

Report to Cabinet

28 September 2022

Subject:	Improvement Plan Progress
Cabinet Member:	Leader of the Council
	Cllr Kerrie Carmichael
Director:	Managing Director
	Kim Bromley-Derry
Key Decision:	No
Contact Officer:	Strategic Lead – Service Improvement Kate Ashley Kate1_ashley@sandwell.gov.uk
	Senior Lead Officer – Service Improvement Rebecca Jenkins <u>Rebecca_jenkins@sandwell.gov.uk</u>

1. Recommendations

- 1.1. That progress against the Improvement Plan up to 4 August 2022 be received.
- 1.2. To receive the Improvement Plan Risk Register.
- 1.3. To receive the changes made to the Improvement Plan.
- 1.4. To receive any recommendations or comments made by Budget and Corporate Scrutiny Management Board following their meeting on 22 September, and to note that any comments or recommendations made by Audit and Risk Assurance Committee at their meeting on 29 September will be reported to a future Cabinet meeting.



2. Reasons for Recommendations

- 2.1 This report provides a quarterly update on progress against the Improvement Plan agreed by Council on 7 June 2022. The Improvement Plan incorporates all recommendations from the Grant Thornton Governance Review, the LGA Corporate Peer Challenge and the CIPFA Financial Management Review, as well as the Statutory Directions from the Secretary of State for Levelling Up, Housing and Communities.
- 2.2 Risk management is embedded within the council's programme management of the Improvement Plan. A risk register has been developed which underpins the council's strategic risk relating to the Improvement Plan (59a 02/22). Cabinet is asked to receive the Improvement Plan Risk Register to provide assurance that risks are being managed effectively and to provide contextual information for future decision making.
- 2.3 The Improvement Plan is intended to be a live document updated to take account of progress and relevant changes. Changes to the Improvement Plan are tracked through programme management mechanisms. Cabinet is asked to receive the changes to provide assurance that changes are being managed effectively.
- 2.4 As part of the Governance and assurance arrangements for the Improvement Plan, Audit and Risk Assurance Committee and Budget and Corporate Scrutiny Management Board will review progress of the Improvement Plan and utilise the plan for work programming purposes. Both Committees are due to consider progress at their meetings in September. Any recommendations or comments they wish to make to Cabinet will be presented during the meeting for Cabinet's consideration.

3. How does this deliver objectives of the Corporate Plan?

3.1 Sandwell Council's Improvement Plan focuses on the governance arrangements of the council and areas of improvement across the organisation. The underpinning objective of the Improvement Plan is to ensure that the council is able to deliver on the aims and priorities as set out in the Corporate Plan. The deliverables set out in this Improvement Plan will achieve long-term sustainable improvements in how the council operates and is able to make effective decisions focused on improving outcomes for residents and experiences of service users. Therefore, this impacts on the council's ability to deliver all the objectives in the Corporate Plan.



×*	Best start in life for children and young people
XXX	People live well and age well
ŶŶ	Strong resilient communities
	Quality homes in thriving neighbourhoods
C3	A strong and inclusive economy
	A connected and accessible Sandwell

4 Context and Key Issues

4.1 Background

- 4.1.1 The council's external auditors Grant Thornton conducted a Value for Money Review into the council's governance arrangements over the period August to October 2021 and reported their findings of this review to Full Council in January 2022. In response, Council approved a Governance Improvement Plan in January 2022 to address the recommendations made by Grant Thornton and the proposed reporting mechanisms to ensure progress is managed effectively.
- 4.1.2 Since the approval of the Governance Improvement Plan findings were received from the CIPFA financial management review, LGA Corporate Peer Challenge along with the Statutory Directions from the Secretary of State for Levelling Up, Housing and Communities.



- 4.1.3 A single Improvement Plan was agreed by Council on 7 June 2022 which addresses the recommendations from all the external reviews and the Statutory Directions. The Improvement Plan provides the organisation with a clear direction for sustainable improvement under six thematic headings. The single Improvement Plan has superseded the Governance Improvement Plan.
- 4.1.4 To ensure that senior officers and members have oversight of delivery against the Improvement Plan, Council approved that progress will be monitored by Leadership Team monthly and reported to Cabinet quarterly. This will continue until all actions have been completed, or changes have been embedded into business as usual. As part of the Governance and assurance arrangements for the Improvement Plan, Audit and Risk Assurance Committee and Budget and Corporate Scrutiny Management Board will review progress of the Improvement Plan and utilise the plan for work programming purposes.
- 4.1.5 This report is the first quarterly update on progress of the Improvement Plan. Quarterly progress updates on the Governance Improvement Plan were provided to Cabinet in April 2022 and July 2022.

4.2 Improvement Plan Progress

- 4.2.1 Summary of achievements:
 - Significant progress made on long-standing service issues to implement decisions taken by Cabinet between December 2021 and July 2022: Sandwell Leisure Trust and establishment of Arms-Length Trading Company, Sandwell Children's Trust, the waste service, the ERP system and Lion Farm
 - SEND Transport Contracts awarded and preparations for commencement from September 2022. The procurement has incorporated lessons learned from previous procurement
 - Regular meeting structures in place to enable development of positive and constructive working relationships between officers and members
 - Learning taken from commercial decisions, procurement and contract management and national best practice is being included in refresh of Corporate Governance Documents. The first wave of



policies were approved by Council in July 2022 with others to follow this calendar year.

- Regular reporting on budget monitoring, performance information and Improvement Plan in place
- Approval of Performance Management Framework that underpins the delivery of the Corporate Plan. Q1 performance report will be made to Cabinet in September
- Approval of the single Improvement Plan that addresses the recommendations of all three external reviews and aims to improve how the council operates
- Approval of Regeneration Strategy and Pipeline to encourage and deliver significant investment in Sandwell
- Launch of the Early Help Strategy with partners
- Employee engagement survey conducted and being used to shape culture theme
- Council representatives actively participating in key regional and sub-regional bodies
- Capacity in Finance specialist training delivered, and a restructure completed to ensure there is sufficient capacity to manage the council's financial reporting responsibilities.
- Completion of New Member induction
- Review of Arms-Length Companies complete
- Children's Services Ofsted judgment and specific comments around the improved governance and effective relationships between Council and Trust
- Commencement of Consultation on 4-yearly election cycle following Council's approval in July
- Commencement of Consultation in relation to the Budget
- Search Consultancy engaged to commence Chief Executive recruitment



- 4.2.2 A comprehensive monitoring tool has been developed to monitor progress of the Improvement Plan. This tool includes both a risk rating for each main action within the Improvement Plan and a progress status rating for all actions. The Improvement Plan Monitoring Tool is included at Appendix 1. The monitoring tool provides quick reference around which actions are on track for delivery, as well as highlighting areas that may require remedial action or additional levels of assurance.
- 4.2.3 Progress against each theme of Improvement Plan is summarised within Appendix 2. This includes an overall status rating, a description of workstream progress, commentary on progress against milestones and achievements. The theme ratings and a summary of any issues is provided below.

4.2.4 Theme 1 - Organisational Culture

- 4.2.4.1 Overall Status Rating Green Progress is being made across all workstreams. Of the 7 actions with an amber risk rating, all sub-actions to deliver the action are on track
- 4.2.4.2 Organisational Culture Progress Issues: None to report all workstreams on track.

4.2.5 Theme 2 - Corporate Oversight

- 4.2.5.1 Overall Status Rating Amber: Progress is being made across all workstreams with some slippage/issues.
- 4.2.5.2 1 action has a red risk rating, but actions are all on track. This relates to **Performance Management Framework.**

Performance Management Framework

- The risk status is red due to need to recruit a dedicated corporate performance management resource. Whilst the dedicated resource is being recruited to, significant progress has been made to further embed the corporate performance management framework agreed by Council in April 2022, with the first quarterly performance report due to be presented to Cabinet on 28 September 2022
- 4.2.5.3 One area of amber risk, is experiencing a medium level of slippage and/or issues. This relates to **Oracle Fusion.**



ERP (Oracle Fusion)

- Procurement of the new Oracle Fusion provider evaluation period being extended by 3 weeks, due to the need for further financial evaluation, clarification needed from bidders.
- Due to the evaluation period extension, there is slippage on the support provider being in place and delivery.

4.2.6 Theme 3 - Strategic Direction

- 4.2.6.1 Overall Status Rating Red Progress is being made across workstreams but there are many areas with slippage/issues
- 4.2.6.2 There are 6 actions with an amber risk rating. Of the 6 actions with an amber risk rating:
 - 2 have sub-actions that have or will experience significant slippage or issues. These actions relate to **Equality Policy approval** and **Locality Working: Pilot of Town Co-ordinator role**
 - 4 have sub-actions that have or will experience medium slippage or issues. These actions relate to Corporate Asset Management Strategy Development, Commercial Strategy, Corporate Parenting Strategy, and Review of Equality and Diversity policy

Equality and Diversity

• There has been slippage in the approval of Equality Policy due to consideration of best practice models. Policy is being prepared for October approval

Developing a model for locality working

• Pilot of town co-ordinator role has not taken place due to recruitment issues and is being reconsidered in line with community hubs approach

Corporate Asset Management Strategy Development

• Strategy is being prepared for September in line with original schedule.



- Confirmation of funding for remaining Wokplace Vision components is pending
- Surplus Assets Portfolio Cabinet report has been delayed but is being prepared September Cabinet
- Implementation of asset database is on track however risk of slippage

Develop and Implement the Commercial Strategy

- Work ongoing with Commercial Strategy but slippage from original timescales
- Strategy is in draft and will be reviewed following training with C CO and approval by Leadership Team. 5 potential workstreams are within the draft. LATC (in relation to leisure provision) will be added to the draft workstreams.

Refresh of Corporate Parenting Strategy

• Strategic priorities to be confirmed by Corporate Parenting Board ahead of September Board. Corporate parenting strategy due to be approved in September 22 by Board Members.

4.2.7 Theme 4 - Decision Making

- 4.2.7.1 Overall Status Rating Amber: Progress is being made across all workstreams with significant progress made this month through Council's approval of first wave of changes to Corporate Governance Documents, and agreement to consult on 4-yearly election cycle.
- 4.2.7.2 Of the 5 main actions with an amber risk rating:
 - 1 sub-action has or will experience significant slippage or issues. This action relates to **Revised Financial Regulations**
 - 1 sub-action has or will experience medium slippage or issues. This relates to the completion of ARAC recommendations in relation to SEND Transport.
 - 1 sub-action has or will experience medium slippage or issues which is due to an error in the dates recorded. This relates to **Approval of changes to scrutiny**

Revised Financial Regulations



• Financial Regulations are being reviewed. Priority for change was in relation to thresholds for decisions which were approved by Council in July. Further amends to Financial Regulations will be presented to Council in October.

Completion of ARAC recommendations in relation to SEND Transport

• All contracts have now been offered and accepted in line with commencement from new academic year. Issues were encountered due to providers returning contracts which has been resolved. Internal audit has included a review of compliance with contract procedure rules as part of their work programme. Lessons learnt regarding procurement exercises to take place.

4.2.8 Theme 5 - Procurement and Commercial

- 4.2.8.1 Overall Status Rating Amber: Progress is being made but there is some slippage in delivery timescales.
- 4.2.8.2 Of the 5 actions with an amber risk rating, there are 2 sub-action that have or will experience medium slippage or issues. These relate to:
 Lion Farm Options Agreement, and Completion of ARAC recommendations in relation to SEND Transport.

Lion Farm Options Agreement

• Some slippage due to legal representatives of both sides taking longer than expected to agree terms for the Expert Determination process

Completion of ARAC recommendations in relation to SEND Transport

• All contracts have now been offered and accepted in line with commencement from new academic year. Issues were encountered due to providers returning contracts which has been resolved. Internal audit has included a review of compliance with contract procedure rules as part of their work programme. Lessons learnt regarding procurement exercises to take place.



4.2.9 Theme 6 - Partnerships and Relationships

- 4.2.9.1 Overall Status Rating Amber: Progress is being made but there is some slippage in delivery timescales.
- 4.2.9.2 Of the 4 actions with an amber risk rating: 4 have sub-actions that have or will experience medium slippage or issues. These actions relate to: SCT Governance Arrangements, Review partnership structures within the 'People's sphere', Corporate Review of Grant Funding

SCT Governance Arrangements

- SMBC have drafted KPIs (Key Performance indicators) which were reviewed in July and confirmed KPIs will be included in the revised contract.
- Review of contract to be concluded in Autumn (change to original timescale) to take into account the ability to be more flexible, and to align with DfE (Department for Education) schedule.
- Monthly four-way meetings diarised throughout the year.
- Ofsted Judgement 'require improvement to be good' with comments around the improved governance and effective relationships between Council and Trust.

Review partnership structures within the 'People's sphere'

- Project manager to be appointed to the partnership restructures to transition from children's to adults in place- post has been advertised.
- Partnership discussions taking place for scoping of work with partners around partnership structures in children's sphere.
- Joint approach between HWBB and SHCP (Sandwell Health & Care Partnership).
- Health and Wellbeing Strategy in draft form and will be present to the next Health and Wellbeing Board in September
- Substance Misuse deep dive presented to SHCP board and currently being written up as a stakeholder report.

Corporate Review of Grant Funding

 Desktop assessments completed of all council funded voluntary and community sector grants to understand how current funding aligns with the council's strategic priorities and to ensure that investment in the sector represents value for money for Sandwell. Where this review has identified that funding should come to an



end, communication with affected organisations has commenced. Plans are being developed to meet the savings identified within the council's budget for 2023/24.

4.3 Statutory Recommendations

- 4.3.1 The Value for Money Governance Review made three statutory recommendations that the council has a legal obligation to respond to. These recommendations are incorporated into the single Improvement Plan, and are embedded across each of the six themes.
- 4.3.2 To provide an overview of progress against these three specific recommendations, Appendix 3 extracts the key actions that respond to each of the recommendations and they are summarised below.
- 4.3.3 **Statutory Recommendation 1** It is imperative that senior officers and senior members take effective corporate grip of long-standing service issues highlighted by the findings in this report (including SLT, SCT, the waste service, the ERP system, and Lion Farm) and prioritise corporate effort in managing the issues identified and embed the solutions into the Council.

Progress update:

- Continuing to implement strategies to address the service issues highlighted in the Grant Thornton report.
 - SLT progressing the approach agreed by Cabinet in June 2022 to transfer services to a Local Authority Trading Company.
 - SCT Governance arrangements remain in place. Joint work in place with SCT in relation to corporate parenting and early help.
 - Waste Contract Contract Monitoring framework progressing well. Review of the Contract has commenced.
 - ERP (Oracle Fusion) Tender evaluation period has been extended for support provider. Project Management and Governance arrangements are in place.
 - Lion Farm action plan to implement Cabinet decision made on 12 January 2022 is on track. Responsibilities for council and developer are clearly set out.



- Regeneration Strategy and Pipeline to underpin significant regeneration in Sandwell approved by Cabinet 23 March 2022. First monitoring update due in November.
- 4.3.4 **Statutory Recommendation 2** The Council must ensure that the learning in relation to commercial decisions, procurement and contract management highlighted in this report are understood through the organisation.

Progress Update

- The Governance Review of key documents within the council's Constitution is well underway. Approval in July to revised procurement and contract procedure rules, financial thresholds for key decisions, sale of land and buildings protocol.
- Corporate Governance Training Programme of training and development commencing in September 2022 on effective decision-making, good governance, and revised contract procedure rules
- Development of a Commercial Strategy continues
- Corporate Asset Management Strategy in development.
- 4.3.5 **Statutory Recommendation 3** Senior leadership, both officers and members, must demonstrate that they can continue to work together effectively, that they operate in line with the Council's values, codes, policies and procedures, and that there is zero tolerance to inappropriate behaviours. This includes changing the organisational culture in relation to complaints so that they restore balance and proportionality.

Progress Update

- Member Development New Member induction complete and Member Development Programme is being delivered.
- Officer Development A consolidated programme of fundamental training for managers on Corporate Governance matters is being developed for delivery from Autumn onwards
- Organisational Culture consultancy engaged and champion recruitment underway
- Work has commenced to design the Senior Leadership Team development programme which will feed into the new Management



Development Programme to ensure consistency across all levels of management.

• Meeting structures to facilitate Cabinet Member and Leadership Team cross-working re-established following election.

4.4 **Reporting Framework and Governance**

- 4.4.1 To ensure that senior officers and members have oversight of delivery, Council approved the reporting mechanism for the Improvement Plan in June 2022. This set out that progress will be monitored by Leadership Team monthly and reported to Cabinet quarterly until all actions have been completed, or changes have been embedded into business as usual. The diagram included at Appendix 4 sets out the governance framework.
- 4.4.2 Two quarterly updates on progress of the Governance Improvement Plan were provided to Cabinet in April 2022 and July 2022. This report forms the first quarterly update to Cabinet on the single Improvement Plan.
- 4.4.3 The government Directions require reporting on the delivery of the Improvement Plan at six monthly intervals to the Secretary of State from the council and the Commissioners. The next report is due in December 2022.



- 4.4.4 The report to Council seeking approval of the Improvement Plan stated that existing member-led committees, such as the Governance & Constitution Review Committee, Audit & Risk Assurance Committee and Scrutiny Committees, will be used for decision making and maintaining oversight of the actions and implementation of the Improvement Plan.
- 4.4.5 The Governance & Constitution Review Committee and cross-party Working Group have been integral to the development and review of the governance documents, ahead of decisions taken by Council in July and due in October this year.
- 4.4.6 Audit & Risk Assurance Committee received an introduction to the Improvement Plan and the Improvement Plan Risk Register on 28 June 2022 to support the committee's work programming. The Improvement Plan Risk Register and overall progress will be reported to the Audit & Risk Assurance Committee regularly. The Committee will focus primarily on assurance and risk management of the Plan. The next report to Audit & Risk Assurance Committee will take place on 29 September 2022.
- 4.4.7 Scrutiny Boards have now developed their work programmes. Budget & Corporate Scrutiny Management Board has included several elements of the Improvement Plan on their work programme as well as regular reports on overall progress. The first report on overall progress will be made on 22 September 2022.
- 4.4.8 Following the first progress report to Audit & Risk Assurance Committee and Budget & Corporate Scrutiny Management Board, those members will identify areas for further exploration and reporting. Any recommendations or comments from these committees for Cabinet's consideration will be presented at Cabinet's meeting on 28 September.
- 4.4.9 External assurance will continue to play a part in our improvement journey. Grant Thornton, CIPFA and the LGA have been invited back in Autumn 2022 to monitor our progress in addressing the recommendations in their reviews.

4.5 Risk Management

4.5.1 The Improvement Plan Risk Register underpins the council's strategic risk relating to the council's Improvement Plan (59a 02/22) and is currently rated as an overall Amber risk. The risk register is reported monthly to Leadership Team and quarterly to Cabinet.



- 4.5.2 The current risk register is attached as Appendix 5. The main risks are associated with:
 - **Resources** for delivery of key components of the plan including the performance management framework, asset management system implementation and culture change programme. The financial resources required have been identified and were approved by Council in June.
 - **Organisational Culture** If the organisational culture doesn't change, this will limit the improvements that can be made. A theme within the Improvement Plan focuses on organisational culture. It includes plans for a comprehensive engagement programme with staff and members to define a collectively owned culture. We will then embed the conditions for this culture to thrive.
 - **Communication** to ensure everyone is aware of their respective roles and responsibilities. A detailed communication plan will be developed to ensure effective and timely communication with stakeholders
 - **Constitutional Changes** key corporate governance documents are being reviewed and the first set were approved in July with others to follow in October. Once approved, these provide an important foundation for improvement.
 - **Performance Management Framework** to ensure that we can effectively monitor progress and evidence improvement. Each theme includes an outline of how success will be evidenced. Processes for monitoring progress are in place, and processes for capturing and using evidence of improvement will be developed.
 - **Historic Issues** if there is a continued focus on and resource directed towards historic issues this will hinder improvement. The improvement plan contains actions to bring historic issues to a conclusion and embed lessons learnt.
 - **Progress Monitoring and Risk Management approach** if assessment of progress and risk assessment contains optimismbias, this will prevent an accurate and realistic view of progress. Assurance mechanisms will help manage this risk.

4.6 **Changes to the Improvement Plan**

- 4.6.1 The Improvement Plan is intended to be a live document updated to take account of progress and relevant changes.
- 4.6.2 The Improvement Plan report to Council in June 2022 set out that changes (which may include the addition of new workstreams or



objectives, or the amendment of timescales for delivery of actions) will be tracked through programme management mechanisms and that Cabinet will retain oversight of changes through regular formal reporting.

- 4.6.3 Changes are considered by Leadership Team on a quarterly basis. Appendix 6 contains details of all the changes made to the Improvement Plan this quarter and are summarised as follows:
 - 3 changes made to address errors in the Improvement Plan
 - 15 changes made to amend delivery timescales
 - 1 change to add a new action
 - 1 change to amend the delivery lead

5 Alternative Options

- 5.1 The Value for Money Governance Review was undertaken as part of the external auditor's role to provide assurance on the council's arrangements for securing economy, efficiency and effectiveness in its use of resources. As the report includes statutory recommendations the council has a legal obligation to respond appropriately.
- 5.2 The Directions issued by the Secretary of State are a statutory requirement and the council has a legal obligation to respond appropriately. Failure to do so would likely result in further intervention measures.
- 5.3 Reviewing progress against the Improvement Plan enables senior officers and members have oversight of delivery, and take corrective action, as necessary.
- 5.4 There are no alternative options to consider.

6 Implications

Resources: Resources to deliver the Improvement Plan have been allocated from within existing commitments in the majority of cases. When the Improvement Plan was approved by Council in June 2022, one-off funding was approved to enable the delivery of improvements.	



	Where funding is required for longer-term change, this will be incorporated into the Medium-Term Financial Strategy.There are no land or building implications associated with the Improvement Plan as a whole.
Legal and Governance:	On 22 March 2022, The Secretary of State for Levelling Up, Housing and Communities issued Directions under Section 15(5) and (6) of the Local Government Act 1999 (the 1999 Act) in order to ensure that the council can comply with the requirements of Part 1 of the 1999 Act. Failure to comply with these Directions may lead to further intervention measures for the council. The regular reporting development and approval of this Improvement Plan will mean that the council has achieved one of the elements within the Directions within the specified timescales. The delivery of the Improvement Plan and achievement of the desired outcomes will meet the remainder of the Directions. Ultimately, the changes made through the Improvement Plan will enable the council to effectively deliver its strategic priorities and ensure it is delivering value for money for Sandwell.
Risk:	If the Council fails to take appropriate action to meet the requirements set out in the government Direction, or the Commissioners appointed by the Secretary of State do not have sufficient confidence that appropriate actions are being taken to implement and sustain the required improvements, then the council risks not having appropriate arrangements in place to comply with its best value duty under Part 1 of the 1999 Act. This could lead to further government intervention, increased costs and damage to reputation.



Equality: Health and Wellbeing:	A risk register is being maintained for the duration of the Improvement Plan which will underpin the council's strategic risk relating to the council's Improvement Plan (59a 02/22). This is reported monthly to Leadership Team, quarterly to Cabinet, and will be regularly reported to Audit and Risk Assurance Committee. The successful delivery of the Improvement Plan will require the development and review of many of the council's policies and procedures. These changes will build in consideration of the impact on equalities throughout the development and will include an Equality Impact Assessment where appropriate. The underpinning objective of the Improvement Plan is to ensure the council is able to achieve the strategic priorities as set out in the Corporate Plan. These priorities focus on improving the health and wellbeing of our residents and tackling health inequalities in a multi-faceted way. Therefore, any improvements to the council's governance structures will strengthen the council's ability to deliver services that will improve the health and wellbeing of Sandwell.
Social Value	Within the Improvement Plan, the council is committed to developing it Social Value Policy in conjunction with the refresh of the Procurement & Contract Procedure Rules. Through strengthening our asks of contractors through this Social Value Policy and linking them to the Corporate Plan objectives, the council will be able to maximise its social value return.

7. Appendices

- 1. Improvement Plan Monitoring Tool July 2022
- 2. Improvement Plan Theme Progress Summary July 2022
- 3. Statutory Recommendations Reporting July 2022
- 4. Improvement Plan Governance Diagram
- 5. Improvement Plan Risk Register July 2022
- 6. Changes to the Improvement Plan



8. Background Papers

Sandwell Council Governance Improvement Plan

- o Adopted January 2022
- o Quarterly Monitoring April 2022
- o Quarterly Monitoring July 2022

Sandwell Council Improvement Plan <u>Report to Council 7 June 2022</u> Appendices:

- Sandwell Council Improvement Plan
- Grant Thornton Value for Money Governance Review Report December 2021
- CIPFA Financial Management Review Report January 2022
- LGA Corporate Peer Challenge March 2022
- Sandwell Directions under Section 15(5) and (6) of the Local Government Act 1999, 22 March 2022
- Sandwell Directions Explanatory Memorandum

