

# Annual Governance Statement 2020/21

## INTRODUCTION

1. This is Oxfordshire County Council's Annual Governance Statement for 2020/21. It provides:

- An *opinion* on the Council's governance arrangements from the Council's senior managers and the leader of the Council
- A review of the *effectiveness* of the Council's governance arrangements during 2020/21;
- A *conclusion* in relation to the effectiveness
- A review of the *action plan* completed in 2020/21
- An *action plan* for 2021/22
- An *annex* summarising our governance framework

The Annual Governance Statement is required by law<sup>1</sup> and follows the best practice guidance from the Chartered Institute of Public Finance and Accounting (CIPFA). This year, as in the previous year, the Statement also highlights the governance issues posed by the continuing COVID-19 pandemic.

## STATEMENT OF OPINION

2. It is our opinion that the Council's governance arrangements in 2020/21 were sound and provide a robust platform for achieving the Council's priorities and challenges in 2021/22. It is our opinion that this has remained the case during the COVID-19 pandemic; and that despite the challenges posed by this, the Council's governance in dealing with the pandemic and our ability to maintain sound governance during the outbreak, has been effective.

## SIGNATURES

Signed on behalf of Oxfordshire County Council:

..... Date

Yvonne Rees  
Chief Executive

..... Date

Cllr Liz Leffman  
Leader of the Council

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<sup>1</sup> Regulation 6(1) (b) of the Accounts and Audit (England) Regulations 2015

## REVIEWING OUR EFFECTIVENESS DURING 2020-21

This review looks at:

- Effectiveness of our governance – generally and in relation to COVID-19
- Conclusion about this effectiveness
- Internal Audit function during 2020/21
- Our statutory governance roles
- Review of actions 2020/21
- Actions for 2021/22
- Outline of our governance

### Overview

3. We have reviewed our overall effectiveness both in general and with regard to the COVID-19 pandemic challenges faced and those which we continue to face during recovery.

### Generally:

4. All action points for 2020/21 were completed as outlined in Annex 1. The progress of them was reported to the Audit and Governance Committee throughout the year.
5. Specific action points for 2021/22 are set out in Annex 2. We believe these actions will help to establish some improved practices arising out of our experience in 2020/21, including the longer-term implications of the COVID pandemic.
6. The Audit and Governance Committee in March 2021 considered a Procurement and Contract Management Review and Improvements Report. The report considered management responses and action plan to a successful legal challenge in 2019/20. Following the challenge from an existing contractor an over-arching fact finding review was undertaken which in turn resulted in a procurement and contract management review.
7. Here are just some ways in which our governance has proved effective during 2020/21
  - ❖ Introduced democratic decision-making virtually, via MS Teams
  - ❖ In partnership with Cherwell District Council, the Council had delivered and continues to deliver [a joint senior management structure](#) across both authorities
  - ❖ Actions from last year's governance statement were tracked to completion, with periodic reports to the council's Audit & Governance Committee
  - ❖ A mandatory Data Protection e-learning course for staff was launched last year to update knowledge and further embed changes since the General Data Protection Regulation.
  - ❖ The Interim Monitoring Officer provided his annual report to the Audit & Governance Committee on his view on the Council's governance

arrangements. This review was formally reported to, and endorsed by, the Audit & Governance Committee in September 2020.

- ❖ The Council appointed a Director of Law & Governance and Monitoring Officer, and also a Head of Legal Services and Deputy Monitoring Office.

### **During COVID-19**

8. Common with other authorities, we acted swiftly during the initial outbreak of COVID to meet the demands of the pandemic and continued to do so throughout 2020/21. We are confident that we were able to do so without compromising good governance and democratic accountability. Our reaction benefited from:

- Clear leadership structure
- Dedicated Gold and Silver Command structures
- Joined up working across the whole Oxfordshire system
- COVID-19 risk assessments for how our services operated during the pandemic
- Flexible and reactive approach.
- Regular engagement with the administration and Political Group Leaders so as to aid transparency of actions being taken
- Regular and timely communications with councillors, staff and stakeholders
- Efficient technical and HR support for services to work remotely
- Continuation of political decision-making with Cabinet, Council, Committee meeting virtually via MS Teams
- Regular member briefings from the Director of Public Health on all aspects of the pandemic and the Council's response to it

### Impact

9. Lockdown and social distancing rules necessitated **democratic decision-making** be moved to a virtual setting. The council was able to facilitate online decision-making through MS Teams. This also allowed members of the public to take part in virtual meetings e.g. for questions and the presentation of petitions. A **revised Constitution and protocol** ensured the application of the Constitution's key principles of openness, transparency and accountability. The councillor constituency voice was also maintained through the designation of a specific email address for councillors to raise COVID related issues on behalf of their communities.
10. The prolonged impact of COVID required sustained business continuity activity to ensure the delivery of services in a largely uninterrupted fashion. Our Human Resources and ICT Teams have, throughout 2020/21, facilitated working from home whilst ensuring that the workforce was supported in doing so.
11. An in-year revised budget was agreed in September 2020 as a result of the financial impact of COVID. A Financial Cell was established as part of the COVID response strategy to support related decision making.
12. Clearly some services, more reliant on physical space, were also impacted – e.g. the **Registration Service**. The Council reviewed the options in the light of legislation, its business continuity processes and prioritised the Registration

Services in its reopening of County Hall, Oxford, with socially distanced and risk-assessed measures in place. Access was kept open throughout to a number of buildings – e.g. schools for key worker support, and parts of core offices for essential legal business. It was part of the Council’s learning curve to see how much Council business could be successfully undertaken remotely, with secure and effective technology.

### Command structure

13. The Council’s **Gold and Silver Command** were put into place and worked well during the initial outbreak. The Command structures enabled the Council to keep visibility of services and how best to prioritise actions e.g. community and voluntary sector co-ordination, the supply of personal protective equipment; the flow of communications to support for businesses; and business continuity. Plugging this into the wider **regional structures** (e.g. **Thames Valley Local Resilience Forum**) ensured the flow of essential information and experience. Such partnership working has been key to our response to the pandemic, in particular our close working with District/City Councils and our health colleagues. Weekly Gold sessions for Oxfordshire’s system Chief Executives and Leaders were also an integral part of the command structure in co-ordinating our response. Annex 3 is a one-page illustration of the Command structure and its local and regional setting.

### Beyond COVID-19

14. The Council’s reaction to the pandemic has ***fast-tracked the development*** of key governance issues and has continued to do so throughout 2020/21. This has been through the safe and reactive deployment of technology (to enable almost seamless homeworking and virtual meetings); business continuity awareness and practices; reviewing the portfolio of property; enhanced focus on security, wellbeing and health and safety; and the deepening of the Cherwell District Council/Oxfordshire County Council partnership, with the whole pandemic management being undertaken jointly through the Gold and Silver command structures.

15. The resource implications of the pandemic posed a challenge for the local government sector. The Council’s governance experience of COVID-19, alongside that of its partner, Cherwell District Council, shaped future planning as we managed the delivery of quality services and democracy under COVID conditions:

- Use of buildings and remote working
- Business continuity, risk assessment and project planning
- Fluidity and accountability of decision making
- Smart use of technology and digital engagement and solutions
- Financial management

16. The Council approved a robust recovery strategy – “**Restart Recover Renew**”. It recognised the opportunity to learn from our experience and to transform our services for the better as we move along the Roadmap.

## Internal audit in 2020/21

17. The 2019 CIPFA Statement on the “Role of the Head of Internal Audit in public service organisations” outlines the principles that define the core activities and behaviours that belong to the role of the ‘Head of Internal Audit’ and the governance requirements needed to support them. The Council’s arrangements conform with the governance requirements of the CIPFA statement with our Chief Internal Auditor carrying out the following:
- objectively assessing the adequacy and effectiveness of governance and management of risks, giving an evidence-based opinion on all aspects of governance, risk management and internal control
  - championing best practice in governance and commenting on responses to emerging risks and proposed developments.
  - being a senior manager with regular and open engagement across the organisation, particularly with the leadership team and with the audit committee
  - leading and directing an internal audit service that is resourced appropriately, sufficiently and effectively
  - being professionally qualified and suitably experienced.
18. The Internal Audit Service operates in accordance with the Public Sector Internal Audit Standards (PSIAS). The self-assessment against the standards is completed on an annual basis. It is a requirement of the PSIAS for an external assessment of internal audit to be completed at least every five years. This took place in November 2017 and the results were reported to the Audit & Governance Committee in January 2018. This confirmed that the “service is highly regarded within the Council and provides useful assurance on its underlying systems and processes”.
19. The Chief Internal Auditor prepared an Annual Report on the work of Internal Audit which concludes for the 12 months ended 31 March 2021, there is **satisfactory** assurance regarding Oxfordshire County Council’s overall control environment and the arrangements for governance, risk management and control. Where issues have been identified through internal audit review, they have worked with management to agree appropriate corrective action and timescale for improvement.
20. As part of governance arrangements developed when Oxfordshire County Council joined the Hampshire Partnership in July 2015, it was agreed that the Southern Internal Audit Partnership (SIAP) would provide annual assurance to Oxfordshire County Council on the adequacy and effectiveness of the framework of governance, risk management and control from the work carried out by the partnership, via the Integrated Business Centre (IBC).
21. Due to the onboarding of three new partners, for 2019/20 the assurance arrangements were amended. The Hampshire Partnership/IBC commissioned Ernst and Young (EY) to undertake a Service Organisation Controls review under ISAE 3402. (International Auditing and Assurance Standards Board – which provides a framework for reporting on the design and compliance with control objectives related to financial reporting). The report for 2020/21

concludes that the controls related to the control objectives were suitably designed and operated effectively, with no exceptions noted.

22. Where Internal Audit identifies areas for improvement, management action plans are in place and are routinely monitored by the Internal Audit team and the Audit Working Group. Managers are required to provide positive assurance that actions have been implemented; performance on implementation is high, demonstrating that control weaknesses identified by Internal Audit are being addressed on a timely basis.

### **Financial Management Code ('FM Code')**

23. A key goal of the Financial Management Code of Practice (launched by CIPFA in November 2019) is to improve the financial resilience of organisations by embedding enhanced standards of financial management. Inevitably, the impact of COVID-19 has tested that financial resilience in 2020/21 and will continue to do so in coming years. 2020/21 was a 'shadow year' for implementing the FM Code with authorities expected to work towards full compliance from April 2021. There are clear links between the FM Code and the Governance Framework, particularly with its focus on achieving sustainable outcomes. As such, Annex 5 sets out the outcomes of the initial assessment of compliance with the FM Code. As you will see, the picture is positive, with the RAG (Red-Amber-Green) rating of compliance showing as Green. A column showing 'Further Work' gives an indication of improvements that can be made over the current year.

### **Our statutory governance roles**

24. The Council is required to appoint to three specific posts, each of which oversees a key aspect of the Council's governance:

- **Head of the Paid Service (HOPS)** role – which is our Chief Executive, Yvonne Rees: how the Council's functions are delivered, the appointment and proper management of staff
- **Monitoring Officer** – in early 2020/21 this was Nick Graham, Director of Law and Governance: responsible for the Council's Constitution, the lawfulness and integrity of its decision-making and the quality of its ethical governance. Steve Jorden, Corporate Director for Commercial Development, Assets and Investment, was appointed Interim Monitoring Officer until the appointment of Anita Bradley to the post of Director of Law and Governance and Monitoring Officer in January 2021.
- **'Section 151 Officer'** – the Chief Finance Officer, throughout 2020/21 has been and remains Lorna Baxter: responsible for the financial management of the authority.

25. Each of the postholders is an integral member of the Council's most senior leadership team (CEDR – Chief Executive Direct Reports). As such, they are fully sighted on all of the Council's objectives, workstreams and emerging plans; and their perspectives and voices continue to be heard in, and to influence, this senior forum.

26. The Chief Finance Officer and the Monitoring Officer both have open access to the Chief Executive at all times. They carry a statutory responsibility to report issues to Full Council, if needed. As such, the posts remain pivotal to the Council's good governance.

### **Governance Actions – Review of 2020/21 and priorities for 2021/22**

27. The following two annexes summarise:

Annex 1: updates on the priority actions for 2020/21

Annex 2: actions for 2021/22

28. The Actions in Annex 2 will continue to be monitored by the Corporate Governance Assurance Group, the Audit Working Group and the Audit & Governance Committee. The Actions for 2021/22 highlight certain aspects of governance that might not otherwise be apparent from work regularly reported to the Council's Audit & Governance Committee. As such, progress reports on these actions will be reported to the Committee through the year.

29. Other governance and audit activity across the Council will continue to be reported to [Audit & Governance Committee](#) through its normal work programmes

### **Governance in Outline**

30. Annex 4 sets out the Council's governance framework in outline.

## ANNEX 1 - SIGNIFICANT GOVERNANCE ISSUES

### *Actions identified for 2020/21 - Update*

31. This is a review of the progress during 2020/22 on the priorities for that year.  
The actions identified were completed in-year

Actions that were planned for 2020/21	Original Timescale	Outcome
<p>Develop a Security Strategy:</p> <ul style="list-style-type: none"> <li>• to reflect a more corporate approach to security delivery, and</li> <li>• harnessing the connected perspectives of Health and Safety, Emergency Planning, the Fire Service, Social Care and Procurement.</li> </ul>	<p>March 2021</p>	<p>The Councils security arrangements were reviewed as part of a programme of work combining the property teams of both Cherwell District Council and Oxfordshire County Council.</p> <p>A new operating model is under development which will deliver a single management structure, to support joint working across both councils. Post implementation, a full scoping and procurement exercise will be undertaken to provide co-ordinated security arrangements across the Councils' estate.</p>
<p>Alignment of Annual Governance Statement preparation – Oxfordshire CC and Cherwell District Council:</p> <ul style="list-style-type: none"> <li>• achieving a more streamlined approach to AGS preparation across both authorities which...</li> <li>• engages senior managers and is clearly aligned to corporate objectives</li> <li>• achieves revised and more meaningful <i>Directors Certificate of Assurance</i> process</li> <li>• builds on current engagement with the Audit Working Group and its parent Audit &amp; Governance Committee</li> <li>• establishes a joint Corporate Governance Assurance</li> </ul>	<p>June – September 2020</p> <p>June-July 2020</p> <p>Ongoing</p> <p>June 2020</p> <p>Completed June 2020</p>	<p>The partnership between this Council and Cherwell District Council has allowed the development of a much more aligned approach to each authority's Annual Governance Statement.</p> <p>In addition to sharing a common structure, this year, the actual preparation for the Statements was more integrated. Joint senior management team arrangements for both authorities have enabled the Corporate Governance Assurance Group to work closely with the service leads in developing a common approach to the twin aspects of the Annual Governance Statement.</p>



Actions that were planned for 2020/21	Original Timescale	Outcome
<p>Group of key governance officers with a view across both authorities</p> <ul style="list-style-type: none"> <li>• becomes a 'living, year-round activity' not simply one about producing a 'document'</li> <li>• reviews of the current arrangement of 'lead statements' and establishing a corporate governance lead for Property-Security</li> <li>• establishes a relevant <i>Local Codes of Corporate Governance</i> which better reflects the Councils' current work</li> </ul>	<p>Ongoing</p> <p>September 2020</p> <p>September 2020</p>	<p>This has resulted the reviewing of the effectiveness of current arrangements and the identification of areas for improvement.</p>
<p>Review of post-COVID governance arrangements:</p> <ul style="list-style-type: none"> <li>• Corporate Governance Assurance Group to keep under review the Council's governance as we emerge from COVID including</li> <li>• Linkage to any ongoing Gold-Silver command activity/experience</li> <li>• Lessons for key governance activities across the Corporate Lead areas – e.g. business continuity, risk, procurement, democratic decision making, ICT security, health and safety and property management; financial management.</li> </ul>	<p>Ongoing</p> <p>June 2020– March 2021</p>	<p>The Corporate Governance Assurance Group continued to monitor, support and engage with Corporate Lead areas so as to ensure that they were able to continue with effective governance arrangements.</p> <p>Corporate Leads continued to deliver services within the context of COVID and put these in a sound position for continuing to do so in 2021/22 as part of the Roadmap to recovery develops.</p>

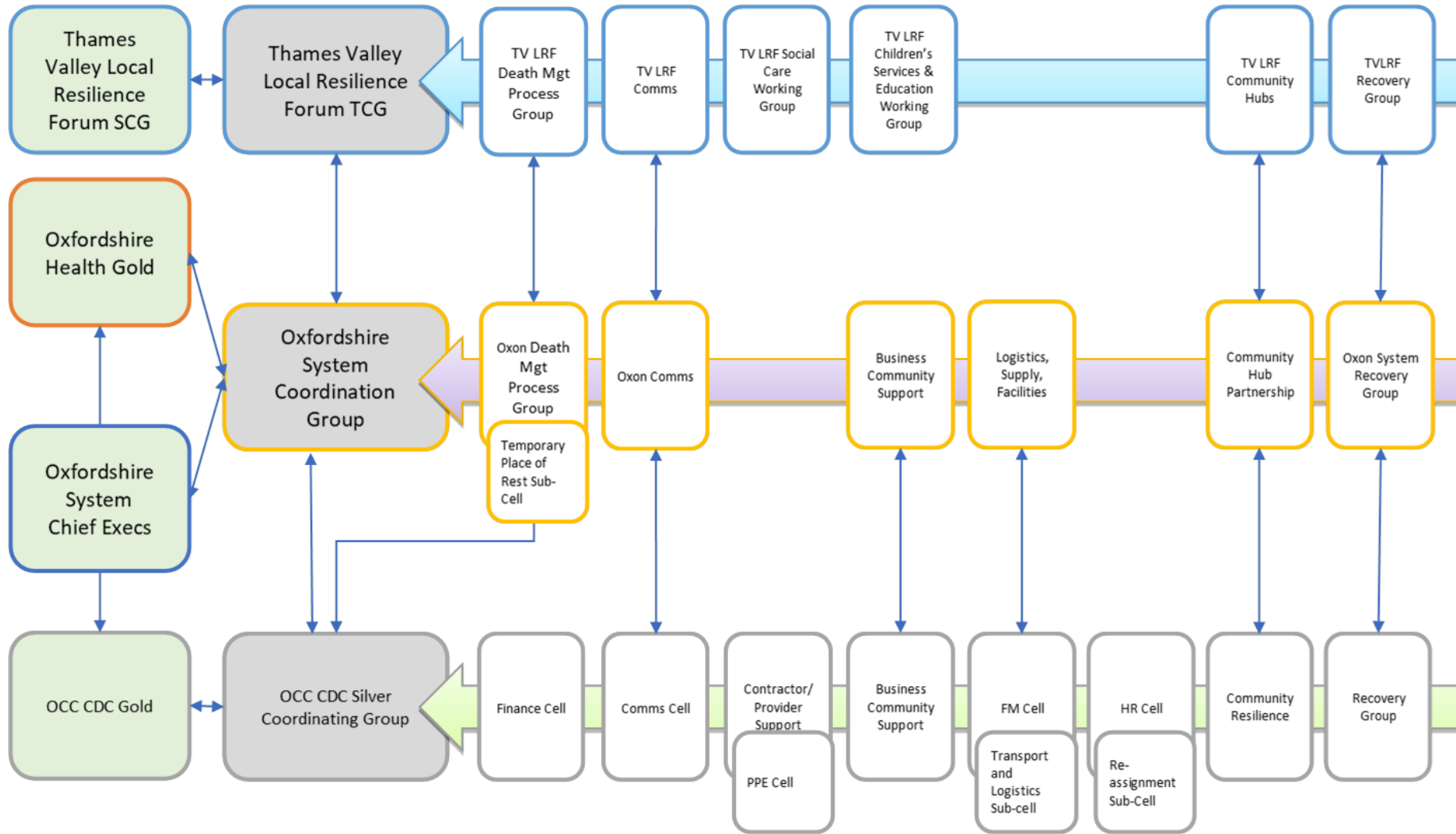
## ANNEX 2 - SIGNIFICANT GOVERNANCE ISSUES

### *Actions identified for 2021/22*

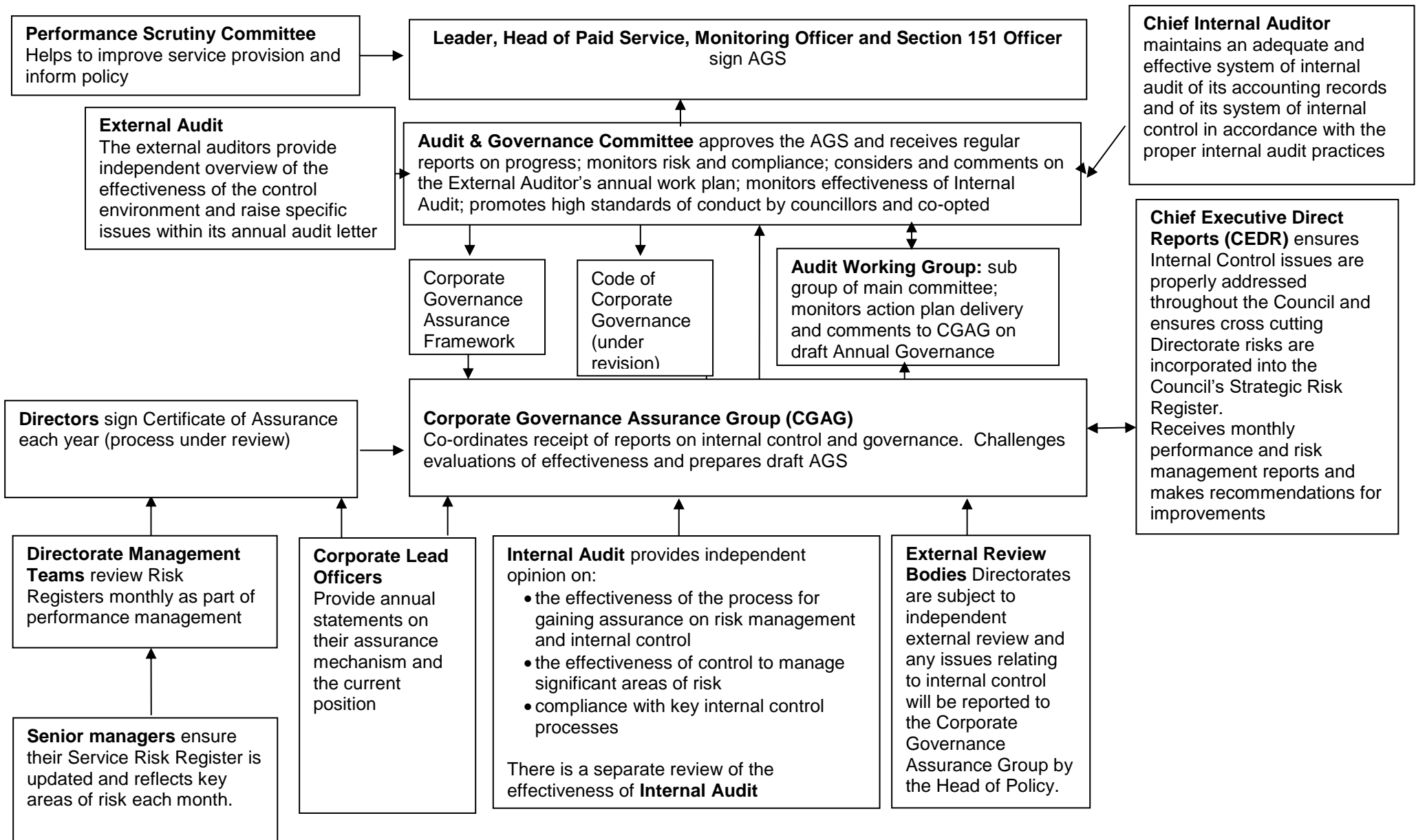
	<b>Action now planned for 2020/21</b>	<b>Timescale for Completion</b>	<b>Responsible Officer</b>	<b>Monitoring Body</b>
1	<p>To develop an OCC/CDC Procurement Strategy and OCC/CDC Social Value Policy and seek formal approval from CEDR for both documents. Ensure all staff are fully briefed and trained on the content and their respective obligations.</p> <ul style="list-style-type: none"> <li>The new Provision Cycle Hub and Spoke functional model will fully define contract management accountability across the Councils. To help fulfil this accountability the council will enhance its contract management systems and processes and provide a training programme to support contract management skills improvement.</li> </ul> <p>The electronic Contract and Supplier Management System (eCMS) functionality has been enhanced and will continue to be reviewed as part of the Provision Cycle transformation programme.</p> <ul style="list-style-type: none"> <li>This will include an improvement plan with the expectation to develop and implement improvements that will provide management and controls across the full cycle of Commissioning, Procurement and Contract Management.</li> <li>This will enable a consistent, council-wide approach enabling 100% visibility of requirements throughout the provision cycle, ensuring all contracts are effectively managed.</li> </ul>	<p>Ongoing throughout 2021/2022</p> <p>Ongoing throughout 2021/2022</p>	<p>Head of Procurement &amp; Contract Management</p> <p>Head of Procurement &amp; Contract Management</p>	<p>Corporate Governance Assurance Group</p>

2	<p>Review of post-COVID governance arrangements:</p> <ul style="list-style-type: none"> <li>• The Corporate Governance Assurance Group will continue to monitor, support and engage with Corporate Lead areas; and governance will be reviewed in a more integrated way with ELT and CEDR to ensure issues are effectively identified and tracked. This integration will be reflected in engagement/reports to the Audit &amp; Governance Committee.</li> <li>• The Corporate Governance Assurance Group will continue to review the Council's governance, including its internal controls, policies and transparency arrangements.</li> </ul>	Ongoing throughout 2021/2022	Corporate Governance Assurance Group	Corporate Governance Assurance Group
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# Annex 3 – COVID-19 Command and Control Structure



## Annex 4 Overview of Corporate Governance Assurance Framework



**ANNEX 5 Financial Management Code of Practice – Summary Compliance Assessment 2020/21**

Ref	CIPFA Financial Management Standards	Current Status	Further Work	RAG Status
<b>1. Responsibilities of the Chief Finance Officer (CFO) and Leadership Team</b>				
A	The leadership team is able to demonstrate that the services provided by the authority provide value for money (VfM)	Services use benchmarking to inform opportunities to improve VfM. All tenders consider VfM by considering the quality of service and not just price.	Include statement of how proposals in Cabinet Reports will deliver value for money where appropriate	<b>GREEN</b>
B	The authority complies with the CIPFA "Statement of the Role of the CFO in Local Government"	The CFO is qualified accountant with significant experience working as an active member of the leadership team. The CFO is a member of CEDR (Chief Executive Direct Reports) and has an influential role with members of the Cabinet, Audit & Governance Committee and lead opposition members.		<b>GREEN</b>
<b>2. Governance and Financial Management Style</b>				
C	The Leadership Team demonstrates in its actions and behaviours responsibility for governance and internal control	The Corporate Governance and Assurance Group (CGAG) exists to ensure good governance and internal control, including driving the production of the Annual Governance Statement (AGS) and Action Plan through the completion of Professional Lead Statements and engagement with Corporate Directors.	CGAG to continue to establish itself and enhance its workload including driving consistency across the partnership between the County Council and CDC.	<b>GREEN</b>
D	The authority applies the CIPFA/SOLACE "Delivering Good Governance in Local Government: Framework (2016)"	Annual Governance Statement (AGS) includes internal audit opinion on effectiveness of internal control environment and systems of internal control.	Agree an updated Local Code of Governance and ensure that this is updated regularly.	<b>GREEN</b>
E	The Financial Management style of the authority supports financial sustainability	The Council has adopted a Business Partnering model that supports managers to deliver financially sustainable services by providing strategic advice and support. This is underpinned by a Corporate Function that manages the strategic financing issues and provides the budget setting and accounting framework for the organisation.	Continue to develop the skills of managers to ensure that they have access to performance and financial information that enables them to deliver services that are financially sustainable.	<b>GREEN</b>

Ref	CIPFA Financial Management Standards	Current Status	Further Work	RAG Status
<b>3. Long to Medium-Term Financial Management</b>				
F	The authority has carried out a credible and transparent financial resilience assessment	A Financial Resilience assessment is included within the Budget Documents. The assessment is consistent with the Medium-Term Financial Strategy (MTFS) assumptions. The forecast level of General Balances is reported against the minimum risk assessed level for balances monthly taking into account the latest monitoring position in the current year.		<b>GREEN</b>
G	The authority understands its prospects for financial sustainability in the longer term and has reported this clearly to members	The Financial Strategy and MTFS outline the financial challenges and opportunities facing the Council. Business and Budget Planning Reports to Cabinet clearly set out the financial planning environment and any assumptions made.		<b>GREEN</b>
H	The authority complies with the CIPFA "Prudential Code for Capital Finance in Local Authorities"	An annual Capital and Investment Strategy is set by Council alongside a ten-year Capital Programme, Treasury Management Strategy, Annual Investment Strategy and Minimum Revenue Provision Policy. The Capital Programme is monitored monthly with reports produced quarterly for CEDR and Cabinet. Mid-term and Outturn Treasury Management reports are taken to A&G Committee and Cabinet, including monitoring of Prudential Indicators.		<b>GREEN</b>
I	The authority has a rolling multi-year medium-term financial plan consistent with sustainable service plans	The Council has an integrated Business and Budget Planning Process with a five-year MTFS supported by Service Plans.	Continue to build the link between service plans and budgets, including increasing the visibility of funding changes agreed for future years for service managers.	<b>GREEN</b>
<b>4. The Annual Budget</b>				
J	The authority complies with its statutory obligations in respect of the budget setting process	The Council produces an annual balanced budget and supporting documentation within the necessary timeframe.		<b>GREEN</b>

Ref	CIPFA Financial Management Standards	Current Status	Further Work	RAG Status
K	The budget report includes a statement by the CFO on the robustness of the estimates and a statement on the adequacy of the proposed financial reserves	The CFO's S25 report accompanies the suite of Budget documents and includes a commentary of the adequacy of proposed financial reserves with reference to CIPFA's Resilience Index. The report will be enhanced for 2021/22 by including an assessment of readiness for implementing the FM Code.		<b>GREEN</b>
<b>5. Stakeholder Engagement and Business Plans</b>				
L	The authority has engaged where appropriate with key stakeholders in developing its long-term financial strategy, medium-term financial plan and annual budget	The Council undertakes an annual public consultation on the budget proposals, setting out the financial context in which the proposals are made and the links to the Council's priorities. The Performance Scrutiny Committee considers and comments upon the budget proposals.		<b>GREEN</b>
M	The authority uses an appropriate documented options appraisal methodology to demonstrate the value for money of its decisions	A business case is required for all capital schemes which sets out alternative options, the reasons for discounting them and benefits of progressing with the scheme. All tenders consider VfM by considering the quality of service and not just price – the appraisal process is documented.	Agree consistent business case templates from outline through to full across the partnership between the County Council and CDC for both revenue and capital schemes.	<b>GREEN</b>
<b>6. Monitoring Financial Performance</b>				
N	The Leadership Team takes action using reports enabling it to identify and correct emerging risks to its budget strategy and financial sustainability	The monthly Business Management and Monitoring Report to Cabinet enables CEDR and Cabinet to respond to emerging risks – the effectiveness was evidenced during 2020/21 as the Council agreed an in year budget to respond to the financial impact of COVID-19.	The quarterly Capital Programme monitoring report requires enhancement to better reflect performance and the delivery of outcomes linked to the completion of capital schemes.	<b>GREEN</b>
O	The Leadership Team monitors the elements of its balance sheet that pose a significant risk to financial sustainability	The monthly Business Management and Monitoring Report to Cabinet includes monitoring of key balance sheet items including balances, reserves, debtors, and cash (including the performance of Treasury Management).	Increase visibility of relevant balance sheet items for service managers.	<b>GREEN</b>



Ref	CIPFA Financial Management Standards	Current Status	Further Work	RAG Status
<b>7. External Financial Reporting</b>				
P	The CFO has personal and statutory responsibility for ensuring that the statement of accounts produced by the local authority complies with the reporting requirements of the "Code of Practice on Local Authority Accounting in the United Kingdom" (The Code)	The annual accounts are produced in compliance with The Code. The accounts receive an unqualified audit opinion and statutory deadlines for publication of the accounts and completion of the audit are consistently met.		<b>GREEN</b>
Q	The presentation of the final outturn figures and variations from budget allows the leadership team to make strategic financial decisions	CEDR and Cabinet consider outturn report and year end variances in a timely manner enabling strategic financial decisions to be made as necessary.		<b>GREEN</b>