have a specific finance workforce plan, or not?

- Yes, we have a finance workforce plan
- No, we do not currently have a finance workforce plan
- Don't know

Which, if any, of the following workforce actions are you undertaking within your finance team during 2023/24?

Please tick all that apply.

- Making no substantive changes to staffing numbers
- Recruiting more staff overall
- Making redundancies
- Reducing staff numbers overall (through managing vacancies)
- Recruitment freeze
- Recruiting more staff in specialist roles
- Increasing use of consultancy
- Increasing use of agency staff/interims
- Reducing use of consultants or agencies
- Reviewing the agency service provider
- Introducing graduate entry
- Introducing apprenticeships
- Increasing apprenticeships
- Decreasing apprenticeships
- Other (please specify)
- Don't know

Have you undertaken any projections of the staffing numbers you will need in future years to meet anticipated demand for finance services, or not?

- Yes
- No
- Don't know

Please write in the estimated increase on 2023/24 FTE you will need in the following time periods to meet anticipated demand.

Please write in the additional number of FTE needed. Enter 'DK' if you do not know.

- 1-2 years
- 3-5 years
- 6-10 years

Capacity to deliver services

How confident or not are you that, over the next year, your council will have enough of the right staff (in terms of numbers and skills) to maintain the finance service adequately?

Column headings:

- Very confident
- Fairly confident
- Not very confident
- Not at all confident
- Don't know

Row headings:

- Chief Finance Officer / Section 151 officer
- Deputy finance officers
- Accountants (people involved in corporate finance teams)
- Treasury and cash management officers
- Internal audit officers
- Business partners / service accountants (people involved in supporting services for tasks such as budget monitoring and decision making)
- Other finance team staff – but excluding procurement officers, administrative staff, revenues and benefits officers and those mainly concerned with exchequer services such as payments (including payroll) and receipts

What is your biggest workforce challenge at the moment?

Is there anything else about workforce capacity and use of agency staff you would like to share with us?



Local Government Association

Local Government House
Smith Square
London SW1P 3HZ

Telephone 020 7664 3000

Fax 020 7664 3030

Email info@local.gov.uk

www.local.gov.uk

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