

Update on progress against AGS 2023/24 governance actions – January 2025 Update to include alignment to Grant Thornton’s Interim Auditor’s Annual Report for 2021/22, 2022/23 and 2023/24

Key:

RED – the action is at significant risk of not being delivered and no alternative has been proposed

AMBER – the action is at some risk of not being delivered or an alternative option needs to be considered, but not yet agreed

GREEN – significant progress has been made on delivery of the action or a suitable alternative has been agreed


BLUE – action complete

It is expected that earlier in the year and with significant turnover of staff at senior level, there is a high number of red and amber ratings due to uncertainty as to prioritisation and delivery of actions.


Action	Auditor’s recommendation	MHCLG Direction November 2024	Update	09/2024	11/2024	01/2025
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,	The meetings have been diarised with attendance from finance and internal audit. Senior officer support is required following departure of interim Head of Governance to ensure appropriate focus and governance. 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		=	

		<p>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>Association (LGA) toolkit on assurance and external review of scrutiny function.</p>			
<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</p>	<p>February 2023 – Statutory Recommendation Ensure that for important decisions, sufficient and adequate information is made available to members to support decision made, including a</p>	<p>g) Improving the systems and processes to enable better and evidence-based decision making, including enhancing the data and insight functions, undertaking benchmarking.</p>	<p>The most recent cycle of Cabinet meetings has included an extraordinary meeting to agree on consultation on a new Council Tax Support Scheme, progress updates on the improvement and recovery plans, a new target operating model, digital, data and technology approach and special educational needs. Regular updates have been provided on financial matters, including the draft general fund revenue budget for 2025/26 and</p>		<p>↑</p>	<p>↑</p>

<p>reports and improve forward planning.</p>	<p>comprehensive business case.</p> <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</p>		<p>medium term financial strategy.</p> <p>Reports were also presented updating on key strategies in Adult Social Care and key procurement activity. In December Cabinet approved consultation on library services, informed by performance data and approved a new business improvement plan for Slough Children First, following submission of a detailed annual report.</p> <p>Audit and Corporate Governance Committee has received updates from directorates on outstanding internal audit actions and reports on four years of accounts.</p> <p>There is still a need for regular discussion at CLT and earlier involvement of corporate teams, including legal and finance, however the quality of reports being presented is a sustained improvement. There are no known examples of decisions which required member approval being made by officers or by members outside of formal meetings.</p>			
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	<p>effectiveness and address the following weaknesses:</p> <ul style="list-style-type: none"> • Lack of understanding and cost comparison with other similar local authorities • Inadequate procurement arrangements. 					
<p>Better use of Lead Member and Directors' meetings to focus on strategic planning and transformational change.</p>	<p>May 2024 key recommendation 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>There is a more strategic focus in LM&Ds meetings, with the Chief Executive giving directorate updates and discussions on financial governance and communications and resident engagement.</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. Officers are able to test out political appetite on service re-design and asset sales, leading to Cabinet</p>		<p>=</p>	

			decisions to consult on a new council tax support scheme and a review of the library service. A key decision on operational assets has allowed for commissioning of feasibility works to identify the most appropriate physical environment for the new operating model.			
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		The lack of capacity in internal audit and need to reconsider the audit plan is likely to mean that this will not be prioritised. An alternative approach to seek assurance will be considered by the corporate governance group. In addition a new management assurance process will be introduced to inform the annual governance assessment and this will include reference to officer decision-making and production of significant officer decision reports where required.		=	=
Corporate Improvement Scrutiny Committee: o public reporting of CfGS review, with action plan to respond to findings.	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	The CfGS review has been published, with agreed actions. A new workshop was held with elected members and CLT officers to help formulate the scrutiny work programme for the rest of the municipal year. Members were required to evidence how the topics linked to improvement activity.		=	=


<ul style="list-style-type: none"> 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. o Review of effectiveness of statutory scrutiny of health, crime and disorder and education functions. 		<p>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>	<p>An annual report for 2023/24 was produced by members and reported to Full Council.</p> <p>Work has been undertaken on reviewing the effectiveness of health and crime and disorder scrutiny, with topics on work programme aligning to these areas.</p> <p>There has been an increased focus on scrutiny relating to children’s services, including a task and finish group on working with faith, voluntary and community groups to support improved outcomes for children and young people, scrutiny of the annual report and draft business improvement plan for Slough Children First, scrutiny of SEND service performance and an intended scrutiny activity focused on children and young people not in education, employment or training.</p>			
<p>Audit & Corporate Governance Committee:</p>	<p>October 2024 improvement recommendation 2</p>	<p>2. To secure as soon as practicable that all the Authority’s functions are</p>	<p>Annual Report prepared and submitted to Full Council following self evaluation against CIPFA framework.</p>			<p>=</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>Ensure committee considers how it has complied with mission statement and improved reporting in annual self-assessment, develop and appropriate training programme, ensure committee remains apolitical and doesn't overlap with other committees.</p> <p>July 2021 statutory recommendation</p> <p>Strengthen 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>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>Work programme and training plan to be reviewed in January 2025 against findings set out in Annual Report. Training delivered on external and internal audit, although did not have full committee attendance. Committee has also received training on statements of accounts. Training planned on treasury management.</p> <p>Meeting in November 2024 attended by Chief Executive and Leader to answer questions about the report from external auditor and decision made by committee to refer external audit report to Full Council.</p> <p>Extraordinary meeting in December 2024 to receive update on governance improvement programme and approve statements of accounts. Good attendance and contributions by members.</p> <p>A review of terms of reference has taken place and report to Council contained details of CIPFA guidance on audit committees. Members requested that the housekeeping changes were reviewed by the constitution working group, which will happen in January 2025.</p>			
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			<p>The recommendation to conduct an external review is not to be progressed at this stage as the committee has recommendations from external audit and internal recommendations and will be conducting a self-evaluation as part of the annual reporting process.</p>			
<p>Consider LGA tools to further support member development, including tools for opposition members.</p>	<p>None</p>	<p>None</p>	<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, with an intention to roll out further sessions on the 21st Century Councillor in the New Year.</p> <p>A member survey has been conducted and feedback will inform the member development programme.</p> <p>A review of training for the Audit and Corporate Governance Committee will take place in the New Year.</p> <p>LGA tools and links and internal guidance are regularly provided to members via the members bulletin. For instance members were provided with guidance on their role in decision</p>		<p>=</p>	<p>=</p>

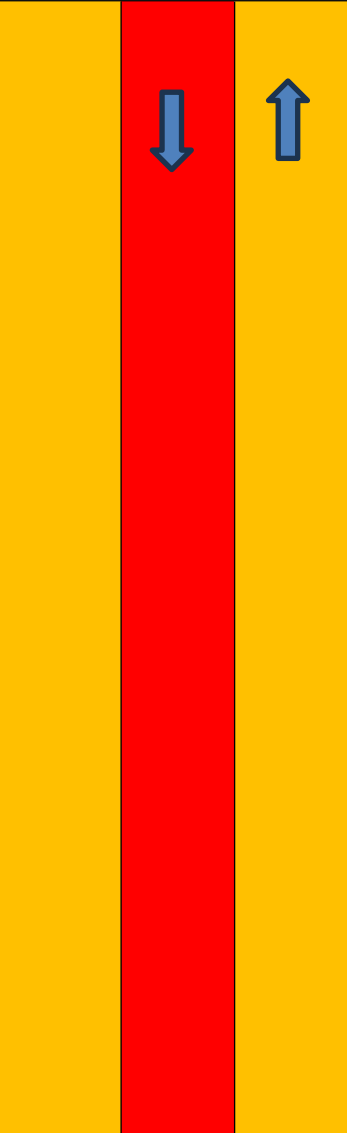
			making on criminal prosecutions and Licensing Committee members have been provided a link to the LGA Handbook on the Licensing Act 2003 in response to queries on the link with the planning system.			
HR Governance – Lead Officer – Will Tuckley						
Strategic workforce plan at corporate and directorate level, focused on skills and knowledge gaps, performance management, including appraisal processes and learning and development plans.	October 2024 key recommendation 3 Maintain permanence of senior leadership team, including second tier posts.	Improvement and Recovery Plan to include: 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.	The two top tiers have increased permanence, whilst continuing to rely on experienced interim support in key roles, such as corporate finance. A draft workforce strategy has been written. Significant improvements have been made in appraisal processes. Positive feedback was given online management in the recent staff survey. More work is required on learning and development and staff seeing career progression opportunities within the Council.		=	↑
Publicly report to Employment Committee on the staff survey results (appropriately anonymised) with a detailed action plan responding to findings.	None	Improvement and Recovery Plan to include: A high-performance culture programme to rebuild trust between staff and the Authority, to include the development of a	The staff survey has been completed and the high level results presented to CLT and the quarterly leadership forum. The results were also presented informally to cabinet members at the lead member and directors meeting. Directorate results were presented to each Executive Director for sharing and		↑	=

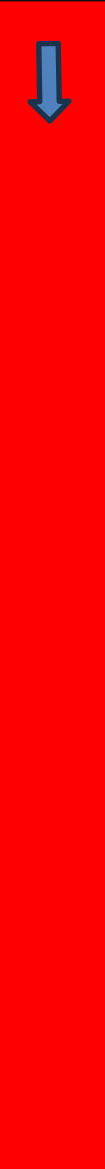
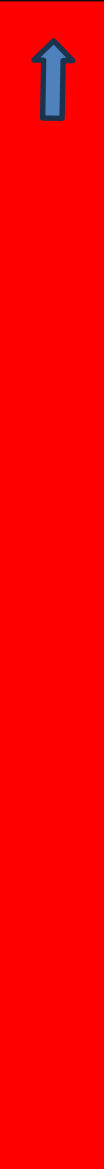
		comprehensive workforce strategy focused on development, retention, and permanent recruitment.	<p>discussion in directorate leadership meetings. The results are benchmarked against industry results. The results and action plan will be presented to Employment Committee in the New Year.</p> <p>The current Culture Change Programme is also being reset so it is broader and aligned to a new workforce strategy. Both will be informed by the staff survey results.</p>			
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.			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. The Code of Conduct and Nolan Principles need to be considered as part of a wider learning and development programme, including within the managerial leadership programme which commenced in June 2024.		↑	↑
Review of agency worker processes to ensure that pre-employment checks are	None	None	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			


conducted and the reasons for waiver of any requirement is properly authorised and reasoned.			recruitment outside of the corporate supplier to ensure correct tax treatment and fair processes followed to deliver value for money.			
Review systems and procedures for managing organisational change.	None	None	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.			
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 management and technical knowledge of CIPFA Code.	Improvement and recovery plan to include: c) A review of the Authority against the CIPFA Financial Management Code to demonstrate its compliance, with recommendations to Commissioners to improve this activity within the first six months and implementation of	The Finance Improvement Programme (FIP) has been aligned to the professional standards of CIPFA's Financial Management Code. There are two specific projects within the FIP regarding capacity and skills of finance staff covering all aspects of finance within the newly formed Corporate Resources Directorate. Phase 1 is in progress seeking a recruitment partner to recruit to key roles permanently to the finance team from early 2025 and enable less reliance on interim and agency staff. Existing staff as part of their appraisals will develop training and continuous professional		=	

		improvements thereafter.	development plans to inform a corporate approach to developing and maintaining skills. As part of the target operating model, work has commenced on developing a future service offer to the team's customers and stakeholders and to also identify systems, policies, processes and governance for inclusion within the FIP which is designed to evolve from recovery to best practice. A review of the FM Code is included within the FIP and scheduled for Q2/Q3 2025. The Executive Director of Corporate Resources commenced 2 January 2025.			
Workforce plan to respond to recruitment gaps within finance directorate and ensure specialist capability within directorate.	May 2021 statutory recommendation Ensure finance team has skills and capacity to enable effective financial management and technical knowledge of CIPFA Code.	Improvement and recovery plan to include: d) 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	The workforce strategy for the council is being developed. As part of the FIP it is recognised that there is a need to fully resource the FIP projects (which include BAU and additional capacity to ensure delivery of the backlog of accounts). The additional resource is part of the budget 2025/26 and 2026/27 and is in addition to the specialist support on an interim basis in key areas, together with external consultancy support. Recruitment and retention of key staff with requisite skills and experience continues to be a significant challenge for Slough.		=	


		permanent recruitment.				
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.	May 2021 statutory recommendation Ensure finance team has skills and capacity to enable effective financial management and technical knowledge of CIPFA Code.	Improvement and recovery plan to include: c) A review of the Authority against the CIPFA Financial Management Code to demonstrate its compliance, with recommendations to Commissioners to improve this activity within the first six months and implementation of improvements thereafter.	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. This is not to underplay the significant work undertaken by finance officers or the progress made in improving reporting on budgets and financial management. The FIP includes projects to improve the functionality of the finance / HR system and a review of the internal control environment. As part of improvements and changes required, the FIP incorporates a training and support programme for all staff.		=	
Ensure financial management and governance are included in onboarding and manager development programmes.	None	None	A new managerial leadership programme commenced in June 2024 and has included sessions on budget management. The FIP contains a project on training and development – this is ongoing.		=	=
Costed programme for closing off historic statements of	May 2021 statutory recommendation Ensure sufficient	None	The extraordinary Audit and Corporate Governance Committee saw presentation of two sets of accounts for final sign off, with disclaimers of opinion			


<p>accounts, agreed with DLUHC commissioners and external auditors.</p>	<p>resources and skills to support 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.</p>		<p>from external auditors due to the backstop date, one draft set of accounts and one provisional set of accounts. The last two cannot be approved in time for the statutory backstop deadline due to the need for a public inspection period. Preparation and approval of audited accounts for 2023/24 in time for the backstop date in February 2025 remains challenging.</p>	
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<p>Review process for budget setting and medium-term 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>	<p>May 2021 Statutory recommendation 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 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</p>	<p>Improvement and recovery plan to include:</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</p>	<p>A task and finish group of scrutiny members has met to consider the budget setting and medium-term financial strategy, however the scale of savings to be identified and considered makes this as challenging process. The November Cabinet meeting presented a refreshed draft budget 2025/26 and medium term financial strategy, recognising the continuing work to provide a balanced budget for 2025/26 and a medium term financial strategy with an appropriate level of reserves. The proposals within this report are out to consultation.</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.</p> <p>The January report to Cabinet will provide an update on the budget gap and work undertaken to close the gap for 2025/26.</p> <p>The budget process is underpinned by a checklist of all key decisions and reports associated with setting a budget for 2025/26.</p>			
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	<p>risk management to ensure robust processes brought into place.</p>	<p>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 ... to accelerate any improvements required in these areas.</p>				
<p>Ensure effective systems in place for holding and managing finances for separate companies and partnerships.</p>	<p>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.</p>	<p>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</p>	<p>A detailed project plan is in place to review all governance, oversight and financial management for each entity.</p> <p>A business plan for GRE5 and SUR (LLP) have been presented at November and December 2024 Cabinet accordingly.</p> <p>JEH business plan is scheduled for approval at February Cabinet. An options appraisal is underway to consider the future strategic direction of the company and expected to be presented back to Cabinet in April 2025.</p> <p>SCF has distinct and separate financial systems in place and regular monitoring. An annual report was</p>		<p>=</p>	<p></p>

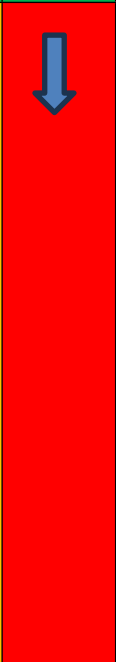

		improving company governance.	presented to Cabinet in September and the report to Cabinet on the new business plan reported on financial performance this financial year and updated projections over the medium term.			
Internal Control System – Lead Officer – Annabel Scholes						
Risk Management – update risk management strategy and framework to ensure compliance with HM Government Orange Book and implement training programme to embed risk management.	July 2021 statutory recommendation 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 processes brought into place.	Improvement and recover plan to include: 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.	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. The Risk Management Board met on 17 December 2024 and there is monthly reporting on risk management to the Assurance CLT meetings. There is still work to do to ensure the right level of reporting to key individuals and bodies, including member level meetings.		=	↑
External review of corporate anti-fraud policies, procedures and	None	None, although relates to effective risk management.	A new head of service has commenced in role and a report was presented to Audit and Corporate Governance Committee in September 2024. A		↑	=

<p>practices by another local authority or sector body to review extent to which current practice is preventative based and proactively managing risks.</p>			<p>historic review was presented to the Committee, however there is no action plan or more recent review to inform an assessment of the effectiveness of practice. Monthly reporting is presented to Assurance CLT, with the latest report in December 2024 including some information on prevention work. Consideration needs to be given to an alternative recommendation if an external review is not to be conducted.</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>	<p>None</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 an effective internal audit function, with organisational independence, objectivity, separate administrative</p>	<p>A review has been conducted against the LGA’s Improvement and Assurance framework, with this being a key framework for use by the corporate governance group when assessing progress against the governance workstream. Improvements have been made to assurance reporting to CLT on a monthly cycle. There are still gaps in data reporting for statutory services and considerable issues with data quality. A new management assurance process will be presented to CLT in January/February 2025 to be utilised for the assessment and preparation of the AGS for 2024/25.</p>			<p>=</p>

		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	Update reports have been presented to Audit and Corporate Governance Committee at each meeting since September 2024. These have included reports from directorates on progress on historic internal audit actions. The November meeting included an updated report on finance and commercial internal audit recommendations and the December meeting included an update on digital, data and technology recommendations. There remains significant work to do to recruit and stabilise the team. There is		=	


<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>no approved audit plan, the Audit Charter has not been updated and no internal audit KPIs.</p> <p>Whilst two corporate audits have been commenced and nearing completion (alongside two schools audits) and there are two new audits in progress, there remains a risk that the limited audit activity will limit the ability of the Head of Internal Audit to provide an annual opinion.</p> <p>The Council has now engaged with CIPFA and secured a new chief internal auditor who will focus on agreeing an audit plan for the remainder of the year and developing an effective internal audit function for the future.</p> <p>It is proposed a decision is made not to commission an external review this municipal year as focus needs to be in building the internal capacity and delivering on a new plan.</p>			
<p>SEND Services – Lead Officer – Sue Butcher</p>						
<p>Consider how to provide regular updates on improvement plans to the public. As a minimum there should be</p>	<p>October 2024 key recommendation 5 Make necessary steps to improve performance in</p>	<p>Service under statutory direction of Department for Education.</p>	<p>Report presented to Cabinet in December on progress against WSOA and improvement plans. The DfE commissioner acknowledged the stable leadership team and regular oversight by the partnership and Improvement Board.</p>			

<p>transparency in relation to any 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.</p>	<p>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 ensure full delivery of agreed DSG management plan to stop increase in DSG deficit.</p>		<p>There remains a backlog of assessments and challenges in terms of the quality of communication, complaints handling and tribunal claims.</p> <p>The transparency of reporting has improved and children’s services topics have featured in scrutiny work. There is also work being undertaken to improve engagement work with children, young people and families and schools.</p>			
<p>Consider including scrutiny topic focused on SEND in 2024/25 scrutiny work programme.</p>	<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</p>	<p>Service under statutory direction of Department for Education.</p>	<p>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.</p> <p>Consideration needs to be given to a focus on SEND in the children’s services scrutiny day due to take place in the New Year.</p>		<p>=</p>	<p>=</p>


	<p>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.</p>					
<p>Consider including SEND related topic covered in internal audit programme for 2024/25, picking up on LGSCO complaints upheld in 2023/24.</p>	<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</p>	<p>Service under statutory direction of Department for Education.</p>	<p>Internal audit has agreed to focus on this area with its limited resources. A scoping exercise is taking place to commence an audit around complaints handling, tribunal cases and wider communication. A deadline for completion is not yet known.</p>			

	continuing to work with schools forum and partners to 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.	<p>October 2024 key recommendation 5 Make necessary steps to improve performance in children’s services and SEND.</p> <p>May 2024 – key recommendation Ensure effective management of SCF to demonstrate quality and value for money.</p>	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. Consideration will be given to scrutiny members meeting informally with board members to consider roles and responsibilities and avoid duplication in roles.		=	
For SCF, updates on progress against governance review to be agenda’ed at quarterly strategic	<p>October 2024 key recommendation 5 Make necessary steps to improve performance in</p>	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		=	=

<p>commissioning group meetings and any retrograde steps in progress to be reported to A&CG Committee.</p>	<p>children’s services and SEND.</p> <p>May 2024 – key recommendation Ensure effective management of SCF to demonstrate quality and value for money.</p>		<p>Council’s SRO and Chair and Council nominated NED. December SCG meeting cancelled, however contract monitoring meeting held and business improvement plan submitted to Cabinet for approval.</p>			
<p>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</p>	<p>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</p>	<p>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.</p>	<p>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.</p> <p>JEH business plan is scheduled for approval at February Cabinet. An options appraisal is underway to consider the future strategic direction of the company and expected to be presented back to Cabinet in April 2025.</p>		<p style="text-align: center;">↓</p>	<p style="text-align: center;">↑</p>

<p>board director performance, o annual business plans for each company</p>	<p>monitor financial performance of group entities.</p> <p>May 2024 – key recommendation – ensure effectively managers all its subsidiaries and winds up those subsidiaries which are not delivering value to the Council.</p>					
<p>For trusts where the Council is corporate trustee, review and action plan to ensure effective management and compliance with legal duties, including statutory filings with Charity Commission and management of conflicts of interest.</p>	<p>None</p>	<p>None</p>	<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. Further work required to improve governance of trusts and October committee meeting cancelled due to update report not being ready. Further steps required to ensure that there is separation of functions at officer level and that any decision by the Council to subsidise a trust is recorded and taken in a transparent manner. No progress made on governance of trusts and Charity Commission has written to those local authorities with</p>			<p>=</p>




			late filings of accounts to remind them of regulatory responsibilities.			
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	<p>The Health and Wellbeing Board is being developed further, with new health and wellbeing priorities. The Board has agreed the process for a new 10 year Joint Local Health & Well being Strategy, focused on prevention and outcomes. This provides an opportunity to link longer term outcomes as set out in the Council's corporate plan.</p> <p>The Board is hosting the LGA Prevention Matters program for the Council and receiving regular reports from partnerships with programmes in common such as the Safer Slough Partnership.</p> <p>The JSNA programme is progressing, disaggregating from the previous East Berkshire arrangements. New ward profiles are complete and plans for a new web based Slough JSNA in place.</p>		=	=
Ensure there is public reporting to members on	May 2024 – key recommendation Develop corporate	None	CISC has plans to undertake scrutiny on the effectiveness of the community safety arrangements within its work		=	=

effectiveness of partnerships.	oversight to ensure delivers improvements in economy, efficiency and effectiveness and address weaknesses in arrangements to ensure effectively delivers its role within significant partnerships		programme to fulfil its statutory requirements.			
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.	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	At present there are no plans for partnerships to present annual reports in a public forum.		=	
Consider commissioning external reviews of	None	None	Additional capacity will be established under the Strategy, Change and		=	=

<p>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>			<p>Resident Engagement Director in January to:</p> <ul style="list-style-type: none"> • • Develop a strategic overview and register of existing strategic partnerships • Put in place mechanisms to join up agendas for statutory partners – co-ordination of agendas and collaboration between chairs • Refresh role of the council in its role as a convenor and in place leadership, linked to operating model, taking forward leader’s vision / long term vision reset likely to include: <ul style="list-style-type: none"> ○ Refresh of cross system priorities ○ State of Slough event ○ Relaunch of place leaders partnership 			
Information and ICT Governance – Lead Officer – Will Tuckley						
<p>Adopt a Data Strategy, approved at a member level, and ensure that data is used appropriately, consistently and effectively and</p>	<p>None</p>	<p>Improvement and recovery plan to include: g) Improving the systems and processes to enable better and evidence-based decision</p>	<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>		<p>=</p>	<p>=</p>

retained in accordance with legal requirements.		making, including enhancing the data and insight functions, undertaking benchmarking.				
Ensure digital technology is embedded into future operating model.	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.	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.		=	=
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	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.	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. Whilst some projects have been delayed, the robust management of the overall programme means it is highly likely all projects will be achieved within		=	=

and to support financial recovery.			the overall programme timescales, but will require some re-profiling of resources over the medium term financial period.			
FOI - devise timescale for conducting self-assessment utilising ICO FOI toolkit and report findings to A&CG Committee. FOI self-assessment toolkit ICO	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.		=	=
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.	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.		=	=
Conduct a review of information published against the Government's Transparency Code.	None	Improvement and recovery plan to include: h) An appropriately resourced digital strategy that supports effective business	Responsibility for carrying out the review has been allocated, but substantive progress has not yet been made in this area as the team's limited resources have been focused on other areas of priority.		=	=

		operations and links to the Authority's future operating model.				
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 aligned with the Council's new operating model and MTFS.	October 2024 key recommendation 1 Review basis of asset disposal programme to ensure based on robust, appropriate and reasonable assumptions.	None	A new Asset Disposal and Office accommodation strategy has now been approved at Cabinet in September & November 2024 .			=
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	All disposals irrespective of route are publicly made available via the Council's website. This includes via Significant Officer Decision reports, whether assets are sold via auction or informal tender. There is an opportunity to increase transparency by taking regular update reports to the Cabinet Committee once previously confidential information can be made public.		=	
Review systems in place for record keeping, ensuring compliance with Government	None	None	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			

Transparency Code and safe retention of property records to inform future decision-making.			information relating to disposals and assets to be retained and readily accessible. The next stage is to ensure published records to comply with the transparency code.			
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>Work has started to develop a more coherent, systematic approach to resident engagement. Work has started by looking at <i>participation and co-production</i>. The following tasks have been undertaken, working closely with those who lead on community engagement:</p> <p>Mapping of all routes to engage the community currently undertaken by the Council.</p> <p>Mapping of all stakeholders who are either community stakeholders or can help convene community stakeholders</p> <p>Development of more consistent approaches and practices to community engagement and to understand how we make the most of collective effort.</p> <p>Initial workshops on the operating model took place in November with community stakeholders</p>		=	=

			<p>Work as part of the operating model has also started on developing the Council's approach to <i>digital inclusion</i>/</p> <p>Focusing on <i>resident experience</i> of the Council is being progressed initially through looking at how residents access council services. Initial work has started under the operating model. More details will be reported when the next update on the Operating Model is brought to Cabinet which is planned for November.</p> <p>As part of developing the Council's approach to equality and to embedding equality objectives, a dialogue with community partners is also planned to start in the new calendar year.</p> <p>The following commitments will be included in the refreshed improvement and recovery plan: July 2025: Developed a proactive and systematic resident engagement framework that guides the way we communicate and engage with residents, in a more segmented and sophisticated way Developed a gateway to ensure greater consistency in consultation –with</p>			
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			support and approval managed corporately Commission a Residents Survey for March 2025			
Build programme to rebuilt trust with communities, including transparent, public reporting to members on resident survey results with action plan on improving satisfaction levels.	None	Improvement and recovery plan to include: i) Improving resident and public engagement.	Key consultation activity includes consultation on proposals around Council Tax Support Scheme and libraries and resident engagement on the budget proposals.		=	=
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.	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>Conduct self-assessment of complaints processes against LGSCO new Complaints Code and include findings in annual report to A&CG Committee in Autumn 2024</p>	<p>None</p>	<p>Improvement and recovery plan to include: i) Improving resident and public engagement.</p>	<p>Review included in Annual Report.</p>			
<p>Additional Recommendations – Transformation (Will Tuckley) and Procurement (Annabel Scholes)</p>						
<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 recovery programme</p>	<p>October 2024 key recommendation 2 The Council must devise a transformation programme which is support 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 Council is addressing 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 against which to measure</p>	<p>The Council has aligned the AGS action plan against the external auditor’s recommendations and these will continue to be reported to the Audit and Corporate Governance Committee on a quarterly basis to allow review and challenge on progress at member level.</p> <p>The improvement and recovery plans have been reported to Cabinet on a regular basis, however these plans have more recently been extended to cover the medium term. In addition, specific workstreams are being reported to the most appropriate member level body: the governance programme was reported to Audit and Corporate Governance Committee in December 2024, with specific progress</p>			

<p>includes an assessment against the Government's Best Value Standards and Intervention Guidance.</p>	<p>recommendations raised from previous reviews or these must be tracked centrally to ensure resolution.</p>	<p>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> <ul style="list-style-type: none"> a) A new Target Operating Model (TOM) that enables both financial stability and the delivery of core services and priorities. <p>3. To report to the Commissioners regularly, as directed by the Commissioners, on the delivery of the Improvement and Recovery Plan and Transformation plan,</p>	<p>being reported to the Corporate Improvement Scrutiny Committee.</p> <p>The latest version of the improvement and recovery plans include an assessment against the Best Value Guidance. In addition specific workstream plans include reference to the Best Value Guidance, for example the governance workstream references measures and criteria in the Guidance in the action plan.</p>			
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		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 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 following weaknesses:</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 functions, thereby securing compliance	<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 buying goods, works and services. 			

	<ul style="list-style-type: none">• Lack of understanding and cost comparison with other similar local authorities• Inadequate procurement arrangements.	with the best value duty.	<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>			
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