

SEND Governance-Friction Report: Source of Truth Layer Map

Non-editable reference sheet for keeping evidence layers separate in publication wording.

Layer	Purpose	Dataset	Publication count / figure	Use in wording
Governance footprint	National governance prevalence	Broad coded EP QA / governance dataset	111 Risk 5 authorities; 112 Risk 4-5; 158 authorities total	Use for prevalence of governance-control footprint. Do not reduce this to the conservative rebuild count.
Conservative EP QA rebuild	Deduplicated modelling-safe subset	Clean rebuild / conservative QA impact dataset	55 Risk 5 authorities	Use for conservative, audit-safe EP QA modelling only. It does not replace the broad prevalence finding.
Regression dataset	Statistical validation only	124 matched authorities	Regression outputs; Decision_Friction remains significant in Delay_Cost_Index models	Use for statistical validation and controls. Do not use as national prevalence denominator.
Finance-safe audit dataset	Cost exposure totals	149 included authorities	£2.425bn finance-safe late-stage cost exposure	Use as conservative finance-safe audit total.
Wider analytical spine	Observed minimum escalation-linked exposure	Linked authority-level analytical spine including wider escalation variables	Exceeds £2.44bn observed minimum	Use as headline observed minimum, clearly distinguished from finance-safe regression subset.

Locked interpretation: these layers answer different questions. The broad coded dataset shows the governance footprint. The conservative rebuild is a deduplicated modelling-safe subset. The 124-authority regression dataset validates statistical relationships. The 149-authority finance-safe dataset supports conservative cost exposure. The wider analytical spine supports the headline observed minimum above £2.44bn.

Publication-safe wording: “The investigation separates national governance prevalence, conservative QA modelling, statistical validation, and finance-safe cost exposure. Counts differ because each layer uses a different inclusion rule and evidential purpose.”