

**Department of
Finance and Personnel
Memorandum on the Fifth, Sixth and
Seventh Reports from the Public
Accounts Committee
Session 2009-2010**

Public Service Agreements – Measuring Performance

**Irish Sport Horse Genetic Testing Unit Ltd: Transfer and
Disposal of Assets**

Review of New Deal 25+

**Presented to the Northern Ireland Assembly
by the Minister of Finance and Personnel**

17 February 2010

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Glossary of Abbreviations

C&AG	Comptroller and Auditor General
DARD	Department of Agriculture and Rural Development
DEL	Department for Employment and Learning
DFP	Department of Finance and Personnel
DSD	Department for Social Development
DWP	Department for Work and Pensions
ES	Essential Skills
FOI	Freedom of Information
GB	Great Britain
HMRC	HM Revenue and Customs
NI	Northern Ireland
NIAO	Northern Ireland Audit Office
OFMDFM	Office of the First Minister and deputy First Minister
PSA	Public Service Agreement
PfG	Programme for Government
UK	United Kingdom

Fifth Report

Office of the First Minister and deputy First Minister

Public Service Agreements – Measuring Performance

Introduction

Since 1998, Northern Ireland departments have been required to publish Public Service Agreements (PSAs) covering each three-year government spending cycle. These specify the targets to be used to measure performance against key departmental and cost-cutting objectives. Adopting high standards in performance reporting by departments can improve the accountability and transparency of public service delivery, help to allocate resources effectively and contribute to robust, evidence-based policy decisions.

The Office of the First Minister and deputy First Minister (OFMDFM) has a central co-ordination and oversight role in relation to PSAs but the Committee concluded that the exercise of these functions was not sufficiently rigorous in the past. Although there is now a greater degree of challenge exerted by the central team from OFMDFM and the Department of Finance and Personnel (DFP), the Committee considered that the new joint OFMDFM/DFP Delivery Report represents a subjective assessment of performance.

Setting targets for the public sector is inherently difficult as there is rarely a single measure which adequately captures overall departmental performance; the Committee suggested that a more sophisticated framework of targets could usefully be developed for the next Programme for Government (PfG).

PAC Recommendation 1

The lack of focus on data quality and on the robustness of measurement systems remains a concern. In the Committee's view, this is an area in which OFMDFM must continue to seek improvement. However to provide independent assurance to the Assembly, the Committee recommends that OFMDFM and the C&AG jointly develop a work programme of PSA data system validation to assess the reliability and accuracy of the underlying systems and the reported data.

OFMDFM and DFP note this recommendation and fully accept the need for high quality data and robust PSA measurement systems. OFMDFM and DFP have been working with departments in order to secure improvements in these areas and much progress has been made. In developing the PfG, OFMDFM/DFP guidance required departments to produce Delivery Agreements in support of PSAs which specifically address issues of measurement and data risk. It is recognised that more needs to be done and so this valuable work will continue through the monitoring system and within the development of the next PfG.

The Comptroller and Auditor General (C&AG) has a clearly defined statutory role in determining how effective departments have been in the use of their resources and the delivery of their business objectives. Therefore, to formally request that the C&AG should work with OFMDFM in a programme of PSA data system validation could create a conflict of interest if Northern Ireland Audit Office (NIAO) staff were later to be involved in auditing the very system that it had been involved in developing. On this basis, OFMDFM and DFP do not consider it appropriate that the C&AG should work with OFMDFM in this way, but would, as with other matters, be happy to consider any advice NIAO may wish to offer.

PAC Recommendation 2

All departments have access to a range of specialist staff. The Committee recommends that all departments use in-house resources such as statisticians and economists to improve their oversight of the quality of PSA data systems. This should ensure separation of duties between those responsible for service delivery and those responsible for monitoring and reporting performance.

OFMDFM accepts this recommendation. Following devolution in May 2007 there has been a much fuller integration of both departmental economists and statisticians into the process of developing Delivery Agreements,

refining targets and identifying appropriate data systems. In addition, each department is now required to have a Data Control Officer who is responsible for ensuring that risks to data quality is actively managed and that limitations to the data are adequately communicated to departmental boards and in public reporting.

PAC Recommendation 3

Accounting Officers must take ownership of PSA data systems. The Committee recommends that departments' Statements of Internal Control include a specific assurance that risks to data quality have been assessed and that appropriate controls have been put in place to mitigate these identified risks.

OFMDFM and DFP note this recommendation. Accounting Officers are personally responsible for ensuring that their organisations operate effectively, which includes having effective departmental systems and controls in place. So whilst Accounting Officers are and will remain ultimately responsible for departmental data systems, OFMDFM and DFP believe that day-to-day 'ownership' of the systems should remain with individual Senior Responsible Owners (SROs), PSA Delivery Boards and Data Control Officers. This is in line with the Accountability Framework established by the Executive and provides clear and definite lines of accountability.

DFP agrees with the Committee that risks to data quality should be assessed and that appropriate controls put in place to mitigate against these risks. However, Statements of Internal Control are used to highlight 'significant control issues', therefore DFP believes that, if a risk to data quality falls into this category, only then should it be included in the Statement of Internal Control, in line with current UK-wide guidance for public bodies, rather than as a matter of course.

PAC Recommendation 4

It is of concern that the quality of reporting still falls short of best practice. The Committee recommends that, for each target, the Delivery Report should include the baseline position, interim outturn figures and the latest available data to ensure an objective and quantitative assessment of performance.

PAC Recommendation 5

It is alarming that the performance assessments undertaken by individual departments contradict those of the central Delivery Report and that they use different assessment scales. The Committee recommends that all assessments are based on objective information and that departments align their self-assessment scales to the four-point system used in the central Delivery Report.

PAC Recommendation 6

The summary nature of the Delivery Report limits transparency and scrutiny in the PSA process. The Committee recommends that progress on all targets contained in Delivery Agreements is reported every six months, made available on departmental websites and submitted to the relevant departmental Committees.

PAC Recommendation 7

In the past, too many targets have been overly complicated and difficult to understand and monitor. Departments must ensure that each target is precisely stated and easily understood. Given past limitations in this respect, the Committee expects that all future PSA targets will be specific, measureable, attainable, realistic and timebound, and that, collectively, they cover the main aspects of departments' key services.

PAC Recommendation 8

Setting targets to measure public sector performance is not an exact science. However, there is a significant divergence in the approaches used by different departments. The Committee recommends that, for the next Programme for Government, OFMDFM takes the lead in developing a more sophisticated framework which introduces greater consistency in the use of output and outcome targets across all departments.

OFMDFM and DFP note Recommendations 4-8. The function of the Delivery Report is to provide the Executive and the Assembly with an overview on progress with implementing the PfG. It aims to identify where things are going well and where intervention and remedial action is necessary. OFMDFM and DFP are content that the format of the Delivery Report meets this objective.

In relation to the Committee's other views, these will be considered in the context of monitoring the current PfG and in the development of any future PfGs.

PAC Recommendation 9

Changing targets during the life of the PSA risks undermining user confidence and accountability. The Committee recommends that such changes to targets are avoided but, if absolutely necessary, they must be explicitly disclosed and accompanied by a clear justification of the need for change.

OFMDFM accepts this recommendation. PSA targets can only be changed by the Executive and should this occur, such changes will be published and the justification for such changes explicitly disclosed.

Sixth Report

Department of Agriculture and Rural Development

Irish Sport Horse Genetic Testing Unit Ltd: Transfer and Disposal of Assets

Introduction

Irish Sport Horse Genetic Testing Unit (Sport Horse) was set up in 1996 to establish a commercially run elite horse-breeding project. The company received over £3.3m in EU funding from the Department of Agriculture and Rural Development (DARD). Following DARD's decision in April 2001 not to provide further funding to the project, Sport Horse was wound down in July of that year and remaining assets were transferred to the Enniskillen campus of the College of Agriculture, Food and Rural Enterprise. These assets included an Equine Reproductive Technology Centre; 95 horses; and a stock of frozen equine semen.

DARD welcomes the Committee's report arising from its third hearing on Sport Horse which considered the Comptroller and Auditor General's (C&AG's) 2008 report 'Irish Sport Horse Genetic Testing Unit Ltd: Transfer and Disposal of Assets'. The C&AG's report followed up a number of unresolved concerns from the Committee's second hearing and reviewed DARD's handling of the winding-up of Sport Horse.

While the Committee recognised that the Sport Horse project presented a number of challenges by virtue of its innovative nature, it expressed disappointment that a relatively small project, which was not administratively complex, could not have been better handled by DARD, particularly given that most of the weaknesses identified were in areas where there were already well established procedures.

DARD acknowledges that there are a number of important lessons to be learned from this report and its Accounting Officer has provided assurances to the Committee that similar projects would now be handled very differently.

PAC Recommendation 1

The Committee recommends that the Department reviews its appraisal procedures to ensure that, when considering whether a leasehold arrangement would represent good value for money, it carries out a rigorous assessment of future needs and assesses the full cost involved, including both capital costs and operating expenses.

DARD accepts this recommendation. Since the lease at Necarne was acquired in 1998, DARD has undertaken a number of actions in relation to how staff approach appraisals. These include a review and strengthening of its appraisal procedures; the issue of updated and detailed guidance to relevant staff and ensuring that these staff attend training seminars delivered by departmental Economists; the result of which is that DARD staff are now much better informed on all aspects of appraisal procedures. DARD's appraisal procedures makes it clear that a rigorous assessment of future needs and the full cost involved, including both capital costs and operating expenses, is required to be carried out.

PAC Recommendation 2

The Committee recommends that the Department ensures, in future, that any lease for land or property into which it enters includes arrangements for early termination and for some form of recompense with regard to any betterment which it has funded. The Committee further recommends that payments connected to such leases are made on a staged basis and that, if payments have to be made in advance, the period covered by each tranche should not normally exceed 12 months.

The Department of Finance and Personnel (DFP) notes this recommendation. Often it will not be possible to incorporate an early termination clause in a lease in a commercial contract, but where it is, it can be impractical in terms of a significantly higher rent expectation on the part of the landlord. The inclusion of such a clause would therefore require a cost-benefit analysis. DFP considers that, in general, the best way to deal with the issues raised by the Committee is to determine a realistic lifespan for a project during the business case process and align the findings, as far as possible, with commercial terms available to procure suitable leased accommodation from the private sector, where that is the preferred solution.

Likewise, recompense for capital expenditure or improvements funded by a tenant will rarely be compensated by a landlord and seeking to effect such recompense in a lease would be abnormal in terms of market practice and in most cases, unlikely to be acceptable to the landlord in any event. DFP does however acknowledge the general point that great care must be taken by the public sector to make expenditure on capital works or improvements at leased premises only where it is confident that it will enjoy the benefit of their lifespan.

DFP accepts the recommendation that, in general, lease rent payments should follow standard commercial practice of an annual rent, usually paid quarterly in advance and considers that the public sector should only depart from that standard in exceptional circumstances after taking professional advice and where greater value for money is thereby created.

PAC Recommendation 3

The Committee is concerned that the failure to obtain planning permission and building control approval created unnecessary risks for personal safety and the safeguarding of publically funded property. The Committee recommends that, where planning permission and building control approval is required for any project funded by the Department, this should be a condition of the Letter of Offer. Documentary evidence that these controls have been agreed with the relevant authority should be required before any funding is paid.

DARD accepts this recommendation and will ensure that, when required, a clause is included in all future Letters of Offer, making them conditional of having planning and building control approvals in place. In addition, funding will not be paid until relevant documentary evidence has been obtained.

PAC Recommendation 4

The Committee recommends that the Department reviews its procedures for the sale of publically funded assets to ensure that both the current and future value of those assets are maximised for the benefit of the taxpayers.

DARD accepts this recommendation. DARD adheres to the guidance in Managing Public Money NI which requires all public sector organisations to take professional advice when disposing of land and property assets. DARD will seek such advice from Land and Property Services and in doing so will work with them to ensure that both the current and future value of such assets is maximised for the benefit of the taxpayer.

PAC Recommendation 5

The Committee recommends that the Department reviews its procedures on the handling of Freedom of Information requests to ensure that its responses meet the spirit of the Nolan principle on openness. The Committee further recommends that the details of the Sport Horse Freedom of Information case, together with the Committee's views, are brought to the attention of all departmental staff involved in the Freedom of Information process.

DARD accepts this recommendation, although it considers that the Freedom of Information (FOI) request referred to in the C&AG's report was answered appropriately by its staff. DARD has taken this opportunity to remind staff of the need to consider the Nolan principles when responding to FOI requests. It has also issued specific additional guidance to those staff tasked with handling FOI requests emphasising the need to provide advice and assistance in accordance with the provisions of sections 16 and 45 of the Freedom of Information Act 2000.

Details of the Sport Horse FOI Case, along with the Committee's views, have been brought to the attention of DARD staff involved in the FOI process.

Seventh Report

Department for Employment and Learning

Review of New Deal 25+

Introduction

New Deal 25+ was introduced in 1998, as part of a national initiative aimed at helping people move from benefits into employment. To place the performance of the New Deal 25+ programme in context it is important to note that, at that time, Northern Ireland (NI) had the highest percentage of long-term unemployment among those aged 25 and over of anywhere in the United Kingdom (UK). By January 2007, NI had recorded the largest reduction of any UK region in long-term unemployment, within the 25+ age group, with a decrease of 85 per cent, compared to a decrease of just 65 per cent in Great Britain (GB). The incidence of 25+ long-term unemployment had also seen a marked change with less than a third of those unemployed in NI in 2007 classed as long-term unemployed compared to over half of over 25s in 1998.

After New Deal 25+'s successful impact on long-term unemployment in its initial years, those remaining unemployed had significant and multiple barriers to work and were acknowledged to be 'harder to help' into employment. Over the five-year period covered by the report, total unemployment in NI fell by 30 per cent, while within the New Deal 25+ target group, the drop was much more pronounced at 56 per cent.

Prior to the Northern Ireland Audit Office (NIAO) review, the Department for Employment and Learning (DEL) recognised that, due to its earlier success, changes were required as the programme was no longer meeting the needs of the remaining 'harder to help' clients. As a result, DEL designed and subsequently introduced Steps to Work in September 2008, well ahead of similar developments planned in GB.

PAC Recommendation 1

The Department's performance in getting 'New Deal 25+' participants into unsubsidised employment was very disappointing. However, the Committee welcomes the more challenging employment target that has been set for Steps to Work and recommends that the Department includes, as an objective, a progressive annual increase in employment outcomes, over the life of the programme.

DEL accepts the recommendation, subject to economic conditions, to include, as an objective, a progressive annual increase in employment outcomes within the programme's review period. This is in line with DEL's plans that latest data on job outcomes achieved during the 2009-10 year (and subsequent years) will form the baseline when setting the following year's target. However, targets must be realistic, challenging and achievable and reflect economic conditions.

PAC Recommendation 2

The Committee recommends that the Department carries out research to determine the net economic impact of Steps to Work, to assess whether the benefits to the taxpayer of getting people into work through the programme are greater than the costs of doing so.

DEL notes the Committee's recommendation. In line with advice from the Policy Studies Institute to the Department for Work and Pensions (DWP), it is not feasible to assess the net economic impact of such programmes. This is due to the difficulty in identifying a suitable value for the product market corrector i.e. to reflect the additional profits firms earn from the additional employment that programmes generate over and above the wages people earn; or, how to estimate the efficiency costs of having to raise taxes to pay for programmes. However, DEL will consider in relation to demonstrating the benefit of the programme what other research might be appropriate and include this in DEL's Research Agenda to be tendered for the period covering 2010-11 to 2012-13.

PAC Recommendation 3

It is a matter of concern that a significant level of deadweight may exist within the employment outcomes of Steps to Work. The Committee recommends that the Department carries out research into this issue, with a view to determining the actual employment impact of the new programme.

DEL accepts the Committee's recommendation to undertake research and consideration of the issue of deadweight will be included within the proposed evaluation of Steps to Work, which is currently scheduled for commencement in 2011. However, DEL is not aware of any evidence from existing research or evaluation studies to suggest that there was a significant level of deadweight within the New Deal 25 + programme, nor that there will be within its new Steps to Work programme.

PAC Recommendation 4

The shortcomings in the Department's performance measurement of 'New Deal 25+' undermined its ability to effectively manage and report on the programme. This must not be replicated in 'Steps to Work'. The Committee recommends that the Department ensures as a matter of urgency that, for its new programme, it has a fully comprehensive and consistent set of performance measures and that these are publicly reported on a regular basis.

DEL accepts the Committee's recommendation and has established a wide ranging set of performance measures and performance indicators for Steps to Work on which it will report on a regular basis. With no trend data available, the first year was important to establish a programme baseline for the new Steps to Work programme and to assist in setting meaningful targets.

PAC Recommendation 5

The substantial level of unknown destinations of leavers, which undermined the evaluation of 'New Deal 25+', must not be allowed to develop under Steps to Work. The Committee recommends that the Department takes immediate steps to obtain the required data from the Social Security Agency and HM Revenue and Customs. If necessary, this should include raising, at ministerial level with HMRC, the difficulty of obtaining information from that Department.

DEL accepts the Committee's recommendation. Agreement has now been reached with both the Department for Social Development (DSD) and HM Revenue and Customs for data sharing. DEL will seek to develop the data sharing arrangements to improve the monitoring of leavers' destinations and thereby reduce the level of unknown destinations.

PAC Recommendation 6

The Committee recommends that, in order to obtain a more meaningful assessment of the extent to which Steps to Work results in sustained employment, the Department measures the level of job outcomes more frequently, over a significantly longer period than six months.

DEL accepts the Committee's recommendation and will include a measure of employment outcomes beyond six months in its overall monitoring/evaluation framework. This will be measured through evaluation studies and leaver surveys.

PAC Recommendation 7

The Committee recommends that the Department regularly benchmarks the Steps to Work programme with similar programmes in Great Britain, working around any differences in methodologies or approaches as required. The Committee would also like the Department to set, as an objective, a significant reduction in the differential in employment outcomes compared with Great Britain.

DEL accepts the need to benchmark the performance of NI programmes, wherever possible, with similar programmes in GB. In this particular case DEL would, however, point out that the Steps to Work programme in NI and the Flexible New Deal programme in GB have significant and fundamental differences regarding target group;

eligibility; the nature and extent of provision; and the availability of appropriate data, all of which will limit the scope to benchmark.

Available comparable data relating to New Deal 25+ suggests that the differential is not significant. However, if NI outcomes are identified as being significantly lower than appropriate GB comparators, DEL will set an objective to achieve a reduction in the differential between employment outcomes achieved in NI compared to GB subject to economic conditions.

PAC Recommendation 8

The Committee notes the Department's assurances that Steps to Work can provide the more flexible and tailored support needed by those with significant barriers to employment. The Committee recommends that the Department establishes an effective monitoring and evaluation regime to ensure that the greater flexibility offered by Steps to Work is actually working in practice and having a positive impact on those most excluded from the labour market.

DEL accepts this recommendation and will ensure that the application of flexibility within Steps to Work and its impact on those most excluded from the labour market is fully considered within the evaluation of the programme due to commence in 2011 and addressed where appropriate.

PAC Recommendation 9

If the Department is to meaningfully progress the essential skills issue in Steps to Work, it has to establish the extent of the problem and do so as a matter of urgency. It must also make a much greater effort to promote the uptake of essential skills than was evident in 'New Deal 25+'. The Committee recommends that the Department reviews its procedures in this regard, with a view to ensuring that all participants with essential skills needs receive the relevant training and support.

There is no legislative authority to require Steps to Work clients to participate on essential skills training, and participation is therefore voluntary, but the importance of improvement in Essential Skills (ES) is acknowledged and this is already a key departmental objective. DEL accepts the Committee's recommendation to review its procedures and would highlight that participation in, and outcomes from, ES provision have considerably increased since the introduction of a financial bonus within New Deal 25+ in September 2005, and this bonus will continue within Steps to Work.

The next International Adult Literacy Survey will not report until 2013; however an interim review has been commissioned by DEL. DEL has also commenced a review of current procedures within its programmes which should lead to the further promotion of essential skills training and increase access to the provision by Steps to Work participants.

PAC Recommendation 10

It is clear that much remains to be done by the Department to overcome the barriers to employment experienced by many of the long-term unemployed. The Committee recommends that the Department, in conjunction with DSD, undertakes research into the nature of the "benefits trap" within Steps to Work, determines the extent to which it is impacting on the programme, and considers how best it can be eliminated.

DEL notes this recommendation but remains of the view that there is no benefits trap within Steps to Work. DSD advised DEL that a key objective of the welfare reforms is to ensure that there is a financial incentive for unemployed people to move into employment and that the transition from dependency on state benefit to financial independence is as smooth as possible. UK Government policies have, therefore, been designed to strike a balance between providing for need and maintaining work incentives. As a result, the National Minimum Wage and tax credits ensure that for the majority of people, earned income is higher than out-of-work benefits.

Given the current NI/GB parity arrangements, as contained within the Northern Ireland Act 1998 and the inability to influence private sector wage levels, it is not considered possible for DEL or DSD to have any impact on a perceived "benefits trap" within Steps to Work.

PAC Recommendation 11

It is unsatisfactory that the poor performance of several Consortia was accepted without effective challenge. The Committee recommends that the Department adopts a more rigorous approach in managing provider contracts under Steps to Work including, where necessary, the replacement of poor performers. The Committee also recommends that contract extensions are given in exceptional circumstances only, and are subject to the proven ability of the provider to meet the standard.

DEL accepts this recommendation. It can assure the Committee that a more rigorous approach has been adopted in managing provider contracts under Steps to Work. DEL will replace poor performers where necessary, taking account of achievements, contract management assessments, financial audit and quality standards. The current contracts for the Steps to Work programme were tendered and awarded on the basis that they would be for an initial two and a half year period with provision for two further periods of one year each, subject to continued satisfactory performance. Any extension beyond that provided for in the contract will only be given in exceptional circumstances.

PAC Recommendation 12

The Committee recommends that the Department increases the level and breadth of employer engagement in Steps to Work. As an essential element of this, the Department must look afresh at how it can best counter the negative perceptions of many employers about the long-term unemployed.

DEL accepts the Committee's recommendation and is currently reviewing the Steps to Work Employer Subsidy with a view to ensuring that it provides a real incentive for employers to engage the long-term unemployed. Any proposal to increase the subsidy will be considered, subject to resource availability. DEL will also take account of any proposals on employer engagement made by the NI Adviser on Employment and Skills.

PAC Recommendation 13

If Steps to Work is to enjoy greater success than 'New Deal 25+', it must engage with those sectors where there are genuine employment opportunities. The Committee recommends that the Department closely monitors how its training and work experience provision is matching up with the demand side of the labour market.

DEL accepts this recommendation and has agreed with the Education and Training Inspectorate that, as an integral part of their programme of inspections, they will examine and report upon how providers' training and work experience provision is matched to the demand side of the local labour market. This issue will also be considered within the proposed evaluation of Steps to Work, which is currently scheduled for commencement in 2011.

PAC Recommendation 14

The Committee finds that some employers appeared to use 'New Deal 25+' as a source of low cost labour, rather than filling vacancies on a permanent basis. The Committee recommends that the Department takes action to prevent a similar situation developing within Steps to Work.

DEL notes this recommendation but it has no evidence to indicate that employers are engaging with Steps to Work participants rather than filling vacancies on a permanent basis.

The objective of the availability of the New Deal 25+ Employer Subsidy was to reduce an employer's labour costs in the initial months of employment to encourage employers to participate. The ongoing active engagement of private sector employers is essential in order to provide individuals with an appropriate range of work experience activities, and to assist in meeting the Committee's Recommendation 12. However, DEL will take on board the Committee's concerns and will monitor this as part of its ongoing engagement with private sector employers.



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