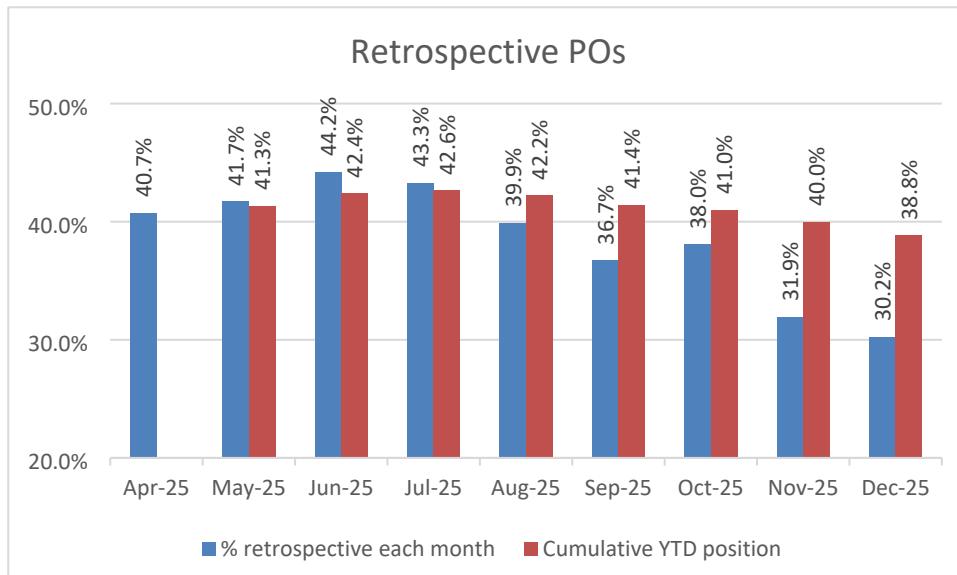


## Purchase Order Compliance update

- 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 December 2025 inclusive excluding interface files. Of the £65.988m, £19.038m relate to prior year(s) invoices being processed.

Directorate	Retrospective Orders (No.)	Retrospective Orders (Gross £m)
Adults Services	125	3.136
Public Health & Public Protection	163	2.389
Children's Services	1,115	15.121
Regeneration, Housing & Environment	2,936	39.134
Chief Execs Office	12	0.601
Corporate Resources	217	5.293
Law and Governance	51	0.167
Below the Line Additions	41	0.147
<b>TOTAL Retrospective</b>	<b>4,660</b>	<b>65.988</b>

- 1.3 The next graph provides the performance each month and the cumulative position over the year to date showing an improvement each month.



- 1.4 62% of all retrospective orders raised in December 2025 related were under £1,000 net. To support the ongoing activity. Unit 4, the council's finance system has been used to develop auto generated reminders to budget holders to remind them of their responsibilities and ensure that proactive action is taken in future. This is in test and due to be deployed during January 2026.
- 1.5 Committee members also requested an update on the effectiveness of the No PO, No Pay policy. The policy was implemented in January 2025 with the accounts payable team sending back the invoice to the supplier if the invoice

does not contain a valid Purchase Order which they receive via the dedicated email address. On investigation, due to the current manual processes within the team, the finance system does not currently record hold reasons to provide data metrics. Given the number of retrospective purchase orders, it is noted that the process requires improvement which is captured within the Finance Improvement Programme. This includes automation solutions and cultural change within the wider organisation to stop retrospective orders raised at the outset.

- 1.6 The automated response from the dedicated email currently contains the following response. If a council officer forwards the email, a response is not generated:

We will only process invoices received electronically to our dedicated invoice mailbox [PaymentsOffice@slough.gov.uk](mailto:PaymentsOffice@slough.gov.uk).

Invoices without purchase order numbers will be returned. We will also be unable to accept invoices which quote an invalid purchase order number, and the name of the requestor.

We will no longer be able to accept invoices which are sent directly by post.