



REQUEST 18056

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

1. 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 (e.g. overspends)?

If yes, please answer Questions 2 to 4 only.

If no, please answer Questions 3 to 8 only.

2. In relation to Q1, please provide a copy of the document(s), or a link to where they can be accessed.
3. Does the council provide training or guidance to budget holders on their financial responsibilities and/or escalation procedures?
4. In relation to Q3, please provide a copy of the relevant training material, policy, or guidance documents.
5. What procedures are in place if a budget holder or service area is forecasting or reporting an overspend?
6. Are there defined thresholds (e.g. percentage variance, monetary value) that trigger escalation?
7. Once escalation is triggered via a defined threshold or otherwise, what actions follow (e.g. reporting to senior leadership, finance team involvement, development of a recovery plan)?
8. Are such escalations reported to any council committees (e.g. Cabinet, Audit Committee, Scrutiny Committee)?

RESPONSE

Yes – budget principles document as approved by Cabinet

[Appendix 1 Budget Principles.pdf](#)

Yes

Financial Regulations and Procedures Training as part of Leadership Module

All directorates receive monthly finance reports. Overspends are reported to relevant boards, directors and cabinet as part of quarterly reporting.

Depends on the area

Depends on the nature of the escalation – but examples outlined would be typical actions

Quarterly Finance Reports to Cabinet