

Public Document Pack



Barry Keel
Chief Executive

Plymouth City Council
Civic Centre
Plymouth PL1 2AA

www.plymouth.gov.uk/democracy

Date: 23 March 2012

Please ask for: Mrs Katey Johns, Democratic Support Officer
T: 01752 307815 E: katey.johns@plymouth.gov.uk

OVERVIEW AND SCRUTINY MANAGEMENT BOARD AGENDA SUPPLEMENT

Date: Wednesday 28 March 2012
Time: 2 pm
Venue: Warspite Room, Council House

Members:

Councillor James, Chair

Councillor Nicholson, Vice Chair

Councillors Mrs Aspinall, Mrs Bowyer, Browne, Coker, Lowry, McDonald, Stark, Thompson, Wildy and one vacancy.

PLEASE FIND ATTACHED REPORTS FOR CONSIDERATION UNDER AGENDA ITEM NOS 13, 14 AND 15.

Barry Keel
Chief Executive

OVERVIEW AND SCRUTINY MANAGEMENT BOARD

13. TASK AND FINISH UPDATES / REPORTS

To receive for consideration any Task and Finish Group reports or updates on Task and Finish groups currently in progress –

- Safeguarding Vulnerable Adults
- Lord Mayoralty Function

(Pages 1 - 14)

14. RECOMMENDATIONS

(Pages 15 - 16)

To receive and consider recommendations from panels, Cabinet or Council.

15. WORK PROGRAMMES

(Pages 17 - 18)

To consider and approve work programmes for each of the Panels, to include a progress update from each of the Chairs.

Overview and Scrutiny Management Board Task and Finish Group

Friday 2 March 2012

PRESENT:

Councillor James, in the Chair.

Councillors Mrs Aspinall, Coker, McDonald, Nicholson and Thompson.

Also in attendance: Councillor Ian Bowyer, Cabinet Member for Finance, Property and People, Councillor Vincent, Councillor Brookshaw, Tim Howes, Assistant Director for Democracy and Governance, Judith Shore, Democratic and Member Support Manager, Alan Street, Chair of Plympton Community Council, George Plenderleith, Chief Executive of Plymouth Guild and Chair of Community and Social Action Plymouth, Patrick Hartop, Senior Policy, Performance and Partnership Officer, and Katey Johns, Democratic Support Officer.

The meeting started at 1 pm and finished at 5.10 pm.

Note: At a future meeting, the committee will consider the accuracy of these draft minutes, so they may be subject to change. Please check the minutes of that meeting to confirm whether these minutes have been amended.

102. **DECLARATIONS OF INTEREST**

There were no declarations of interest made in accordance with the Code of Conduct.

103. **CHAIR'S URGENT BUSINESS**

There were no items of Chair's urgent business.

104. **LORD MAYORALTY FUNCTION** (Pages 1 - 12)

The task and finish group met in order to scrutinise the Lord Mayoralty function and, in particular, to –

- analyse the overall budget provision of the Lord Mayor's Service;
- consider the criteria for attending events and engagements which had been implemented in 2010; and
- establish how the service had been working since the new criteria were introduced.

As part of the evidence gathering process, Members heard from officers, community representatives and former Lord Mayors.

The full report and recommendations are attached as an appendix to these minutes.

105. **EXEMPT BUSINESS**

There were no items of exempt business.

This page is intentionally left blank

LORD MAYORALTY FUNCTION

Overview and Scrutiny Management Board Task and Finish Group



PLYMOUTH
CITY COUNCIL

DRAFT

CONTENTS

1. Introduction
2. Scrutiny Approach
3. Key Issues Arising from the Evidence
4. Findings and Conclusions
5. Recommendations

DRAFT

1. INTRODUCTION

In December 2010 a criteria for the attendance of events and engagement to which the Lord Mayor was invited was introduced. In response to concerns raised and recent press coverage the Overview and Scrutiny Management Board requested a briefing paper to its meeting on 14 December, 2011, where it was agreed that a task and finish group be established.

This report summarises the findings of the task and finish group review and makes a number of recommendations to improve the Lord Mayoralty service.

2. SCRUTINY APPROACH

The Overview and Scrutiny Management Board approved the establishment of a task and finish group to review the Lord Mayoralty Function at its meeting on 14 December 2011.

2.1 Task and Finish Group Objectives

The group was asked to:

- Analyse the overall budget provision of the Lord Mayor's Service;
- Consider the criteria for attending events and engagements implemented in 2010; and
- undertake a review of how the service had been working since the new criteria were introduced.

The Project Initiation Document (PID) is attached as Appendix 1.

2.2 Task and Finish Group Membership

The Task and Finish Group had cross party membership comprising the following Councillors –

- Councillor James (Chair)
- Councillor Mrs Aspinall
- Councillor Coker
- Councillor Nicholson
- Councillor McDonald
- Councillor Thompson (substitute for Councillor Stark)

For the purposes of the review, the Task and Finish Group was supported by -

- Patrick Hartop, Senior Policy, Performance and Partnership Officer
- Katey Johns, Democratic Support Officer

2.3 Task and Finish Group Methodology

The Task and Finish Group convened over half a day to consider evidence, hear from witnesses and review background information.

Witnesses invited:

- Judith Shore, Democratic and Member Support Manager
- Tim Howes, Assistant Director for Democracy and Governance
- Councillor Ian Bowyer, Cabinet Member for Finance, Property and People

- Alan Street, Chair of Plympton Community Council
- George Plenderleith, Chief Executive of Plymouth Guild and Chair of Community and Social Action Plymouth
- Councillor Vincent, Lord Mayor 2008/09
- Councillor Brookshaw , Lord Mayor 2011/12

In order to assist with its deliberations, the task and finish group were provided with the following background material and documentation:

- Project Initiation Document
- Briefing Paper submitted to the Overview and Scrutiny Management Board on 14 December 2011
- Number of invitations to events outside of the City, what they were for and how this compared to previous years;

3. KEY ISSUES ARISING FROM THE EVIDENCE

The task and finish group heard from a number of witnesses. The following is a summary of the evidence received from each of them -

3.1 Judith Shore, Democratic and Member Support Manager, Tim Howes, Assistant Director for Democracy and Governance, and Councillor Bowyer, Cabinet Member for Finance, Property and People

- the changing economic climate meant that the City Council, along with other local authorities, was faced with making difficult decisions regarding its budget and the office of the Lord Mayor could not be immune. The Chancellor's Comprehensive Spending Review of the autumn 2010 had forced the Council to make in-year savings after it had already set its budget and the criteria for events and engagements had been introduced in December 2010;
- the current 2011/12 budget of £276,500 had been agreed in February 2011, as part of the budget-setting process. The budget had been fully supported by Cabinet, of which Councillor Brookshaw had been a member at the time. Details of the current budget situation and forecast expenditure for 2012/13 can be seen in Table I below.

Budget for 2011/12, projected expenditure for 2011/12 and budget for 2012/13

	2011/2012 Budget £	2011/2012 projected expenditure £	2012/2013 Budget £
Lord Mayor	161,713	133,400	135,338
Elliott Terrace	51,787	39,054	44,223
Special Functions	63,000	58,000	45,590
Totals	276,500	230,454	225,151

Table I

- the criteria for events and engagements had been drafted following a benchmarking exercise with other local authorities and reviewing information on the National

Association of Civic Officers' website. Whilst, initially, the aim had been to reduce engagements by up to 50%, a 30% reduction was now being sought - this equates to approximately 35 engagements a month being supported by either the Lord Mayor or Deputy. This was thought to be manageable in terms of both time and resource, given the changes made to the staffing structure;

- (d) the benchmarking exercise demonstrated that, in terms of office support, Plymouth was staff heavy with an average of 5 FTE. As a result of a reduction in working hours for the Lord Mayor's secretary and deletion of a Democratic/Member Support Assistant post, staffing levels were now at 3.5 FTE which was more in line with our comparators. In order to ensure capacity and continuity around the organisation of large-scale civic events was maintained, a degree of flexibility had been built into the Democratic Support Team with one member of staff being identified to help out at one event a year or able to step in at short notice if required;
- (e) a comparison of the number events attended by the Lord Mayors and their Deputies during 2010/11 and 2011/12 is demonstrated at Table 2 below;

Civic Engagements Comparison Table (2010/11 and 2011/12)

	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Total
2010/11	18	59	60	28	56	57	60	51	37	35	51	39	11	562
(attended by Deputy)	9	8	6	2	14	5	4	3	2	2	2	0	2	59*
2011/12	14	47	53	17	41	32	46	29	17	22	0	0	0	318
(attended by Deputy)	4	9	13	2	13	7	12	6	2	1	0	0	0	69*

* this figure is included within the total and is not in addition to it

Table 2

- (f) upon receipt, invitations were considered by the Lord Mayor's secretary who used her judgement to make an initial assessment, referring any queries on to the Democratic and Member Support Manager who would then either make a decision or consult with the Cabinet Member for Finance, Property and People. Following this, a schedule of all invitations received was compiled. The list detailed which invitations were recommended for acceptance/regret and was sent to the Lord Mayor for his comment. Lord Mayor could ask for the recommended response to be changed and this had happened on a couple of occasions;
- (g) 2011/12 was the first year during which the new criteria had been fully implemented. Whilst the criteria was there to help assess invitations it was not definitive and there was a degree of flexibility for the Lord Mayor to attend events outside of the criteria, subject to wearing a collarette instead of the robes and using his own mode of transportation instead of the official vehicle;
- (h) following submission of the report to the Overview and Scrutiny Management Board in December 2011, a further 131 invitations had been received by the Lord Mayor's Parlour. A breakdown of how those invitations had been assessed is set out in Table 3 below;

Breakdown of how criteria has been applied on invitations received
between 1 October 2011 and 29 February 2012

Number of invitations received	131
Number of invitations declined	47 (33%)
Reasons:	
Out of city (eg other LA civic events, charity balls)	20
Social event (eg Christmas meal, cocktail evening, lunch)	11
LM and DLM engaged	12
Not supporting a council priority (eg exhibition)	3
Inappropriate (eg preview of development plans)	1

Table 3

- (i) it was the view of the Cabinet that the role of the Lord Mayor should support the four City priorities –
- Providing value for communities;
 - Raising aspiration;
 - Reducing inequalities;
 - Delivering growth;
- (j) there had been a noticeable decline in the number of invitations received compared to previous years, particularly during the period November 2011 to February 2012. It was thought this was attributable to a press article which had been published last November;
- (k) it was acknowledged that there had been problems with communication during the current Lord Mayor’s year of Office and a number of improvements to service delivery were already being implemented, including –
- contact had already been made with the prospective Lord Mayor for 2012/13 with a view to very early briefings on precedents and protocols and establishing whether he had any specific training requirements;
 - production of a new Civic Handbook which would provide clarity around the role of the Lord Mayor.

3.2 Alan Street, Chair of Plympton Community Council

- (a) set the scene with regard to the Plympton Community Council advising that it is a voluntary forum linking the co-ordination and co-operation of numerous social, recreational, voluntary and community organisations in Plympton. Its membership currently comprised 80 members ranging from individuals to representatives of groups of hundreds;
- (b) prior to attending this meeting, Alan Street had discussed the subject with the Community Council Committee who had commented that –
- the Plympton community valued the role of the Lord Mayor with whom they had at least three formal contacts during the course of the year;

- Plympton was on the fringe of the City and considered itself a town in its own right, its contact with the Lord Mayor helped maintain its connection to the City;
- there was a perception that the Leader of the Council was taking over the role of the Lord Mayor at some events and this was cause for some resentment amongst the Community Council membership;
- whilst there was a recognition that the function of the Lord Mayor should not be exempt from budget cuts, it appeared that the benefit of cost versus value had not been a considering factor as the actual value of the role was immeasurable in terms of what it meant to the City's numerous community, voluntary and charity organisations;
- the criteria introduced for the attendance of events and engagements was too restrictive and needed to allow for more flexibility, particularly around the attendance at charity events and events outside of the City. This was because it wasn't always possible for organisations to separate out charity from community events and the loss of contact between the City's first citizen and organisations outside of the City could be viewed as 'pulling up the drawbridge' in difficult times and be detrimental to the City not only socially but economically.

3.3 George Plenderleith, Chief Executive of Plymouth Guild and Chair of Community and Social Action Plymouth

- (a) prior to attending the meeting, George Plenderleith had also canvassed his membership (200 organisations) for their views which included –
- the ceremonial role of the Lord Mayor is a long-standing and valued tradition within the City;
 - organisations are always delighted when the Lord Mayor (or Deputy) is able to attend their events as his/her presence not only raises the profile of the event itself, it gives recognition to the generosity of the fundraisers and demonstrates appreciation of the worthwhile work carried out by the various charitable associations and third sector organisations in the City;
 - the Lord Mayor has a non-political and ambassadorial function which he/she is far better able to exercise than the Leader of the Council;
 - attendance by the Lord Mayor at meetings/events in the business, voluntary, community and leisure sectors can provide a valuable insight to the positive and negative aspects of Plymouth life which, in turn, can help to inform their political work when they return to their councillor role;
 - communities can find the Council difficult to approach and hard to reach, the role of the Lord Mayor and attendance at community events helps to establish links and build bridges;
 - anecdotal evidence of groups feeling undervalued because the Lord Mayor was no longer able to support events which had previously been attended;
 - the kind of good will that the attendance of the Lord Mayor represents is invaluable to local groups and should not be overlooked if a process of evaluation is based solely on achieving financial savings;
 - the Lord Mayor is the human face of the City and attendance at events held by the City's diverse faith, ethnic and cultural groups gives the events real status and conveys to the BME community that they really matter and are appreciated in what they bring to City life;

- attendance at events by the Lord Mayor leaves a lasting impression on all those that are present as it is something they will look back on and remember with pride long after the event, particularly children.

3.4 Councillor Vincent, Lord Mayor 2008/09

- (a) it is not unusual for there to be a drop in the number of invitations to events during the months of January and February – this had been the case when he had held the position of Lord Mayor and was thought to be due to a lack of activity following the Christmas period;
- (b) the lack of a Lord Mayor's Advisory Panel was something he had raised during his year of Office. There had previously been one in place and part of its remit had been to look at and monitor the budget as well as serve as a sounding board of advice for serving Lord Mayors;
- (c) it is vital that the Lord Mayor continues to engage with community and voluntary groups, there are many people in the City who are out there doing wonderful work which needs to be recognised and appreciated. Attendance by the Lord Mayor shows that the City acknowledges the value of the role of these groups;
- (d) voiced concerns that during his year of Office £4,000 of the Lord Mayor's budget had been called upon to fund a joint Plymouth Raiders and Police event being held by the Leader of the Council. He raised his concerns at the time and believed this would not have been possible if the former Lord Mayor's Advisory Panel had been in place;
- (e) there had been occasions when invitations to engagements had not been passed on or received and this had caused embarrassment when he had been approached either directly by the organisations themselves or other representatives and asked why he wasn't attending. He was also aware of invitations sent to subsequent Lord Mayors that had not been shown to them. However, having said that, he had attended over 600 engagements during his year of Office;
- (f) it is disappointing that the City's twinning connections are being eroded, particularly those with Brest – a similar maritime City to our own. There have been many successful exchanges between the two Cities over the years and Brest has always been very hospitable to our visiting delegations. During his year of Office, he had been fortunate enough to visit both Brest and Novorossiysk and it is a shame that Plymouth is now unable to reciprocate this hospitality. He was concerned that no civic invitation had been sent to Brest inviting a civic delegation to attend the Americas Cup and it now appears likely that Plymouth will miss out on the Mayflower 2020 Celebrations as it had not been willing to send the Lord Mayor to Massachusetts, even though the fact finding trip would have been fully funded by the American hosts;
- (g) there had been an underspend on the Lord Mayor's budget during his year of Office and he did not know whether this had been rolled forward to the following Lord Mayor's budget or whether it had been offered up as a saving to the Council as part of its budget setting process;

- (h) there appears to be much less press coverage of events attended by the Lord Mayor but this may be as a result of the press having to prioritise what they publish given the current economic climate;
- (i) the first citizen role of the Lord Mayor can and should be used to help promote the City to visiting dignitaries and businessmen;
- (j) it would be helpful for incoming Lord Mayors to receive IT training and more support generally around the mayoralty role, events criteria, budget, and particularly in the art of writing speeches after all they are a mouthpiece of the Council and they need to be able to appropriately represent the City to the community and business sectors;
- (k) returning to twinning, many Plymouth schools worked with schools in our twinned cities and this should be encouraged and celebrated. The Lord Mayor could play a role in recognising the value of the opportunities these exchanges make for the City.

3.5 Councillor Brookshaw, Lord Mayor 2011/12

- (a) it was an absolute honour and privilege to serve as Lord Mayor. During the course of his year of Office he has had a wonderful time and met lots of lovely people, many of whom are doing outstanding work in the community;
- (b) thousands of hours were generously given by the voluntary and third sector for the benefit of the community and the City Council should reward this by offering the support of the Lord Mayor at their events;
- (c) his year of Office had been the first full year during which the new criteria for attendance at events and engagements had been implemented and, whilst he understood and appreciated the need for cuts across the piece, the impact of the severity of those cuts within the Lord Mayoralty function was clearly evident in a number of areas, including –
 - the number of engagements he had attended (249) compared to those attended by former Lord Mayors and particularly Brian Vincent (600 plus);
 - no longer ordering fresh flowers to dress the dinner table for functions at Elliot Terrace;
 - having to choose between sending a card or flowers to commemorate 100th birthday celebrations at the beginning of his year of Office;
 - the Lady Mayoress had broken her wrist having falling over whilst she was collecting the Lord Mayor from an event where use of the official car and a Mace Bearer driver had not been permitted;
 - whilst savings on fuel costs may have been achieved through rationalising use of the Lord Mayor's official vehicle, this had only resulted in an increased use of his own vehicle at considerable personal expense (£3,000);
- (d) the process for assessing invitations to events and engagements is too protracted and needs to involve the Lord Mayor from the outset. Currently, the schedule of acceptance/rejections is passed to Lord Mayor once the decisions have already

been made. To date, only two decisions which had been requested for reconsideration by the Lord Mayor, had been accepted. In addition, there have been occasions when confirmation of attendance has been left so late in the day that it has resulted in embarrassment and frustration to all parties concerned;

- (e) the decline in the number of invitations being received could be down to the fact that public perception of the Lord Mayor's availability has changed and they consider he is no longer available/able to attend events;
- (f) he had also been approached at events by people claiming to have invited him to events which he knew nothing about;
- (g) he had never been briefed on his budget and nor had he requested a briefing as he wasn't aware one existed;
- (h) he would have found the support of the former Lord Mayor's Advisory Panel helpful and would support any proposal to bring it back into being;
- (i) implementation of the new criteria had resulted in creation of a two-tier standard of attendance and it should never be the case that the Lord Mayor has to attend an event wearing a collarette (instead of the official chains and robes) without the support of a Mace Bearer or use of the official vehicle – it takes the magic out of the role of the Lord Mayor for the incumbent, lessens the significance of the event and provides for poor public perception;
- (j) responding to a question raised in relation to the concerns of a previous witnesses about the Leader's involvement at events, the Lord Mayor was able to advise the Panel that he had been invited to open the George Hostel but, on arrival, had found that the Leader was also in attendance and the ceremony was completely taken out of his hands.

4. FINDINGS AND CONCLUSIONS

In reviewing the evidence and analysing all of the data provided, the panel was of the opinion that -

- (a) the tradition and role of the Lord Mayor is one which is very much valued and respected within the City, particularly amongst the community and voluntary sector. In order to show the City's appreciation for the hard work and countless hours that these organisations put into the community, the Council should continue to allow the Lord Mayor to attend and support these events in order to maintain good will;
- (b) the drive to make substantial in-year savings on the already agreed budget should cease if the reasons for doing so are purely financial and are to the detriment and quality of service delivery;
- (c) use of the Lord Mayor's budget to fund other events is unacceptable and it should therefore be ring-fenced for the sole use of the Lord Mayoralty function and civic events;
- (d) the two-tier level of attendance at events by Lord Mayor should cease. If the Lord Mayor is to attend an event as First Citizen of the City he should attend wearing full

robes and chains, be driven to and from the event in the official vehicle, and supported by a Mace Bearer;

- (e) there is a lack of support to Councillors taking up the office of Lord Mayor in a number of areas, particularly around –
 - precedents and protocols, including the new criteria for events and engagements;
 - IT training;
 - Speech writing;
 - Budget monitoring;
- (f) the role of the Lord Mayor was non-political and it was therefore inappropriate to focus attendance at events solely on the four priorities of the City;
- (g) there appeared to be too much political influence in the day-to-day running of the Lord Mayoralty Function and management should be left to the Democratic and Member Support Manager, particularly in regards to assessing invitations which, in some cases, was taking far too long;
- (h) in order to address concerns raised about invitations not being received, it would be sensible to ensure that a record is established and maintained of all post received in the Lord Mayor’s office;
- (i) whilst the introduction of a new Civic Handbook may address a number of the areas of concern identified, the re-establishment of the former Lord Mayor’s Advisory Panel would ensure that continuity and consistency of the role was maintained.

5. RECOMMENDATIONS

The task and finish group recommend to Cabinet / Cabinet Member for Finance, Property and People –

R1:	<p>the Lord Mayor’s Advisory Panel is re-established to meet on a quarterly basis in order to –</p> <ul style="list-style-type: none"> • review the office mail log; • monitor the Lord Mayor’s budget (income and expenditure); • offer advice on established protocol in accordance with the role profile (as determined in the Civic Handbook); • review the attendance at events and engagements criteria; <p>its membership to comprise a former Lord Mayor, Deputy Lord Mayor and other experienced councillors;</p>
R2:	<p>incoming Lord Mayors are provided with appropriate induction training to the role of Lord Mayor, including protocols, the budget, and use of the relevant IT software required in order to undertake the role;</p>
R3:	<p>the Lord Mayor receives regular monthly briefings on the budget, to include both expenditure and income;</p>

R4:	the Lord Mayor's budget is ringfenced to support solely the Lord Mayoralty function and civic events;
R5:	a mail logging system is introduced in the Lord Mayor's office to ensure there is a record of all invitations received.

DRAFT

OVERVIEW AND SCRUTINY MANAGEMENT BOARD – 28 MARCH 2012

RECOMMENDATIONS

Date/Min Number	Resolution / Recommendation	Explanation (if required)
Support Services Overview and Scrutiny Panel		
Minute 68 9/2/12	<p>Invest to Save Projects Update the panel request that the Overview and Scrutiny Management Board recommend that Cabinet consider how future ‘invest to save’ schemes supported by robust business cases are to be financed;</p>	The panel agreed the recommendation contained within the Invest to Save Projects report.
Minute 83 15/03/12	<p>Work Programme The panel noted its work programme for 2011-2012 and <u>agreed</u> to request that the Overview and Scrutiny Management Board is recommended to –</p> <p>1. include on the Support Services OSP work programme for 2012-2013 a review of the Shared Services programme;</p> <p>2. approve that a Task and Finish Group is formed to undertake a review of the value for money ethos across the council.</p>	<p>1. Members wished to review the shared services programme.</p> <p>2. During the VFM update members heard that energy consumption was a concern for the council and wished to explore this further in a task and finish group that would look into the value for money ethos across the council.</p>

This page is intentionally left blank

Work Programme 2011 - 2012

Proposed work programme	J	J	A	S	O	N	D	J	F	M	A
Business Transformation											
Accommodation Strategy											
Office/Building rationalisation	23										
Pounds House update		21		15	27	24					
Corporate Transformation Progress Review											
Invest to Save projects									9		
Cashiers and Pay Point review				15							
Shared Services Programme Review											→
Finance											
Embedding VFM ethos across the council – Quarterly report	23			15		24				15	
Procurement service update									9		
ICT											
ICT Strategy											
Social Networking and Communication Review									9		
Human Resources and Organisational Development											
People's Strategy											
Terms and Conditions		21									
Senior Management Restructuring		21									
Redeployment Policy		21									
School Academy Transfer update		21		15							→
Staff sickness review						24					

Proposed work programme	J	J	A	S	O	N	D	J	F	M	A
Review other authorities' occupational health services and sickness (referred by Audit Committee on 16.12.11)										15	→
Appraisal Process review						24					
Management of agency staff						24					
De-recognition of Unison (referred by O&S Management Board)										15	
Democracy and Governance											
Coroner's Service review				15							
Member Learning and Development											
Assistant Chief Executive											
Local Strategic Partnership Resource Plan											
Policy and Performance											
Local Carbon Framework Review				15							
Other Issues											
Budget and Performance Report	23					24			9		
Review Data Sharing between agencies (referred by O&S Management Board 2010/11 – OSMB 97a (2) refers)											
City and Council Priorities											
Value for Communities											
Task and Finish Groups											
Revenues and Benefits, Cashiers, Incomes and Creditors and Customer Services									2-3		
Value for money ethos											→

Key:

New Item = #

Carried forward item = →

Deleted Item = >>
