

## 54847 Council's Approach - Financial Accountability, Budget Management, and Escalation of Non-Compliance

I would like to request the following information regarding your council's approach to financial accountability, budget management, and the escalation of non-compliance:

Does your council have a Budget Accountability Framework, Budget Escalation Framework, or any other policy, protocol, or document which sets out the expectations of budget holders and the procedures for addressing non-compliance?

Yes, arrangements are set out in the Council's Financial Regulations. The framework is underpinned by regular reporting to Service Management Teams, the Corporate Leadership Team and Council Committees (Service Committees, Finance and Resources Committee and Governance, Risk and Best Value Committee).

Budget Accountability and Escalation arrangements are currently being strengthened, under the Council's Budget Strategy & Medium-Term Financial Plan 2025-2030. Each Executive Director will be assigned a cash limit and sign a budget accountability letter. Accessing the Council's risk contingency in the case of overspend will be subject to formal approval, with performance in managing pressures regularly considered by a newly established Finance and Assurance Board.

In relation to Q1, please provide a copy of the document(s), or a link to where they can be accessed.

The [Financial Regulations](#) can be found on the Council's website.

Does the council provide training or guidance to budget holders on their financial responsibilities and/or escalation procedures?

Financial Regulations are available to all budget managers through the Council's Intranet. Budget managers receive professional support and advice through aligned Finance business partners.

Training is provided through mandatory e-Learning for all budget holders. The "Background to Council Budgets" e-learning module includes guidance on roles and responsibilities and the budget monitoring process.

In relation to Q3, please provide a copy of the relevant training material, policy, or guidance documents.

The Council's Background to Council Budgets document is attached.