

End of year progress against AGS 2023/24 governance actions – April 2025


Update to include alignment to Grant Thornton's Interim Auditor's Annual Report for 2021/22, 2022/23 and 2023/24

Key:

BLUE – action complete (C)

PURPLE – action substantially complete (SC)

ORANGE – action to be area of focus in current year's assessment (AoF)

Action	Auditor's recommendation	MHCLG Direction November 2024	Update	09/2024	11/2024	01/2025	04/2025
Democratic Governance – Lead Officer Sukdave Ghuman							
The Corporate Governance group needs commitment from wider group of staff, including internal audit, risk management, finance, information governance, complaints, and digital and data lead.	July 2021 – Statutory Recommendation Develop comprehensive project plan for improvement in governance arrangements, including learning from external governance review undertaken with regular reporting through Audit Committee.	2. To secure as soon as practicable that all the Authority's functions are exercised in conformity with the best value duty thereby delivering improvements in services and outcomes for the people of Slough, focussing in the first six months on an effective internal audit function, with organisational independence, objectivity, separate administrative	<p>The meetings have been diarised with attendance from finance and internal audit. A new interim head of internal audit commenced in role in January 2025 and will be a key member of the group.</p> <p>The governance action plan was presented to A&CG Committee in December 2024 with plans that regular updates will be provided to allow formal member oversight. This action plan has been informed by national best practice and toolkits, including CIPFA / SOLACE framework, Centre for Governance and Scrutiny (CfGS) guidance, Local Government Association (LGA) toolkit on assurance and external review of scrutiny function. An updated action plan was presented</p>		=		SC


		reporting and a strong functional reporting relationship to the Audit and Corporate Governance Committee, and a review of the action plan for the scrutiny function and Audit and Corporate Governance Committee to accelerate any improvements required in these areas.	<p>to Cabinet as part of the wider Improvement and Recovery Plan and these reports are to be referred to Full Council at least every 6 months to allow a wider debate.</p> <p>A new management assurance process has been agreed to inform the annual governance assessment and statement. This will help ensure a more comprehensive action plan and a governance training programme to address any gaps in knowledge and skills.</p>				
Evidenced improvement in report clearance processes, with Executive Directors and DLTs taking responsibility for early engagement with legal and finance to improve quality and timeliness of reports and	February 2023 – Statutory Recommendation Ensure that for important decisions, sufficient and adequate information is made available to members to support decision made, including a comprehensive business case.	g) Improving the systems and processes to enable better and evidence-based decision making, including enhancing the data and insight functions, undertaking benchmarking.	Recent cabinet meetings included a series of reports on the Council's finances, including its annual budget setting. There are still examples of reports being published late, eg. March 2025 Cabinet Committee and matters being put back to later committees, however there are also examples of earlier and more in-depth discussions at both CLT and Lead Member and Directors meetings. This needs to be a continued area of focus, particularly in the area of procurement and commissioning decisions.		↑	↑	AoF

improve forward planning.	<p>May 2024 – key recommendation The council should improve governance arrangements for key decisions, ensuring follow decision-making procedures, by constituted committee, supported by adequate information and formally recorded and publicly available.</p> <p>May 2024 key recommendation The Council should develop its corporate oversight to ensure it delivers improvements in economy, efficiency and effectiveness and address the</p>		<p>There is some evidence of an improvement in officers seeking advice on urgent decisions, including to correct errors, eg. urgent leader action to set fees and charges for HMO licensing following discovery of an error in previous report. This demonstrates a confidence in officers seeking advice on appropriate governance processes.</p> <p>The Improvement and Recovery Plan includes a separate workstream focused on evidence-based decision-making, focused in particular on benchmarking and internal data to support decisions. Another theme relates to strategic commissioning and the annual procurement pipeline report is due for presentation and approval by Cabinet in April and will provide an opportunity to review whether improvements have been made in this area.</p> <p>This will be a continued area of focus next year.</p>				
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	<p>following weaknesses:</p> <ul style="list-style-type: none"> • Lack of understanding and cost comparison with other similar local authorities • Inadequate procurement arrangements. 						
Better use of Lead Member and Directors' meetings to focus on strategic planning and transformational change.	<p>May 2024 key recommendation</p> <p>Officers and members should continue to work together to deliver financial sustainability in the medium term, including increasing level of reserves, progressing sale of assets, delivering recurrent savings.</p>		<p>Whilst there is not yet a forward plan to inform agendas or a standard approach to lead member briefings, officers and members are having more structured and productive conversations about financial sustainability and budget setting in the Lead Member and Director meetings. Officers are able to test out political appetite on service re-design and asset sales, although there is more to do to ensure that roles and responsibilities are respected, with officer advice sought and informing any political decisions.</p> <p>Officers need to ensure that reports are presented in a way that meets members needs and provided</p>		=	↑	AoF

			<p>sufficiently in advance to allow Cabinet members to review them and have a political discussion. In addition LM&Ds should not be used as a substitute for effective briefing meetings between executive directors and their lead members.</p> <p>A planned away day with CLT and Cabinet members will provide a good opportunity to discuss political aspirations and how these fit into the current corporate plan and improvement and recovery plans.</p> <p>This will be a key area of focus in the new AGS.</p>				
Consideration of internal audit on officer decision-making being included in 2024/25 audit plan, to ensure compliance with significant officer decision making procedures and adequacy of internal schemes of delegation.	None		<p>The new management assurance process has been agreed and rolled out to inform the annual governance assessment and this includes reference to officer decision-making and production of significant officer decision reports where required.</p> <p>In addition the governance training programme is being reviewed as part of the action plan for political leadership, scrutiny and corporate governance improvements.</p>		=	=	SC

			The draft internal audit plan for 2025/26 includes an audit on officer decision-making – records management.				
Corporate Improvement Scrutiny Committee: o public reporting of CfGS review, with action plan to respond to findings. o Steps taken with new corporate leadership team to ensure scrutiny seen as core function within Council. o Effective self-assessment used to inform annual report and future work programme. o Work with Group Leaders to ensure nomination and performance review is leading to effective committee membership.	None	2. To secure as soon as practicable that all the Authority's functions are exercised in conformity with the best value duty thereby delivering improvements in services and outcomes for the people of Slough, focussing in the first six months on a review of the action plan for the scrutiny function and Audit and Corporate Governance Committee to accelerate any improvements required in these areas.	<p>The actions required have now all been taken, including:</p> <ul style="list-style-type: none"> • Reporting on CfGS review • Holding workshops with CLT and CISC members to inform work programme • Production of annual report presented to Full Council • CISC members operating on a apolitical basis and a cross party basis. • Increased scrutiny of community safety partnership, crime and disorder and health. <p>Scrutiny is critical to overall governance and therefore this will remain on the governance action plan as part of the wider Improvement and Recovery Plan.</p> <p>Democratic services are programming in discussions with group leaders on nominations, including considering whether political proportionality rules can be waived for any committees and chairing arrangements.</p>		=	=	C


o Review of effectiveness of statutory scrutiny of health, crime and disorder and education functions.							
<p>Audit & Corporate Governance Committee:</p> <p>o self-assessment to be conducted and reported to committee and Full Council.</p> <p>o Detailed forward work programme and training plan to respond to findings from self-assessment.</p> <p>o Consider whether an external review of committee effectiveness is warranted in 2024/25.</p>	<p>October 2024 improvement recommendation 2</p> <p>Ensure committee considers how it has complied with mission statement and improved reporting in annual self-assessment, develop an appropriate training programme, ensure committee remains apolitical and doesn't overlap with other committees.</p> <p>July 2021 statutory recommendation</p> <p>Strengthen</p>	<p>2. To secure as soon as practicable that all the Authority's functions are exercised in conformity with the best value duty thereby delivering improvements in services and outcomes for the people of Slough, focussing in the first six months on review of the action plan for the scrutiny function and Audit and Corporate Governance Committee to accelerate any improvements required in these areas.</p>	<p>The following actions have been completed:</p> <ul style="list-style-type: none"> • Self assessment and annual report presented to Full Council • Training provided on accounts, treasury management and role of internal and external audit • Improved reporting on internal audits, including update on current internal audit plan and next year's plan and update from key directorates on outstanding internal audit actions. • Approval of multiple statement of accounts. • Review of terms of reference against CIPFA code • Consideration of benefits and disbenefits of independent co-opted chair • Discussion about approach to nominations and options to waive political proportionality rules if required to ensure best 			=	C


	<p>scrutiny and audit committee arrangements with external support to members.</p> <p>Establish a finance committee to monitor financial performance on a monthly basis.</p>		<p>skill set of members on committee.</p> <p>Plans are progressing on a self-assessment process for the committee and individual members to inform the annual report.</p> <p>In addition, democratic services are programming in discussions with group leaders to inform nominations, including whether political proportionality rules should be waived for any committee and chairing arrangements.</p> <p>Whilst an external review has not been commissioned, the Chair does have a mentoring arrangement in place with the LGA and LGA support and training opportunities have been provided to the committee.</p>				
Consider LGA tools to further support member development, including tools for opposition members.	None	None	<p>The Council utilises the support of the LGA and other bodies to support member development.</p> <p>A focus on member development is contained in the Phase 4 governance programme. This has included a governance session on member officer relations.</p>		=	=	C


			<p>A member survey has been conducted and results will be presented to Standards Committee in March alongside an update on the member development programme.</p> <p>Group leader meetings are taking place, alongside individual meetings with group leaders and key officers. Officer time needs to continue to be invested in supporting all political groups and cross party working. Positive discussions have taken place on constitutional reform demonstrating the ability of members to work on a cross party basis.</p> <p>Whilst immediate actions have been completed, the member development programme will continue to be a feature of the Improvement and Recovery Plan, particularly given the inexperience of some members and the changes to political control that have taken place over the last few years.</p>				
HR Governance – Lead Officer – Will Tuckley							
Strategic workforce plan at corporate and directorate level,	October 2024 key recommendation 3	Improvement and Recovery Plan to include:	The two top tiers have increased permanence, with recruitment strategies in place to fill vacancies in the finance directorate.		=	↑	C

focused on skills and knowledge gaps, performance management, including appraisal processes and learning and development plans.	Maintain permanence of senior leadership team, including second tier posts.	A high-performance culture programme to rebuild trust between staff and the Authority, to include the development of a comprehensive workforce strategy focused on development, retention, and permanent recruitment.	<p>System changes, support and communications has been provided on appraisal setting, including learning and development plans.</p> <p>The refreshed Improvement and Recovery Plan was presented to Cabinet in March and will be reported to Full Council in April. This includes updates on workforce strategy and planning.</p> <p>The workforce strategy was presented to Employment Committee in April 2025 and is informed by the LGA Equality Peer Review and People Poll results. Management information was also presented to the Committee.</p>				
Publicly report to Employment Committee on the staff survey results (appropriately anonymised) with a detailed action plan responding to findings.	None	<p>Improvement and Recovery Plan to include:</p> <p>A high-performance culture programme to rebuild trust between staff and the Authority, to include the development of a comprehensive workforce strategy focused on development,</p>	<p>The staff survey results were presented to Employment Committee in April 2025, alongside the workforce strategy which contains the action plan at a corporate level. Each directorate is completing a service specific action plan and CLT has committed to actions which have been placed on the intranet and staff will be presented with updates each quarter.</p> <p>The results are benchmarked against industry results provided by the survey provider.</p>		↑	=	C

		retention, and permanent recruitment.					
The Officer Code of Conduct, once adopted by Full Council, must be included in a training programme and onboarding processes to ensure changes are embedded and inform any culture change programme.			<p>The Code has been adopted. The induction and onboarding have been redesigned to ensure reference to the Nolan Principles and Code of Conduct and positive feedback has been received.</p> <p>The governance aspect of the induction programme is to be reviewed as part of a review of officer training on governance. All Tiers 1-3 receive an additional induction day which supports them to understand the Council transformation, financial and governance procedures.</p>		↑	↑	SC
Review of agency worker processes to ensure that pre-employment checks are conducted and the reasons for waiver of any requirement is properly authorised and reasoned.	None	None	<p>Each Executive Director is now receiving a monthly HR management dashboard, which includes information related to recruitment. A review is underway in relation to any agency recruitment outside of the corporate supplier to ensure correct tax treatment and fair processes followed to deliver value for money.</p> <p>We have introduced a yearly requirement (commencing April 2025 onwards) for all interims to state their only employment is with the Council.</p>				C



			We have also updated the pre-employment checks to ask for the role title of their previous employment (and not just the place of work) in addition to proof of any specialist qualifications that may be required for a role.				
Review systems and procedures for managing organisational change.	None	None	<p>The policies and procedures for managing organisational change has been tested in tribunals and found to be adequate. There is a need to ensure a consistent approach to organisational change. HR business partners are assigned to directorates to ensure advice is provided at the right time and risks managed.</p> <p>A Design Authority approach is in place to ensure that HR implications of any proposals are considered.</p> <p>A review of key policies is underway and the first two were presented to Employment Committee for approval in April 2025.</p>				C
Financial governance and systems – Lead Officer – Annabel Scholes							
Demonstrable and collective compliance with CIPFA's Financial Management Code.	May 2021 statutory recommendation Ensure finance team has skills and capacity to enable effective financial	Improvement and recovery plan to include: c) A review of the Authority against the CIPFA Financial Management Code to	The Finance Improvement Programme (FIP) is in place and contains 37 projects related to financial improvement aligned to CIPFA's Financial Management Code. The majority of projects are RAG rated Amber with a project plan underpinning		=		AoF

	management and technical knowledge of CIPFA Code.	demonstrate its compliance, with recommendations to Commissioners to improve this activity within the first six months and implementation of improvements thereafter.	<p>each project. Project initiation documents are in progress to ensure that all project deliverables / milestones have been captured.</p> <p>A self-assessment of the CIPFA FM code is underway in accordance with the Direction to undertake an assessment within six months of 30 November 2024.</p> <p>The Executive Director of Corporate Resources commenced 2 January 2025.</p> <p>Recruitment of senior finance roles in progressing with offers expected to be made during Q1 2025/26. Once recruited, interim roles can be significantly reduced.</p> <p>This will be a key area of focus in the new AGS.</p>				
Workforce plan to respond to recruitment gaps within finance directorate and ensure specialist capability within directorate.	<p>May 2021 statutory recommendation</p> <p>Ensure finance team has skills and capacity to enable effective financial management and</p>	Improvement and recovery plan to include: d) A high-performance culture programme to rebuild trust between staff and the Authority, to include	Specialist recruitment partners have been commissioned to support with recruitment to director and heads of service level roles in the financial directorate. Both the campaign for Finance Directors and senior finance roles are active.		=		AoF


	technical knowledge of CIPFA Code.	the development of a comprehensive workforce strategy focused on development, retention, and permanent recruitment.	<p>This project has three phases, the first being to recruit to the existing finance structure. This activity remains on track for delivery working towards making offer of appointments during Q1.</p> <p>Phase two reviews the skills, capabilities, CPD and learning and development with phase three considering the future target operating model.</p> <p>In preparation for 2026/27, a workforce plan has been developed and implemented from April 2025, feeding into the council's developing workforce strategy.</p> <p>This will be a key area of focus in the new AGS.</p>				
Review of systems within Council for recording financial transactions, picking up from Grant Thornton's findings from previous audits and work of Ernst Young in reviewing balance sheet.	<p>May 2021 statutory recommendation</p> <p>Ensure finance team has skills and capacity to enable effective financial management and technical knowledge of CIPFA Code.</p>	<p>Improvement and recovery plan to include:</p> <p>c) A review of the Authority against the CIPFA Financial Management Code to demonstrate its compliance, with recommendations to Commissioners to</p>	<p>The historic reconciliation issues have caused delays in closing off previous years accounts and it is anticipated that the Council will not have a "clean" and fully audited set of accounts until 2025/26.</p> <p>Published 2019/2020, 2020/2021, 2021/2022 and 2022/2023 Final (Audited) Statements of Accounts. This represents a significant step on the</p>		=		AoF


		<p>improve this activity within the first six months and implementation of improvements thereafter.</p>	<p>improvement journey for Slough. An updated AGS has been included in the published 2022/2023 accounts.</p> <p>The council is finalising the 2023/24 accounts for publication.</p> <p>The need for a proper audit trail to support all transactions has been a key focus in the preparation of the guidance for the 2024/25 closing of accounts; with further improvements during 2025/26</p> <p>The 2025/26 budget monitoring timetable continues the theme of expectation to produce monthly reconciliation and reviewing transactions.</p> <p>The CIPFA FM code self-assessment will also identify residual gaps within the FIP.</p> <p>This will be a key area of focus in the new AGS.</p>				
Ensure financial management and governance are included in onboarding and	None	None	<p>The FIP includes a project on manager development training. Training is still developing but during March 2025, training was delivered for budget managers on closedown 2024/25. A</p>		=	=	AoF


manager development programmes.			<p>further set of guidance will be issued April 2025 for budget monitoring 2025/26 including a new suite of automated reports from the finance system.</p> <p>Member training offered and undertaken includes:</p> <ul style="list-style-type: none"> • 3 Training sessions provided to Members and non- Finance Officers Q3 2024 including Introduction to Local Government and Finance • Audit and Governance Committee training on Treasury Management • Regular briefing provided to members and Cabinet Members on budget setting 2025/2026 <p>A full member training programme will be developed as part of the FIP.</p> <p>This will be a key area of focus in the new AGS.</p>				
Costed programme for closing off historic statements of accounts, agreed with DLUHC	May 2021 statutory recommendation Ensure sufficient resources and skills to support	None	The Audit and Corporate Governance Committee has received reports on four sets of accounts, showing a significant improvement in this area and plans are in place to close off the 2024/25 account in accordance with normal				SC


commissioners and external auditors.	accounts production and skills and capacity to support production of technically sound financial statements. Introduce project management skills to oversee timely production of financial statements and working papers. May 2021 statutory recommendation Develop comprehensive project plan for preparation of accounts ensuring supported by working papers, robust quality assurance and clear ownership and accountability.		timescales. Detailed discussions have taken place with the external auditors to support them on the auditing process.				
Review process for budget setting and medium-term	May 2021 Statutory recommendation	Improvement and recovery plan to include:	A task and finish group of scrutiny members has met to consider the budget setting and medium-term				AoF


financial strategy to increase opportunities for resident engagement and scrutiny involvement in reviewing financial savings and priorities in accordance with CfGS guidance on financial scrutiny.	<p>Urgent action to address low levels of unearmarked and earmarked reserves, develop MTFS, clear proposals to develop savings requirements and ownership, monitoring and reporting process.</p> <p>July 2021 statutory recommendation</p> <p>Report progress against action plan in response to s.114 to full council at every meeting, support root and branch review of all aspects of council finances, invest significant extra resources in finance capacity, internal audit and risk management to ensure robust</p>	<p>b) A refreshed rolling Medium-Term Financial Strategy, Capital Strategy, and Treasury Management Strategy, aligned with the new TOM and transformation plan and demonstrating the Authority's financial sustainability and resilience, over the period of the strategies.</p> <p>i) Improving resident and public engagement.</p> <p>2. To secure as soon as practicable that all the Authority's functions are exercised in conformity with the best value duty thereby delivering improvements in services and outcomes for the</p>	<p>financial strategy. No recommendations were made to inform Cabinet's recommendations, although the committee will receive a report presenting learning and reflections from the process.</p> <p>There has been high level engagement with the public on the budget including individual consultations on the council tax support scheme and libraries. The Council's Improvement and Recovery Plan contains actions on improving its approach to resident engagement.</p> <p>Council approved the budget 2025/26 and MTFS to 2028/29 on 6 March 2025. The treasury management and capital strategy were also approved. The accompanying Section 25 statement provides a comprehensive overview of the journey Slough is on towards achieving financial sustainability and adequacy of reserves.</p> <p>The Council's refreshed Improvement and Recovery Plan will be presented to Cabinet and Full Council at least every 6 months, commencing in March/April 2025.</p>				
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	processes brought into place.	people of Slough, focussing in the first six months on a review of the action plan for the scrutiny function ... to accelerate any improvements required in these areas.	This will be a key area of focus in the new AGS.				
Ensure effective systems in place for holding and managing finances for separate companies and partnerships.	May 2021 Statutory recommendation Review and implement effective financial governance and monitoring arrangements for group relationships to mitigate exposure to additional financial risk. Specific actions re. JEH.	Improvement and recovery plan to include: f) Re-examining the review by the Authority of their companies that considered the roles and case for continuing with each subsidiary company of the Authority (except Slough Children First), to make proposals in relation to financial viability and improving company governance.	<p>A detailed project plan is in place to review all governance, oversight and financial management for each entity. The creation of an officer Shareholder Unit is nearing conclusion with Terms of Reference to be agreed.</p> <p>A business plan for GRE5 and SUR (LLP) have been presented at November and December 2024 Cabinet accordingly.</p> <p>JEH has an interim business plan for approval in March. Significant work is required to improve the financial and wider governance of this entity and to effectively manage the risks it poses. Commissioners have commented that JEH continues to be a loss-making entity and reviews have been ongoing since 2021 with no clear resolution to date. The outcome of the JEH options</p>		=		AoF

			<p>review and future strategic direction is due to be presented to May Cabinet.</p> <p>SCF has distinct and separate financial systems in place and regular monitoring. An annual report was presented to Cabinet in September and the report to Cabinet in December 2024 on the new business plan reported on financial performance this financial year and updated projections over the medium term. The contract sum for SCF was approved by Cabinet in February 2025.</p> <p>This will be a key area of focus in the new AGS.</p>				
Internal Control System – Lead Officer – Annabel Scholes							
Risk Management – update risk management strategy and framework to ensure compliance with HM Government Orange Book and implement training programme to	<p>July 2021 statutory recommendation</p> <p>Report progress against action plan in response to s.114 to full council at every meeting, support root and branch review of all aspects of council finances,</p>	<p>Improvement and recover plan to include:</p> <p>e) A review of the Authority's progress to risk maturity and how well its functions and processes enable risk-aware decisions that support the achievement of strategic objectives.</p>	<p>A new head of service and lead on risk management have commenced in role. CLT has considered the risk appetite for specific categories of risk and senior officers have attended a risk workshop.</p> <p>The Risk Management Board is now established and there have been two reporting cycles.</p> <p>The reporting to both CLT and to members has improved significantly.</p>		=		SC



embed risk management.	invest significant extra resources in finance capacity, internal audit and risk management to ensure robust processes brought into place.						
External review of corporate anti-fraud policies, procedures and practices by another local authority or sector body to review extent to which current practice is preventative based and proactively managing risks.	None	None, although relates to effective risk management.	<p>As part of the CAFT commitment to strengthening the counter fraud culture within the Council, the team's 2025/26 operational plan seeks to strengthen its proactive approach to fraud awareness. It aims to have the fraud awareness 'slot' reinstated onto the mandatory corporate induction programme and has agreed with Statutory Officers to attend directorate CLT/SLT meetings to present the induction slot to raise wider awareness.</p> <p>CAFT will report activity, including that directly associated with preventative work, on a quarterly basis from 1 April.</p> <p>The Interim Head of Internal Audit is preparing for a self-assessment and external review against the Global Internal Audit Standards, the reduction of risk and fraud is implicit within this exercise. An external validation of the self-assessment will be carried out by</p>			=	AoF

			<p>an independent external body. If appropriate, the scope of this work could be widened to specifically focus on the counter fraud work and culture.</p> <p>The anti-fraud and corruption culture project is RAG rated AMBER in the finance improvement plan.</p> <p>This will be a key area of focus in the new AGS.</p>				
<p>Management assurance process – conduct a review against the LGA’s Improvement and Assurance framework to map current processes of assurance and put in place a more comprehensive management assurance process.</p>	None	<p>2. To secure as soon as practicable that all the Authority’s functions are exercised in conformity with the best value duty thereby delivering improvements in services and outcomes for the people of Slough, focussing in the first six months on an effective internal audit function, with organisational independence, objectivity, separate administrative</p>	<p>A new management assurance process has been rolled out to inform the 2024/25 AGS assessment. This will also be used to inform training and support for officers.</p> <p>CLT now has an established reporting cycle on assurance items, with improved reporting on risk, health and safety and workforce.</p>			=	SC



		reporting and a strong functional reporting relationship to the Audit and Corporate Governance Committee, and a review of the action plan for the scrutiny function and Audit and Corporate Governance Committee to accelerate any improvements required in these areas.					
Internal Audit: o stabilise internal audit team, o ensure annual audit plan informed by risk, o ensure effective escalation procedures including reporting on key risks at member level, o Commission independent external quality	October 2024 improvement recommendation 1 Include follow up of internal audit actions and recommendations at every DLT as well as CLT. July 2021 statutory recommendation Report progress against action plan	2. To secure as soon as practicable that all the Authority's functions are exercised in conformity with the best value duty thereby delivering improvements in services and outcomes for the people of Slough, focussing in the first six months on an effective internal audit	A new interim head of internal audit commenced in role in January. He has presented a self-assessment of performance on internal audit to the committee and put in place full and sprint audits for the remainder of the financial year. He is engaging with CLT and members on the draft internal audit plan for next year. In addition monthly reports on internal audit are presented to CLT as part of its assurance process and the Head of Internal Audit is invited to the statutory governance officer meetings.		=		AoF

<p>assurance review in accordance with requirements of PSIAS to evaluate effectiveness of internal audit function.</p> <p>Remove requirement for independent external quality assurance review in 2024/25, with this being considered for 2025/26.</p>	<p>in response to s.114 to full council at every meeting, support root and branch review of all aspects of council finances, invest significant extra resources in finance capacity, internal audit and risk management to ensure robust processes brought into place.</p>	<p>function, with organisational independence, objectivity, separate administrative reporting and a strong functional reporting relationship to the Audit and Corporate Governance Committee, and a review of the action plan for the scrutiny function and Audit and Corporate Governance Committee to accelerate any improvements required in these areas.</p>	<p>This action will need to remain a feature for the next year.</p> <p>This will be a key area of focus in the new AGS.</p>				
SEND Services – Lead Officer – Sue Butcher							
<p>Consider how to provide regular updates on improvement plans to the public. As a minimum there should be transparency in relation to any</p>	<p>October 2024 key recommendation 5</p> <p>Make necessary steps to improve performance in children's services and SEND.</p>	<p>Service under statutory direction of Department for Education.</p>	<p>Quarterly reports to Cabinet continue. These have included updates on the WSOA and Safety Valve programme.</p> <p>In addition, cabinet decisions have been made on expansion of schools to meet demand and a new SEND and Inclusion Strategy is due to be approved in April 2025.</p>				<p>C</p>

submissions to DfE updating on the WSOA and any feedback from DfE. This could be achieved by publishing elements of the internal governance board minutes.	May 2024 – key recommendation Officers and members to continue to work together to deliver financial sustainability in medium term by continuing to work with schools forum and partners to ensure full delivery of agreed DSG management plan to stop increase in DSG deficit.		Whilst the actions for this year have been completed, updated policies are required on place planning and a medium-term plan to meet demand and the commissioning and partnership approach is still relatively fragile.				
Consider including scrutiny topic focused on SEND in 2024/25 scrutiny work programme.	October 2024 key recommendation 5 Make necessary steps to improve performance in children's services and SEND. May 2024 – key recommendation Officers and members to continue to work together to deliver	Service under statutory direction of Department for Education.	Scrutiny work programme includes topic on children not in education, employment or training, which may well include a disproportionate number of young people with SEND. Consideration needs to be given to a focus on SEND in next year's scrutiny plan.		=	=	SC


	financial sustainability in medium term by continuing to work with schools forum and partners to ensure full delivery of agreed DSG management plan to stop increase in DSG deficit.						
Consider including SEND related topic covered in internal audit programme for 2024/25, picking up on LGSCO complaints upheld in 2023/24.	<p>October 2024 key recommendation 5 Make necessary steps to improve performance in children's services and SEND.</p> <p>May 2024 – key recommendation Officers and members to continue to work together to deliver financial sustainability in medium term by continuing to work with schools forum and partners to</p>	Service under statutory direction of Department for Education.	Internal audit has completed a sprint audit on SEND controls and a draft report was issued on 19 February 2025. Management feedback and response awaited.				C

	ensure full delivery of agreed DSG management plan to stop increase in DSG deficit.						
Company governance – Lead Officer – Sarah Wilson (SCF), Pat Hayes (other companies), Sukdave Ghuman (trusts)							
For SCF, closer working between Board, including NEDs, and CLT / Cabinet to ensure better coordination and increased understanding of distinct roles.	October 2024 key recommendation 5 Make necessary steps to improve performance in children's services and SEND. May 2024 – key recommendation Ensure effective management of SCF to demonstrate quality and value for money.	Service under statutory direction of Department for Education	Chair attends strategic commissioning groups, which relevant CLT officers attend. Independent NED attended Cabinet in September to be questioned by Cabinet members. Cabinet members and board members had informal meeting in December 2024. The governance both within SCF and between SCF and the Council has significantly improved in line with service improvement and this has been recognised by the DfE and MHCLG commissioners.		=		C
For SCF, updates on progress against governance review to be agenda'ed at quarterly strategic commissioning group meetings and any retrograde	October 2024 key recommendation 5 Make necessary steps to improve performance in children's services and SEND.	Service under statutory direction of Department for Education	Governance review update presented to September Strategic Commissioning Group (contract monitoring). Progress continues to be made and this is a focus of the new company secretary. Regular meetings take place with Council's SRO and Chair and Council nominated NED.		=	=	C

steps in progress to be reported to A&CG Committee.	May 2024 – key recommendation Ensure effective management of SCF to demonstrate quality and value for money.		January SCG involved discussion around governance and contractual performance as well as budget setting. Positive conversations have taken place with DfE and DfE commissioner on direction of travel for service.				
For other Council companies, review and report to Cabinet Committee on: o contractual and governance documentation, o decision-making, o risk and performance reporting arrangements, including financial performance, statutory compliance, including filings of annual reports and accounts and board director performance, o annual business plans	May 2021 Statutory recommendation Review and implement effective financial governance and monitoring arrangements for group relationships to mitigate exposure to additional financial risk. Specific actions re. JEH. Review approach to using council officers on boards, ensure scope for conflicts of interest minimised. Actively monitor financial performance of group entities.	Improvement and recovery plans to include: f) Re-examining the review by the Authority of their companies that considered the roles and case for continuing with each subsidiary company of the Authority (except Slough Children First), to make proposals in relation to financial viability and improving company governance.	Report on JEH presented to Cabinet Committee in September and work undertaken on reviewing options with a view to an update report to February cabinet. Report on GRE5 presented to November 2024. Report on SUR business plan resented to December 2024 Cabinet meeting with clear expectation of exit strategy following sale of remaining sites. Council is stakeholder in DISH – no update on when report due. JEH interim business plan approved at March Cabinet. An options appraisal is underway to consider the future strategic direction of the company and expected to be presented back to Cabinet in the Spring 2025. The MHCLG commissioner's noted in the report that the new directions issued in 2024 were expanded in relation to financial viability and improving				AoF

for each company	May 2024 – key recommendation – ensure effectively managers all its subsidiaries and winds up those subsidiaries which are not delivering value to the Council.		<p>company governance and JEH continues to be loss making with reviews ongoing since 2021 with no clear resolution to date. There is still not yet a fully resourced and independent board and the Council as shareholder needs to consider the pace of delivery, capacity to undertake an independent review, ensure appropriate arrangements in place for financial flows between the company and the Council and that public finances are used efficiently.</p> <p>There is not yet a regular reporting cycle on company performance either to CLT or to the Cabinet Committee.</p> <p>This will be a key area of focus in the new AGS.</p>				
For trusts where the Council is corporate trustee, review and action plan to ensure effective management and compliance with legal duties, including statutory	None	None	<p>Report presented to Trustee Committee in July 2024 on filing of accounts. Filings have been delayed due to issues setting up new account for democratic services.</p> <p>The October 2024 and January 2025 meetings were cancelled.</p>		↓	=	AoF

filings with Charity Commission and management of conflicts of interest.			There are at least two trusts with accounts outstanding for more than 12 months.				
Partnership governance and effectiveness – Lead Officer – Tessa Lindfield/David Coleman Groom							
Ensure that each statutory partnership has clear terms of reference, approved strategies and appropriate action plans in place to meet strategic aims, represent best practice and meet its statutory requirements.	May 2024 – key recommendation Develop corporate oversight to ensure delivers improvements in economy, efficiency and effectiveness and address weaknesses in arrangements to ensure effectively delivers its role within significant partnerships	None	Some partnerships have had their terms of reference reviewed, however there is a lack of assurance data for each partnership. Action plans for Joint Health & Wellbeing Strategy reviewed at each meeting and actioned via Health & Care Partnership This will be a key area of focus in the new AGS.		=	=	AoF
Ensure there is public reporting to members on effectiveness of partnerships.	May 2024 – key recommendation Develop corporate oversight to ensure delivers improvements in economy, efficiency and effectiveness and address	None	Cabinet is due to receive the Community Safety Plan in April 2025 for review and referral up to Full Council for approval. This is the first time in several years that the plan has been taken through the correct governance route for approval.		=	=	AoF


	weaknesses in arrangements to ensure effectively delivers its role within significant partnerships		<p>The Council has presented a report on its youth justice inspection, which had a finding of inadequate. The report noted some “green shoots” with the new board chair, but this is from a relatively low base. Plans are to be put in place to ensure Full Council approves the Youth Justice Plan each year, something which has not been undertaken in Slough for several years.</p> <p>This will be a key area of focus in the new AGS.</p>				
Review approach to transparency for partnerships, with an expectation as a minimum that each partnership produces a public annual report and considers whether to publish reports and minutes for meetings.	<p>May 2024 – key recommendation</p> <p>Develop corporate oversight to ensure delivers improvements in economy, efficiency and effectiveness and address weaknesses in arrangements to ensure effectively delivers its role within significant partnerships</p>	None	<p>The Council’s CISC has scrutinised the performance of the community safety partnership, which is an improvement on previous years and provides some public reporting. The community safety plan is being referred to Full Council for approval, although this happened after the plan was published on the Council’s website, therefore the timing of approvals needs to be improved in future years.</p> <p>Community Safety Partnership and Health & Wellbeing Board papers, strategy and action plans published on Council website.</p> <p>This will be a key area of focus in the new AGS.</p>		=		AoF



<p>Consider commissioning external reviews of statutory partnership on a rolling programme as an appropriate way to provide further assurance.</p> <p>Alternative Action Utilising peer support offers from organisations such as the LGA and capacity of new director to strengthen partnership development.</p>	None	None	<p>The youth justice inspection has been published and an action plan due to be presented in April 2025.</p> <p>This will be a key area of focus in the new AGS.</p>		=	=	AoF
Information and ICT Governance – Lead Officer – Will Tuckley							
Adopt a Data Strategy, approved at a member level, and ensure that data is used appropriately, consistently and effectively and retained in	None	.	<p>An update on the Council's approach to digital, data and technology was provided to Cabinet in November 2024. This included adoption of new principles highlighting the need for data quality to be a design and operational objective and that data should be used to inform decision-making.</p>		=	=	AoF

accordance with legal requirements.			<p>A new approach to data is set out in the Council's refreshed Improvement and Recovery Plan being reported to Cabinet in March 2025.</p> <p>A data strategy covering data mapping, governance, and standards, tools and approach for data analytics is currently in development, scheduled for completion by end of H1 2025/26.</p> <p>Action to remain open</p>				
Ensure digital technology is embedded into future operating model.	None	<p>Improvement and recovery plan to include:</p> <p>h) An appropriately resourced digital strategy that supports effective business operations and links to the Authority's future operating model.</p>	<p>An update on the target operating model was presented to Cabinet in November 2024. This included an update on workstream 1 – Council service review and design and workstream 2 – resident contact and digital first.</p> <p>It was agreed at Cabinet that implementation of the Target Operating Model would follow the agreed strategic digital principles. The TOM workstream and the Digital, Data and Technology service are working closely together to ensure this, with staff from the latter embedded in the former.</p>		=	=	C

Ensure appropriate governance structure to ensure ICT is embedded into transformation programme and service improvements and that there is an effective prioritisation process to ensure prioritisation on those projects with the biggest impact on staff, residents and to support financial recovery.	None	Improvement and recovery plan to include: h) An appropriately resourced digital strategy that supports effective business operations and links to the Authority's future operating model.	<p>The November cabinet report contains a review and update on the ICT modernisation programme. This demonstrates the scale of the programme and the need to prioritise and re-prioritise. To fit within budget constraints a decision has been made to prioritise projects already agreed by Cabinet, projects critical to the security and continuing availability of the ICT service and highest priority projects within the pipeline. The programme content was baselined at the end of calendar year 2024.</p> <p>Whilst some projects have been delayed, the robust management of the overall programme means it is expected that all outstanding projects will be achieved within 2025/26.,.</p> <p>It has been agreed that future prioritisation decisions will be made by the Design Authority group, escalating if necessary to the Corporate Leadership Team.</p>		=	=	C
FOI - devise timescale for conducting self-assessment utilising ICO FOI	None	None	A review of the complaints team has been scoped out and this will include a review of FOI work within wider customer services improvements. Project management capacity has been		=	=	SC

toolkit and report findings to A&CG Committee. FOI self-assessment toolkit ICO			identified and a detailed project plan will be developed and the work will be mobilised early in 2025/26.				
Review of use of any Artificial Intelligence software, ensuring appropriate policies and systems in place to manage legal and ethical considerations.	None	Improvement and recovery plan to include: h) An appropriately resourced digital strategy that supports effective business operations and links to the Authority's future operating model.	<p>The new principles adopted by Cabinet in November 2024 emphasise the importance of data quality. Use of any new software, including that utilising artificial intelligence, will need to be tested against those principles.</p> <p>A policy for the use of Artificial Intelligence is in preparation (targeted for Q1 25/26), covering both the rules and controls relating to both the use of open-source software and the implementation of AI-enabled solutions. This policy will be kept under active review to reflect the rapid evolution in understanding and guidance in the wider community. (For example, Information Commissioner's Office guidance is being formulated and this is also an active topic in the Regional Health and Social Care Information Sharing Agreement governing body.)</p> <p>It is expected that this policy will be enforced in tandem with our existing information governance policies, by extension of the relevant processes (eg</p>		=	=	SC

			<p>Data Privacy Impact Assessment) as the issues are closely linked in practice.</p> <p>An initial limited trial of the use of generative AI for a specific process is currently being scoped and will be an opportunity to test application of the policy</p> <p>Action to remain</p>				
Conduct a review of information published against the Government's Transparency Code.	None	Improvement and recovery plan to include: g) Improving the systems and processes to enable better and evidence-based decision making, including enhancing the data and insight functions, undertaking benchmarking	<p>A review has been carried out under the auspices of the Information Governance Group. This identified significant gaps, and there is now a need to agree a plan with information owners for publication of their data.</p> <p>Action to remain</p>		=	=	AoF
Asset disposal and use of physical resources – Lead Officer – Pat Hayes							
Approve a strategic asset estates strategy for use of the Council's operational assets, ensuring this is	<p>October 2024 key recommendation 1</p> <p>Review basis of asset disposal programme to ensure based on</p>	None	A new Asset Disposal and Office accommodation strategy has now been approved at Cabinet in September & November 2024. CLT received an update in March 2025 on proposals for Observatory House and the Curve following feasibility studies.			=	AoF

aligned with the Council's new operating model and MTFs.	robust, appropriate and reasonable assumptions.		Action to remain				
Increase public reporting on assets disposed of, including those where decisions made under officer delegation.	October 2024 key recommendation 1 Review basis of asset disposal programme to ensure based on robust, appropriate and reasonable assumptions.	None	<p>All disposals irrespective of route should be publicly available via the Council's website. This includes via Significant Officer Decision reports, whether assets are sold via auction or informal tender. An internal audit on officer decision-making is timetabled into the 2025/26 draft Internal Audit Plan.</p> <p>There is an opportunity to increase transparency by taking regular update reports to the Cabinet Committee once previously confidential information can be made public.</p>		=		SC
Review systems in place for record keeping, ensuring compliance with Government Transparency Code and safe retention of property records to inform future decision-making.	None	None	<p>The Property Strategy Team has now established an auditable filing system utilising SharePoint. This system draws together information from a number of historic, disparate sources enabling information relating to disposals and assets to be retained and readily accessible.</p> <p>The next stage is to ensure published records to comply with the transparency code.</p>				SC

			The team has commissioned safety checks in response to a HSE notice regarding asbestos.				
Resident engagement – Lead Officer – Will Tuckley							
Adopt Resident Engagement Strategy, setting out expectations on participation, resident experience and digital inclusion.	None	Improvement and recovery plan to include: i) Improving resident and public engagement.	<p>The Council's refreshed Improvement and Recovery Plan contains objectives and milestones in relation to resident engagement. This was approved by Cabinet in March 2025.</p> <p>Steps include:</p> <ul style="list-style-type: none"> • Developing a stakeholder database • Launching a resident panel • Undertaking a residents survey • Develop a community insight tool • Developing a structured and systematic framework to guide resident engagement <p>These are activities due to be completed in the next municipal year and therefore this is likely to remain an area of focus in next year's plan.</p>		=	=	AoF
Build programme to rebuilt trust with communities, including transparent, public reporting to members on resident survey	None	Improvement and recovery plan to include: i) Improving resident and public engagement.	<p>Activities in the refreshed Improvement and Recovery Plan include:</p> <ul style="list-style-type: none"> • Web page update for intervention and improvement • Launching a resident panel to feedback on improvement and recovery 		=	=	AoF

results with action plan on improving satisfaction levels.			<ul style="list-style-type: none"> Developing communications strategy to guide and shape all communications Launching residents e-newsletter <p>With the exception of the web page, these are activities due to be completed in the next municipal year and therefore this is likely to remain an area of focus in next year's plan.</p>				
Ensure prompt responses to recommendations by LGSCO, including any learning in annual report to Audit and Corporate Governance Committee.	None	Improvement and recovery plan to include: i) Improving resident and public engagement.	<p>Whilst there is concern about performance in terms of responding to complaints, there is improvement management information to CLT and annual report to A&CG Committee captures learning from internal complaints process as well as LGSCO and Housing Ombudsman. Results of review against statutory code needs to filter into an action plan and there should be consideration to regular reporting to Audit and Corporate Governance Committee on progress.</p> <p>Resident experience is a feature of the work to inform the new operating model and reporting on key ombudsman findings are reported to members in public reports, for example in SEND</p>		=	=	C

			update which has been reported to Cabinet quarterly.				
Conduct self-assessment of complaints processes against LGSCO new Complaints Code and include findings in annual report to A&CG Committee in Autumn 2024	None	Improvement and recovery plan to include: i) Improving resident and public engagement.	Review included in Annual Report.				C
Additional Recommendations – Transformation (Will Tuckley) and Procurement (Annabel Scholes)							
<p>Ensure there is public, member level reporting on progress against external auditor recommendations.</p> <p>Ensure there is public, member level reporting on improvement and recovery plans, including any transformation programme.</p> <p>Ensure the improvement and</p>	<p>October 2024 key recommendation 2</p> <p>The Council must devise a transformation programme which is supported by adequate and defined funding which has the ultimate goal of the Council exiting intervention and securing its best value duty. The programme must include how the</p>	<p>1. Prepare, agree and implement an Improvement and Recovery Plan to the satisfaction of the Commissioners, with resource allocated accordingly. This may include or draw upon improvement or action plans prepared before the date of these Directions. The plan is to set out measures to be undertaken, together with milestones and delivery targets</p>	<p>The AGS action plan now aligns to the external auditor recommendations and is reported quarterly to Audit and Corporate Governance Committee.</p> <p>The refreshed improvement and recovery plan is being report to Cabinet in March and Council in April and will be reported formally at least every 6 months.</p> <p>Council officers are working on updating the plans against best value themes.</p> <p>In the March Cabinet report, commissioners noted that they were commenting on a travelling draft, but</p>				SC

recovery programme includes an assessment against the Government's Best Value Standards and Intervention Guidance.	Council is addressing the recommendations raised from previous reviews or these must be tracked centrally to ensure resolution.	<p>against which to measure performance, in order to deliver rapid and sustainable improvements in governance, finance and commercial functions, thereby securing compliance with the best value duty. There must be a focus on deliverable milestones within six months and the Plan should include at a minimum:</p> <p>a) A new Target Operating Model (TOM) that enables both financial stability and the delivery of core services and priorities.</p> <p>3. To report to the Commissioners regularly, as directed by the Commissioners, on the delivery of the Improvement and</p>	<p>the plan did include some milestones and costings to help the Council to fulfil its best value duties. Commissioners flagged that members may wish to consider the adequacy of the funding to achieve the stated objective and whether planned outcomes meet member ambitions. The plan should be seen as a living document and be regularly used and updated to reflect changes.</p> <p>Whilst the individual actions are largely complete, monitoring and oversight of the transformation programme will be a feature of the new AGS.</p>				
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		Recovery Plan and Transformation plan, and adopt any recommendations of the Commissioners with respect to these.					
Prepare and publish a new procurement strategy to meet the new requirements of the Procurement Act and ensure value for money commissioning activity.	<p>October 2024 improvement recommendation The Council should create a Procurement Strategy to set the strategic direction of procurement function in relation to its organisational support role.</p> <p>May 2024 key recommendation The Council should develop its corporate oversight to ensure it delivers improvements in economy, efficiency and effectiveness and address the</p>	1. Prepare, agree and implement an Improvement and Recovery Plan to the satisfaction of the Commissioners, with resource allocated accordingly. This may include or draw upon improvement or action plans prepared before the date of these Directions. The plan is to set out measures to be undertaken, together with milestones and delivery targets against which to measure performance, in order to deliver rapid and sustainable improvements in governance, finance and commercial	<p>Council have approved updates to the contract procedure rules in preparation for the implementation of the new Procurement Act.</p> <p>The procurement project within the FIP now provides a detailed action plan developed using the continuous improvement assessment framework that will develop:</p> <ul style="list-style-type: none"> • A clear commercial strategy and plan. • Goods, works and services are procured using legally compliant, fair and transparent processes, guarding against corruption and fraud. • Activities are aligned with commercial policy and organisational objectives and are in conformance with the commercial functional standard. • a commercial pipeline with the capability to drive consistency in the planning and management of 				<p>AoF</p>

	<p>following weaknesses:</p> <ul style="list-style-type: none"> • Lack of understanding and cost comparison with other similar local authorities • Inadequate procurement arrangements. 	<p>functions, thereby securing compliance with the best value duty.</p>	<p>buying goods, works and services.</p> <ul style="list-style-type: none"> • Contracts and relationships with suppliers realise value for money and result in the delivery of high-quality public services <p>The project will also deliver a robust procurement forward plan and contracts register including reviewing and developing existing functionality of the council's procurement system.</p> <p>This will be a key area of focus in the new AGS.</p>				
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