

# Slough Borough Council

Audit of Accounts 2018/19

October 2023



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# Accounts production issues

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## Summary

Local authorities have a duty under section 151 of the Local Government Act 1972 to make arrangements for the proper administration of their financial affairs and appoint a s151 officer, also known as a Chief Financial Officer (CFO), to be responsible for those arrangements. The requirements are amplified in the Accounts and Audit Regulations 2015, which included provisions in relation to the content and timing of an annual statement of accounts, along with the requirements for the audit of the financial statements.

Grant Thornton was appointed as auditors of Slough Borough Council from 2018/19 onwards. The previous auditors, BDO, had reported on significant issues in the quality of accounts production in earlier years, but the scale of the issues in 2018/19 represents an unprecedented failure in the Council's financial arrangements. While a draft Statement of Accounts was produced in June 2019, numerous difficulties were encountered in the early stages of the audit work and officers had to produce a new draft statement of accounts as well as deal with a large volume of queries. There were then a large number of staff changes within the finance team, and a new interim team was put in place in the spring of 2021. Despite the extensive efforts of this new team, we were unable to issue an opinion on the 2018/19 accounts until Summer 2023, and that opinion was in the form of a 'disclaimer', meaning that we had been unable to obtain sufficient evidence to support the information in the accounts, at a pervasive level. The difficulties in the audit also led to a very significant increase in audit fees, with actual fees for 2018/19 estimated in the region of £825,000 compared with a PSAA scale fee of £98,193.

These problems have been occurring alongside other failings in the way the Council was being managed, including in its overall financial management, and this led to the Secretary of State for Levelling Up, Housing and Communities commissioning an external assurance review in June 2021 and appointing commissioners in December 2021. The interim s151 officer also issued a 'section 114' report in July 2021 to draw attention to his view that the Council did not have the resources available to meet its expenditure commitments and, as a consequence, put in place strict spending controls.

While the Council's wider financial issues and concerns with its overall management have been widely reported in the public domain, we believe it is important to also highlight the problems with the accounts production processes, so that not only Slough but also other authorities can be clear on the lessons to be learned.

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# Accounts production issues continued

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From our work, we have not identified one dominant causal factor: rather, the problems were caused by a range of issues, some of which were linked to the wider problems in the Council and others which were more specific to the finance function. Taken together, these issues confirm that there were inadequate arrangements in place for the proper administration of the Council's financial affairs and the section 151 officer had not met the statutory requirements placed on him to put such arrangements in place. The key factors were:

- Finance team structure and resources: successive restructurings over a number of years had greatly reduced the size of the corporate finance team, at a time when the demands on it were increasing due to the increase in more complex accounting transactions as the Council undertook major property transactions and increased its interests in other organisations such as the Slough Urban Renewal joint venture.
- Use of interims: flowing from the reduced in-house capacity, the corporate finance function was over-reliant on interim staff for the accounts production and audit processes and arrangements for supervision and handover were poor overall.
- Accounting processes and systems: various aspects of the way accounting systems and processes were set up led to increased complexities in the accounts production process and in demonstrating the audit trails.
- Poor quality or missing working papers: the external audit team and the interim finance team both had significant difficulties caused by inadequate or missing working papers.
- The 'Big Red Button': the Council implemented CIPFA's accounts compilation tool for the 2017/18 accounts and used it again in 2018/19, but because of the underlying issues at the Council, it did not work effectively and contributed to the problem of inadequate audit trails.
- Covid-19: the initial delays to the accounts process meant that the remote working as a result of the pandemic became a further hindrance.
- Context and culture: the finance function was not valued within the wider organisation leading to practical issues as well as affecting the morale of finance staff
- Our futures: the Council-wide transformation programme led to a further deterioration in morale and loss of capacity and expertise in the corporate finance team.

In carrying out our audit work, there has been a heightened level of professional scepticism that errors identified and difficulties in following audit trails could be as a result of attempts to deliberately manipulate the Council's reported financial position, given the increasing pressures it was under. Indeed, the scale and nature of adjustments identified as a result of both the audit, and the subsequent work by the new finance team preparing the revised financial statements, showed that the original draft accounts gave a significant favourable misstatement of the Council's reported financial position. There was, however, no evidence from our work that these misstatements amounted to fraudulent manipulation, although the control weaknesses already reported in the Audit Findings Report heighten the risk. It is worth noting that the most significant financial issue in the accounts over the past few years relates to the incorrect accounting for the Minimum Revenue Provision which was analysed in great detail in the July 2021 section 114 report. This report was clear that the prior year accounts had been misstated but this was not a cash loss but an accounting one- effectively deferring revenue implications of borrowing to later years. Whilst the control deficiencies in place during this period undoubtedly increased the risk of misappropriation of assets, this cannot be established with any certainty unless the Council was to commission an independent forensics review. The weaknesses in the control environment have meant that the 2018/19 audit opinion will be disclaimed which is extremely rare in local government.

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# Background

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Local authorities have a duty under section 151 of the Local Government Act 1972 to make arrangements for the proper administration of their financial affairs and appoint a s151 officer, also known as a Chief Financial Officer (CFO), to be responsible for those arrangements. The requirements are amplified in the Accounts and Audit Regulations 2015, which included provisions in relation to the content and timing of an annual statement of accounts, along with the requirements for the audit of the financial statements.

Grant Thornton was appointed as auditors of Slough Borough Council from 2018/19 onwards. The previous auditors, BDO, had reported on significant issues in the quality of accounts production in earlier years and the 2017/18 opinion was not given until November 2018, following a large number of audit adjustments.

Our audit commenced in July 2019, when the Council first produced its first draft statement of accounts. Unfortunately, we quickly identified a number of significant matters in the draft accounts and Council officers were unable to provide us with appropriate evidence to support the accounting entries. Little progress was made over the following months. In March 2020, at a meeting between Grant Thornton and the Council's Chief Executive and S151 officer, it was agreed that the Council would produce a revised set of accounts supported by appropriate working papers and Grant Thornton would provide an experienced team to audit these revised accounts between May and September 2020.

In the event, some progress was made and we issued an Interim Audit findings Report to the Audit and Corporate Governance Committee in August 2020 which set out our findings at that stage and highlighted a wide range of areas where work had not been completed as information and evidence was awaited, including journals, debtors and creditors, group accounts and building floor areas.

There were also some significant changes in the personnel involved, with both the Deputy s151 officer and an interim who had been coordinating the revision of the Statement of Accounts leaving around September 2020. Interim officers struggled to process the necessary audit adjustments in September 2020, as a result of difficulties in the Big Red Button software and inexperienced staff within the finance team to prepare the required adjustments. Consequently, the September 2020 audit committee was cancelled.

The Council recruited a replacement interim accountant in late August 2020, The Council's Audit Committee was informed at its December 2020 meeting that the only significant outstanding issue with the 2018/19 accounts was the production of group accounts, consolidating the Council's interests in other entities such as Slough Urban Renewal, and the receipt of assurances from the Berkshire Pension Fund auditor. This was not the case, however, with the replacement interim quickly agreeing with the audit team that a wide range of queries was still outstanding.

Throughout this period, issues had been emerging with the Council's overall financial position. In early 2021, the Council began discussions with the Department for Levelling Up, Housing and Communities with a view to obtaining a 'Capitalisation Direction' which would have enabled it to treat revenue expenditure of £10-£14m as capital, and thus fund it by borrowing. During these discussions, the consultant who was then coordinating the accounts production process identified a further major issue which related to the way that purported income from Slough Urban Renewal had been accounted for, and this worsened the Council's overall financial position by £7m. The s151 officer left the Council shortly after and a new interim finance team was brought in, bringing considerable financial expertise and experience of working with or for other local authorities in the sector. The team was responsible for reviewing the financial arrangements at the Council and overseeing the production of a revised set of financial statements for 2018/19. The interim s151 officer quickly moved to issue a 'section 114' notice on 2 July 2021, informing the Council that in his view it was in a very serious financial position, with its expenditure exceeding the resources available to it. We issued Statutory Recommendations to the Council in May 2021 in relation to its accounts production processes, level of reserves and overall financial governance.

As a result of the deteriorating financial position, the Secretary of State, on 30 June 2021, announced an external assurance review of the Council's financial position and its wider governance arrangements, resulting in several recommendations being raised and the appointment of Commissioners in December 2021.

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# Background continued

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During their review, the new finance team identified further financial accounting and record keeping issues at the Council, leading to a need for a substantial re-write of the original 2018/19 draft accounts. The revised draft accounts produced in June 2022 included 16 Prior Period Adjustments, revised core statements, revised accounting policies, presentation and disclosure of notes.

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We agreed to recommence the audit of the revised accounts in July 2022, based on the revised set of accounts produced by the new finance team in June 2022. As a result of the scale and number of misstatements and amendments to the 18/19 draft accounts, we revisited our planning and risk assessment and re-issued an updated Audit Plan on 29 September 2022 to the Audit & Corporate Governance Committee, setting out a lower level of materiality and highlighting additional areas of risk, with 13 significant risks now identified in all.

We reported the findings from our audit of the revised accounts to the Audit and Corporate Governance Committee on 22 February 2023. Our 'Audit Findings Report' set out the wide range of issues identified during the audit, both by the audit team and through the new finance team's own review. The AFR thus sets out what went wrong, but this report now seeks to answer the question of why it went wrong.

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# Work done

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In seeking to understand why the Council's original draft accounts were inadequate and not supported by evidence, and why it then took so long for matters to be resolved, we have carried out a wide-ranging review of existing documentation produced by Council officers, Commissioners and the current and previous external audit teams. We carried out a range of interviews of former Council staff and interims who were involved at the time of the original accounts production process and the subsequent revisions, as well as of the interim corporate finance team, led by Steven Mair, who were brought in to help tackle both the accounting issues and the wider financial problems. We would like to express our gratitude to all the interviewees for their time and assistance.

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# Finance team structure and resources

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It is very clear that the level of resource within the corporate finance team and how it was structured was not fit-for-purpose in producing the 2018/19 accounts. This was as a result of successive restructurings over a number of years, which we were told had more than halved the size of the corporate finance function. We recognize, however, that many authorities reduced the size of many of their corporate teams over this period due to financial pressures and have managed to do so without the major impact experienced in Slough.

Prior to a restructuring in 2017, the Council had a 'financial controller' role. However, the postholder was given a deputy s151 officer role with much wider responsibilities, and there was no explicit backfilling of his previous role. It appears that it was this decision which led to the need to use interim consultants to co-ordinate the accounts production processes.

Later, when members of the corporate finance team expressed concern about resourcing, the s151 and his deputy sought to address this, but by this time, no restructuring was being permitted because of the impending Council-wide re-organisation (see below under culture and context). Even prior to this, a paper prepared by the Assistant Director in November 2018 following issues with the 2017/18 audit had identified a clear need to increase resourcing, but nothing had been done.

During the relevant period, the complexity of the Council's accounts increased significantly, with increased involvement in other entities (such as the Slough Urban Renewal joint venture and two housing companies) and an increased number of complex one-off transactions related to the strategic acquisitions. It appears that there was no increase in the resources of the corporate finance team in order to reflect this increased complexity, although some additional consultancy support was obtained to address particular issues (such as with regards to the Children's Trust).

The finance team also appears to have lacked technical knowledge in a number of areas. Heavy reliance had to be placed on the capital accountant in relation to capital transactions and treasury management, as none of the rest of the corporate finance team had technical knowledge of this area, and the more senior officers lacked sufficient knowledge to challenge. In practice, heavy reliance appears to have been placed on the capital accountant and on the Council's external Treasury Management advisors.

The section 151 officer took up his post in 2017 following a period of instability in that role. As would be expected in that role, he had to rely heavily on those below him to oversee the accounts and audit process. However, he appears to have too readily accepted the assurances he was given that things were progressing, until later in the process when it was very clear that things had not progressed as they should. In mitigation, he was dealing with a range of difficult issues throughout this time, including those relating to the finances of the Children's Trust, the Council's deteriorating financial position and an acrimonious legal dispute. However, as section 151 officer, he had a statutory responsibility to have adequate arrangements in place for producing the accounts; adequate arrangements were not in place and the s151 officer remained unaware of this for too long.



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# Use of Interims

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One specific consequence of the wider issues within the finance team resources was the reliance on interim staff (or consultants) to assist with the accounts production process. The Council used a succession of such interims and the way they were used was a significant factor in the accounts production issues.

One such consultant was used to manage the production of the 2017/18 accounts and was therefore heavily involved in the implementation of the 'Big Red Button' software which was first used that year. He also carried out extensive work on the Council's asset register, which had been flagged by BDO as having major issues.

On his departure in March 2019, there was no effective handover to the next consultant who was brought in; nor was there any 'debrief' from his work to any of the permanent corporate finance team, leaving them with major difficulties on the cusp of the 2018/19-year end. This had a major impact because of his involvement with the 'Big Red Button' and also his review of the asset register' leaving the capital accountant to progress this without being briefed on what had been done and having been sidelined during the process.

The second consultant, who started in April 2019, was brought in with a different brief, which involved being less 'hands-on' with the accounts production process and focusing on overall co-ordination and managing the relationship with the Grant Thornton audit team. In reality, it was difficult for him to avoid a more hands-on role at times, because no-one else had the time to do so. However, as he had stressed when being recruited, he did not have the skills to be involved in the detail of accounts production. He sought to involve the deputy s151 where necessary but reported that this was difficult due to the other pressures on the Deputy's time.

Another consultant, with more technical expertise, was brought in from late August 2020, and the previous one left in September after a short overlap. The new consultant was told that his task was to lead the production of the 2019/20 accounts as 2018/19 was complete, but in reality, this was far from the truth and much of his time was spent on 2018/19. It was this consultant who, in March 2021, identified the issues with accounting for income from Slough Urban Renewal, correction of which led to a £7m worsening of the Council's overall financial position.

Overall, the Council's reliance on external consultants to lead or co-ordinate its accounts production processes was a risky strategy which proved unsuccessful. While other authorities have successfully used consultants in this role, it requires recruitment of consultants with the right skills and a clearly defined role, who are effectively managed and transfer knowledge to permanent staff or their successors at the end of their assignments. This did not happen in Slough, with ineffective handovers, a questionable recruitment decision in one case (in terms of the skills sought), lack of clarity of the role, inadequate supervision and in some cases poor relationships with permanent staff.

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# Accounting processes and systems

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The amount of work for any authority in producing its Statement of Accounts is intrinsically linked to how well its accounting systems are set up. While we recognise that accounting systems need to be configured to be used as a tool for internal reporting as well as for the production of the Statement of Accounts, a properly set-up financial system, supported by effective reconciliations, should minimize the extent of manual interventions needed to produce the Statement of Accounts, as well as being capable of producing a clear trail to support the figures within the Statement. Slough used the Agresso accounting system, which it implemented in 2016.

From our interviews and review of documentation, it is clear that the way systems were set up in Slough made the production of the Statement of Accounts an unusually onerous task. Factors that were highlighted to us were:

- The extensive reporting facilities within the Agresso system appear not to have been well understood by officers preparing the accounts. This led to widespread use of spreadsheets and pivot tables for reporting, taking additional time and introducing more scope for errors and difficulties in providing an audit trail.
- Issues with the way hierarchies were built and codes were mapped when Agresso was set up also led to an increased need for manual adjustments between the ledger and the accounts and was one of the contributory factors in the difficulties with the 'Big Red Button' software (see below).
- It is clear from the review of audit findings reports as well as from our interviews that overcomplexity in the way areas such as debtors and creditors and bank/cash were set up on Agresso led to significant extra work, and particularly to a need for very complex and time-consuming reconciliations to be produced throughout the year, a task which fell on the same team responsible for production of the Statement of Accounts. One specific issue was the large number of bank accounts which the Council had, which were not matched with individual ledger accounts for each, further complicating the reconciliation process.
- Where councils have set up their own companies, it is not uncommon for the accounting records for these companies to use the council's accounting system. However, it is vital that where this occurs, it is easy to separate out the transactions of the company from those of the council, and this is usually done by setting up a separate ledger within the system. With the exception of the Children's Trust, this was not done in Slough, with company transactions sitting within the main Council ledger, and additional work therefore being required to separate these transactions out in order to produce the accounts. We were not able to ascertain why it had been set up in this way.
- Various interviewees outlined the difficulties caused by the way the Council processed audit adjustments within the ledger. This was a significant issue because of the number of adjustments identified during successive audits. Rather than processing adjustments in the year to which they related, the Council used a 'period 0' in the next financial year. This meant that it was difficult to establish a clean distinction between years, with confirmed opening balances.
- One major delay in the audit process was caused by the poor audit trail for journal transactions, with journals being an area of significant risk for auditors because of the scope for them to be used to override normal accounting controls. For a significant number of journal transactions, the Council was unable to demonstrate to the audit team who had input the journal to the system and/or how it had been authorised. Work by the new interim finance team identified that the problem lay with 'spreadsheet journals' where the system allowed a user-produced spreadsheet to be uploaded in order to create journal transactions.

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# Accounting processes and systems continued

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- When Agresso was implemented, a large number of balances from the old system were transferred into Agresso without any understanding of their validity and were then rolled forward from year to year. This clearly increased the complexity of closedown processes as well as representing a financial risk to the Council in carrying forward 'unresolved' balances. One example of the latter is that the new finance team had to write off a debtor balance of £4.8m which had been rolled forward when Agresso was implemented and had had no movements since and could not be linked to any amounts actually known to be owing to the Council.
- Historically, there were a number of Issues with the asset management system in use at Slough. The Council had decided when upgrading its ledger to Agresso in 2016 not to implement the Agresso asset management module, which would have permitted a seamless interface with the general ledger. They continued to use CIPFA Asset Manager, which is a well-regarded tool. However, it was not well set up at Slough, for example with different components of the same asset recorded in different asset categories, and not as it maintained adequately, so information was in some cases out of date. During 2017/18, an interim carried out a detailed review of the asset management system, making significant changes as a result. However, he did not involve the permanent capital accountant in this process, meaning that when the consultant left, and in the absence of proper handover arrangements, the capital accountant was left with major difficulties in understanding what had been done. As well as presenting practical difficulties for him, this was reported by others as having greatly demoralized him. The Council uses a number of external valuation experts to support its valuations of property assets, and whilst our work did not identify any concerns with those services provided, data supplied by the Council to inform this work was highlighted to contain errors and incorrect assumptions in some cases.

All of the above issues were in the context of an inadequate control environment, with delays in implementing Internal Audit recommendations and recurrent 'limited assurance' ratings from Internal Audit on key financial systems.

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# Working papers

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Both the external audit team and the new interim finance team had difficulties using the supplied working papers to identify the make-up of transactions and balances: some working papers were of a poor standard while others simply could not be located. Having a set of properly referenced working papers which link the figures in the accounts back to supporting information is crucial to a successful accounts and audit process.

In terms of the quality of the working papers, one of the main issues was that the figures being supported were, in many cases, not the same figures as those which appeared in the draft accounts. This was ascribed to the number of changes which were made to the figures in the draft accounts outside the ledger, resulting from difficulties in extracting information from the ledger system and the mapping issues arising from the way the ledger had been set up when it was implemented.

There were no arrangements in place for working papers to be reviewed for quality control purposes. While the interims who were coordinating the accounts process had sight of some of the working papers, they did not formally review them, and no records were kept of any review. We were told that plans had been discussed for 'peer review' of working papers but that these plans had not come to fruition because of the lack of time and resource to undertake such reviews.

In theory, there was a central repository for working papers on a shared drive. While this was used extensively by at least one of the main accounts' preparers, many other working papers were stored elsewhere, including on personal drives. There was also no naming convention in place, which added to the difficulties of finding the appropriate working paper to support a balance as it was not clear what the purpose of each working paper was. Where the shared drive was used, this was mitigated to some extent by creating folders within the drive for different areas of the accounts.

In addition to working papers to show the source of figures used in the accounts, a key area of accounts preparation is recording judgements that have been made in applying accounting standards. Working papers supporting such judgements were largely absent and had to be prepared following audit requests later in the process. Examples include reviewing income streams in relation to the application of IFRS15, and a review of the group boundary to establish which entities should be included in group accounts.

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# The ‘Big Red Button’

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The ‘Big Red Button’ (BRB - more formally Accounts Closedown Solution) is a software tool produced by the Chartered Institute of Public Finance and Accountancy to assist local authorities with producing their statement of accounts. In essence it is intended to be an automated process which takes information straight from the Council’s ledger and re-presents it in the format required for the Statement of Accounts. Having seen a demonstration of the BRB at a conference, the s151 officer decided to use it to help overcome the issues which the Council had had in producing its accounts in previous years, and it was first used in the production of the 2017/18 accounts.

It was not a success in the context of Slough. The software can require a considerable amount of work ‘up front’ in relation to mapping of codes and data cleansing, and, even with support from CIPFA, the Council did not have the resources to undertake this work effectively. Many of the issues with systems and processes outlined above mitigated against successful use of the BRB, whereas there was an expectation that the BRB could itself circumvent these issues. In practice, the BRB in some cases added to difficulties around audit trails, with officers needing to obtain additional help from CIPFA to be able to provide the audit team with a breakdown of some balances and transactions.

There were also difficulties arising in 2018/19 from the fact that the main individual who had worked on the Council’s behalf with CIPFA to implement BRB was himself an interim, and he left the Council without proper handover or knowledge transfer in March 2019, just before the 2018/19-year end. The permanent finance team then struggled to use BRB due to their unfamiliarity with it and that they had no ‘ownership’ of it and viewed it as something which had been ‘done to them’.

The use of the BRB tool has since been removed by the Council and is no longer used in supporting its preparation of accounts for subsequent years.

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# Impact of Covid-19

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If the Council had produced an adequate Statement of Accounts and supporting working papers for 2018/19 in line with the statutory timetable, the Covid pandemic would not have been an issue for that year's accounts, as the audit opinion would have been given more than six months before the start of the pandemic. However, the initial delays with the audit, which stemmed from the poor evidence to support the Statement of Accounts, meant that little progress had been made by the start of the pandemic in Spring 2020.

The Council was then not well-prepared for the remote working required by successive lockdowns, which meant that slower progress was made in resolving issues on the accounts.

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# Context and culture

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While the above causes focus on the finance department and the corporate finance team in particular, wider events within the Council also had a significant impact.

During the relevant period, the Council had an ambitious political leadership which was very focused on the economic development of the Borough and undertook a range of projects which involved the Council acquiring interests in 'bricks and mortar' to facilitate this. The extent of the borrowing required to support these 'strategic acquisitions' was a key factor in the rapid deterioration of the Council's financial position. These various projects also had a more subtle impact on the finance team, who told us that they (including the capital accountant) were not involved in them until 'after the event' when decisions had already been taken, and who felt that they were seen as adding no value and as potential 'blockers' to the projects.

In a similar vein, during this period, the Council set up a number of companies and a joint venture. As noted above, this also increased the complexity of accounting transactions, including the need to prepare group accounts. However, the corporate finance team did not have ready access to these companies, again presenting practical difficulties as well as reinforcing the sense that the finance team were marginalised.

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# ‘Our futures’ transformation

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In 2019/20, the Council was planning a major transformation programme, Our Futures, which involved a new customer-centric operating model and a complete restructuring of staffing resources to support the model. The programme was led by the Chief Executive, with significant external consultancy support. The Commissioners, in their June 2022 report, said that the programme ‘was totally unfit for purpose and resulted in the speedy destruction of officer capacity and competence with many remaining individuals now in posts they had no experience in and whole teams being made redundant which were essential to delivery of statutory services.’

The way the restructuring was carried out and the proposed new structure for the finance team both had a significant impact on the progress of the 2018/19 accounts and audit:

- Morale suffered because members of the finance team felt they were not properly consulted on the new way of working or staffing structure.
- Individuals who raised concerns about the proposed new structure felt that they were not listened to and in at least one case intimidated.
- The proposed new structure for finance appeared not to include any posts with responsibility for compiling the Statement of Accounts. Not only was this impractical, but it also added to the low morale of those involved in the process up to that point as they felt that their roles were not valued and meant they were particularly at risk during the restructuring as there were no similar roles for which they could apply.

Ultimately, the restructuring was a significant contributory factor in the departures of key individuals involved in the compilation of the Statement of Accounts, with consequent loss of ‘corporate memory’, at a critical time in the attempts to make progress with the accounts for 2018/19. It meant that the new interim finance team had to spend considerable additional time and energy in trying to reconstruct and gain an understanding of information.



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# The way ahead

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While this report identifies a range of issues which contributed to the difficulties with the accounts production and audit for 2018/19, which have had a significant impact on subsequent years, we are not making any new recommendations at this stage. We have previously made statutory recommendations which are relevant to these issues, and the interim finance team have already taken significant actions which are now being built on by the new permanent team. We nevertheless believe it is appropriate for us to issue this report to ensure that officers and members have further insight into what went wrong.

The Council's current permanent Section 151 officer is putting a detailed action plan into place to address these and other weaknesses in financial controls and structures which was presented to the Council's Cabinet in September 2023. Robust implementation of this plan should help address the historic weaknesses identified in this report and so it is critically important that the implementation of the plan is owned and driven, with the support of all senior officers and members across the Council.

