

Annual Governance Statement 2022/2023

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SCOPE OF RESPONSIBILITY

Cherwell District Council is responsible for ensuring that:

- its business is **conducted** in accordance with the **law and proper** standards
- public money is safeguarded and properly **accounted** for, and
- **resources** are used **economically, efficiently and effectively**.

The Council also has a **duty** to:

- make arrangements to **secure continuous improvement** in the way in which its functions are exercised
- put in place **proper arrangements for the governance of its affairs**, and
- implement and maintain effective processes of **internal control**, including appropriate arrangements to manage risk.

THE PURPOSE OF THE GOVERNANCE FRAMEWORK

The governance framework comprises the systems, processes, cultures and values which underpin how the Council is controlled and managed internally, and how it engages with taxpayers, service users and the wider community. The governance framework enables the Council to monitor delivery of its strategic objectives and assess whether those objectives are securing service improvements and value for money. Systems of internal control and risk management are a significant part of the governance framework and are designed to manage risk down to a reasonable level. Some risks can never be eliminated entirely, however, and these processes provide only reasonable and not absolute assurance of effectiveness.

THE GOVERNANCE FRAMEWORK AT CHERWELL DISTRICT COUNCIL

The Council operates an executive based system of governance with a Leader. The Executive takes strategic key decisions with officers responsible for day to day decisions. The Executive is made up of a Leader and 9 other councillors. The leader then appoints individual councillors (portfolio holders) to other positions in the Executive. Their remit includes obtaining assurance that Annual Delivery Plan priorities, and the Budget and Policy Framework approved by Council each year, are delivered in their relevant areas.

The Council has a Constitution which 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.

We have various layers of management within the organisation and our management teams each play an important role in the governance framework.

Our corporate leadership team (CLT), comprises the Head of Paid Service, Corporate Directors, Monitoring Officer and S151 Officer. CLT meets on a weekly basis. Our extended leadership team (ELT) comprises the CLT and Assistant Directors. ELT meets on a monthly basis and are programmed

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as a series of sessions to focus on strategic issues, projects and programmes and health of the organisation.

The council has two wholly owned companies – Graven Hill and Crown House.

Graven Hill Village Developments was established in 2014. It is an ambitious project aimed at disrupting the market and creating innovative solutions to housing supply issues. The aim of Graven Hill is a large scale self-build community within a development of up to 1,900 new homes. It will also provide commercial space, a nursery, a primary school and health hub, continuing to create new jobs in the locality.

The Crown House apartments project was initiated to drive economic and social regeneration. The initiative has improved community safety, and provided housing in Banbury town centre, comprising 50 apartments and one commercial unit.

The Council commissioned an independent review of the governance arrangements for Graven Hill, and recommendations arising from it were reported to the Shareholder Committee in July. .

ANNUAL DELIVERY PLAN PRIORTIES

Before the start of each financial year the council agrees its priorities for the next 12 months through its Outcomes Framework. This sets out the key deliverables required for the year ahead to support the council in achieving its overarching priorities, set out in its Business Plan and are as follows: :

Housing that meets your needs

Supporting environment sustainability

An enterprising economy with strong and vibrant local centres

Healthy, resilient and engaged communities.

The framework also sets out the council's golden thread – how its annual priorities are cascaded down through the organisation to individual work plans . Progress towards these priorities is regularly reviewed by the Executive and Overview and Scrutiny

LOCAL GOVERNMENT ASSOCIATION (LGA) – CORPORATE PEER CHALLENGE

This programme organised by the LGA, also known as “Peer Review” involves peer teams of councillors and officers from other councils spending time within a council to identify and address issues and challenge progress across various themes. The core review for all Councils includes local priorities and outcomes, organisational and place leadership, governance and culture, financial planning and management and capacity for improvement. In addition two additional themes are included, namely, Growth & Infrastructure and Decoupling of the Strategic Partnership with Oxfordshire County Council. In November 2022, the Council invited the LGA to undertake such a Peer Review of how effectively we work as a Council. The reviewers spoke to 145 people (members of staff, partners and councillors) about leadership and culture, place shaping, decision making and

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much more. A [formal report](#) was received by the Council and was reported to the [Council meeting](#) together with the Council's action plan.

The overriding messages and observations from the Corporate Peer Challenge were:

- The council has ambitious plans and has a proven track record of delivery.
- There is a recognised need for a compelling vision for the council now that it is a standalone authority.
- The council needs to face the future financial challenges head-on.
- Transformation is fundamental to achieving the council's corporate priorities and the MTFs.
- Continue to work with your regional partners to meet the infrastructure gap.
- Be clear about your plans for regeneration and communicate this widely.
- You've stabilised the organisation following a tough decoupling exercise you now need to refocus your relationships.

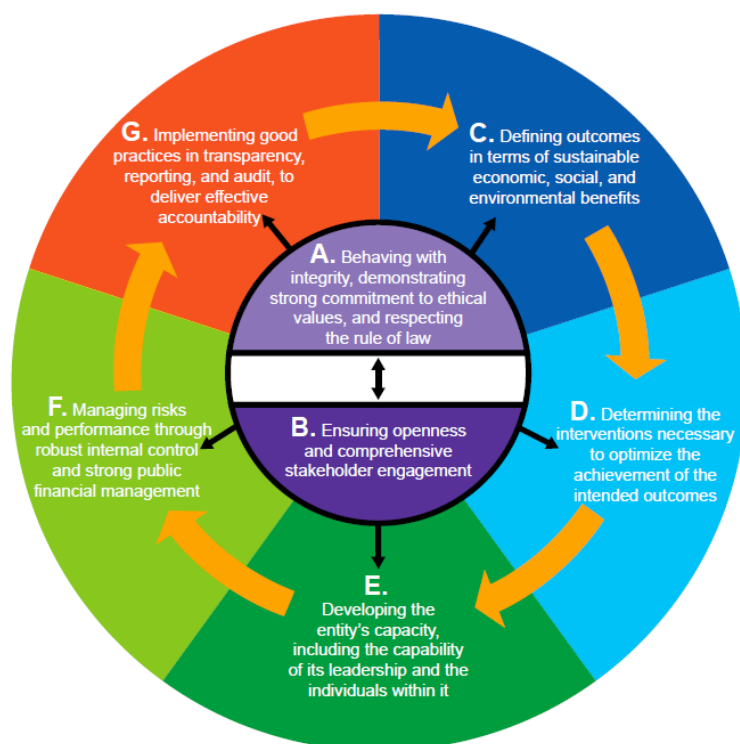
FINANCE

A new Medium-Term Financial Strategy was approved by Council in February 2023. to cover the five years 2023/24 – 2027/28. Councillors received updates throughout 2022/23 to advise on the continuing financial effects of the pandemic to council services. Income was still noted to be affected as some Council services struggled to return to levels of activity and income generation at pre-March 2020 levels. These ongoing impacts were addressed as part of the 2023/24 budget. The purpose of the Medium-Term Financial Strategy is to deliver a balanced and affordable 2023/24 budget and ensure that the Council's finances are robust and sustainable over the medium term or act as an early warning system of a gap in future years between forecast expenditure and resources which the Council must address, and that in the longer term, the Council's finances are not reliant on the unsustainable use of one-off reserves or funding.

The Council has a robust approach to the use of reserves with any changes in uses of reserves from budgeted levels requiring approval in line with the Council's reserves policy. The S151 Officer carries out a risk assessment of general balances as part of the budget setting process and issues an overall opinion on the level of reserves via their S25 statement.

ARRANGEMENTS FOR GOVERNANCE

The Council has approved and adopted a [Local Code of Corporate Governance](#), which is consistent with the principles of the CIPFA/SOLACE Framework 'Delivering Good Governance in Local Government' 2016.



The Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for, and used economically, efficiently and effectively. The Council also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness. The Council meets the Standards of the Framework in the following ways:

A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law;

The Council has adopted codes of conduct for both Officers and Members which facilitates the promotion, communication and embedding of proper standards of behaviour. The Council's Chief Finance Officer and Monitoring Officer have specific statutory responsibilities to ensure that decisions taken by the Council are lawful and in line with constitutional requirements.

The Council's Constitution explains existing policy making and delegation procedures and the matters which must be dealt with by the full Council. It documents the role and responsibilities of the Executive, portfolio holders, each committee and Members and officers. The Council has approved a protocol governing relationships between Members and Officers as part of its Constitution Officers have job descriptions and there are clearly defined schemes of delegation, all of which are reviewed from time to time.

B. Ensuring openness and comprehensive stakeholder engagement;

The Council consults regularly with stakeholders, taxpayers and service users. The letstalk.cherwell.gov.uk is the consultation website and enables local people to find, participate in, and view outcomes from, any consultation activities that interest them. It also provides feedback opportunity for stakeholders, tax payers and service users. In addition, a number of different

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groups and forums are in place to represent local views on a range of subjects including health and wellbeing and community safety.

C. Defining outcomes in terms of sustainable economic, social, and environmental benefits;

The Delivery Plan sets out how the Council aims to work in partnership to achieve its agreed objectives. These key objectives are designed to be both financially and environmentally sustainable and have been developed in consultation with partners. The Medium-Term Financial Strategy makes a realistic assessment of financial resources available, and the Budget and Policy Framework approved by Council each year sets out revenue and capital spending limits, savings and efficiency targets as well as key improvement priorities for the forthcoming year.

D. Determining the interventions necessary to optimise the achievement of the intended outcomes;

The Executive is responsible for ensuring that actions approved as part of the Budget and Policy Framework are delivered in each service area. The Projected Outturn, leadership risk register and performance against agreed key performance indicators (KPIs) reports to the Executive summarise the forecast financial outturn position each month against budget and delivery of agreed savings targets. These are also considered by CLT each month. These elements of the report are reviewed quarterly by the Budget Planning Committee and Accounts Audit and Risk Committee and the Overview and Scrutiny Committee respectively.

E. Developing the Council's capacity, including the capability of its leadership and the individuals within it;

Maximising capacity by working collaboratively is a key component of the Annual Delivery Plan and a number of longstanding partnership working arrangements are in place. The Constitution sets out how the governance aspects of these arrangements should operate in practice. The Human Resources and Development team has a specific role and remit to improve the capability and capacity of Council officers by offering a range of skills and qualification-based training opportunities.

F. Managing risks and performance through robust internal control and strong public financial management;

The Leadership Risk Register provide a high-level overview of key risks which are reported to CLT and Executive on a monthly basis and AARC on a quarterly meeting. Financial Procedure Rules, Contracts Procedure Rules and Employment Procedure Rules, set out the framework of internal controls. Internal Audit have a programme of work designed to assess how this framework operates in practice and report to the Accounts, Audit and Risk Committee.

G. Implementing good practices in transparency, reporting, and audit to deliver effective accountability.

All Council meetings are held in public and minutes of meetings and webcasts are available on the Council's website. Public questions are allowed at Executive, Committees and Council meetings.

The Council publishes an Annual Financial Report (the Statement of Accounts) annually within the statutory timescales. The Annual Financial Report incorporates the full requirements of best practice guidance in relation to corporate governance, risk management and internal control.

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The Council is subject to independent audit by Ernst and Young and receives an Annual Audit Letter reporting on findings. The Council supplements this work with its own internal audit function and ad hoc external peer reviews. The Accounts Audit and Risk Committee undertakes the core functions as identified in CIPFA's *Audit Committees – Practical Guidance for Local Authorities*.

REVIEW OF EFFECTIVENESS

Internal Audit

The Council uses several ways to review the effectiveness of governance arrangements. One of the key assurance statements is the annual report and opinion of the Chief Internal Auditor. The role of the Internal Audit Service is to provide assurance to management and those charged with governance about the quality and effectiveness of the governance framework and systems of internal control. The internal audit team have completed eight internal audits and five grant certifications, the outcomes have been reported to the Accounts, Audit & Risk Committee. (One report, from the eight, is not yet finalised but it should be by the end of May).

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 as our Chief Internal Auditor as follows:

- 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.
- be a senior manager with regular and open engagement across the organisation, particularly with the leadership team and with the audit committee
- lead and direct an internal audit service that is resourced appropriately, sufficiently and effectively
- be professionally qualified and suitably experienced.

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 and reported to the Accounts, Audit & Risk Committee. It is a requirement of the PSIAS for an external assessment of internal audit to be completed at least every five years. The next external assessment was due in 2022/23 however was delayed due to recruitment/staffing issues within the team. This is now booked for October 2023, the results will be reported to the January Accounts, Audit & Risk Committee.

The Chief Internal Auditor prepared an Annual Report on the work of Internal Audit which concludes for the 12 months ended 31 March 2023, there is **satisfactory** assurance regarding Cherwell District Council's overall control environment and the arrangements for governance, risk management and control. Where weaknesses have been identified

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through internal audit review, they have worked with management to agree appropriate corrective action and timescale for improvement.

Where Internal Audit identifies areas for improvement, management action plans are in place and are routinely monitored by the Internal Audit team and reported to the Accounts, Audit & Risk Committee. 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.

The Council agrees an Annual Plan for the Counter-Fraud Service each year. This is presented to the July meeting of the Accounts, Audit and Risk Committee, supporting the Council's Anti-Fraud and Corruption Strategy with updates taken throughout the year. The Counter-Fraud team's purpose is to adhere and to promote the zero-tolerance approach to fraud detailed in the Council's Fraud Strategy, by thoroughly investigating any instances of fraud; applying the appropriate sanctions; undertaking proactive and preventive work to prevent and detect fraud through training, awareness raising, data matching and proactive reviews.

The key objectives of the Counter-Fraud Strategy for 2022/23 were:

- Strategic: Continue to build the Counter Fraud team to support the Council to prevent and detect fraud and irregularity.
- Proactive: Undertake proactive counter fraud activities to reduce the risk of fraud in the Council.
- Reactive: Manage fraud referrals and investigations
- Data: Use data to detect and prevent fraud

For the period April 2022 – February 2023, 75 fraud cases were identified which relate . Of these, 23 cases were not prove, 18 resulted in changes to council tax support calculations, removals of single persons discounts, removal of small business rates reliefs and recovery of council housing and the remaining 34 cases were open.

Partnership decoupling

Following the decisions at the respective Cherwell District Council and Oxfordshire County Council Full Council meetings in February 2022 to terminate the s.113 Agreement between the councils, the Joint Shared Services and Personnel Committee (JSSP) concluded its work and accordingly, at its 4 July 2022 meeting, JSSP recommended to Council to agree to disband the Committee as from 31 August 2022. There are no longer shared Chief or Statutory Officers..

There are service level agreements in place, reviewed annually by the directors, for services that provided by Oxfordshire County Council post decoupling.

The Council continues to make steady progress towards establishing services/ teams including an in house operating model for services that had previously been provided on a joint basis including legal, procurement, property and information management teams.

Financial Management Code

A key goal of the Financial Management Code of Practice (launched by CIPFA in November 2019) (FM Code) is to improve the financial resilience of organisations by embedding enhanced standards

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of financial management. Since April 2021 authorities have been expected to work towards full compliance of the FM Code. There are clear links between the FM Code and the Governance Framework, particularly with its focus on achieving sustainable outcomes. As such, Annex 1 sets out the outcomes of the Council's latest self- assessment of compliance with the FM Code. The picture is positive, with the RAG (Red-Amber-Green) rating of compliance showing as Green for all of the 19 standards. A column showing 'Further Work' gives an indication of improvements that can be made over the current year.

Actions

Significant actions identified in the preceding years AGS have now been completed with the update on the decoupling as provided above. The Constitution has also been reviewed to the extent necessary to reflect termination of the joint arrangements with scheme of delegation and contract and financial procedures rules updated.

The Council's Monitoring Officer has formed the Corporate Oversight and Governance Group (COGG). The primary purpose of the COGG is to ensure good governance and decision-making processes, effective risk management, ensuring and improving value for money, effective internal controls and ensuring transparency and accountability.

The COGG is an internal officer group consisting of the Corporate Director (Resources) as the responsible chair, Monitoring Officer, the S151 Officer, Chief Internal Auditor, Deputy S151 Officer, Head of Legal & Democratic/ Deputy Monitoring Officer (when in post) and Assistant Director Customer Focus.

GOVERNANCE SELF ASSESSMENT

Annual Assurance Statements from Assistant Directors have been received and have highlighted the following main issues:

- Recruitment and skills gap
- Officer understanding of their role in delivering the Strategic Priorities
- Arrangements for the Identification of risks
- Clarity on governance
- Consistent compliance with the Transparency Code on procurement matters

These reviews identified improvement which are contained in the action plan.

ACTIONS FOR 2023/2024

	Responsible Person	Date
Ensure that the Council has sufficient and appropriately qualified staff to deliver its programme of work and projects.	Assistant Directors / Human Resources	tbc
Increase awareness of all officers to Council's policies and procedures via training and workshops.	Assistant Directors	tbc

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Implement Procurement Strategy for the Council with procurement strategy acting as a lever for cascading corporate priorities down to services and capital projects delivered through commercial partners with alignment between the two.	Assistant Director of Law & Governance / Procurement Manager	tbc
Ensure value is delivered through contract management and afforded time, technical expertise and people to discharge them.	Assistant Directors / Procurement Manager	tbc
Ensure Procurement and Contracts guidance is in place and embed a culture of compliance.	Procurement Manager	September 2023
Ensure contracts and procurement are procured in accordance with the contract tailored procurement and contract strategies with strong internal control.	Assistant Directors	August 2023
Ensure Health and Safety processes and guidance are in place and understood.	Human Resources	tbc
Ensure Business Continuity Plans are reviewed and updated annually.	Corporate Director of Communities	tbc
Develop and implement Asset Management Strategy which provides an overview of our land and property assets, ensuring focus is maintained on our main priorities for managing, maintaining and developing our assets over the next five years. The strategy should inform policies enabling us to develop action plans, agree priorities and make decisions to meet our longer-term objectives.	Assistant Director of Property	tbc

Other governance outcomes are shown below:

- Nil reports issued by the S151 Officer or the Monitoring Officer.
- The MO received eight complaints about member conduct in 2022/ 2023. Seven were dismissed at initial stage with one offered an informal resolution.
- The Local Government and Social Care Ombudsman upheld 1 complaint out of total 12 received.

STATEMENT OF OPINION

It is our opinion that the Council's governance arrangements in 2022/23 were sound and provide a robust platform for achieving the Council's priorities and challenges in 2023/24. It is our opinion that our ability to maintain sound governance during the past year, has been effective.

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Yvonne Rees

Chief Executive

Cllr

Leader of the Council

Dated:

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Annex 1 – Summary Financial Management Code Assessment

Ref	CIPFA Financial Management Standards	Current Status	Further Work	Status
1. Responsibilities of the CFO and Leadership Team				
A	The leadership team is able to demonstrate that the services provided by the authority provide value for money	All services reviewed to ensure being delivered efficiently and appropriate savings identified. All tenders consider VfM by considering the quality of service and not just price.	Develop a statement of how proposals in Executive Reports will deliver value for money where appropriate	
B	The authority complies with the CIPFA “Statement of the Role of the CFO in Local Government”	The CFO is a qualified accountant with significant experience working as an active member of the leadership team. The CFO is a member of CLT (Corporate Leadership Team) and has an influential role with members of the Executive, Accounts, Audit & Risk Committee and lead opposition members.	Review annually the statement of roles and responsibilities of CFO, CLT and the Exec.	
2. Governance and Financial Management Style				
C	The Leadership Team demonstrates in its actions and behaviours responsibility for governance and internal control	While operating in partnership with Oxfordshire County Council, a Corporate Governance and Assurance Group (CGAG) was set up 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. Following decoupling from OCC this function will sit with Corporate Oversight and Knowledge Governance Group (COKGG) so that the AGS process will be owned by the most senior officers in the Council with a CDC-specific process.	The AGS process previously led by CGAG will be incorporated into COKGG.	

Ref	CIPFA Financial Management Standards	Current Status	Further Work	Status
D	The authority applies the CIPFA/SOLACE “Delivering Good Governance in Local Government: Framework (2016)”	Annual Governance Statement includes audit opinion on effectiveness of internal control environment and systems of internal control.	Continue to enhance and develop the AGS through COKGG. Reporting to AARC has been enhanced to include regular reports on FOI, data subject access requests, EIR requests and RIPA approvals, to give visibility and assurance on regulatory compliance.	
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.	
3. Long to Medium-Term Financial Management				
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.		
G	The authority understands its prospects for financial sustainability in the longer term and has reported this clearly to members	MTFS far more transparent than in previous years clearly outlining the financial challenges facing CDC in the Budget and Business Planning Process 2022/23 – 2026/27 Report	Continue to update CLT and the Executive throughout year and within Budget/MTFS documents	
H	The authority complies with the CIPFA “Prudential Code for Capital Finance in Local Authorities”	Capital Strategy is produced. Quarterly Treasury Management monitoring considered at the Accounts, Audit and Risk Committee. a profiled five-year capital programme was approved by Council in Feb 2022.	. Provide quarterly TM and Prudential Indicator updates as part of monitoring reports.	
I	The authority has a rolling multi-year medium-term financial plan consistent with sustainable service plans	CDC has an Integrated Business Planning and Budget Process with a five-year MTFS.	Continue to ensure services are aware of future savings plans committed to and savings are	

Ref	CIPFA Financial Management Standards	Current Status	Further Work	Status
			implemented. Encourage 'early alert' if future savings are at risk.	
4. The Annual Budget				
J	The authority complies with its statutory obligations in respect of the budget setting process	The Council produces its annual balanced budget and supporting documentation.		
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	S25 report accompanies the suite of Budget documents. Enhanced by including an assessment of readiness for implementing the FM Code		
5. Stakeholder Engagement and Business Plans				
L	The authority has engaged where appropriate with key stakeholders in developing its long-term financial strategy, medium-term financial plan and annual budget	Significant consultation on the budget proposals as well as ensuring carry out the statutory business rate payers' consultation.	Continue with corporate and directorate consultation where appropriate.	
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. The Strategic Place Shaping Programme Board implemented a Gateway process for evaluation of projects which considers factors such as vfm, business need.	Agree consistent business case templates from outline through to full for both revenue and capital schemes for all strategic boards.	
6. Monitoring Financial Performance				
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 Performance, Risk and Financial Monitoring Report to Executive enables CLT and Executive 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 Capital Programme monitoring element requires enhancement to: <ul style="list-style-type: none"> better reflect performance and the delivery of outcomes linked to the completion of capital schemes. 	

Ref	CIPFA Financial Management Standards	Current Status	Further Work	Status
		Enhancements to capital reporting have been introduced to now include analysis of variances to the total cost of the scheme rather than comparison to in-year profiled budget.	<ul style="list-style-type: none"> Ensure all capital schemes are monitored by a strategic board or specific DLT where a strategic board doesn't exist to that type of scheme. 	
O	The Leadership Team monitors the elements of its balance sheet that pose a significant risk to financial sustainability	Reserves and balances are monitored monthly and changes in budgeted use require appropriate approvals before they can be assumed. Debtor monitoring takes place quarterly identifying aged debt of Council debt. Aged debt was recently reviewed en masse which resulted in significant debt being written off.	Continue to review aged debt to consider the collectability of this. Take proposed write-offs to Exec regularly.	
7. External Financial Reporting				
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 annual accounts are produced in compliance with the CIPFA Code.		
Q	The presentation of the final outturn figures and variations from budget allows the leadership team to make strategic financial decisions	CLT and Executive consider outturn report and year end variances enabling strategic financial decisions to be made as necessary.		