

Introduction

CIPFA Statement on the Purpose of the Code

1.1. The FM Code is the first professional code for general financial management in local authorities. It is designed to support good practice in financial management and to assist local authorities in demonstrating their financial sustainability.

1.2. The code complies with other legislation and associated CIPFA codes and is evidence of compliance with statutory and professional frameworks.

1.3. The code is a principle-based approach. There are 6 principles:

- i) Leadership
- ii) Accountability
- iii) Transparency
- iv) Standards
- v) Assurance
- vi) Sustainability

1.4. The six principles are translated into seventeen Financial Management (FM) standards (denoted from A-Q), grouped into seven sections.

1.5. All local authorities are required to demonstrate full compliance with the Code by 31 March 2022.

Conclusion 1.6. This is the second review by Birmingham City Council against the CIPFA Financial Management Code (the first review was in June 2021) and it demonstrates compliance as detailed below. It is the opinion of the Chief Finance Officer that the Council is financially resilient and delivers value for money. However, in striving for financial management excellence, the Council has developed a set of actions for improvement which will contribute to the Council's longer-term vision and finance improvement journey.

	Question / Requirement	Answer / Self-Assessment	RAG	Areas for improvement
Section 1 - The Responsibilities of the Chief Finance Officer and Leadership Team				

	Question / Requirement	Answer / Self-Assessment	RAG	Areas for improvement
A	The leadership team is able to demonstrate that the services provided by the authority provide value for money			
1	Does the authority have a clear and consistent understanding of what value for money means to it and to its leadership team?	<p>Yes - The Council operates under a Leader/Cabinet system. Corporate Leadership Team (CLT) is responsible for the overall leadership and management of the Council, for setting and monitoring overall strategic direction and for ensuring high performance and VFM in the delivery of council services. In addition, there are Scrutiny Committees which hold the Cabinet to account.</p> <p>There are mechanisms and process in place to ensure the organisation has a clear and consistent understanding of Value for Money. Work has taken place across the organisation in the last year to embed the new VFM audit code of practice. Presentations have been given to CLT, EMT and there has been a Finance Team Lunch and Learn session. We have also developed a VFM Framework which will be rolled out across the City Council for adoption in 2022/23. The 2020/21 VFM Audit has been completed and has identified no significant weaknesses. The findings have been presented to CLT, EMT and Audit Committee.</p> <p>Value for Money is a key element of Council Decision making and consideration is made in all Cabinet reports to the financial and procurement implications of the decision being sought to ensure VFM is embedded.</p>		<p>The improvements identified in the 2020/21 VFM audit are laid out in detail in the Auditors Annual Report. An action plan has been created and shared with CLT, EMT AND Audit Committee named responsible officers have been identified and quarterly progress reports detailing the implementation of the actions will be presented to CLT and Audit Committee. We will also continue to ensure that the organisation understands the importance of VFM through monthly finance meetings and other training events.</p> <p>(evidence – Auditors Annual Report (AAR) and action plan)</p>
2	Does the authority have suitable mechanisms in place to promote value for money at a corporate level and at the level of individual services?	<p>Yes – as detailed above the Corporate Leadership team have received briefings and updates on VFM and the 2020/21 Annual Auditors Report. The Council has strong scrutiny arrangements in</p>		<p>Continue to embed the CPMO working practices across the organisation. Procurement Strategy to be</p>

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		place for the development the Financial Plan and Financial monitoring. Procurement and Contract rules set out in the Constitution also ensure strong organisational governance. The Annual Governance Statement is CIPFA Code compliant and includes an internal audit assessment of the governance arrangements in place. 2021/22 has seen the Corporate Programme Management Office (CPMO) strengthened and the creation of the Invest to Deliver Group to review and scrutinise all requests for funding from the invest to deliver reserve or other funding sources outside of the annual financial plan process. Major investment decisions now have a green book based business case.		agreed by Cabinet in Summer 2022 to ensure VFM incorporated in all procurements. (evidence – Annual Governance Statement (AGS))
3	Is the authority able to demonstrate the action that it has taken to promote value for money and what it has achieved?	Yes – the 2020/21 external audit VFM assessment was a much deeper review with the introduction of the new framework. The report shows that action has been taken to improve VFM, with no significant weaknesses / statutory recommendations identified in the AAR. The council budget for 2021/22 contained a significant number of budget savings and delivery at over 90% has been the highest for the council in the last 6 years. Regular transparent financial reporting to CLT, ECLT, Cabinet and Scrutiny Committees has also provided the organisation with evidence.		Budget setting process for 2023/24 will have an even greater focus on VFM. (evidence - 2021/22 Provisional Financial Outturn report – savings table, monitoring reports)
B	The authority complies with the CIPFA Statement on the Role of the Chief Finance Officer in Local Government			
1	Is the authority's CFO a key member of the leadership team, involved in, and able to bring influence to bear on, all material business decisions?	Yes – The s151 Officer is a permanent member of staff and a full member of the Corporate Leadership Team. The post holder reports directly to the chief executive.		

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2	Does the CFO lead and champion the promotion and delivery of good financial management across the authority?	<p>Yes - The CFO is actively involved in all material business decisions through being fully engaged with Lead Members, attending Committee and Council meetings, capital board and holding regular finance meetings with the relevant cabinet members.</p> <p>The CFO is responsible for the preparation of the annual financial statements and for being satisfied that they give a true and fair view. The CFO is required to prepare the financial statements in accordance with proper practices as set out in the CIPFA/LASAAC code of practice on local authority accounting in the United Kingdom.</p> <p>In preparing the financial statements, the CFO is responsible for assessing the Council's ability to continue as a going concern and use the going concern basis of accounting unless there is an intention by government that the services provided by the Council will no longer be provided.</p> <p>The CFO encourages good financial management across the whole Council through implementing a business partnering approach, ensuring finance is prioritised throughout governance procedures and through regular financial reporting to CLT, members, Scrutiny and committees including Audit Committee. The CFO also networks externally and works closely with other local authority Chief Officers.</p>		(evidence - S25 report approved by full Council 22.2.22)
3	Is the CFO suitably qualified and experienced?	Yes – The CFO is a suitably qualified CCAB accountant with significant experience as a Local Government CFO.		
4	Is the finance team suitably resourced and fit for purpose?	Progress has been made to strengthen the finance team. There remains a strong reliance at interims at a senior level, many of these interims		Continue the implementation of the Finance Target Operating

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		<p>are extremely experienced CFO's and have been in the authority for over 12 months enabling continuity and knowledge transfer whilst the permanent recruitment takes place.</p> <p>The Council also has an apprenticeship and graduate trainee programme to train a develop new staff with a view to them becoming the managers of the future.</p> <p>The finance team has recently launched the Finance Development Framework to help develop staff at all levels of the team.</p>		<p>Model – TOM and recruit to senior vacant posts on a permanent basis.</p> <p>(evidence -Finance Development Framework)</p>
Section 2 - Governance and Financial Management Style				
C	The leadership team demonstrates in its actions and behaviours responsibility for governance and internal control			
1	Does the leadership team espouse the Nolan principles?	<p>Yes – no evidence to dispute - Selflessness, Integrity, Objectivity, Accountability, Openness, Honesty, Leadership.</p> <p>CLT have been taking part in a development programme during the year to strengthen their leadership capabilities.</p> <p>Financial accountability has been strengthened by the annual universal signing of accountability letters by Directors and Assistant Directors.</p>		<p>Even greater responsibility and ownership of budgets and finance responsibilities to be embedded across the organisation with the introduction of the new 1B system in April 2022.</p>
2	Does the authority have in place a clear framework for governance and internal control?	<p>Yes – Constitution, Cabinet and Scrutiny structure with terms of reference, meetings webcast, formal scheme of delegation, partnership governance arrangements. Annual Accountability letters and Invest to Deliver Group.</p> <p>Regular financial monitoring reports presented to Divisional management teams and the Corporate Leadership Team.</p>		<p>(evidence - accountability letter and TOR for Invest to Deliver group)</p>
3	Has the leadership put in place effective arrangements for assurance, internal audit and internal accountability?	<p>Yes – There is an inhouse internal audit function, the Head of Internal Audit role is compliant with the CIFPA Statement on the Role of the Head of Internal Audit (2019), risk management framework, Audit Committee. The Audit</p>		

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		Committee has recently been strengthened with the appointment of an independent member who is a highly experienced CFO. The May 2022 Audit Committee received the 2020/11 AAR and received a presentation from both the External Auditor and Director of Finance, enabling the committee to have a deep dive in to the report and ask questions.		
4	Does the leadership team espouse high standards of governance and internal control?	Yes – formal member code of conduct, up-to-date register of member interests and officer declaration of interest process are all in place		There is a recommendation from the 2020/21 VFM audit regarding recording of members interests in a single online register which will be implemented. Evidence - AAR
5	Does the leadership team nurture a culture of effective governance and robust internal control across the authority?	Yes – the City Council undertakes regular reviews of its keep governance and internal control processes to ensure they remain up to date and in line with new codes of practice, Annual Governance Statement.		Evidence - AGS
D	The authority applies the CIPFA/SOLACE Delivering Good Governance in Local Government: Framework (2016)			
1	Has the authority sought to apply the principles, behaviour and actions set out in the Framework to its own governance arrangements?	Yes - The Council's Code of Governance is regularly reviewed and updated and sets the standards for the conduct of Officers and Members at the City Council. It is consistent with the principles of the CIPFA/SOLACE Delivering Good Governance in Local Government: Framework. The CIPFA/SOLACE Framework introduced the requirement to produce an annual governance statement from 2007/08. The Annual Governance Statement (AGS) is also available on the Council's website.		

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		The Statement is updated following the end of each financial year. The AGS is reviewed and approved by audit committee and includes an Annual Internal Audit Opinion on the effectiveness of the internal control environment and the systems of internal control, highlights issues identified annually along with planned action.		
2	Does the authority have in place a suitable local code of governance?	Yes – Our Constitution and supporting governance documents		Evidence - constitution
3	Does the authority have a robust assurance process to support its AGS?	Yes – supported by directorate governance statements and Assurance Reports to the Council’s Leadership Team The Annual Governance Statement (AGS) is also available on the Council’s website. The Statement is updated following the end of each financial year. The AGS includes an Annual Internal Audit Opinion on the effectiveness of the internal control environment and the systems of internal control, highlights issues identified annually along with planned action.		Evidence – AGS process documented
E	The Financial Management Style of the authority supports financial sustainability			
1	Does the authority have in place an effective framework of financial accountability?	Yes – and strengthened by introduction of budget holder accountability letters in 2020/21. Directors are also required to provide regular financial updates to the Chief Executive as part of their monthly performance meeting and £ (pounds) forms one of the 5 lines of enquiry the are expected to report on.		Further embedding budget holder accountability as a culture change with the introduction of 1B and self-serve. (evidence – c exec / director 121 template)
2	Is the authority committed to continuous improvement in terms of the economy, efficiency, effectiveness and equity of its services?	Yes - the Council is committed to continuous improvement and enhancing budget understanding and ownership across the organisation has been a key focus and will		The 2023/24 budget setting process will further enhance the 3 E’s as the City Council continues to strive to be ‘Best in Class’

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		continue with the introduction of the new Oracle system. 2022/23 budget process engaged all departments and services were encouraged to enhance service quality for citizens.		
3	Does the authority's finance team have appropriate input into the development of strategic and operational plans?	Yes – Directorates are supported by suitably qualified and experienced Finance Business Partners working with each Council Directorate and as a collective Finance Management Team, led by the Director of Finance. Finance Business Partners input into service operation plans and business cases.		Recruitment of permanent business partners to remaining vacant posts to further improve sustainability. Adoption of the BP framework which has been developed as part of our target operation model.
4	Do managers across the authority possess sufficient financial literacy to deliver services cost effectively and to be held accountable for doing so?	Further Development required - The introduction of Oracle will continue the ongoing development of the organisation's financial literacy skills. Budget managers are held to account through Accountability letters and regular financial exception reporting.		Ongoing planned ERP implementation and Finance Improvement Programme with Budget Holder training and support.
5	Has the authority sought an external view on its financial style, for example through a process of peer review?	Yes - CIPFA financial management assessment in 2019 with reassessment in 2021 where the Council was awarded a 3-star rating (improved from the 1-star rating previously awarded).		Work is now underway to further improve this rating to 4-star.
6	Do individuals with governance and financial management responsibilities have suitable delegated powers and appropriate skills and training to fulfil these responsibilities?	Yes – New financial regulations were introduced in late 2020, delegations are set out in Constitution. The introduction of Oracle has further enhanced approval roles and responsibilities.		Further budget manager training being developed. Evidence – training docs
Section 3 - Long to Medium Term Financial Management				
F	The authority has carried out a credible and transparent Financial Resilience Assessment			
1	Has the authority undertaken a Financial Resilience Assessment?	Yes , a financial resilience assessment is undertaken each year in the financial plan as part of the budget setting process. The Medium-Term Financial Plan is updated and reflects the impact of known risks on next four years. (Financial Plan		Evidence – Appendix E of the financial plan

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		2022 -2026). Risk assessment updated in Appendix E of Financial Plan.		
2	Has the Assessment tested the resilience of the authority's financial plans to a broad range of alternative scenarios?	Yes - a comprehensive financial risk assessment was included in the Financial Plan 2022- 2026 (Appendix E)		
3	Has the authority taken appropriate action to address any risks identified as part of the assessment	Yes – specifically increasing the level of its Financial Resilience Reserve and creation of a reserve to deal with the ongoing impact of the Covid 19 pandemic. (Financial Plan 2022 -2026)		
G	The authority understands its prospects for financial sustainability in the longer term and has reported this clearly to Members			
1	Does the authority have a sufficiently robust understanding of the risks to its financial sustainability?	Yes , comprehensive financial risk assessment set out in financial plan (see F 1 and 2 above)		
2	Does the authority have a strategic plan and long-term financial strategy that address adequately these risks?	Yes - Full Council in February 2022 received and approved the MTFP, which focused on the next 4 years but also included a 10 year longer term financial plan		
3	Has the authority sought to understand the impact on its future financial sustainability of the strategic, operational and financial challenges that it might face (e.g. using a technique such as scenario planning)?	Yes - a comprehensive financial risk assessment was included in the Financial Plan 2022- 2026 (Appendix E)		
4	Has the authority reported effectively to the leadership team and to members its prospects for long-term financial sustainability, the associated risks and the impact of these for short- and medium-term decision making?	Yes - The Corporate Leadership Team and extended leadership team received regular Financial Plan updates in 2021/22 – July and Nov 2021, and further update is due to be presented to Cabinet in July 2022.		(evidence – Cabinet reports)
H	The authority complies with the CIPFA Prudential Code for Capital Finance in Local Authorities			
1	Has the authority prepared a suitable capital strategy?	Yes – this is set out in the Financial Plan 2022-2026- Chapter 6 and appendix J		(evidence – financial plan cabinet report February 2022)
2	Has the authority set prudential indicators in line with the Prudential Code?	Yes – The Financial Plan 2022-2026 – Appendix Q		(evidence – appendix q February 2022 Cabinet report)
3	Does the authority have in place suitable mechanisms for monitoring its performance against the prudential indicators that it has set?	Yes – set out in Financial Plan 2022-2026 – Appendices M and N, quarterly reporting to Cabinet.		We have in place a monthly Treasury Management Panel

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				which for 2022/23 will receive monthly reports. Evidence - TM Panel documents
I	The authority has a rolling multi-year Medium Term Financial Plan consistent with sustainable service plans			
1	Does the authority have in place an agreed medium-term financial plan?	Yes – The Medium-Term Financial Plan for the period 2022-26 was approved by Full Council on the 22.2.2022.		Evidence – MTFP Feb 2022
2	Is the medium-term financial plan consistent with and integrated into relevant service plans and its capital strategy?	Yes – Business plan process for services in 2022/23 ensures consistency with corporate plans including the Financial Plan 2022-2026.		
3	Has the medium-term financial plan been prepared on the basis of a robust assessment of relevant drivers of cost and demand?	Yes – the Financial Plan 2022-2026 is built based on known and forecast pressures and growth and will be kept under regular review.		
4	Has the medium-term financial plan been tested for resilience against realistic potential variations in key drivers of cost and demand?	Yes - a comprehensive financial risk assessment was included in the Financial Plan 2022- 2026 and the findings were built into our budget setting.		
5	Does the authority have in place a suitable asset management plan that seeks to ensure that its property, plant and equipment including infrastructure assets contribute effectively to the delivery of services and to the achievement of the authority's strategic aims?	The Council's Asset portfolio is currently being reviewed to ensure it meets the needs of the City Council and its future aspirations.		Will be improved through the work being undertaken on the Delivery Plan and the Corporate Landlord Model in Inclusive Growth
Section 4 - The Annual Budget				
J	The authority complies with its statutory obligations in respect of the budget setting process			
1	Is the authority aware of its statutory obligations in respect of the budget-setting process?	Yes – annual City Council budget report and Financial Plan 2022-2026		
2	Has the authority set a balanced budget for the current year?	Yes – City Council approved the budget on the 22 February 2022, a copy of the documents can be found on the Council's website.		
3	Is the authority aware of the circumstances under which it should issue a Section 114 notice and how it would go about doing so?	Yes – The CFO fully understands the process and requirements around the issuing of a s114 notice.		
K	The budget report includes a statement by the Chief Finance Officer on the robustness of the estimates and a statement of the adequacy of the proposed financial reserves			

	Question / Requirement	Answer / Self-Assessment	RAG	Areas for improvement
1	Does the authority's most recent budget report include a statement by the CFO on the robustness of the estimates and a statement of the adequacy of the proposed financial reserves?	Yes – Chapter 7 of the Financial Plan 2022-2026 approved by Full Council on the 22.2.22 contains the Section 25 report of the CFO on the robustness of the estimates and a statement on the adequacy of the proposed financial reserves.		
2	Does this report accurately identify and consider the most significant estimates used to prepare the budget, the potential for these estimates being incorrect and the impact should this be the case?	Yes – Chapter 7 in the Financial Plan 2022- 2026 is the CFO's Section 25 report. The budget clearly states where estimates have been used.		
3	Does the authority have sufficient reserves to ensure its financial sustainability for the foreseeable future?	Yes – Chapter 7 in the Financial Plan 2022- 2026. When setting the budget for 2022/23 we undertook a risk assessment to review the financial impact of potential risks compared the General Fund Reserves and our Finance Resilience Reserve.		(Evidence appendix e 2022/23 MTFP)
4	Does the report set out the current level of the authority's reserves, whether these are sufficient to ensure the authority's ongoing financial sustainability and the action that the authority is to take to address any shortfall?	Yes – Chapter 7 in the Financial Plan 2022- 2026		
Section 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			
1	How has the authority sought to engage with key stakeholders in developing its long-term financial strategy, its medium-term financial plan and its annual budget?	Yes – the Council has engaged with key stakeholders including citizens via an online budget app and businesses via an online budget meeting. The council has also engaged with some very specific and key stakeholders e.g. Birmingham Children's Trust, Health partners, Schools Forum.		
2	How effective has this engagement been?	The effect has been varied with the different stakeholders.		Resident engagement could be improved and work is underway with the partnership team to develop

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				a process to reach more citizens.
3	What action does the authority plan to take to improve its engagement with key stakeholders?	The Council undertook engagement with residents via an online App and held an online meeting with Businesses within the City.		Citizen engagement to be enhanced and redesigned to encourage a greater level of participation.
M	The authority uses an appropriate documented option appraisal methodology to demonstrate the value for money of its decisions			
1	Does the authority have a documented option appraisal methodology that is consistent with the guidance set out in IFAC/PAIB publication 'Project and Investment Appraisal for Sustainable Value Creation: Principles in Project and Investment Appraisal'?	Yes - Existing business case framework with templates, options analysis templates. Quality of some business cases lacking and needs improvement. A new strong Programme Management Office has enhanced project appraisal consistency.		Strengthening of corporate processes and documentation continues.
2	Does the authority offer guidance to officers as to when an option appraisal should be undertaken?	Yes – capital programme 'Green Book' documentation provides templates and guidance on option appraisal.		Awareness was increased in 2021/22 and needs to continue in 2022/23 as new staff join the organisation.
3	Does the authority's approach to option appraisal include appropriate techniques for the qualitative and quantitative assessment of options?	Yes – follow the 'Green Book' approach.		Improved by rolling out a suitable prioritisation methodology.
4	Does the authority's approach to option appraisal include suitable mechanisms to address risk and uncertainty?	Yes – Risk assessment and scoring and guidance on optimism bias was included in the 2022/23 budget.		
5	Does the authority report the results of option appraisals in a clear, robust and informative manner that gives clear recommendations and outlines the risk associated with any preferred option(s)?	Yes – business case documentation and clearly summarised in relevant decision-making reports		
Section 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			
1	Does the authority provide the leadership team with an appropriate suite of reports that allows it to identify and to correct emerging risks to its budget strategy and financial sustainability?	Yes – monthly and quarterly detailed financial reports plus midyear MTFP refresh		

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2	Do the reports cover both forward and backward looking information in respect of financial and operational performance?	Yes - mainly finance focused but pick up performance indicators that are key drivers of finance. Separate Cabinet and CLT reporting of Council wide performance against targets in 2021/22		Opportunity to further join up performance and finance reporting.
3	Are there mechanisms in place to report the performance of the authority's significant delivery partnerships such a contract monitoring data?	Yes - service directorates are responsible for managing the contracts examples include Birmingham Children's Trust, Highways PFI, Company Governance, Leisure Centres. Reporting is undertaken through various boards.		
4	Are the reports provided to the leadership team in a timely manner and in a suitable format?	Yes – prompt reporting following month end		
5	Is the leadership team happy with the reports that it receives and with its ability to use these reports to take appropriate action?	Yes – confirmed in CIPFA assessment		
O	The leadership team monitors the elements of its balance sheet which pose a significant risk to its financial sustainability			
1	Has the authority identified the elements of its balance sheet that are most critical to its financial sustainability?	Yes - reflected in the annual Financial Plan		
2	Has the authority put in place suitable mechanisms to monitor the risk associated with these critical elements of its balance sheet?	Yes - Quarterly monitoring has picked up a focus on debt in 21/22 and treasury management but this not a systematic monitoring of relevant key balance elements.		
3	Is the authority taking action to mitigate any risks identified?	Yes – Financial Plan 2022 – 2026 – increased financial resilience reserve and underspend at end of 2021/22 transferred to FRR.		
4	Does the authority report unplanned use of its reserves to the leadership team in a timely manner?	Yes - underpinned by a strong reserves policy approved by Cabinet.		
5	Is the monitoring of balance sheet risks integrated into the authority's management accounts reporting processes?	Yes - Quarterly monitoring includes key balance sheet items, including debt and Treasury Management.		
Section 7 - External Financial Reporting				

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P	The Chief Finance Officer has personal responsibility for ensuring that the statutory accounts provided to the local authority comply with the Code of Practice on Local Authority Accounting in the United Kingdom			
1	Is the authority's CFO aware of their responsibilities in terms of the preparation of the annual financial statements?	Yes - the Statement of Accounts are produced in accordance with the code and approved by the CFO prior to submission in draft format to the Audit Committee and the External Auditor.		
2	Are these responsibilities included in the CFO's role description, personal objectives and other relevant performance management mechanisms?	Yes – the CFO and directors and budget managers all have financial performance targets		
3	Have the authority's financial statements hitherto been prepared on time and in accordance with the requirements of the Code of Practice on Local Authority Accounting in the United Kingdom?	Yes - as reported each year by the external auditor.		
Q	The presentation of the final outturn figures and variations from budget allow the leadership team to make strategic financial decisions			
1	Is the authority's leadership team provided with a suitable suite of reports on the authority's financial outturn and on significant variations from budget?	Yes - a full and detailed Revenue and Capital outturn report is produced each year for CLT, Cabinet and Scrutiny committee. This includes details of the variances against budget allowing for scrutiny and information on the Council's Reserves position.		
2	Is the information in these reports presented effectively?	Yes – the information is provided in a narrative format, tables and graphs.		
3	Are these reports focused on information that is of interest and relevance to the leadership team?	Yes - the reports focus on the key service areas and significant variances to budget while covering the breadth of Birmingham's complex responsibilities		
4	Does the leadership team feel that the reports support it in making strategic financial decisions?	Yes - the leadership team have used the previous financial position to help focus on service areas in need of budget growth and performance scrutiny.		