

# Delegated Decision Report

Decision below £250k



<b>Subject:</b>	Graduate Accountant Roles x 2
<b>Decision maker: Senior Officer</b>	Fiona Greenway, Interim Director of Finance
<b>Decision maker: Cabinet Member</b>	Cllr A Jabbar MBE, Deputy Leader and Cabinet Member for Value for Money and Sustainability
<b>Decision date:</b>	26 March 2025
<b>Report author:</b>	Vickie Lambert, Finance Manager
<b>Ward (s):</b>	All

## Reason for decision

This report requests the establishment of two career graded Graduate Accountant posts be established within the finance service structure funded by disestablishing two vacant Senior Accountant roles within the current structure for a period of three years.

These posts would form part of the Council's Graduate offer and enhance the ability for the service to "grow our own", providing practical local government experience whilst supporting the successful candidates through their accountancy qualification.

The establishment of these Graduate posts are one of the key factors in looking at a re-energised operating model for a finance service of the future.

## Recommendation(s)

1. To approve the establishment of two career graded Graduate Accountant posts (Grade 6 – 8) by disestablishing two vacant Senior Accountant posts (Grade 9) for a period of three years.

## Background

In 2012, the finance service undertook a recruitment process to recruit graduates to fill gaps across the service, enabling them to complete work experience across the organisation whilst also completing the Chartered Institute of Public Finance and Accountancy (CIPFA) qualification. Upon completing the qualification, the graduates moved into a Senior Accountant (Grade 9) post within the finance service after an interview process.

This was a highly successful programme with graduates moving between teams on a 6 monthly cycle to gain practical work experience across a number of areas such as directorate and corporate finance, revenues and benefits, internal audit / counter fraud and accounts payable /

accounts receivable. Whilst the work experience provided practical opportunities for theory to be applied, it also assisted in providing additional resource for teams filling resource gaps for a short-term period or gave opportunities to complete value added work that was outside business as usual activity. It also provided the graduates with networking opportunities building relationships across the organisation which enabled cross service working over a longer-term period.

Since the last graduate recruitment, there have been changes within the finance service structure which removed the graduate posts to generate budget reductions. The service has also kept several posts vacant for long periods of time to contribute to the council's financial position. However, this has had a detrimental impact on the service and the wellbeing of the remaining team.

Whilst there have been recent positive movements in the council's financial position for the upcoming financial year, there are still many financial challenges that the council faces. Coupled with the fundamental changes to local government funding on the horizon, the need to enhance the finance service has never been so great.

With this in mind, an initial review has been undertaken of the current structure looking at the skills and experience of the team and resultant opportunities. The service has two apprentices completing the Association of Accounting Technicians (AAT) qualification which is aimed at entry level employees. Furthermore, we have permanent team members at differing stages of the CIPFA qualification. However, we have identified a gap at a higher level that a Graduate Accountant trainee role would address.

The proposal is to disestablish two vacant Senior Accountant roles within the service and create two career graded Graduate Accountant roles for a three-year period.

Successful candidates to this role would also be supported to complete the three-year CIPFA Level 7 Professional Accountant qualification which would be funded, in the first instance, by the Apprenticeship Levy. The Graduates would follow a career grade approach as follows:

Year 1 – Grade 6, scp 23 / 24                    £33,366 - £34,314 plus oncosts (increment applied after 6 months)

Year 2 – Grade 7, scp 28                        £37,938 plus oncosts

Year 3 – Grade 8, scp 32                        £41,511 plus oncosts

Upon successful completion of the CIPFA qualification, the Graduate Accountant posts would revert back to the Grade 9 Senior Accountant posts with the Graduates moving to these posts on a permanent basis after a required interview process.

**Alternative option(s) to be considered** *(please give the reason(s) for recommendation(s))*

Not to create two Graduate Accountant posts impacting on the development of the service and the ability to support the organisation.

## Consultation

As this relates to vacant posts, there is no consultation required.

## Risks

There is a risk that the ability to use the Apprenticeship Levy for the CIPFA Level 7 qualification is removed. If this happens, the cost of the qualification will be met from the savings made from difference between disestablishing two Grade 9 posts and creating two career graded Graduate Accountant (grade 6-8) for a three-year period.

## Implications

Financial	<p>The cost to create two career graded Grade Accountant posts will be as follows:</p> <p>Year 1 (Grade 6 scp 23/24) - £44,600 including oncosts per post  Year 2 (Grade 7 scp 28) - £50,090 including oncosts per post  Year 3 (Grade 8 scp 32) - £54,880 including oncosts per post</p> <p>These posts will be funded by disestablishing two Grade 9 Senior Accountant posts as follows:</p> <p>Grade 9 (scp 36) - £60,520 including oncosts per post</p> <p>In summary, the financial implications are below:</p> <table border="1" data-bbox="565 1087 1242 1304"> <thead> <tr> <th></th> <th>Graduate Accountants £</th> <th>Senior Accountants £</th> <th>Variance £</th> </tr> </thead> <tbody> <tr> <td>Year 1</td> <td>89,200</td> <td>121,040</td> <td>31,840</td> </tr> <tr> <td>Year 2</td> <td>100,180</td> <td>121,040</td> <td>20,860</td> </tr> <tr> <td>Year 3</td> <td>109,760</td> <td>121,040</td> <td>11,280</td> </tr> </tbody> </table> <p>The postholder would fund their own membership fees payable directly to CIPFA.</p> <p>If the ability to utilise the Apprenticeship Levy to fund the CIPFA qualification is removed, the variance generated from the different in post grades will be used to fully fund the qualification costs.</p> <p>This will be for a three-year period only at which time the posts will revert back to Senior Accountant Grade 9 posts.</p>		Graduate Accountants £	Senior Accountants £	Variance £	Year 1	89,200	121,040	31,840	Year 2	100,180	121,040	20,860	Year 3	109,760	121,040	11,280
	Graduate Accountants £	Senior Accountants £	Variance £														
Year 1	89,200	121,040	31,840														
Year 2	100,180	121,040	20,860														
Year 3	109,760	121,040	11,280														
Legal	N/A																
Equality impact including implications for Children and Young People	N/A																

Other	N/A
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Has the relevant Legal Officer confirmed that the recommendations within this report are lawful and comply with the Council's Constitution?	Yes
Has the relevant Finance Officer confirmed that any expenditure referred to within this report is consistent with the Council's budget?	Yes
Are any of the recommendations within this report contrary to the Policy Framework of the Council?	No

**There are no background papers for this report.**

Appendix

1. Role Profile

Report author sign-off	Vickie Lambert
Role	Finance Manager
Date of sign-off	24 March 2025

<b>Approval</b>	
Officer approval sign-off	Fiona Greenway
Role	Interim Director of Finance
Date of sign-off	26 March 2025

<b>Approval</b>	
Member(s) approval sign-off	

Role	Cabinet Member for Value for Money & Sustainability
Date of sign-off	26 March 2025