

## Audit Committee – 22 March 2024

<b>Title of paper:</b>	Finance Improvement Plan Update	
<b>Corporate Director(s) / Director(s):</b>	Ross Brown – Corporate Director of Finance and Resources (S151 Officer)  Shabana Kausar - Director of Finance and Deputy S151 Officer	<b>Wards affected:</b> All
<b>Author:</b>	Toyin Bamidele (Finance Improvement Programme Lead)	
<b>Other Colleagues who have provided input:</b>	Glenn Hammons (Technical Finance Team Leader)	
<b>Does this report contain any information that is exempt from publication?</b>		
<b>Recommendation(s):</b>		
1.	To note the progress to date on the Finance Improvement Plan and remediation controls project	
2.	To note the progress in achieving the City Council's Finance Improvement Plan (FIP).	
3.	To note the specific improvements delivered since the last update to the committee in February 2024 and the planned activities within the FIP to the end of March 2024.	
4.	To note the update on the other finance related activities listed in paragraph 1.2	

### 1 Purpose

- 1.1 To present the Audit Committee with an update on the progress made against the Council's Finance Improvement Plan since the last reported position to the committee in February 2024.
- 1.2 This report also provides the Audit Committee with an update on the following areas related to finance activity:
- Statutory Accounts for 2019/20 – 2021/22 Update – Paragraph 5
  - Financial Accountabilities Framework – Paragraph 6
  - Financial Oversight and Governance – Paragraph 7

### 2 Recommendations

- 2.1 That the Committee notes the progress in achieving the City Council's Finance Improvement Plan (FIP).

- 2.2 That the Committee notes the specific improvements delivered since the last update to the committee in February 2024 and the planned activities within the FIP to the end of March 2024.
- 2.3 That the Committee notes the update on the other finance related activities listed in paragraph 1.2 above.

### **3 Background**

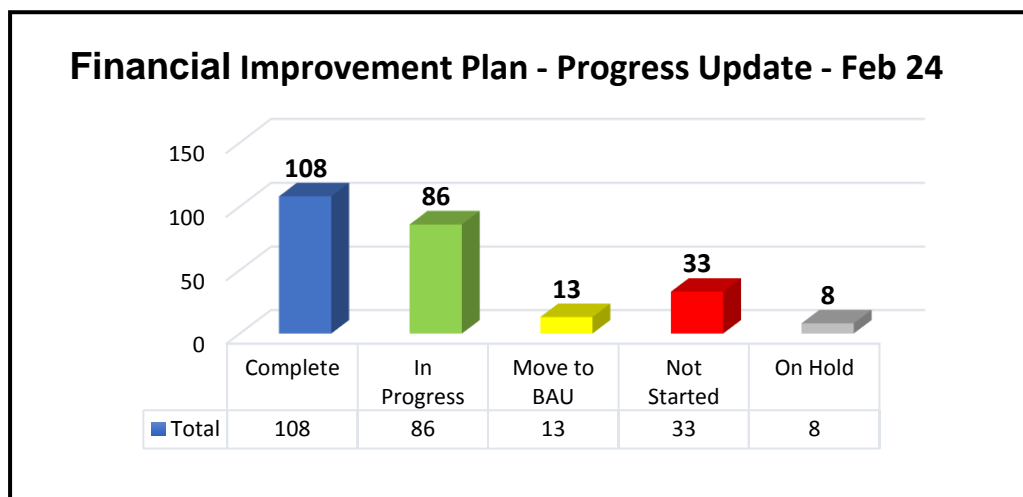
- 3.1 This Committee was presented with the progress made in implementing the Improvement and Assurance Board's (IAB) Finance instructions and a detailed progress made in implementing the FIP at the last Audit Committee in February 2024.
- 3.2 This report provides an update on the Finance Improvement Plan (FIP), the specific improvements delivered since the last update in February 2024 and the planned FIP activities to the end of March 2024.
- 3.3 As previously reported, the deliverables within the FIP have been designed to ensure the necessary foundations for effective financial controls, data integrity, ownership and accountability framework are in place.
- 3.4 Progress against the FIP continues and an insight into the specific improvements delivered in the last month to February 2024 is shown in detail at Appendix 1, whilst Appendix 2 provides key activities planned to be undertaken to the end of March 2024.

### **4 Finance Improvement Plan (FIP) progress Update**

- 4.1 For an authority with substantial financial challenges as NCC, there is a fundamental risk that the effort required to manage the challenges distract leadership and management capacity from delivering the council's core objectives.
- 4.2 To maintain focus and ensure the success of the FIP and permeate the establishment of financial sustainability, the Council corporate leadership team continues to prioritise the delivery of the FIP predominantly with the current substantial financial challenges faced by the Council, the issuance Section 114 notice and the issuance of new Directions by the secretary of states in February 2024.
- 4.3 Even with the limited available resources and system functionality and development constraints, officers continue to constantly explore all opportunity to implement improvements where possible whilst planning future enhancements for implementation at the earliest prospect.
- 4.4 The key risk to the delivery of the FIP remains staffing, management and leadership capacity as well as staff retention mostly as the same limited resources are required to support the Council's day to day core activities as well as the Council's journey to Financial Resilience and Sustainability.

- 4.5 The FIP is a live plan with new improvement actions being added to the plan as they are identified. Since the last report to this Committee in February 2024, 1 new improvement action has been added to the plan resulting in 248 total improvement actions to date.
- 4.6 The FIP has delivered substantial achievements to date with 83.5% of the 248 financial deliverables/actions identified as of February 2024 completed, embedded into Business as usual or in progress. 49% have been adopted, implemented and/or embedded into business as usual (BAU), 35% are in progress, 13% are yet to start due to other dependencies and 3% are on hold due to other dependencies. Figure 1 below illustrates the progress update across the programme whilst Figure 2 provides progress update by the eight agreed FIP themes.

Figure 1- Financial Improvement Plan - Progress Update - Feb 24



### Finance Improvement Plan Workstream progress Update

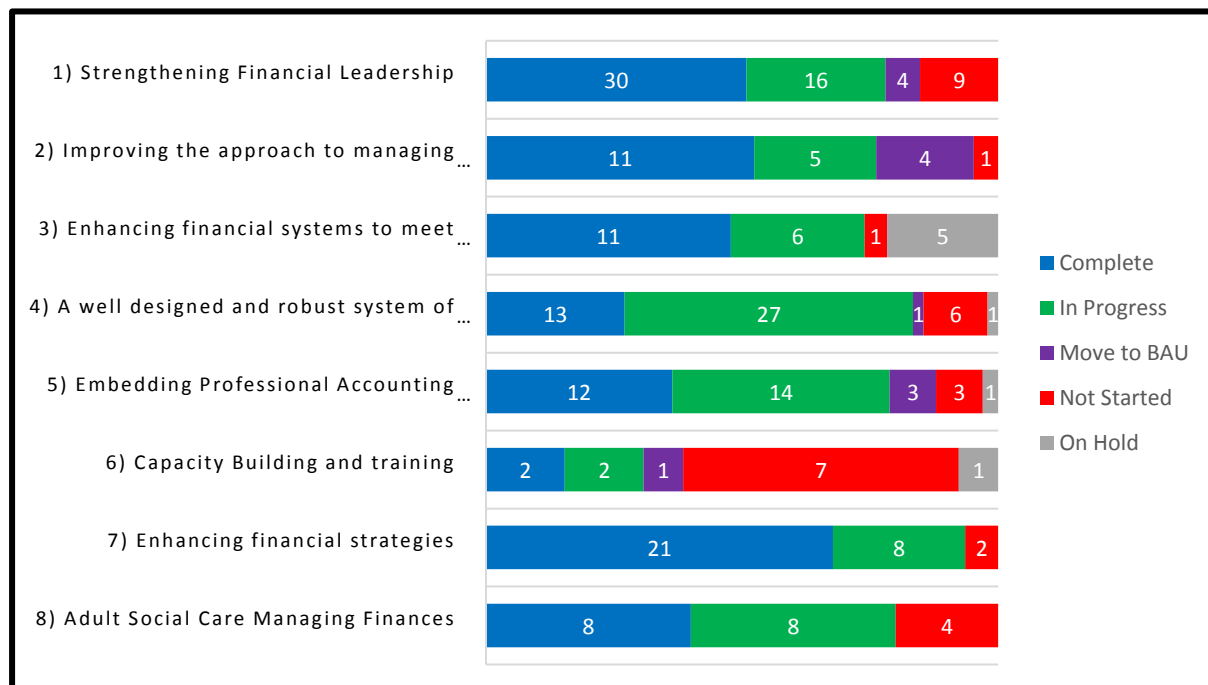
- 4.7 To ensure the outcomes from the FIP provides the professional standards expected of an authority, the Council continues to deliver its FIP within the eight agreed themes comprising several comprehensive actions each of which is mapped to the Chartered Institute of Public Finance and Accountancy (CIPFA) Financial Management Code (FM Code). Table 1 below details the number of actions within each FIP theme and the percentage of actions that are completed, adopted into business as usual and those actions that are in progress as at the end of February 2024.

Table 1 - FIP deliverables in Sections

FIP Theme	Actions
1) Strengthening Financial Leadership	59
2) Improving the approach to managing and governing the capital programme	21
3) Enhancing financial systems to meet user needs	23
4) A well designed and robust system of internal financial control	48
5) Embedding Professional Accounting Practice	33
6) Capacity Building and training	13
7) Enhancing financial strategies	31
8) Adult Social Care Managing Finances	20
<b>Total Deliverable as at February 2024</b>	<b>248</b>
<b>Total Completed, Moved to BAU and In Progress</b>	<b>207</b>
<b>% Completed, Moved to BAU and In Progress</b>	<b>83.5%</b>

4.8 As shown in table 1, 83.5% of the improvement actions are completed, embedded into Business as usual or in progress. Figure 2 below, provides a progress update on each of the agreed eight FIP themes.

Figure 2 – FIP Progress Update by Theme



## 5 Finalising the statutory accounts for 2019/20 – 2022/23

5.1 As reported to the Audit Committee in February 2024, the Council has four sets of accounts that should have already been published with audit opinions however, due to issues with property valuations for specialist assets and with

subsidiary company figures required for group accounts these accounts are yet to be published.

- 5.2 Since the last update to the Committee in February 2024, the Council has not received any further clarification questions from Grant Thornton on the 2019/20 draft accounts. There has been no further changes to the updated draft 2019/20 Statement of Accounts provided to Grant Thornton on 8 November 2023 which reflected all known agreed changes at that point in time. However, the statements still need to be considered by Grant Thornton's internal review and assurance processes before an audit opinion can be provided. There is a risk further queries may be raised during the review and assurance process.
- 5.3 Details of the accounts progress are set out in a separate report which is being presented to Audit Committee at the same meeting. The table below provides a summary overview of the position, as reported to Audit Committee, to end of March 2024 in preparing draft accounts with regards to accounting years 2019/20 to 2022/23.

Table 2 - Statutory Account Update

Financial Year	Audit Queries	Progress as at 8 March 2024	Expected Progress to end of March 2024
2019/20	<ul style="list-style-type: none"> <li>All requests received have been responded to by the Council.</li> <li>Revised draft accounts submitted to Grant Thornton on 8 November 2023 incorporating all identified changes at that time.</li> <li>Grant Thornton are progressing the Accounts through their Quality Assurance processes.</li> </ul>	100%	100%
2020/21	<ul style="list-style-type: none"> <li>Audit not yet commenced.</li> <li>Revised draft accounts were completed in December 2023.</li> </ul>	100%	100%
2021/22	<ul style="list-style-type: none"> <li>Audit not yet commenced.</li> <li>Draft accounts are expected to be ready for publication by mid-April 2024.</li> </ul>	85%	95%
2022/23	<ul style="list-style-type: none"> <li>Audit not yet commenced.</li> <li>Draft accounts are expected to be ready for publication by mid June 2024.</li> </ul>	55%	65%

## 6 Financial Accountabilities Framework (FAF) Update

- 6.1 Learning from the CIPFA Financial Management Model – Public bodies are expected to use public funds and deliver their services within high standards of transparency and accountability. To achieve this, organisations need to establish and maintain effective frameworks for financial management and managerial control.

6.2 As previously reported to this Committee, a comprehensive Council wide Financial Accountabilities Framework that provides a guide to the key roles and responsibilities that support excellent financial management at Nottingham City Council (NCC) was produced in October 2023 as part of the FIP.

6.3 To ensure improved organisational skills in financial management and ensure improved compliance with financial processes and regulations are streamlined and made easier to use, the RACI (Responsible, Accountable, Consulted, Informed) a widely-used methodology which is especially useful in clarifying roles and responsibilities in cross-organisational processes has been adopted in producing the Council wide Financial Accountabilities Framework. Below is a description of each of the RACI terms used:

- **Responsible:** the person who performs or takes the lead on an activity. This is the key “doing” role, and the person who is responsible will either do the task or activity themselves, or delegate it to someone else within their team. If delegated, the person retains the responsibility and must ensure that it has been completed satisfactorily.
- **Accountable:** the person who is expected to justify actions taken or decisions made to deliver the completed task or activity. This person will “sign off” on a piece of work or process.
- **Consulted/Contributes:** the person that must be consulted on the activity in order for there to be a successful outcome. This is a proactive role that offers support, advice and insight to contribute to the activity.
- **Informed:** the person that needs to know of the decision or action.

6.4 To maximise the simplicity and useability of the Financial Accountabilities Framework, the RACI methodology was designed around the following four key roles with financial responsibilities in the Council.

- **Chief Executive Officer and Corporate Directors** – a member of the Corporate Leadership Team (CLT) and has responsibility for the overall financial management of their Directorate.
- **Budget Manager** – this includes anyone with responsibility for managing a budget, as recorded on the Council’s financial system - ORACLE. Senior Managers, such as Chief Executive Officer, Corporate Directors, Directors or Heads of Service, who have responsibility for a group of budgets and will oversee the work of cost - centre Budget Managers.
- **Finance Business Partner** – NCC operates a “business partnering” model for finance and each Directorate has a dedicated finance team

that provides financial advice, information, insight and challenge to that directorate. The teams work closely with the Technical Finance team and the Strategic Finance Team.

- **Chief Finance Officer** – who is also known as the “Section 151 Officer” reflecting the statutory nature of the role.

6.5 Consultation continues with the senior leadership team and the Human resources department to ensure the framework is adequately entrenched to help officers understand their roles and how they support others. The communications and engagement strategy to underpin the launch and successfully embed the framework across the Council will be initiated at the Corporate Leadership Team (CLT) meeting on 19 March 2024.

6.6 The strategy for successfully embedding the framework include:

- Updating the employee Induction Booklets to reflect the FAF.
- Mandatory Training, Ongoing Development and Support for Officers.
- All relevant Policies updated to incorporate the FAF.
- Individual Performance Review Process (IPR) and Behaviours – Performance management to ensure that the FAF is aligned to the behavioural expectations.

6.7 To effectively measure the success of the FAF, the framework will be embedded from April 2024 and monitored throughout the financial year

## **7 Financial Oversight and Governance**

### **2024/25 Budget and Medium-term Financial Plan (MTFP)**

7.1 The Council’s 2024/25 Budget and Medium Term Financial Plan (MTFP) 2024/25 to 2027/28 was presented to Executive board on 13 February 2024 and approved at full Council on 4 March 2024 following a 5 week (between 19 December 2023 and 16 January 2024) public consultation process on the budget proposals.

7.2 As previously reported, the Council continues to face truly exceptional circumstances as best demonstrated by the resultant budget gap post applying full extent of the Duties and Powers saving proposals still being of significant enough magnitude to need in excess of c£41m of Exceptional Financial Support (EFS) to allow a balanced budget to be set.

7.3 The predominate drivers of these exceptional pressures are a combination of both significant demographic, complexity of provision and inflationary pressures across wide range of areas. As such, the proposals developed by officers have been insufficient to meet the quantum of corresponding growth needed to provide adequate financial provision to meet the Council’s service obligations.

- 7.4 Throughout 2024/25, the corporate leadership team will be working with Commissioners, members and officers across the Council to develop and revise the MTFP with clear focus on how to balance the budget gap.
- 7.5 Full details of the Council's 2024/25 Budget and Medium Term Financial Plan (MTFP) 2024/25 to 2027/28 are set out in the Executive board papers of 13 February 2024 and full Council papers of 4 March 2024.

### **2023/24 Budget Monitoring Report at Period 9**

- 7.6 The Council's Budget monitoring report which provides an assessment of the Council's 2023/24 forecast outturn position for the General Fund, Housing Revenue Account and the Capital Programme based on activity to the end of the Period 9 (31 December 2023) including material changes known at Period 10 is being presented to the Executive board on 19 March 2024.
- 7.7 Like many local authorities across the Country, the Council is experiencing significant overspends relating to social care and temporary accommodation. The net forecasted overspend is mainly due to the impact of rising costs due to continued high level of inflation, increase in demand and complexity of need and costs of social care, SEND transport and temporary accommodation and the impact of cost of living crisis which also affects the Council's income streams.
- 7.8 The 2023/24 net General Fund budget approved by Council was £261.832m. At the end Period 9, the General Fund is forecasting a gross budget overspend of c£48m (c£57m at Period 6) which is partly being off-set by in-year management and corrective actions, reducing the net forecasted overspend to £19.316m (7.38%). This is a net reduction of £3.766m since the last reported period (£23.351m net overspend at Period 6).
- 7.9 The Council's transformation programme savings is progressing with 45.80% of Transformation Programme savings delivered as at period 9 (39.20% at Period 6) and £6.181m of non-delivered savings included within the 2023/24 net General Fund pressure of c£19.6m including some of £2.314m at risk.
- 7.10 Significant overspends continue to be forecasted across all services, a large proportion of the overspend in 2023/24 is recurring which has been factored into the 2024/25 Budget and Medium Term Financial Plan growth process. Whilst recurring budget pressures have been reflected as growth items, in-year underspends due to additional income and/or reduced spend have also been reflected through the 2024/25 budget saving approach of the Duties and Powers Framework.
- 7.11 The Housing Revenue Account is projecting an underspend of £6.091m at period 9 (£4.839m at Period 6) mainly due to additional income on cash balances following an increase in interest rates. Should this materialise at year end, the balance will be moved into the General HRA Reserve.



- 7.12 The 2023/24 capital programme was revised to £261.160m as reported to Executive Board February 2024 and Full Council March 2024. However, expenditure to date remains low and the Council is at risk of further slippage in the delivery of projects within 2023/24 unless delivery against capital projects (and spend) is accelerated.
- 7.13 Full details of the Council's 2023/24 Budget Monitoring Report at Period 9 are set out in the Executive board papers of 19 March 2024.

### **Section 24 Statutory Recommendation**

- 7.14 On 9 February 2024, Grant Thornton the Council's external auditor issued a statutory recommendation to the Council using the external auditor's powers under section 24 schedule 7 of the Local Audit and Accountability Act 2014.
- 7.15 Schedule 7 of the Local Audit and Accountability Act 2014 requires the Council to consider the recommendation made by the external auditor at a meeting held within one calendar month of receiving it.

At that public meeting, the Council must decide:

- Whether the recommendation is to be accepted, and
- What, if any, action to take in response to the recommendation.

- 7.16 The external auditor's recommendation and the Council's response was considered at Full Council on the 4 March 2024. The reasons for the recommendations are set out by Grant Thornton in their report appended to agenda item 11 of the Council meeting of the 4 March 2024.

- 7.17 The external auditor's recommendation and the Council's response is summarised in the table below:

*Table 3 - The external auditor's recommendation and the Council's response*

Area	Statutory Recommendation	Council's response
Extent of unidentified savings to address the £41.1 million indicative budget gap in 2024/25 and dependence on exceptional financial support.	To ensure the long-term financial sustainability of the Council, it is recommended that in addition to the actions outlined in the s114 report and following the new Finance direction issued by the Improvement and Assurance Board in January, the Council should identify and	<p>1) The Council accepts the recommendation. It also recognises the urgency to identify and develop further savings proposals in addition to those proposed in its draft budget for 2024/25 to ensure its long-term financial stability.</p> <p>2) The Government has confirmed the Council can use exceptional financial support to balance its draft budget for 2024/25 upto £41m. This support has been provided in the form of a capitalisation direction which enables the Council to fund revenue costs from capital</p>

Area	Statutory Recommendation	Council's response
	<p>develop further savings proposals.</p> <p>This could be achieved through council tax increases, investment in service reform, income generation and expenditure reductions. By doing so, the Council can minimise reliance on exceptional financial support, achieve a balanced budget in 2024/25 and build a prudent level of reserves over the next two years in line with the s151 officer's professional view.</p> <p>As the Council operates in a dynamic environment that may result in in-year pressures, it is essential to develop sufficient savings proposals to allow for the creation of a prudent contingency that the s151 officer can deploy as necessary during the year. By taking these steps, the Council can build financial resilience and ensure it can meet future growth requirements in key demand-led areas.</p>	<p>resources. The capital resources are required to be repaid from asset sales.</p> <p>3) In 2024/25 the Council is proposing to increase council tax in line with the maximum permitted within the referendum guidance set out in the Local Government Finance Settlement of 4.99%. It will further consider its medium-term council tax strategy over the forthcoming year.</p> <p>4) The Council's draft Budget for 2024/25 includes a range of officer developed identified savings proposals which, subject to approval, will be implemented. The investment required to achieve savings has been included in budget plans. The Council will develop further proposals and bring these forward for approval during the forthcoming financial year, to improve its financial position to minimise its reliance on exceptional financial support. These proposals will include demand management strategies, service reform, income generation and expenditure reductions.</p> <p>5) As set out in the Section 151 Officer's Section 25 report on the Robustness of Budget Estimates and Adequacy of Reserves the Council has set aside a prudent contingency and reserves in 2024/25 to manage the risks its faces.</p> <p>6) The Council will develop a comprehensive financial strategy budget methodology by end of June 2024 aimed at bridging the opening gap for 2025/26.</p>

7.18 The progress in delivering the budget for 2024/25 will be reported to Executive Board and this Committee during the financial year.

### **Appointment of Commissioners**

- 7.19 On 22 February 2024, the Secretary of State for Levelling Up, Housing and Communities made new directions under section 15(5) and (6) of the Local Government Act to replace the Directions issued to the Council on 2 September 2022.
- 7.20 The new Directions issued implement an intervention package which is expected to resolve the Council's issues as quickly and effectively as possible by nominating a Commissioners team to replace the Improvement and Assurance Board with immediate effect. The Directions will be in place for two years.
- 7.21 The Secretary of State nominated Tony McArdle OBE as Lead Commissioner, and Margaret Lee as Commissioner for Finance. The Commissioner for transformation is yet to be announced.
- 7.22 The appointment of the Commissioners does not impact on previous decisions or actions of the Improvement and Assurance Board, and the Council is not expected to take any action contrary to the Improvement and Assurance Board's instructions without the Commissioners' agreement.

## **8 Financial Implications**

- 8.1 The Local Government Act 1972 requires the Council to make arrangements for the proper administration of their financial affairs and shall secure one of their officers with the responsibility for the administration of those affairs.
- 8.2 The S151 officer has a Financial Improvement Plan in place which has been refreshed to demonstrate how CIPFA's Excellence in Finance model will be implemented over the lifetime of the plan, giving the Council the assurance, it requires in relation to this statutory duty.
- 8.3 It is important to note that the FIP is an evolving document and will be continuously updated and expanded to reflect outcome of particular pieces of work such as the remediation control project, establishment control, which may require additional resources.

## **9 Legal Comments**

- 9.1 There are no legal implications to be noted at this stage.

## **10 Commercial and Procurement Comments**

- 10.1 There are no implications with regards to procurement contained within this report.

## **11 HR and EDI Considerations:**

- 11.1 There are no implications with regards to HR and EDI contained within this report.

## **12 Risk Management Considerations**

12.1 As set out in the report above staffing capacity and retention remains a key risk for the service in not just delivering the FIP activities but also managing key business as usual (BAU) activities such as the budget process and budget monitoring. This is being reviewed continuously and activities and deliverables being reviewed and reprioritised accordingly.

### **12.2 Published documents referred to in compiling this report**

- Executive Board – 13 February 2024
- City Council meeting, 4 March 2024.
- Executive Board – 19 March 2024
- Audit Committee 22 March 2024 - Statement of Accounts Progress Update

## Appendix 1 – Key Deliverables Completed since the last Update in February 2024

FIP Theme	Action - UID	Action	Impact on control environment
2) Improving the approach to managing and governing the capital programme	<b>H1.4b</b>	Review of underlying base budget assumptions that underpin the capital programme and related ongoing developments as part of the MTFP Refresh	The authority has a capital strategy approved by Council that is underpinned by sound assumptions, policy and guidance
3) Enhancing financial systems to meet user needs	<b>Q1.3</b>	Developed and launched an initial suite of prototype finance dashboards for demonstration: Accounts Receivable and Account Payable.	Routine compliance and adherence to policies, processes and procedures
4) A well designed and robust system of internal financial control	<b>B4.8</b>	Provide additional expert capacity to design and deliver the Finance Improvement Programme	The finance TOM has been implemented and demonstrates an effective and efficient finance function in its core service delivery and supporting delivery of the authority's service and corporate plan
4) A well designed and robust system of internal financial control	<b>N1.3</b>	Developed a suite of compliance reporting dashboards using Power BI that is accessible to Corporate Leadership Team/Departmental Management Teams for Accounts Receivable and Procure to Pay	To provide the leadership team and budget holders with an appropriate suite of reports to facilitate effective performance and decision making
8) Adult Social Care Managing Finances	<b>E2.17</b>	Workshops arranged for all parties to understand current forecasting process and issues and define future monitoring process	Oversight Board will drive the production of an appropriately resources and jointly managed action plan to deliver data and system improvements and clarify future roles and responsibilities with regard to systems ownership and controls.

**Appendix 2 - FIP planned Activities to end of March 2024**

<b>FIP Theme</b>	<b>FM Code: Assessment Questions</b>	<b>Action - UID</b>	<b>Characteristics &amp; Measures of Success</b>	<b>Action</b>	<b>Start Date</b>	<b>Expected Completion date</b>	<b>Current Status</b>
1) Strengthening Financial Leadership	Does the leadership team espouse high standards of governance and internal control?	<b>C4.1b</b>	The leadership team espouses high standards of governance and internal control through an effective Constitution and effective decision making	Review the current working arrangements between Members and Officers against best practice to identify opportunities to ensure good governance is in place	May-23	Mar-24	<b>In Progress</b>
4) A well designed and robust system of internal financial control	Does the authority have in place a clear framework for governance and internal control?	<b>C2.4</b>	Improved accuracy of the establishment with minimal variances between HR/Payroll and Finance supporting improved financial forecasting and budget setting	Carryout a full review of the current establishment to identify one version of the truth in HCM Fusion	May-23	Mar-24	<b>In Progress</b>
4) A well designed and robust system of internal financial control	Does the authority have in place a clear framework for governance and internal control?	<b>C2.5</b>	Improved accuracy of the establishment with minimal variances between HR/Payroll and Finance supporting improved financial forecasting and budget setting	Implement and make the necessary establishment changes identified from the review	Apr-23	Mar-24	<b>In Progress</b>
4) A well designed and robust system of internal financial control	Does the authority have in place a clear framework for governance and internal control?	<b>C2.6</b>	Improve robustness of the internal financial control framework	Establish a formal set of procedures and processes for HR to maintain data integrity including periodic establishment reconciliation checks	Apr-23	Mar-24	<b>In Progress</b>
4) A well designed and robust system of internal financial control	Does the authority have in place a clear framework for governance and internal control?	<b>C2.8</b>	Supports "One Version of the Truth" in financial reporting and compliance with the CIPFA FM Code standards	Develop a requirements document to understand all Oracle Fusion modules with the aim to document the gaps and implement future processes	May-23	Mar-24	<b>In Progress</b>

**Appendix 2 - FIP planned Activities to end of March 2024**

<b>FIP Theme</b>	<b>FM Code: Assessment Questions</b>	<b>Action - UID</b>	<b>Characteristics &amp; Measures of Success</b>	<b>Action</b>	<b>Start Date</b>	<b>Expected Completion date</b>	<b>Current Status</b>
4) A well designed and robust system of internal financial control	Does the authority have in place an effective framework of financial accountability?	<b>E1.7</b>	The authority operates financial information systems that enable the consistent production of comprehensive, accrual-based and up to date data that fully meets the users' needs	Review of Establishment Control arrangements to reconcile staff numbers and funding sources to Fusion - HCM and establish an effective arrangement for managing this going forward.	Apr-23	Mar-24	<b>In Progress</b>
4) A well designed and robust system of internal financial control	Has the authority undertaken a financial resilience assessment?	<b>F1.4</b>	To put in place the foundations for a financial resilience assessment	Confirm that the authority has put in place robust arrangements for processing and recording income and expenditure in a timely manner	Apr-23	Mar-24	<b>In Progress</b>
7) Enhancing financial strategies	Does the authority have in place an effective framework of financial accountability?	<b>E1.16</b>	The authority actively manages its budgets, with effective budget monitoring arrangements that ensure 'no surprises' and trigger responsive action	Identify and document changes required to the budget process.	Aug-23	Mar-24	<b>In Progress</b>