

STAFFORDSHIRE AND STOKE-ON-TRENT CORONER AREA
FINANCIAL MANAGEMENT PROTOCOL

1. Background

- 1.1 This Financial Management Protocol aims to support the 'Alteration of Coroner Areas under Schedule 2 of the Coroners and Justice Act 2009' Ministry of Justice Business Case.
- 1.2 The merger of the Stoke-on-Trent and North Staffordshire and the Staffordshire South Coroner areas was approved by Cabinet meetings in early 2022. (Stoke-on-Trent City Council Cabinet approved on 01/03/22 and Staffordshire County Council Cabinet approved on 16/02/22). This merger will create the Staffordshire and Stoke-on-Trent Coroner area.
- 1.3 The merger follows the retirement of Mr. Andrew Haigh, Senior Coroner for Staffordshire South on 31/10/21. The proposed merger would follow national policy established by the Ministry of Justice to merge smaller coronial areas and reduce the overall number of coroner areas in England and Wales.

2. Previous Financial Arrangements

- 2.1 Staffordshire County Council funded 100% of the costs of the Staffordshire South coroner area.
- 2.2 The Stoke-on-Trent and North Staffordshire coroner area was funded 51% by Stoke-on-Trent City Council and 49% by Staffordshire County Council.

3. New Financial Arrangements

- 3.1 For the newly merged Staffordshire and Stoke-on-Trent coroner area it is proposed 64.5% of costs will be funded by Staffordshire County Council and 35.5% by Stoke-on-Trent City Council. This is subject to periodic reviews.
- 3.2 The service will not exceed funding over and above the current financial commitment of either authority.
- 3.3 Therefore, the total budget envelope for this joint service will not exceed £2,169,300. Staffordshire County Council's commitment will not exceed £1,401,100. Stoke-on-Trent City Council's commitment will not exceed £768,200.
- 3.4 Future budgets will be agreed annually as part of both local authorities' annual budget setting process before Joint Committee.
- 3.5 Budgets will be set and agreed by the Joint Committee and signed off formally, no later than 31st December.
- 3.6 Any changes to the budget within a financial year will need to be approved by the Joint Committee and signed off formally.
- 3.7 Apportionment of the costs will be reviewed triennially by both authorities.
- 3.8 Overheads from Staffordshire County Council are not included in the figures in 3.3 above as outlined in the business case. These will not transfer when the service is managed by Stoke-on-Trent City Council.

- 3.9 Full transparency of the overheads incurred by the new Joint Coroners service should be included in the financial reporting.
- 3.10 It is the aspiration that the total cost of a joint service will over time deliver efficiencies as described in the business case.

4. Joint Committee

- 4.1 The Joint Committee, in addition to setting budgets, will act as the management board for support activities, reviews the production of an annual report and carry out performance monitoring.
- 4.2 Meetings of the Joint Committee will be held quarterly, with the following finance representatives (or a suitable substitute) in attendance.

Staffordshire County Council:
Senior Finance Representative

Stoke-on-Trent City Council:
Senior Finance Representative

- 4.3 Stoke-on-Trent City Council will be the relevant authority and will have responsibility for preparation of financial reporting to the Joint Committee.

5. Financial Reporting

- 5.1 Finance will be a standing item on the Joint Committee agenda.
- 5.2 A statement on spend against budget and forecast spend for the new area will be produced by Stoke-on-Trent City Council. The suggested format is included in Appendix 2.
- 5.3 Supporting documentation can be requested by Staffordshire County Council and an open book approach is suggested. Supporting documentation can include:
 - i. Detailed transaction list
 - ii. Ledger prints
 - iii. Invoices
 - iv. Any other system prints to support internal recharges.
- 5.4 Early indication of any significant overspend (or underspend) should be shared as soon as apparent and in advance of scheduled Joint Committee meetings.

6. Invoicing

- 6.1 At the start of a new financial year, Staffordshire County Council will raise a purchase order for the agreed budget amount.
- 6.2 An invoice will be raised quarterly by Stoke-on-Trent City Council to Staffordshire County Council for a quarter of their budget amount.
- 6.3 The final invoice for a financial year will include a reconciling amount and this is to be included in the first invoice for the next financial year, no later than 30th June.
- 6.4 Payment of invoices will be in line with normal Council payment policy.

7. Other Information

- 7.1 Inflation will be applied in line with each authorities corporate budgeting arrangements.

8. Audit Arrangements

- 8.1 The accounts of the Joint Committee will be included in the accounts of the parties for audit purposes. As the accountable body, Stoke on Trent City Council's accounts will be audited by their external audit and the accounts will also feature in Stoke on Trent's internal audit programme. The information and findings raised during internal and external audit will be shared with Staffordshire County Council.

Director of Economy, Infrastructure & Skills, Staffordshire County Council

Signed.....Date.....

Assistant Director, Governance and Registration (Monitoring Officer)

Signed.....Date.....

APPENDIX 1

Budgets Summary Setting out Initial Budget Contributions from each Local Authority at start of new Joint Service

	Stoke on Trent & North Staffordshire £	Staffordshire (South) £
<u>Operational Budget:</u>		
Salary Costs of Senior Coroner including on-costs	207,900	198,360
Salary Costs of Area Coroner including on costs	157,700	-
Salary Costs of Coroners Officer(s) including on-costs (**picked up by Police)		N/A
Salary Costs of Admin Staff including on-costs	174,300	67,890
Casual Hours Cover		29,000
Assistant Coroner - Fees Charged	36,600	23,340
Insurance Charges	3,200	0
Buildings (exc insurance on above line)		0
Transport Related Costs	1,100	2,010
Supplies and Services Costs (ie. General Running Costs)	28,700	10,480
Funeral Director Costs		7,770
Post Mortems/Pathology Costs	241,000	140,900
<u>SLA's with Other Providers of Services:</u>		
Cannock		111,540
Burton		47,010
Stoke		13,970
Birmingham		6,920
<u>Other Costs:</u>		
Legal Charges		0
Other Costs Charged Against Inquest Expenses	16,000	19,210
I-gene	198,000	0
Coroners Removal Team	215,000	0
Public Mortuary	168,400	0
Total Operational Budget	1,447,900	678,400
<u>Overhead Recharges Budget:</u>		
Office Accomodation	1,000	5,880
ICT Costs	22,900	7,510
Finance	5,100	1,680
HR	8,200	2,690
Occupational Health	1,000	330
Property Services	700	230
Legal	0	0
Procurement	400	130
Central Expenses	100	30
Business Services	3,600	1,190
Total Overhead Recharges Budget	43,000	19,670
Overall Budgeted Cost of Service	1,490,900	698,070
<u>Notes:</u>		
North Staffs Coroner Recharge	(722,700)	722,700

APPENDIX 1 continued

	Stoke on Trent & North Staffordshire £	Staffordshire (South) £	Total Funding Available for Merger £
Operational Budget	1,447,900	678,400	2,126,300
Overhead Recharge Budget	43,000	-	43,000
Staffordshires 49% Contribution - NorthStaffs Coroners Service	(722,700)	722,700	-
Overall Total	768,200	1,401,100	2,169,300

