## Item 10 - Question Time

To the Chair of the Corporate Resources Committee

"You and the Chief Executive indicated some time ago that Highland Council would be purchasing a software program to allow Members and Officers to properly scrutinise and access the accounts on a daily basis to enable an accrual adjusted examination of them. When will this be implemented as we are now entering accounting Quarter 2?"

## Response to Mr Louden

In terms of the budgeting approach there is a need to have a clear focus on outcomes, priorities, and performance, and designing services that are able to deliver these in the future. Good quality information needs to be communicated effectively to allow this to happen. In this regard the Council is in discussions with CIPFA on a supported self-assessment model for Financial Management which will look across the Council's financial and governance procedures and policies along with budget holder training. This will lead to the Council's setting an ambition to be a 5 star CIPFA accredited organisation for financial Management and setting an improvement plan to achieve this.

This will be supported by additional training for members and officers where required.