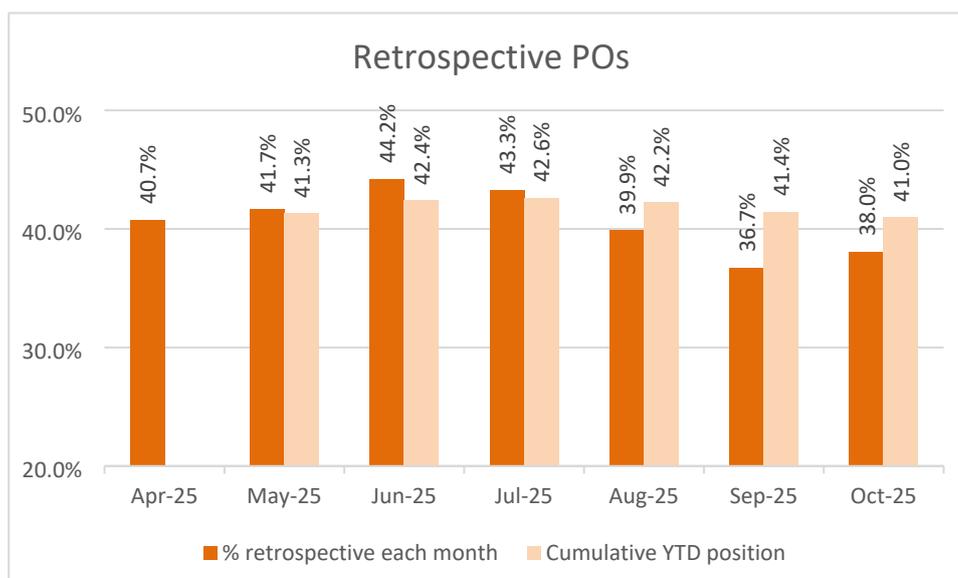


Purchase Order Compliance update – November 2025

- 1.1 This update is provided at the request of the Audit and Corporate Governance Committee.
- 1.2 The following table provides an analysis of retrospective orders by gross value and volume. The measurement used is the invoices that have been cleared for payment and posted to the general ledger per month for the period April 2025 to October 2025 inclusive. Of the £59.787m, £18.483m relate to prior year(s) invoices being processed.

Directorate	Retrospective Orders (No.)	Retrospective Orders (Gross £m)
Adults Services	106	2.454
Public Health & Public Protection	133	1.319
Children's Services	802	13.287
Regeneration, Housing & Environment	2,525	37.124
Chief Execs Office	9	0.029
Corporate Resources	205	5.260
Law and Governance	41	0.166
Below the Line Additions	41	0.147
TOTAL Retrospective	3,862	59.787

- 1.3 The next graph provides the performance each month and the cumulative position over the year to date. Work has continued internally on improving compliance but recognise further activity is still required. The performance would have improved further in October to 29.7% as temporary accommodation PO's were raised for the financial year but were not approved until after receipt of the invoice.



- 1.4 Further analysis of the reporting data, indicates that whilst a significant number of PO's have been raised for contracts over the course of the financial year, 1,347 PO's relate to goods, works and services under £1,200 gross with invoices submitted after 1 April 2025. Work is ongoing.