Somerset Council

Notice of Meeting of

AUDIT COMMITTEE

Thursday, 14 December 2023 at 1.00 pm

John Meikle Room, The Deane House, Belvedere Road, Taunton TA1 1HE

To: The members of the Audit Committee

Chair:	Councillor Mike Hewitson
Vice-chair:	Councillor Andy Sully

Councillor Steve Ashton	Councillor Lee Baker
Councillor Simon Carswell	Councillor Mike Caswell
Councillor Norman Cavill	Councillor Mandy Chilcott
Councillor Simon Coles	Councillor Shane Collins
Councillor Habib Farbahi	Councillor Tim Kerley
Jansen van Vuuren	

For further information about the meeting, including how to join the meeting virtually, please contact democraticservicesteam@somerset.gov.uk.

All members of the public are welcome to attend our meetings and ask questions or make a statement **by giving advance notice** in writing or by e-mail to the Monitoring Officer at email: democraticservicesteam@somerset.gov.uk by **5pm on Friday, 8 December 2023**.

This meeting will be open to the public and press, subject to the passing of any resolution under the Local Government Act 1972, Schedule 12A: Access to Information.

The meeting will be webcast and an audio recording made.

Issued by (the Proper Officer) on Wednesday, 6 December 2023

AGENDA

Audit Committee - 1.00 pm Thursday, 14 December 2023

5   Financial Emergency Assurance Update (Pages 5 - 36)

To receive a presentation

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# Somerset Council Governance & Assurance Framework

**14 December 2023**

Somerset Council

How the Council operates

- The Council consists of 110 Councillors who are elected by members of the public every four years.

- Councillors are democratically accountable to residents of their division, with two elected councillors for each division.

- Councillors meet at least quarterly as the Council, and this is called full council.
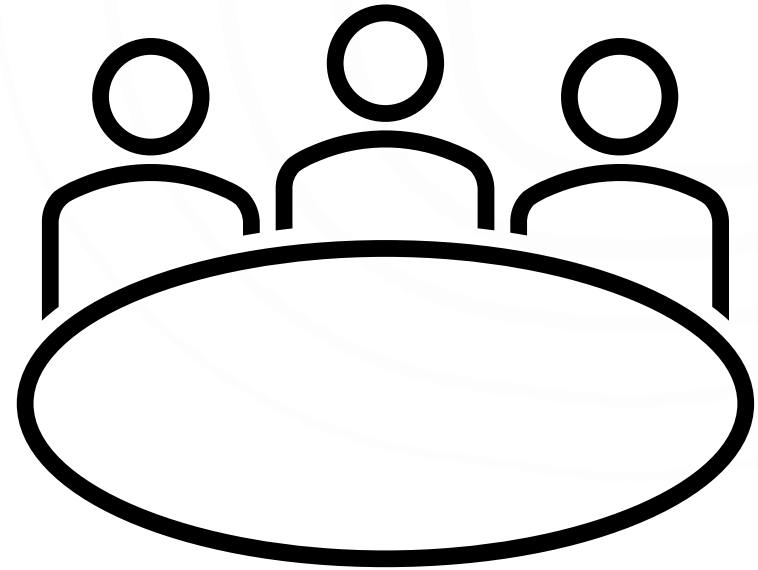
The Constitution

- The Council's Constitution sets out how the Council operates, how decisions are made and the procedures which are followed to ensure that decisions are efficient, transparent, and accountable to local people.

- The purpose of the Constitution is to ensure that the Council's decision-making and governance arrangements support its corporate aims, objectives and priorities effectively and efficiently. It also ensures that the Council meets its legal duties.

- It sets out the functions and powers of Committees, the Scheme of Delegation, the Financial Regulations and Contract Procedure Rules
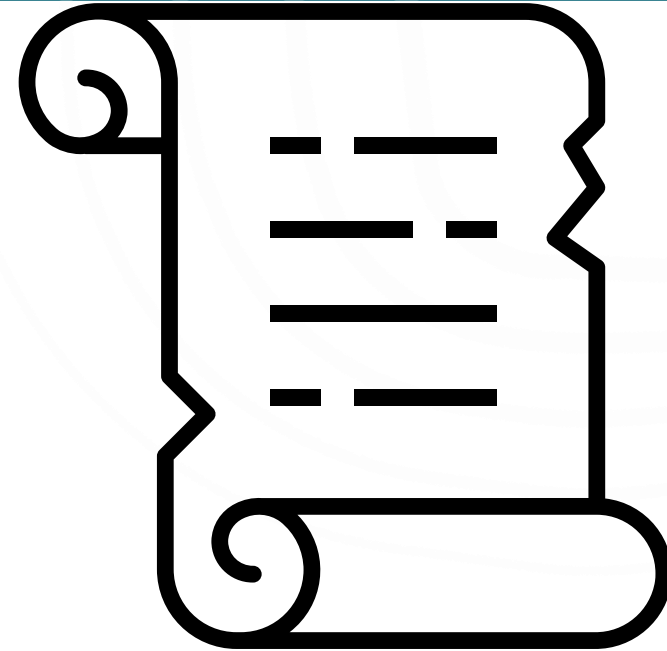
Role of All Councillors

- Collectively be the **ultimate policy-makers** and carry out several strategic and corporate management functions;

- **Act as a 'corporate parent'**;

- **Contribute to the good governance of the Council**;

- **Effectively represent** communities in their division;

- **Respond to residents'** enquiries & representations;

- **Participate** in the governance and management of the Council;

- **Maintain the highest standards of conduct**;

- **Represent** the Council on other bodies; and

- **Attend meetings of committee and bodies.**

Standards of Conduct and Complaints

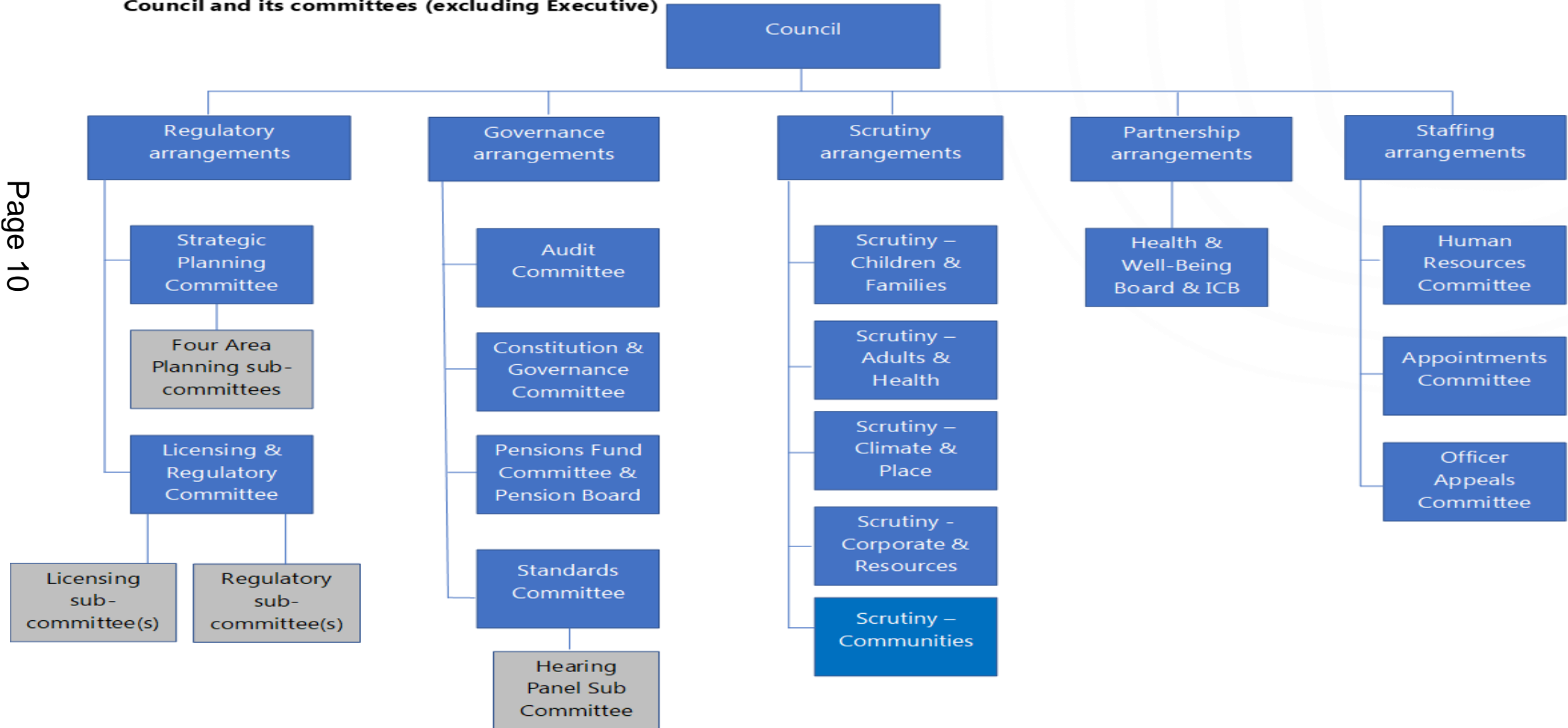- The Council has a Members' Code of Conduct and Officers' Code of Conduct to set out its commitment to the Nolan principles of public life, declarations of interests, declarations of gifts and hospitality and expected standards of behaviour.

- The Monitoring Officer assesses any complaints made about Somerset Council Councillors and any parish, town or city councillors in Somerset.
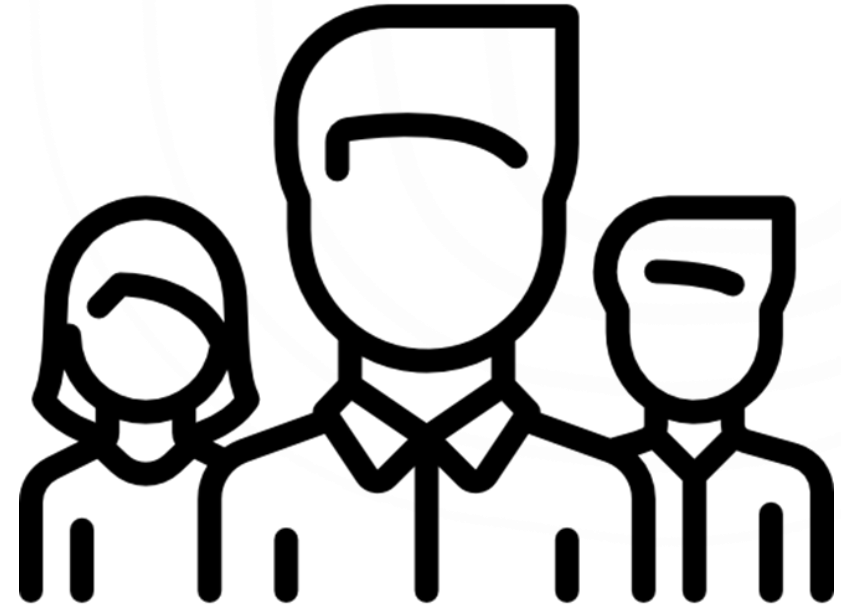
The Council and its committees

Council and its committees (excluding Executive)

- **Council**
  - **Regulatory arrangements**
    - Strategic Planning Committee
      - Four Area Planning sub-committees
    - Licensing & Regulatory Committee
      - Licensing sub-committee(s)
      - Regulatory sub-committee(s)
  - **Governance arrangements**
    - Audit Committee
    - Constitution & Governance Committee
    - Pensions Fund Committee & Pension Board
    - Standards Committee
      - Hearing Panel Sub Committee
  - **Scrutiny arrangements**
    - Scrutiny – Children & Families
    - Scrutiny – Adults & Health
    - Scrutiny – Climate & Place
    - Scrutiny - Corporate & Resources
    - Scrutiny – Communities
  - **Partnership arrangements**
    - Health & Well-Being Board & ICB
  - **Staffing arrangements**
    - Human Resources Committee
    - Appointments Committee
    - Officer Appeals Committee
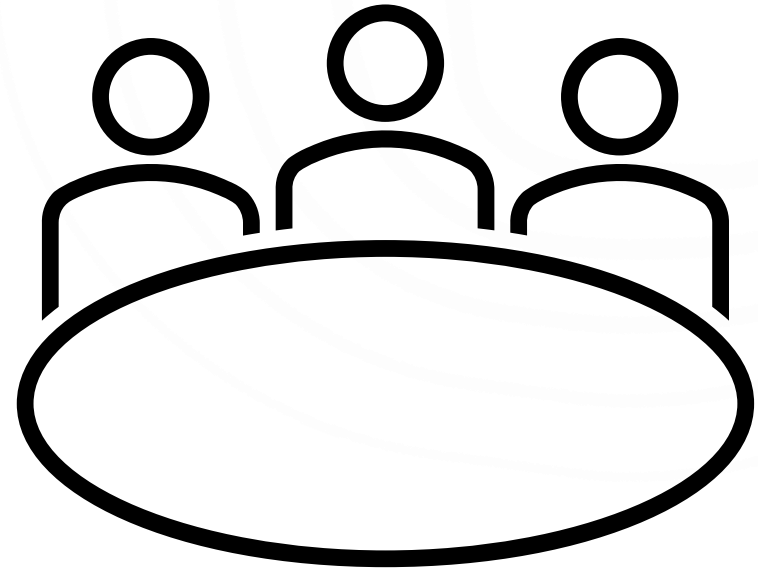
Audit Committee

Review, Monitor and make recommendations:

- Governance, risk and control

- Financial reporting

- Governance reporting

- External audit arrangements and reporting

- Internal audit arrangements and reporting

The Executive

- The Executive is made up of the Leader of the Council and 9 other Lead Members.

- Individual members of the Executive have responsibility for specific functions delegated to them by the Leader.

- The Executive is responsible for developing the policies and strategies of the Council which are then approved by Council; and takes most of the decisions on service provision.
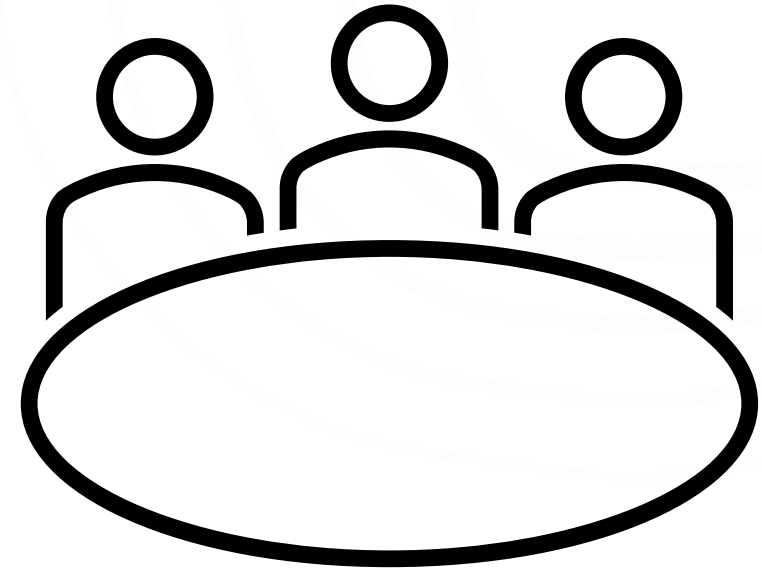
Overview and Scrutiny

- Scrutiny Committees are established to support and challenge the work of the Executive and help hold it to account.

- A Scrutiny Committee can consider decisions of the Executive and delegated decisions if they feel the decision should be looked at before it is implemented.

- There are five Scrutiny committees
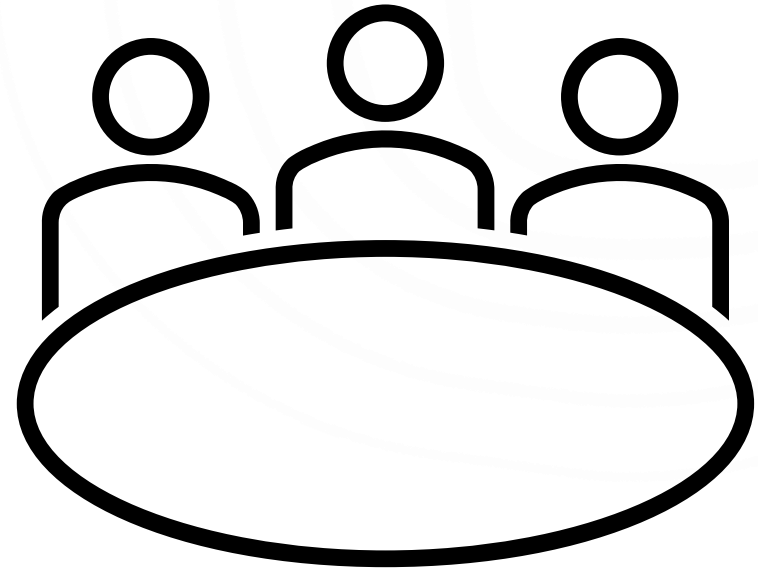
What do councils do to assure themselves? – internal actions

Corporate directors – operational delivery, benchmarking, clienting

- directorate assurance statements
- project / programme management
- data quality assurance
- performance appraisals
- ensure appropriate governance and reviews of joint ventures / local authority trading companies / partnerships
- performance / finance / risk reporting, including:
  - corporate plan objectives delivery
  - statutory performance compliance (for example planning applications, Freedom of information requests)
  - national reporting (for example Adult Social Care Outcomes Framework (ASCOF)
  - savings delivery
  - complaints
- internal audit advice
- children's / adults safeguarding boards
- consultation / engagement
- training / compliance with policies / processes (for example, procurement)

Head of paid service

- review corporate performance reporting to inform actions to ensure appropriate number, grades, organisation, management of staff for discharge of functions
- ensure appropriately senior / skilled staff employed, including for:
  - risk management
  - health and safety
  - emergency planning
- ensure appropriate person leads review of controls, consistent with CIPFA / Solace guidance
- adopt / review whistleblowing policy

Corporate management team – operational and strategic delivery (including benchmarking)

- performance, finance and risk reporting – including:
  - corporate plan objectives delivery
  - statutory performance compliance (for example, planning applications, freedom of information requests)
  - national reporting, for example, Adult Social Care Outcomes Framework (ASCOF)
  - savings / medium-term financial strategy (MTFS) delivery
  - complaints
  - corporate health indicators (for example, staff turnover, grievances)
  - staff / resident surveys
- contribute to review of internal controls/ annual governance statement
- consider / respond to internal / external audit annual opinions / reports

Corporate programme / project management

'Golden triangle' meetings

Monitoring officer with Section 151 officer

- scheme of delegation

Senior information risk owner / Caldicott guardian

- designated responsibility for information governance / protection of confidentiality of health and care information / ensuring proper use

Monitoring officer

- responsible for / regularly review constitution – consistency with legislation / best practice
- oversight of arrangements for member decision-making – compliance with constitution / legislation and scrutiny (working with democratic services)
- principal adviser to standards committee

Section 151 officer

- oversight of financial affairs to ensure proper administration (including budget-setting / budgetary controls, counter fraud policy, procurement processes)

Head of internal audit

- prepare/ implement annual internal audit plan
- audit governance / risk / controls / policies / processes / reporting
- internal audit quality assurance and improvement programme

Where and how are councils accountable publicly?

Committee with delegated responsibility for governance
- reviews / challenges / approves annual governance statement (chief executive / lead member are accountable as signatories to statement)

Audit committee (statutory for combined authorities only)
- annual report to full council, including results of annual assessment
- internal auditor's annual report
- external auditor's annual report and opinion (accounts and value for money judgement)

Overview and scrutiny – holds executive to account for decisions and actions that affect communities

Full council / those charged with governance
- ultimate accountability for governance and non-executive functions
- considers public interest reports, statutory recommendations, advisory notices from external audit
- agrees annual budget and medium term financial strategy, treasury management strategy

Media / residents / businesses – can hold council to account through:
- attending public decision-making / scrutiny meetings
- complaints / redress schemes
- rights to ask auditor questions / raise objections
- informed by access to member decision-making reports, forward plan, documents published in accordance with Local Government Transparency Code (2015), Public Sector Equality Duty, freedom of information requests, Environmental Information Regulations (2004), subject access requests

Local elections
Informed by manifestos

Performance reports to committee / executive
- delivery against targets
- delivery against standards/ benchmarks

Reports of ombudsmen / inspectors / regulators
- Local Government and Social Care Ombudsman / Housing Ombudsman decisions, letters, reports
- Ofsted
- Care Quality Commission (CQC)
- HM Inspectorate of Probation
- Building Safety Regulator
- Equality and Human Rights Commission (EHRC)
- Social Housing Regulator
- Information Commissioner

Government intervention
- Oflog
- planning designation
- best value non-statutory / statutory
- adult social care
- children's social care – improvement notice / statutory direction

Parliamentary select committees

Judicial system
- civil / criminal litigation
- judicial review

Somerset Council Governance Framework

Internal Governance Framework & Annual Governance Statement

Executive & Corporate Management Team

Audit Committee

1st Line of Defence

Service Managers
Day to day responsibility for managing services and controlling risks

- Operational Management
- Responsibility for assessing, controlling and mitigating risk
- Design and implement governance controls
- Management & Supervisory contols
- Commissioning & Service Standards

2nd Line of Defence

Lead Members & Directors
Set direction, define policy and provide assurance

- Policies & Strategies
- Financial Regs & Systems
- Council & Business Plan
- Performance & Risk Management
- Compliance

3rd Line of Defence

Independent Assurance
Provide independent assurance

- Internal Audit
- Customer Satisfaction, Complaints & Feedback

External Audit

External Inspections e.g. Ofsted, CQC

LGA Peer Reviews

Council

Scrutiny, quasi-judicial Committees, Member engagement

Executive

Officer or Executive Lead delegated decision-making

Scrutiny/ Committee/ Member roles remain

MTFP Board (Executive & officers)

KEY

Member or Joint Member / Officer Governance

Officer delivery board

Leadership Team forums

= reporting line / line of accountability

Performance, Risk and Budget Board (officers, Leader and Deputy Leader tbc)

Business-as-usual reporting eg in-year spend

Transition, Transformation & Change Board (officers)

Transition and transformation programme reporting

Leadership Teams

Executive Leadership Team

Corporate Leadership Team

Service Director Leadership Team

This diagram is for illustrative purposes: it is not an exhaustive description of Somerset Council formal governance and decision-making
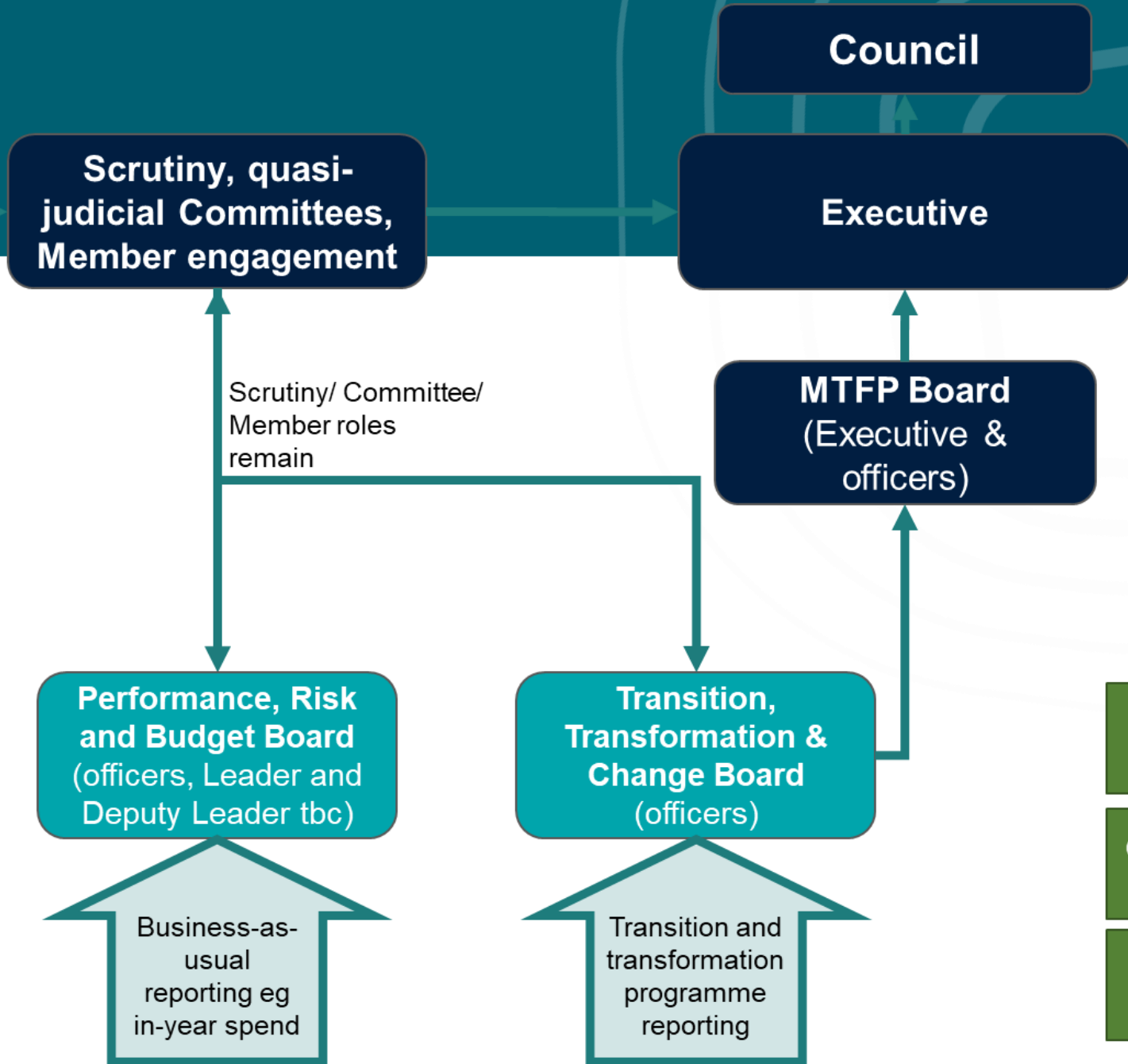
Financial, performance and risk management

The Corporate Leadership Team are responsible for financial, performance and risk management.

Regular monitoring and reporting is provided to:

- The Executive
- Leader of the Council and 9 Lead Members
- Scrutiny Committee Corporate & Resources (financial and performance management)
- Audit Committee (strategic risk management)

Annual Governance Statement

AGS forms part of the Statement of Accounts

Complies with CIPFA guidance

Key evidence and assurance in **Corporate Governance Code**

Content – assurance, evidence base

- Corporate Governance code evidence
- Directors' assurance statements
- Healthy Organisation Audit
- Strategic Risk Register
- Corporate Performance metrics

Action Plan – areas for improvement and planned mitigations

Risk Management Framework

Somerset Council

Risk Management Framework

- * Risk Management Policy & Strategy document

- * Risk Management User Guide

- Regular risk meetings with Service Directors

- Regular reporting to CLT, Audit Committee

- Regular risk meetings with SWAP

* [Strategic Risk Management - Home (sharepoint.com)](sharepoint.com)

Financial Emergency Risks

Currently in place

- Risk registers created at Gold (strategic); Silver (tactical co-ordination) & Bronze (operational co-ordination) levels, risks recorded in JCAD

- Savings proformas – each proposal has a basic RAG assessment with an initial description of the risk – overview produced to identify high and medium risks based on RAG for RM team

- MTFP Assurance Group continue to identify risks

- Working with Executive & Service Directors to support them in the development of risks connected to the financial emergency

Financial Emergency Risks

Ongoing work

- Identifications of risks through the cumulative impact report

- Statutory Officers Group

- MTFP Assurance Group

Financial Emergency Risks

'Gold' strategic co-ordination.

Somerset Council

12 December 2023

Financial Emergency 'Gold (strategic co-ordination)' risks

Risk Ref	Business Unit	Risk Description - uncertain event that has effect on objectives	Current Risk Rating 09/23	10/23	11/23	12/23	Controlled Rating			Controls In Progress	Implemented	Total	% Implemented
FERG0001	Gold (Strategic Co-ordination)	The risk that Somerset Council will not be able to satisfy DLUHC requirements by demonstrating that it has transformation plans	n/i	n/i	20	15	4			0	0	0	0%
FERG0002	Gold (Strategic Co-ordination)	Failure to complete Equality Impact Assessments for potential savings by February 2024	n/i	n/i	n/i	12	0			2	0	2	0%
FERG0003	Gold (Strategic Co-ordination)	Statutory consultation and consultation in general will not be undertaken in good time	n/i	n/i	n/i	15	9			1	0	1	0%
FERG0004	Gold (Strategic Co-ordination)	Failure to comply with procedural requirements of the constitution	n/i	n/i	n/i	20	12			3	0	3	0%
FERG0005	Gold (Strategic Co-ordination)	Failure to ensure that information published internally and released in the public domain is consistent	n/i	n/i	n/i	12	4			0	0	0	0%
FERG0006	Gold (Strategic Co-ordination)	The risk to staff wellbeing due to the ongoing situation and uncertainty over structures	n/i	n/i	n/i	9	6			2	0	2	0%
		6								8	0	8	0%

Finance System Update

Audit Committee
14 December 2023

Somerset Council

D365 Finance Day-1 Functionality

Status for Go-live:.

Available	Could be Available	Won't be Available	Not Needed for Go-Live
Available Now	Subject to Code	After Go-Live	Phase 2

Record to Report

General Ledger	Budgeting	Cash and Bank	Tax

General Ledger
- Manage Financial Calendars, Periods & Y/E
- Manage Foreign Currency and Exchange Rates
- Manage Currencies & Exchange Rates
- Maintain Chart of Accounts, Structures and Dimensions
- Non-Financial Data
- Maintain Advanced Rules
- Create and Process Journals — MVP system. ISV – controlled input form
- Process Accruals and Prepayments
- Royalties

Period Close
- Manage Period and Y/E Close Activities
- Transfer Closing Balances To New Financial Year

Processing VAT
- Setup and Maintain VAT
- Run VAT100 and Settlement Reports
- Posting to General Ledger
- Making Tax Digital – Submission
- Intrastat & EC Sales List

Budgeting Setup and maintenance — ISV – Solver see notes
- Define Financial Dimensions For Budgeting
- Create a Budget Model and Budget Codes
- Create, Transfer, Approve and Consolidate Original/Revised Budget
- Manage Control Frameworks

Cash and Bank Management
- Create, Maintain and Reconcile Bank Accounts
- Transfer funds between bank accounts
- Payment methods - inbound & outbound
- Foreign Exchange
- Reporting requirements
- Financial Instruments
- Cash Allocations

Inquiries & Reports — See Notes
- View a Voucher Transaction and Audit Trail
- Generate a Trial Balance — MVP system. ISV – Solver, see notes
- Generate a Management reporting pack

Note:
- **Inquiries & Reports / Generate Debtor days reports** are included in a suite of reports under development, system standard & PowerBI
- **Budget Setup and maintenance** will utilise Solver and is not required until after Go-Live (June 2023)

D365 Finance Day-1 Functionality

Status for Go-live:.

Available	Could be Available	Won't be Available	Not Needed for Go-Live

Available Now   Subject to Code   After Go-Live   Phase 2

Procure to Pay

Procurement and Sourcing	Purchase Ledger

Manage Purchase Orders
Create PO for Stock / Non-Stock Products
Confirm and Receive POs
Manage Delivery Schedules and Charges
Manage purchase agreement
Create Purchase Agreement (Call off order)
Create Release Order
Manage Workflow Approval
Setup Workflow Approval / Delegations
Approve / Reject POs — MVP = multiline
Manage Escalation
Manage Purchase Requisitions
Create, Submit and Approve Purchase Requisitions
Release and Confirm POs
Manage changes
Amend / Cancel POs
Cancel Remaining Delivery on a PO

Process Supplier Returns
Create Return PO lines and Return Good to Supplier
Process credit note
Create & Maintain a Supplier Account — MVP – see notes
Create Supplier Record and Suppler Groups
Manage Payment Terms and Method of Payments
Amend / Put On-Hold Suppliers
Manage Procurement Category — MVP = 1-2-1 for budget coding
Processing Purchase Invoice via PO — ISV - Bottomline
Registering an Invoice
3-Way Invoice Matching and Error Handling
Process a Credit Note For Price / Quantity Discrepancies
Invoice approval workflow
Processing Non-PO Invoices
Processing Supplier Payments
Process a Manual / Bulk / Proforma / BACS Payment
Allocate Payments on Account
Detect/ prevent duplicate — ISV – FISCAL Tech software

Month End and Reporting
Reconcile Supplier Balance Report to General Ledger
Generate unallocated cash report
Accrued purchases report
Remittance advice
Order detail reports and dashboard
Construction Industry Scheme — See Notes

Note:

- **Construction Industry Scheme** development complete, requires testing. Uses bot for reporting
- **Process Customer Invoicing / Dunning** are pending completion of document outputs and website e-payment development.

D365 Finance Day-1 Functionality

Order to Cash

Sales Ledger	Credit Control

Available	Could be Available	Won't be Available	Not Needed for Go-Live

Available Now   Subject to Code   After Go-Live   Phase 2

Create and Maintain Customer Records	See Notes
Create / Amend a Customer / Customer Groups	
Manage Payment Terms and Method of Payments	
Maintaining Credit Limits	
Invoice Type	
Process customer invoicing	MVP = See Notes
Processing Free Text Invoices	
Processing Credit Notes	
Processing Proforma invoices	
Process Customer Payments	See Notes
Create a Customer Payment	
Allocating Payments Against Invoices	
Collect customer payments with Direct Debits	
Credit Control	
Place a Customer On Credit Hold	
Mark Invoices In Dispute	
Dunning Letters	See Notes
Write Off Bad Debts	
Generate Customer Statements	
Month End and Reporting	
Generate Unallocated cash report	
Reconcile Customer Balance Report to General Ledger	
Generate Debtor days reports	See Notes
Generate Customer Ageing Report	
Open Customer Transactions Without Totals Report	

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Note:
- **Process Customer Invoicing / Dunning** are pending completion of document outputs and website e-payment development.
- **Process Customer Payments** are pending UAT of integrations INF008 and INF096

D365 Finance Day-1 Functionality

Acquire to Dispose

Fixed Assets

Create a Fixed Asset	See Notes
Setup Fixed asset groups	
Setup Fixed asset Service life	
Setup depreciation method	
Acquire a Fixed Asset	
Acquire an Asset From a Journal / PO / Investment Project	
Fixed assets - basic info requirements	
Specific rules for Fixed asset acquisitions	
Recording Fixed Asset Transactions	
Depreciate a Fixed Asset	
Adjust The Value of a Fixed Asset	
Sell / Scrap a Fixed Asset	
Transaction reversal	
Revaluation of Investment Properties	
Financial Reporting of Fixed Assets	
Legal entities for Fixed Assets	
Fixed Assets & depreciation - chart of accounts and financial dimensions	
Fixed Asset reporting	

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System Administration

System Admin & Organisation Structure

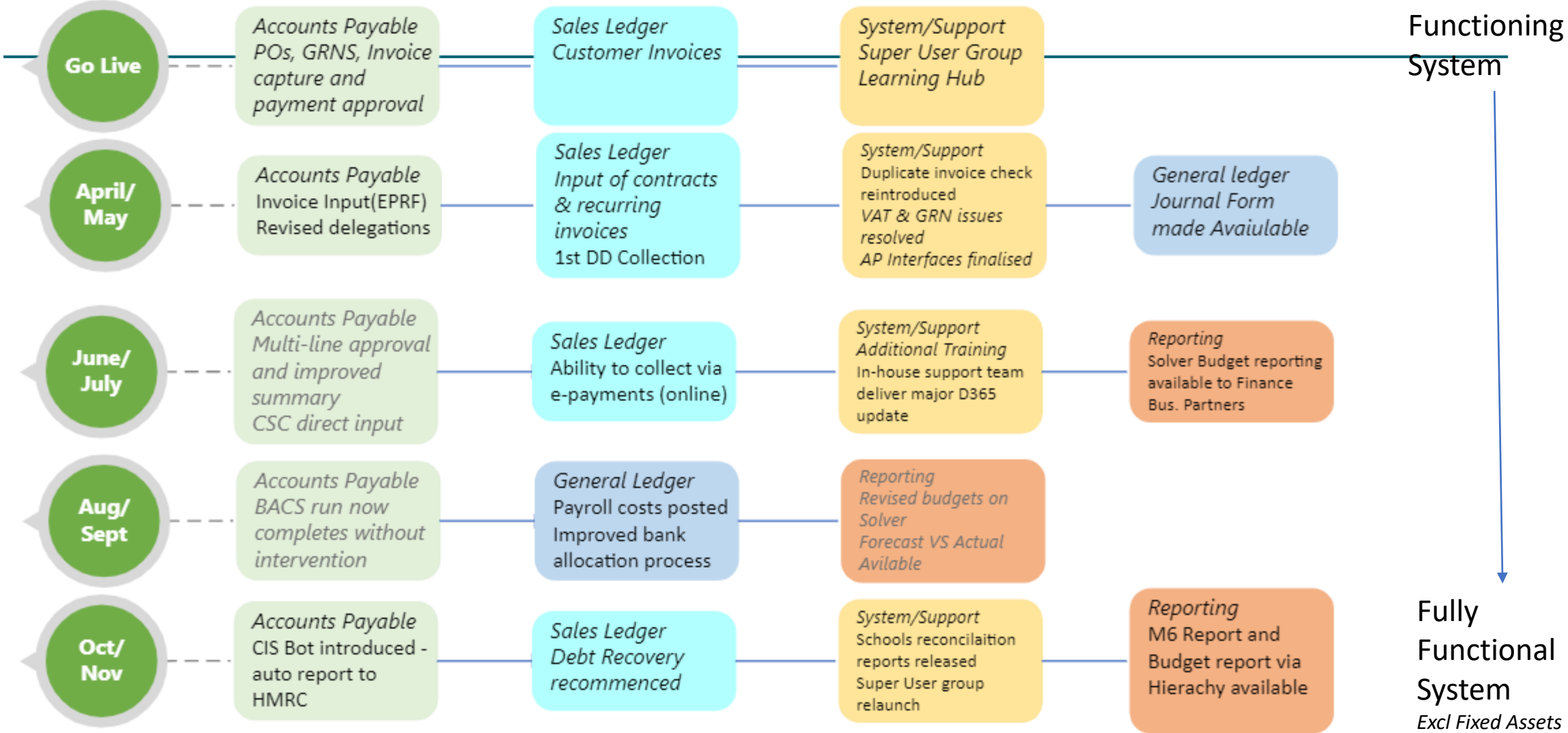|	
Maintain Organisation Structure	See Notes
Create and maintain security roles	MVP – system standard
Create and maintain new user	
Maintain system batch jobs	

Note:
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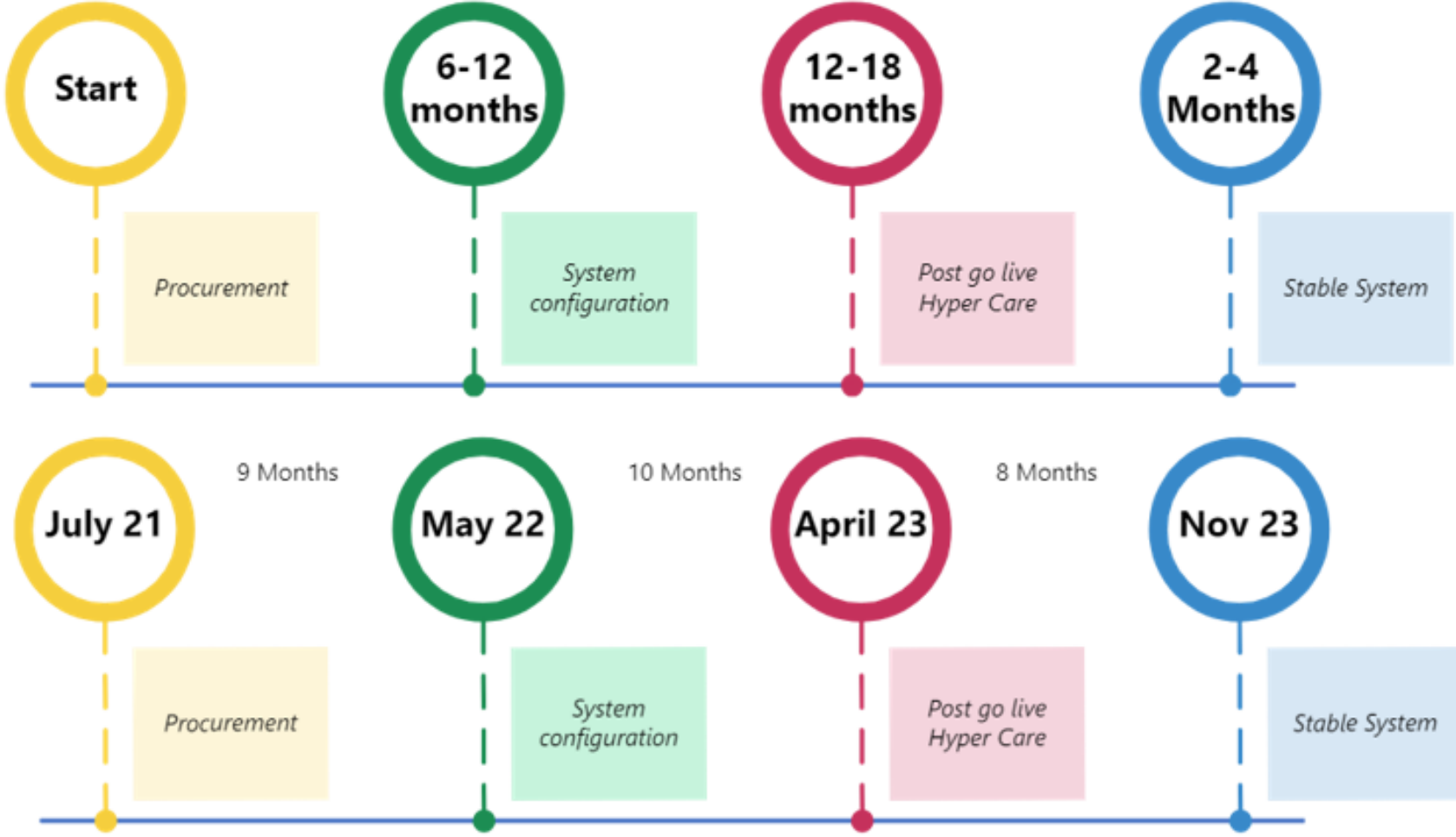
D365 Finance Post Go Live High Level Activity

Functioning System

Go Live
- Accounts Payable: POs, GRNS, Invoice capture and payment approval
- Sales Ledger: Customer Invoices
- System/Support: Super User Group Learning Hub

April/May
- Accounts Payable: Invoice Input(EPRF) Revised delegations
- Sales Ledger: Input of contracts & recurring invoices 1st DD Collection
- System/Support: Duplicate invoice check reintroduced VAT & GRN issues resolved AP Interfaces finalised
- General ledger: Journal Form made Avaiulable

June/July
- Accounts Payable: Multi-line approval and improved summary CSC direct input
- Sales Ledger: Ability to collect via e-payments (online)
- System/Support: Additional Training In-house support team deliver major D365 update
- Reporting: Solver Budget reporting available to Finance Bus. Partners

Aug/Sept
- Accounts Payable: BACS run now completes without intervention
- General Ledger: Payroll costs posted Improved bank allocation process
- Reporting: Revised budgets on Solver Forecast VS Actual Avilable

Oct/Nov
- Accounts Payable: CIS Bot introduced - auto report to HMRC
- Sales Ledger: Debt Recovery recommenced
- System/Support: Schools reconcilaition reports released Super User group relaunch
- Reporting: M6 Report and Budget report via Hierachy available

Fully Functional System
Excl Fixed Assets

How do we compare?

Gartner Average project timescales for single system ERP replacement

Start	6-12 months	12-18 months	2-4 Months
Procurement	System configuration	Post go live Hyper Care	Stable System

July 21	9 Months	May 22	10 Months	April 23	8 Months	Nov 23
Procurement		System configuration		Post go live Hyper Care		Stable System

D365 Change /Training Support

Pre Go live Training

- **EY** provided TTT to key project leads involved in iteration workshops and some super users leading up to go live
- **Super users** attended their functional end to end process training session ahead of go live- held beg of March. **Functional leads provided training.**
- **All staff** had the opportunity to attend familiarisation sessions based on overview /functional end to end processes -**attendance** ranged from **60-200** per session **–** held Mid March. **Total number of sessions -16**

Post Go live Training

- **24 All staff Bitesize sessions** - held June to July -**attendance** ranged from **10-90** per session. Followed by a **Rerun of Bitesize sessions-** held August - **attendance** ranged from **10-37** per session.
- **57 All staff daily drop in sessions were** held, 20th July to 7th August. Moved to fortnightly until October. **Attendance** varied from **100-60 people.** Most of which were the same people that attended each session. Invites were sent to all system users.

Hypercare Support

- **Super user/Change Champion Network 'Go Live' daily support calls** were held. Super Users and CCN were there to help staff and provide feedback into the daily calls –**36 calls** held 17th April to 7th July, attendance varied **from 60-20 super users/CCN. Further training** was given on these calls to help SU.
- The **Super User** group is currently being revamped to cover all areas. We now have **92 super users across the council** - we still have 42 gaps to fill.
- **Dynamics mailbox** was monitored throughout the day, every day.
- **Halo Resolve group** monitored Halo tickets on a daily basis, these were managed via daily triage calls.

Documentation /Learning hub

- **Learning hub** was created with all step by step guides and recordings. Documentation continues to be worked on and updated where needed.
- **Personas lights out** documentation was sent **to system users based on roles** ahead of the switchover from legacy systems to Dynamics. Switchover plan to D365.pptx
- **Personas/Process flows** are currently being worked on to help staff going forward.
- **Communication** was regularly sent throughout the project, particular after go live which mostly contained of step by step guides to help staff

System Controls

Finance	Current key controls	Improvement
Security roles	*Standard D365 roles	*Planned workshop day with Microsoft workshop, target customising roles with aim of reducing licence costs.
Role maintenance	*Halo logged requests with approval *Deletions linked to leavers form	*Review of current access against evolving restructure
GL & Budget	*Period Controls *Chart of Accounts coding controls *Journal form access and posting controls *Budget movement access and posting controls	
AP	*Spend Approval *Processing segregations *Potential duplicate payment detections *Supplier maintenance segregations	*Follow up action from completed creditors reconciliations *Review of potential improvements to invoice scanning
AR	*Customer maintenance segregations	
Banking	*Bank statements loaded daily *Cash files posted via interfaces *Posting reconciliations underway	
Sub module account reconciliations	*Regular system model reconciliation	*Awaiting trial balance loads from finalised 22/23 accounts
Documented process	*Learning hub *Super User network	*Review of system vs process maps underway and to be fully documened

Additional Business Controls

Accounts receivable

- Customer refunds / write offs, approval held off system.

Accounts payable

- Scanned invoice values manual checked prior to posting on supplier account.
- High value payments validated back to invoice on daily BACs processing.
- Budget spend approval user access has second sign off from relevant Finance Business Support manager.

General Ledger

- Prior to access being granted to input journals, mandatory training delivered by corporate finance on appropriateness of input (including authorisation and evidence) for journals.

Budget reporting

- Virement processing evidence and authorisation capture form, held of system.

Interfaces

- Interface posting validations, done manually daily

Reporting capabilities

Being an MS product allows the integration to self-write reports and design to business needs.

- D365 inquiries
  - System user activity
  - Transactional - *journal, customer, supplier or cost centre*
  - Sub ledger integrity
  - Standard audit reporting – *limited enabled*

- Solver – general ledger reporting (currently limited to finance role only)
  - Revenue budgets – *full suite available and used since month 6*
  - Capital budgets – *standard reports built; waiting on reporting structure and budget data load*
  - Annual accounts and other statutory reports – planned developments Jan – Mar 20 24

- PowerBI – mass/structured transactional reporting
  - Aged debt – *report developed, business sign off eta 08/11*
  - PO activity – *final stages of development*
  - Interface monitoring dashboard – *in development, first draft due 22/12*
  - Spend over £500 transparency – *to automate the below*
  - Ability to connect to Solver – *new year development for publishing to direct for budget holders*

- Direct off the data lake
  - Spend over £500 transparency – *live and published on Council internet*

Finance Next steps

Accounts receivable
- Final stages of first reminders for debt recovery issued – BAU from 18/12/23
- Aged debt template for internal reporting – sign off 15/12/23

Accounts payable
- Cash balances validated. Follow up action regarding posted coding.
- Enforcement of No Po No Pay policy
- Review potential invoice scanning automation development

General Ledger
- Follow up required coding from standard reconciliations for balance sheet and bank accounts
- Allocation of cash suspense to service budgets
- Loading of 22/23 closing balances – pending audit completions

Budget reporting
- Continued Revenue budget alignment and validation reviews of actual charges.
- Capital budgets and forecasting data to be loaded into the system.
- PowerBI developments to allow budget holders direct access financial data (currently provided via Finance Business Partner)

Fixed Assets
- Continued development of newly designed Fixed Asset Module