



Renfrewshire
Council

To: Finance, Resources and Customer Services Policy Board

On: 7 June 2017

Report by: Director of Finance & Resources

Heading: A Severance Policy for Scotland – Consultation on severance arrangements across the devolved public sector

1. Summary

- 1.1 As part of Scotland's Budget for 2017-18 there was a commitment from Scottish Ministers to consult on severance policy across the devolved public sector. This report sets out the scope of the consultation from the Scottish Government on severance payments across the devolved public sector and includes a proposed response from Renfrewshire Council to the questions contained in the consultation (Appendix1).
 - 1.2 The consultation opened in March 2017, with local authorities being asked for their views on three main areas:
 - changing exit payment arrangements, through the introduction of the exit cap
 - recovery of exit payments
 - changing exit payment terms
 - 1.3 The consultation closes on 23 June 2017. All responses received will help to inform Scottish Ministers whether reform for severance arrangements is required and if so what that will be.
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2. Recommendation

- 2.1 The Finance and Resource Board are asked to:

- Approve the consultation response for Renfrewshire Council and the preferred position of remaining with the Status Quo position with regard to severance arrangements;
 - Note the potential implications for the Council should the Scottish Government implement any reforms to severance pay arrangements.
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3. Background

3.1 There have been a number of UK Government consultations to date around exit payment caps and early retirement in the public sector. The main measures relating to the exit cap, recovery of exit payments and exit payment terms are:

- A £95,000 cap on the total cost of exit payments;
- Payments included in the cap are:
 - voluntary and compulsory exits
 - other voluntary exits with compensation packages
 - ex gratia payments and special severance payments
 - other benefits granted as part of exit process that are not payments in relation to employment
 - employer costs of providing early unreduced access to pensions
 - payments or compensation in lieu of notice and cashing up of outstanding entitlements
- Exit payment recovery arrangements where a person who earns in excess of £80k has received an exit payment then returns to work elsewhere in the public sector;
- Exit payment recovery time period of 12 months;
- Exit payment recovery tapered from date of exit up to 12 months;
- Maximum tariff for calculating exit payments of three weeks' pay per year of Service;
- A ceiling of 15 months on the maximum number of months' salary that can be paid.

3.2 The application of such arrangements in Scotland is a devolved matter and in this regard the Scottish Government has recently published its Severance Policy consultation. The consultation recognises that the role of severance arrangements has been significantly important in enabling organisation to re-shape their workforces and ensure the delivery of flexible and responsive public services.

3.3 The consultation seeks to explore four broad policy options for severance arrangements across the devolved public sector in Scotland:

- Option 1 – Status Quo
No requirement for change. Current arrangements meet best value and deliver fair work principles;
- Option 2 – Non-legislative change

Make improvements to current arrangements but no requirement for legislation to do so;

- Option 3 – Replication UK arrangements
Agree to reforms along the lines of the UK Government proposals, £95K exit cap, £80K threshold and 12 month return period and changes to exit payment terms;
- Option 4 – A Hybrid Approach – agree to reform through legislative and non-legislative change.

4. Proposed Renfrewshire Council Consultation Response

- 4.1 Proposed responses to the questions set out in the consultation are detailed in Appendix 1.
- 4.2 The overall thrust of the proposed response would be to maintain the Status Quo with increased consistency in reporting across the public sector. Until now, the targeted application of voluntary exit arrangements has been an important mechanism for the Council as part of the delivery of organisational savings and to support changes to the size and shape of the Council's workforce. Use of this approach is underpinned through a business case assessment process predicated on the basis of a 2 year payback benchmark to support the demonstration of value for money. As has been outlined to members previously, the scale of financial challenge to be faced by the Council is unlikely to diminish over the medium term and will be similar if not greater to that experienced over recent years. In this context, the Council will continue to be faced with a need to re-design the scale and shape of the Council's workforce and a voluntary severance scheme that maintains a balance between incentivising employees to volunteer for the scheme and achieving value for money will continue to be an important mechanism to support the delivery of the required change in a manner which does not disrupt the organisation and facilitates the smooth transition of change.
- 4.3 Proposals for a one size fits all approach across the public sector would introduce a degree of restriction that would potentially create significant difficulties for the Council in addressing the scale of financial challenge and need to deliver medium to longer term changes to the Council's workforce. Maintaining flexibility to design a local scheme which meets the needs of the Council whilst demonstrating value for money remains the preferred approach.
- 4.4 The Bye Now Pay Later Audit Scotland report, sets out clear guidance for the implementation of severance policies, with a requirement for business cases. At Renfrewshire Council this approach is currently applied with all decisions being made in the context of associated costs and savings and which are subject to appropriate internal scrutiny and scrutiny by Audit Scotland. In addition, use of the severance scheme is reported annually to the Policy Board and through the Council's statutory financial accounts, maintaining an appropriate degree of reporting and public transparency.

Implications of this report

1. **Financial Implications** – The aims of this policy approach is to deliver savings in exit payments for public sector employers. As outlined in this response the introduction of such arrangements will have a significant impact on the ability of local Authorities to manage their workforces in a voluntary which could have financial and resource implications for Councils.
2. **HR and Organisational Development Implications** – Any changes to current practices will require to be reflected in associated HR & OD policies, guidance and practices.
3. **Community Plan/Council Plan Implications**

Wealthier and Fairer – This policy aims to provide greater consistency and fairness across severance arrangements in Scotland and in improving fair work principles;

Developing our Organisation – The policy may provide less flexibility for the Council in terms of being able to voluntarily reduce, manage and reorganise our workforce in situations of redundancy or business efficiency.
4. **Legal Implications**

Legislation may be adopted to manage and govern severance and exit cap arrangements which the Council would require to comply with.
5. **Property/Assets Implications**

N/A
6. **Information Technology Implications**

N/A
7. **Equality and Human Rights Implications**
 - (a) The recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report because membership of both groups is open to all members of the community. If required following implementation, the actual impact of the recommendations

and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.

8. Health and Safety Implications

N/A

9. Procurement Implications

N/A

10. Risk Implications

11. Privacy Impact

N/A

List of Background Papers

None

Author: Alan Russell, Director of Finance and Resources

Appendix 1

A Severance Policy for Scotland

A consultation on severance arrangements across the devolved public sector

Question 1: What types of bodies or bodies themselves do you think SHOULD be covered?

All devolved public sector bodies within local and central government and non-financial public corporation sectors should be considered in any arrangements. Within Scotland the bodies that should be in scope therefore and as detailed by the consultation are:

- Non-departmental public bodies
- NHS Scotland bodies
- FE Colleges
- Local Authorities
- Police Scotland and Scottish Police Authority
- Scottish Fire and Rescue Service
- 6 public corporations

Please give reasons for your response.

Any exceptions to this would cut across the principle of consistency where public spending is concerned and value for money for the tax payer.

Question 2: What types of bodies or bodies themselves do you think SHOULD NOT be covered?

All public bodies should be covered and wholly private sector organisations should be excluded.

Please give reasons for your response.

If this proposal includes anything other than public sector bodies it would become increasingly hard to attract high calibre candidates for posts within the Council.

Question 3: Given the variation exit in schemes across the public sector, is there benefit in seeking to make this more consistent to deliver best value and Fair Work outcomes?

No.

Please give reasons for your response.

Although it is acknowledged that more consistency may be of benefit across Scotland as a

whole in terms of delivering best value and fair work outcomes, we believe that not having the flexibility to determine local exit terms to meet local needs could have a detrimental impact on the ability of the Council to reorganise and reform services effectively to meet our stringent financial demands.

We already have robust scrutiny of severance payments in line with Audit Scotland guidelines within the Council and all decisions are supported by strong business cases to demonstrate clear value for money.

Question 4: Do you think it is necessary to set an exit payment cap for the devolved public sector?

No. The setting of an exit payment cap would be overly restrictive and impact on our ability to achieve organisational redesign and transformational change.

Please give reasons for your response.

Implementation of such a cap is likely to have a significant impact on Renfrewshire Council's ability to voluntarily reduce, manage and reorganise our workforce in situations of redundancy or business efficiency.

We believe there is already sufficient governance and scrutiny within local authorities, as set out in the the The 'Bye Now, Pay Later' and 'Managing Early Departures' Audit Scotland reports, which sets out clear guidance for the implementation of severance policies, with a requirement for business cases. At Renfrewshire Council this approach is applied with all decisions being made in terms of associated costs and potential savings.

Due to automatic access to accrued pension benefits and the associated strain costs, the level of the cap will impact on a material proportion of the workforce and not just high earners as may be intended. Furthermore, by implementing a cap some employee groups would be negatively impacted more than others, such as females, front line staff and particular age groups.

If yes, do you think it should be set at the same level as per UK Government policy (at £95,000)?

N/A

Please give reasons for your response.

N/A

If no, what level would be appropriate?

N/A

Please give reasons for your response.

N/A

Question 5: Which of the following exit payment arrangements (included in the UK Government's exit payment cap proposals) should Scottish Ministers include in the event that a cap was to be introduced in Scotland for the

devolved public sector? Please select all you think should be included.

- Voluntary early severance / redundancy
- Voluntary early retirement
- Compulsory redundancy
- Contractual arrangements
- Collective agreements

Voluntary early severance/redundancy, Voluntary early retirement.

Please give reasons for your response.

As outlined previously any cap is likely to material impact on Renfrewshire Council's ability to manage the delivery of future change in our workforce in a managed and voluntary manner which supports smooth and controlled delivery of change and protects the delivery of key front line services. This may result in other alternative options having to be considered for the Council which would be detrimental to service stability, create financial and other uncertainty as well as risking the development employee relations challenges during period of significant change and challenge for the organisation.

Any cap if introduced should be restricted to enhanced payments made directly to an employee on exit from public service. This would include enhanced redundancy payments, voluntary severance and payment in lieu of notice but would not extend to those paid to terminate the service under the conditions of a settlement agreement or linked to the employment contract.

Question 6: Are there any other exit payments situations where you think a cap should apply?

No

Please give reasons for your response.

N/A

Question 7: Which of the following exit payments (included in the UK Government's exit payment cap proposals) should Scottish Ministers include if a cap were to be introduced for the devolved public sector? Please select all you think should be included.

- Voluntary and compulsory exits
- Other voluntary exits with compensation packages
- Ex gratia payments and special severance payments (settlement agreements)
- Other benefits granted as part of exit process that are not payments in relation to employment
- Employer costs of providing early unreduced access to pensions
- Any form of pension 'top-up'
- Payments or compensation in lieu of notice and cashing up of outstanding entitlements
- Other (please specify)

Voluntary and compulsory exits, other voluntary exits with compensation packages.

Please give reasons for your response.

As outlined previously any cap is likely to material impact on Renfrewshire Council's ability to manage the delivery of future change in our workforce in a managed and voluntary manner which supports smooth and controlled delivery of change and protects the delivery of key front line services. This may result in other alternative options having to be considered for the Council which would be detrimental to service stability, create financial and other uncertainty as well as risking the development employee relations challenges during period of significant change and challenge for the organisation.

If a cap is introduced we do not believe it should include any statutory redundancy element or contractual entitlements. The inclusion of any pension provisions would also give serious cause for concern. The inclusion of pension provision and certain other contractual elements of pay in a cap would cut across existing legal agreements.

The list makes reference to employer costs of providing early unreduced access to pension (strain on the fund). By including strain on the fund within in the cap this would be likely to capture a material proportion of any voluntary release agreements and would severely restrict the Council's ability to release certain groups of staff as part of the managed delivery of change across the organisation.

Question 8: Which of the following payments should Scottish Ministers exclude, if a cap were to be introduced in the devolved public sector? Please select all that apply.

- Death or injury attributable to employment
- Serious ill health and retirement and certain fitness requirements
- Litigation for breach of contract for unfair dismissal
- Compliance with an order of court or tribunal
- Other (please specify below)

Death or injury attributable to employment, serious ill health and retirement and certain fitness requirements, Litigation for breach of contract for unfair dismissal, Other - Employer costs of providing early unreduced access to pensions (Strain Costs).

Please give reasons for your response.

We would consider the inclusion of the above payments unfair and would leave the Council vulnerable to legal challenge. As referred to above, the inclusion of strain costs would introduce an unnecessary degree of restriction to the effective delivery of workforce and organisation change that is required to be delivered across the organisation

Question 9: Should Scottish Ministers introduce a threshold for recovery arrangements for high-earners in the devolved public sector? Yes / No

Yes

If yes, at what threshold should recovery arrangements be set?

- At £80,000
- Lower than £80,000
- Higher than £80,000

£80,000 and above.

Please give reasons for your response.

At £80,000 and above this would capture chief officers of the Council at which the application of a policy of this nature would be deemed reasonable

Question 10: Over what time period should recovery arrangements apply?

- At 12 months
- Earlier than 12 months
- Beyond 12 months

12 months

Please give reasons for your response.

Covering a period up to 12 months would be reasonable and proportionate.

Question 11: Which of the following payments should Scottish Ministers include in the exit payment recovery arrangements, if introduced for the devolved public sector? Please select all those you think should be included.

- Those for loss of employment, including discretionary payments
- to buy-out actuarial reductions to pensions
- Severance payments

Those for loss of employment, including discretionary payments, severance payments.

Please give reasons for your response.

The payment made by the employer to buy-out actuarial reductions is not a payment made to the employee therefore would be inappropriate to include.

Question 12: Do you think that enforcement mechanisms should be introduced for the devolved public sector?

If a cap/recovery process is introduced then it would be beneficial for enforcement mechanisms to be introduced.

Please give reasons for your response.

If enforcement mechanisms are not introduced to support the introduction and implementation of a cap / recovery process then it would make any potential recovery/clawback very difficult for individual councils to achieve.

Question 13: If in the event of an exit payment cap and recovery should Scottish Ministers have: Please select all those you think should be included.

- The power to waive in exceptional circumstances
- Delegate the power to waive

- Delegation within a certain threshold

Delegate the power to waive

Please give reasons for your response.

If a cap and recovery process was to be introduced the delegation of power to waive the cap / recovery would maintain a degree of local flexibility and would be subject to local accountability arrangements.

Question 14: Are there other forms of reporting you think would be helpful, across the devolved public sector in Scotland? Yes / No

No

Please give reasons for your response.

We believe that our current practices already provide both robust internal and external scrutiny e.g. reports to elected members, Audit Scotland.

Question 15: Do you think there would be value in changing exit payment tariff terms along the lines of the UK Government's proposals: Please select all those you think should be included.

- Three weeks' pay per year of service
- Maximum level of salary on which the payment is based to £80,000
- A ceiling of 15 months on the maximum number of months' salary that can be used
- Other alternative approaches (please specify)

No

Please give reasons for your response.

We acknowledge that the introduction of tariff terms outlined above would assist to secure a more consistent approach across the wider public sector. However, this approach would be too prescriptive and reduce the level of flexibility at a local level. It is recognised that different organisations across the public sector will have varying needs and therefore flexibility in how to address these, including terms of any voluntary severance scheme, should be maintained.

Question 16: What would be an appropriate payback period for exit payments, that balances affordability with operational effectiveness?

Max 3 years

Please give reasons for your response.

It is important that any severance scheme is able to demonstrate a clear financial benefit and payback period. As outlined earlier the Council currently operates to a 2 year payback period. It is recognised that there are circumstances where this prove challenging and providing a max payback period of 3 years would strike a reasonable balance between up-front costs and

future payback from associated savings. Additionally, it should also be recognised that the payback assessment should be measurable at either an individual level or collectively across groups where appropriate to provide suitable flexibility in assessing overall value money of staff releases linked to specific change projects. This would provide the Council with the flexibility to manage workforce change whilst delivering value for money to the public purse.

Question 17: Should Scottish Ministers apply any of the following restrictions, for devolved public sector employers?

- Cap the amount of employer funded pension ‘top-up’ payments to no more than the amount of the redundancy lump sum to which that individual would otherwise be entitled,
- Remove the ability of employers to make ‘top-up’ payments altogether
- Increase the minimum age at which an employee is able to receive an employer funded pension ‘top-up’, so that this minimum age is closer to or linked to Normal Pension Age
- Other (please specify)

No

Please give reasons for your response.

There are currently pension regulations in place which give entitlements to employees to access their pension benefits in certain circumstances. This proposal would cut across the provisions of individual’s contracts and relevant pension regulations.

If none of the above, please give reasons for your response.

Any proposed changes to employer-funded top ups of this nature be an overly restrictive measure, damaging the ability to deliver a voluntary led severance arrangement which support the smooth transition of change within the Council and continuity and stability of service provision to the public. Flexibility on local arrangements which balance the ability to deliver change with demonstrating value for money is the preferred approach.

Question 18: You are invited to provide evidence of where an exit cap or other changes to exit payment terms would further support your organisation’s ability to manage paybill costs?

The introduction of an exit cap would have a material impact on Renfrewshire Council’s ability to manage payroll costs. We believe our current practices whereby robust business cases and decision making around severance packages is effective and complimented by effective organisational development and workforce planning activities across our workforce will demonstrate more financial benefit than what can be gained from an exit cap.

Question 19: What do you think are the positive and negative economic and fiscal impacts of an exit cap, changes to exit payment terms and recovery arrangements?

Positive – it may deliver a degree of up-front saving to public sector however this would require to be offset the cost of any negative consequences in terms of disruption, delay to change etc touched on below.

Negative - Proposals for a one size fits all approach across the public sector would introduce a degree of restriction that would create significant difficulties for the Council in addressing the scale of financial challenge and medium to longer term workforce planning and organisation change demands. Maintaining flexibility to design a local scheme which meets the needs of the Council whilst demonstrating value for money remains the preferred approach.

The Bye Now Pay Later Audit Scotland reports, sets out clear guidance for the implementation of severance policies, with a requirement for business cases. At Renfrewshire Council this approach is currently applied with all decisions being made in terms of associated costs and potential savings and scrutinised both internally and by external bodies and is reported annually to the Policy Board and through the Council's statutory financial accounts to maintain appropriate public transparency.

Introduction of cap could also result in equality challenges and proposed recovery arrangements may impact on the council's ability to attract and recruit suitably qualified and skilled candidates for certain posts.

What evidence do you have?

Recent analysis of the potential impact of a cap proposed by the UK Government has identified that it would not just be high earners affected. Depending on service and age, less senior employees, including front line staff, will also be impacted thus creating additional difficulties, uncertainties and challenges for the Council to deliver the required degree of change across the organisation. Based on an assessment of releases over the least 5 years, more than half of those which with up-front costs in excess of the proposed cap was linked to employees earning between £20,000 - £40,000.

Question 20: What do you think are the positive and negative social impacts of an exit cap, changes to exit payment terms and recovery arrangements?

Positive – may be publicly viewed as restricting initial costs to the public sector of delivering organisational change

Negative – as outlined above, there are a wide range of potential negative consequences in terms of disrupting the ability to deliver change, increasing financial and service uncertainty, creating employee relation challenges and potentially restricting the ability of the Council to address the financial and organisational re-design challenges in future years as well as creating potential difficulties in recruiting from other public sector bodies, including the NHS who are our main partner through the Health and Social Care Partnership. There is therefore a significant risk that any up-front savings would be more than offset by the consequential costs of these negative impacts.

What evidence do you have?

Analysis of data from release of employees over the last 5 years within the Council has indicated that if proposed arrangements were in place at this time and applied this would penalise more females than males, older employees, those with most service and will impact our employees at all levels of pay across the Council and not just our higher earners.

Question 21: What do you think are the positive and negative environmental and / or regulatory impacts of an exit cap, changes to exit payment terms and recovery arrangements?

Negative – less flexibility for the Council to manage its workforce effectively and efficiently.

What evidence do you have?

Pension provision and protections exist (and have only recently been introduced in Scotland following successful negotiation to ensure retention) to allow unreduced access to pension entitlements in certain circumstances. The inclusion of pension provision and certain other contractual elements of pay in a cap would cut across existing legal agreements and would further burden local government and associated parties involved in unpicking said agreements.

Question 22: What do you think are the positive and negative financial impacts of an exit cap, changes to exit payment terms and recovery arrangements?

Positive - may deliver savings in exit payments for the Council.

Negative – an exit cap, changes to exit payments and recovery arrangements we believe would have a negative impact on the Council's ability to manage the delivery of required workforce and organisation change over coming years. As identified above, this has the potential to create a range of negative impacts on the ability of the Council to meet both the financial and organisation challenges that require to be addressed and which could lead ultimately to disruption and uncertainty in terms of delivering the required change and consequently to the delivery of key front line services.

What evidence do you have?

Analysis of cases where employees have left our Council on voluntary severance over the last 5 years indicate that if a cap as proposed had been in place at that time it would have impacted on a material number of those leaving through voluntary severance and would not have been restricted to those deemed to be high earners.

Question 23: What do you think are the positive and negative equalities impacts of an exit cap, changes to exit payment terms and recovery arrangements?

Negative – It is anticipated that more females than males, older employees, those with most service would be likely to be impacted adversely. These arrangements could therefore impact on the Council meeting its duties under the public sector equality duty and could lead to direct or indirect discrimination.

What evidence do you have?

An impact assessment has been carried out highlighting above.

Question 24: What unintended consequences do you think might arise from proposals that go beyond the status quo?

It would be anticipated that certain employees will be discouraged from leaving voluntarily if impacted by changes and therefore as outlined a number of times above, it is likely to create material difficulties for the Council to effectively deliver the required future change to the organisation whilst mitigating and minimising the impact on the delivery of key front lone services.

Question 25: Do you think these are the appropriate factors to consider when making the case for change to severance arrangements in the devolved public sector? Yes / No

The Council is of the view that although the underlying principles are recognised, the proposals are not required and will ultimately have a negative impact on the ability to modernise and change the organisation and support the delivery of sustainable priority services in the future in terms of:

- Employee relations and fair work principles
- Delivering flexible and responsive public services
- Ability on employers to continue to reshape organisations and deliver services

From the following list, please select all those you consider to be priority factors:

- Industrial relations and Fair Work principles
- On delivering flexible and responsive public services
- A desire to ensure that severance payments are not excessive and offer value for money
- Ability to ensure there is greater consistency of application across sectors, including between the reformed Civil Service Compensation Scheme and devolved schemes, where that is seen to be valuable
- Ability of employers to continue to re shape organisations and deliver services
- The risks and opportunities presented by taking different approaches where there is a UK wide labour market
- Other

If other, please specify.

N/A

Please give reasons for your response.

We believe that all factors highlighted should be considered but don't feel any significant changes are required due to current robust practices surrounding severance packages providing a clear and transparent demonstration of value for money to the public pound coupled with the importance of voluntary severance arrangements as a key mechanism to support the delivery of change and modernisation in the delivery of sustainable public services

moving into the future. As indicated previously we would highlight that any changes to severance arrangements will have a negative effect in our Council in terms of:

- Employee relations and fair work principles
- Delivering flexible and responsive public services
- Our ability to continue to reshape our Council and our workforce

Question 26: Are there any other risks you think should be part of Scottish Ministers decision making on this issue? Yes / No

Yes

Please give reasons for your response.

- Risk of employee relations challenges;
- Risk of potential equality challenge from groups disproportionately affected;
- Risk of being unable to manage our workforce efficiently and effectively;
- Risk of not achieving our required financial savings.

Question 27: In conclusion, which of the following options best reflects your views of reform of severance arrangements across the devolved public sector?

- Option 1 Status quo – No reform is required as current compensation arrangements meet best value and deliver against Fair Work principles
- Option 2 Non-legislative change – Consider reforms to current devolved compensation arrangements that would improve value for money and deliver on Fair Work principles but which do not require use of Regulations
- Option 3 Replicating UK arrangements – Agree to make reforms in line with the reformed Civil Service Compensation Scheme arrangements and the UK Government's proposals to implement a £95,000 exit payment cap and recovery of exit payments for those who earned more than £80,000 and return to the public sector
- Option 4 A hybrid approach – Agree to reform using the powers conferred on Scottish Ministers and implement a hybrid of legislative and non-legislative change which could, for example, strengthen existing severance arrangements and/or introduce some form of different cap and/or recovery arrangements. Please give reasons for your response.

Please select appropriate option.

Option 1 Status quo – No reform is required as the current severance arrangements in place within our Council meet best value obligations and deliver fair work principles. There is sufficient governance and scrutiny already around severance payments and changing any arrangements would make reorganisation and reform within our Council harder to achieve.

Question 28 / final comments

Any other comments please include them here

We believe that the introduction of a cap for our Council and the wider public sector will be overly restrictive. The “one size fits all approach” we feel would material impact on the Council’s flexibility and effectiveness in terms of achieving effective organisational redesign and transformational change. The Council’s preference would be for a continuation of the status quo, but potentially with requirements placed on all public bodies to provide transparent and clear reporting around the use of exit packages, voluntary or otherwise, which clearly demonstrate the overall best value and how the workforce planning changes support the delivery of the wider organisational objectives.