	Improvement and Recovery Action Plan					
#	Workstream	Best Value Heading	Objective	Rational	Government Direction	Progress
	Risk maturity	Continuous Improvement & Governance	A well-resourced, independent internal audit function that is planning and delivering audits that provide risk-based assurance, insights and value in accordance with the Public Sector Internal Audit Standards.	Internal Audit within Slough has struggled to provide assurance to the standards that might be expected of a complex organisation facing significant challenges.	**Earlier direction:** An action plan to achieve improvements in relation to the proper functioning of internal audit, which addresses outstanding management actions and includes the commissioning of an independent review of the internal audit contract and a fully costed plan for establishing an internal audit function that reflects best practice.	Internal Audit faces ongoing challenges. Whilst improvements are taking place, there is still progress for improvement in a number of areas. As at 30th September 2024: • 41 Medium and Low risk actions from 2021/22 were overdue: • 14 High and 40 Medium and Low risk actions from 2022/23 were overdue: and • 3 High and 23 Medium and Low risk actions from 2023/24 were overdue. 6.2 A slight increase in the number of Medium and Low risk actions from 2023/24 resulted from recommendations becoming overdue since the end of August 2024. 6.3 A detailed analysis of overdue actions was presented to the October Committee meeting.
	Risk maturity	Leadership	Review of the Authority's Corporate Risk Dashboard to make it fit for purpose.	A mature approach to risk management is essential to ensure good governance and decision making. Robust systems should be in place and owned by members for identifying, reporting, mitigating and regularly reviewing risk.	**November 2024:** 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.	The Council's risk management methodology is being revised alongside the development of a risk appetite statement for Members to approve to provide the basis for their acceptable level of risk. This is underpinning work to develop key risk indicators and risk reporting to help inform decision-making, along with identifying and training departmental risk champions and hosting workshops for risk horizon-scanning. Risk owners have been tasked with reviewing the risks they are responsible for, and submitting the updated Q2 2024/25 risk information using the revised Corporate Risk dashboard The underlying Risk Strategy is being reviewed.
		Culture	Develop an inclusive high performance leadership culture that invites continuous feedback, learning,	A positive organisational culture is needed to be productive and impactful and to	**November direction**: A high-performance culture programme to rebuild trust between staff and the Authority, to include the development of a	Following the staff survey which was undertaken last year that revealed very low confidence in the leadership (44%) and that staff were not being empowered to implement change (46%), workshops were carried out to better understand the culture in winter 2023.

Culture		and improvement to be embedded within our new ways of working and help build trust with resident	enable change and transformation to happen.	comprehensive workforce strategy focused on development, retention, and permanent recruitment.	Following this and engagement with staff involved in championing the culture change, a reset was undertaken, under the direction of an Executive Director. Staff Talk about sessions, which are "roadshows" with the Chief Executive and Leadership, were relaunched over summer (late July and August), with over 150 attendees for the two held. Over 90% of responses said they found it "very or slightly useful". The Our People Forum was formed to grow staff engagement in the Culture Change Programme so they can champion this in the wider workforce. The forum has met monthly since the programme was rest in May, and has representation from all areas across the business and at different grades. The forum has been pivotal in user testing new/revised HR products such as the revamp of the Diversity capture page on Agresso and the new 1:1 and end of year appraisal forms and helping design the staff engagement survey. Alongside this, three staff engagement networks are also being supported – for Disability, Race and Women. These were highlighted as positive developments in the Equality Peer Review. Introducing staff engagement networks, equality commitments and culture change is now a permanent item on corporate induction sessions. The Staff Equality Networks have also started a dialogue with the Corporate Leadership Team as part of formalising their role. A new staff survey has just been completed and has helped inform a reset of the culture change programme.
Workforce Workforce	Continuous Improvement	Embedding professional development, performance management and appraisals as integral to continuous improvement	Professional development and appraisal at all staff levels is built into day-to-day work, with poor performance identified, monitored and effectively	As above	Making appraisals and one to ones more routine has been a priority. The recent 2023/24 appraisal cycle closed at 79% completion. This is a significant improvement on completion rates from previous years that averaged at 15%. It is important, however, that the focus is not just on completion rates but on making this as meaningful as possible. Since then, work has been undertaken to make the whole process of objective setting, review and one to one recording more streamlined, working closely with the Council's Our People Forum.
Workforce Workforce Workforce Workforce	Use of Resources	Develop and implement a workforce strategy (People Strategy)	Our people are most important asset and we need to provide a clear roadmap on how we will support and manage them to thrive. The People Plan will set this out and clear measurables	As above	The restructure of senior leadership (Executive Directors and Directors) has been completed. All the tier 2 director vacancies are now filled with permanent appointments. In September 2024, the Council participated in an LGA Peer Review looking at Equality. The Peer Review reported back that the Council's new leadership were committed to equality. The Peer Review also highlighted the impact that the senior leadership restructure had had on staff, and this needs to be considered further as part of improvement and recovery and equality plans.
Customer Customer Service	Continuous Improvement	Review complaint handling across Council	The authority has an effective and accessible complaints		The statutory and corporate annual complaints report for 2023-24 went to Audit and Corporate Governance Committee on 30th September 2024. The report included figures and a narrative on the root cause for complaints as well as a section on

Customer Service			process and provides appropriate redress to help build trust in the Council and improve Council services. The council is currently non-compliant with the code and plans		learning and improvement. The housing ombudsman self-assessment was included as an appendix as well as being published on the Council website as required.
Customer Service					
Customer Service					
Scrutiny & Governance	Governance	Build a strong, self-sustaining culture of good governance amongst members and officers, by focusing on High-quality councillor leadership, and governance behaviours (across all councillor groups and roles).	To improve the effectiveness of governance and scrutiny in Slough Borough Council, enabling successful delivery of the wider improvement and recovery programme.	**Earlier direction:** An action plan to achieve improvements in relation to the proper functioning of democratic services **Earlier direction**:An action plan to achieve improvements in relation to the proper functioning of the scrutiny function	The Leader and Cabinet Members are committed to developing their leadership role, and the leadership role of all Members, 18 months into a new administration. In this time, there have been two cabinet reshuffles, which has meant new Lead Members have had to be onboarded and supported to develop into their role.

With support from the LGA, the majority of cabinet members and Committee Chairs have been matched with experienced Members from other Councils as mentors. The administration leadership is also committed to a training programme with the LGA. The Chair of Audit and Corporate Governance Committee's mentor has attended meetings to offer feedback and support to the chair in managing member dynamics within the meeting.

Management development support has started – in response to a survey that 48% of line managers responded to, a programme of bite size sessions was delivered to upskill in the areas of Change , Performance Management, Finance and Coaching others.

A successful introductory managerial leadership meeting in June launched of a year-long programme of quarterly sessions for tier 1-3

An initial set of Management Information (MI) dashboards have been established utilising PowerBI for corporate and service.
Dashboards also offer a new method to engage Lead Members in understanding performance and developing policy

The 2023-24 Annual Governance Statement (AGS) was presented to the Audit and Corporate Governance Committee in July 2024. It is an honest self assessment, that highlights areas for development in bold, as well as summarising the learning from external reviews and internal audits. |
Scrutiny & Governance					
Scrutiny & Governance					
Scrutiny & Governance					
Scrutiny & Governance	Culture	Build a strong, self-sustaining culture of good governance amongst members and officers, by focusing on	To improve the effectiveness of governance and scrutiny in Slough Borough Council,	**Earlier direction:** Implement a programme of cultural change to rebuild trust between officers and members	Member induction and development programmes have been devised with input from elected members. Particular areas of focus were the training commissioned from Centre for Governance and Scrutiny (CfGS) for scrutiny members. It is important to note that earlier in 2024, an Independent Group was formed from 7 former Labour Party Members. One former Conservative Members stands as an independent, not in

Scrutiny & Governance		High quality officer-member relationships and behaviours	enabling successful delivery of the wider improvement and recovery programme.		any group. This needs consideration as part of Member Development. A cross-party Member Development Working Group has agreed a programme of all-member training sessions to be provided by a mixture of LGA and in-house providers, in line with the Member Development Plan agreed by Standards in March 2024. This continues to be driven as a key workstream of the Transformation Programme. Progress is also reported through the Annual Governance Statement last updated in July 2024. Key progress points to highlight in this report are summarised below: The Member survey was conducted and reported to Standards Committee meetings in October 2023 and March 2024. The Member officer relations protocol was updated, based on a good practice model code, and approved by Full Council in January 2024 and is being actively promoted by the Monitoring Officer. The Members' register of interests was published and the refreshed and a report on
Scrutiny & Governance					
Scrutiny & Governance					
Scrutiny & Governance	Cuture	Build a strong, self-sustaining culture of good governance amongst members and officers, by focusing on High quality Officer governance behaviours	To improve the effectiveness of governance and scrutiny in Slough Borough Council, enabling successful delivery of the wider improvement and recovery programme.		Member induction and development programmes have been devised with input from elected members. Particular areas of focus were the training commissioned from Centre for Governance and Scrutiny (CfGS) for scrutiny members. It is important to note that earlier in 2024, an Independent Group was formed from 7 former Labour Party Members. One former Conservative Members stands as an independent, not in any group. This needs consideration as part of Member Development. A cross-party Member Development Working Group has agreed a programme of all-member training sessions to be provided by a mixture of LGA and in-house providers, in line with the Member Development Plan agreed by Standards in March 2024.
Scrutiny & Governance					
Scrutiny & Governance					
Scrutiny & Governance					
Scrutiny & Governance	Governance	Developing fit for purpose governance-systems and processes	To improve the effectiveness of governance and scrutiny in Slough Borough Council, enabling successful delivery of the wider improvement and		The Local Code of Conduct for Employees and Corporate Code of Governance (based on CIPFA / Solace framework) were revised and approved as constitutional changes at May Annual Council 2024. The Council's Contract Procedure Rules, last updated in January 2024, confirm that all procurement activity must be undertaken with regard to high standards of probity and in accordance with the ethical framework in the Constitution.
Scrutiny & Governance					
Scrutiny & Governance					
Digital, data	Use of Resources	Digitally enabling the delivery of the Target Operating Model	To ensure the Councils technology can meet the demands and needs of residents and staff	**November 2024:** An appropriately resourced digital strategy that supports effective business operations and links to the Authority's future operating model.	Agreement of the strategic approach to digitally transformation at November cabinet.
Digital, data					
Digital, data and technology					
Digital, data and technology	Use of Resources	Modernising Digital, Data and Technology	Outstanding projects are critical to the	**Earlier direction:** An action plan to achieve improvements in	In December 2022, following its mobilisation stage, it was reported to Cabinet that the programme comprised 40 projects, which were to be delivered in two years. As of

	Digital, data and technology			security and continuing availability of the ICT service, in line with the original objective of the programme;	relation to the proper functioning of the Authority's IT.	September 2024, the total size of the portfolio pipeline, as reported to the Recovery Board, had increased to 141 projects. 75 of these have been delivered. However, five projects from 2022 critical to security and stability still remain to be delivered.
	Digital, data and technology					
	Digital, data and technology					The Modernisation Programme was launched in March 2022. In December 2022, following its mobilisation stage, it was reported to Cabinet that the programme comprised 40 projects, across four workstreams:
	Digital, data and technology					
	Digital, data and technology					Cloud migration of line of business applications Cyber security and resilience End user computing Replacing aged infrastructure
	Digital, data and technology					In March 2024, the Council received the LGA's Digital 360 review. A Digital 360 is a funded improvement tool, managed and delivered by the local government sector. The team was asked to explore the question "How are the goals and vision for Slough's people, place and organisation supported by digitalisation, now, next and future?" with a particular focus on the operating model, pace of change, roles and responsibilities and risks. The review found that the Council had made some progress in improving its core infrastructure and technology, leading to it being more resilient and some progress in developing core IT processes. As of September 2024 (when the current Director of Digital, Data and Technology joined), 43 further projects had been completed (making a total of 75 completed since inception), but a further 53 projects had been added, bringing the total portfolio size to 141. Key examples of progress include; The corporate data centre was migrated from a Slough location to a Crown Commercial Services hosting site in Hampshire, reducing organisational vulnerability (because of geographical distance) and saving £80k pa. A migration to new Wide Area Network technology (SD-WAN) has saved £140k pa and provides greater performance and resilience for access to many cloud-based applications (by avoiding the need for connections to pass via the data centre). Work on translation capability and on the accessibility of our website has moved Slough from being in 250th place for accessibility amongst UK councils in September
	Evidence based	Continuous Improvement	Embedding a corporate and service performance framework	Embedding a corporate and service performance framework enables the administration		Key Performance Indicators (KPIs) for 2024/25, linked to the corporate plan were agreed jointly by corporate leadership and Lead Members. Progress against these KPIs is reviewed by Corporate Leadership on a monthly basis, and by Cabinet on a quarterly basis. This has been in place since the start of 2024/25. To support benchmarking, the Council has joined LG Inform, which is a benchmarking tool.
	Evidence based decision making					

Evidence based decision making			and Council to identify and take action where there is poor performance against the outcomes that can have the greatest impact on residents. The need to improve the approach taken is identified by Best Value auditors and in the Annual Governance Statement.		An initial set of Management Information (MI) dashboards have been established utilising PowerBI for corporate and service (Adults, Education, Housing, Complaints and Casework, SEND, Public Health) reporting and insight. Executive Directors, senior managers, and team leaders can use data to understand trends and to take corrective action.
Evidence based decision making

Evidence based decision making

Evidence based decision making | Leadership | Corporate Delivery Plan and service planning for the 2025/26 financial year | Service plans are clearly linked to a local authority's priorities, strategic plans and longer-term planning – a golden thread that runs through to individual objectives and accountability. The need for strategies to be better linked together and focus on delivery has been identified in the Annual Governance Statement. | | The Slough Insights Pack informed the Corporate Plan 2023-2027, which was refreshed following the all-out elections in 2023.   The Corporate Plan helped frame new Equality Objectives, which were adopted in April 2024, following consultation. Key Performance Indicators (KPIs) for 2024/25 are linked to the corporate plan. |
| Evidence based decision making | Leadership | Develop shared evidence base to support decision making | Service delivery is evidence-based, customer and resident focused, and meet the needs of different groups within the community. | **November 2024:** Improving the systems and processes to enable better and evidence-based decision making, including enhancing the data and insight functions, undertaking benchmarking.   **Earlier direction:** take steps to enable better and evidence-based | The Council has now established a Public Health Team for Slough, under the direction of a permanent Director of Public Health, having previously had a shared service . This includes a Public Health Intelligence Unit. Along with the officer who works on Slough Insights Pack, this brings much needed additional analytic and strategic capacity to enable the Council to focus on ensuring service delivery impacts on long term outcomes, with performance data that helps us understand what is making an impact. |

Cross cutting	Improvement and Recovery Programme (overarching programme)	Put in place by end of Q3 24/25 a refreshed, resourced and well-planned overall improvement and recovery programme.	An organisational-wide approach to continuous improvement is needed, driven by an established transformation function or programme, with frequent monitoring, performance reporting and updating of the corporate and improvement plans.	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 with the best value duty. There must be a focus on deliverable milestones within six months. **Earlier direction:** To report to the Commissioners on the delivery of the Improvement Plan at six monthly intervals, or at such intervals as the Commissioners may direct, and adopt any recommendations of the Commissioners with respect to the Improvement Plan and its | The absence of a resourced and well-planned overall transformation programme was highlighted in the fourth commissioners' report in February 2024 and in the Value of Money External Audit in October 2024.

Following the fourth report, immediate project capacity was created to support the three pillars of recovery – under a Transformation Programme, Financial Improvement Programme and Children's Improvement Programme, as reported to Cabinet in July 2024. Transformational capacity was also created directly in Adults, Children's, Governance and Organisational Development.
The Council is therefore establishing an improvement and recovery programme management office that drives improvement and recovery and a corporate programme management office, under one permanent Head of Service for Change and Programmes. Current roles have been extended to the end of 2024 /25. Structures has been approved until the end of 2025/26 and will be implemented once budgets for 2025/26 are approved. |
Cross cutting					
Cross cutting					
Cross cutting	Improvement	Develop a plan that	Embedding equality		Leadership (officer and members) are committed to advancing equality

	Cross cutting	and Recovery Programme (overarching programme)	demonstrates how equality objectives are being proactively progressed.	will enable the Council to deliver more efficient public services and tackle inequalities.		Equality can be viewed through the narrow lens of race, ethnicity and religion and there is a need to widen that lens to incorporate other inequalities There are some green shoots of change; staff and partners are wanting to be part of the work to deliver a more inclusive Slough The approach to community engagement is underdeveloped and should form part of the new target operating model There is limited diversity at the most senior levels of the council and a feeling there needs to be more commitment to developing existing Slough staff Most senior leaders are new and are not yet entirely trusted Equalities needs to be central to the work of the council's improvement and recovery board The organisational and financial challenges the council is still facing are continuing to have an adverse effect on the feeling of wellbeing amongst staff
	Communications & engagement	Continuous improvement	Resident engagement insights used to inform decision making	The systematic engagement of residents should support continuous improvement, influencing performance management and decision making. Direction: Improve resident and public engagement is a 2024 direction.	**November 2024 direction**: Improve resident and public engagement.	There are pockets of good practice in how the Council uses resident insight to support continuous improvement, in Adults, Children's and Housing. For example, a regular co-production network in adults engages on commissioning and operational issues and will help inform the preparation for the CQC inspection. The recent LGA Equality Peer review identified this and other work as good practice. Currently, the council uses the Citizen Space platform for online consultations, survey and other online engagement. As of July 2024, the council has completed 41 consultations on Citizen Space. The responses to consultations have been considered during final decision making, for example in the decisions about Children's Centres and Equality Objectives. The "We Asked, You Said, We Did" feature on Citizen Space, has been used since May 2024 which then uploads a summary of the responses and outcomes from closed consultations once the final outcomes/decisions have been made. These summaries can be viewed on the individual consultation pages and on a dedicated page.
	Communication Communications & Communication s & engagement Communication s & engagement	Partnership and Community Engagement	Bring partners together to work on long term outcomes and place shaping.	The council could be playing a much stronger convening role with partners. The Council's partnerships are currently reactive, based on the statutory partnerships needed around community safety, safeguarding and health and wellbeing.	Improving resident and public engagement.	Both Members and corporate leadership are involved in the Berkshire Prosperity Board which is helping position Slough in the wider regional economy, to help ensure benefits can be secured for Slough. There is also a focus politically and corporately on encouraging growth, shaping the town centre and securing the economic benefits from the very significant business base in Slough. The Single Planning Zone consultation, town centre plans and work to bring in higher education providers are all examples of this place leadership. The Health and Wellbeing Board is being developed further, and Health and Wellbeing Priorities are being developed that are preventative and outcome focused, and will help embed public health approaches across the system. These will be explored through informal workshops over the course of the next 9-months. There is the opportunity through this to help the Council, and wider system focus more on the long term outcomes in the corporate plan.

Communications & Communications & engagement Communications & engagement Communications & engagement Communications & engagement	Service delivery	Engagement and collaboration with communities to identify and understand local needs and assets	There is early and meaningful engagement and effective collaboration with communities to identify and understand local needs and assets, and in decisions that affect the planning and delivery of services. In some cases, this involves the co-design and/or co-production of services. Partners and local residents are involved in developing indicators and targets, and monitoring and managing lack of performance. The authority may be beginning to experiment with more participative forms of decision-making.	Improving resident and public engagement.	Currently, the council uses the Citizen Space platform for online consultations, survey and other online engagement. As of July 2024, the council has completed 41 consultations on Citizen Space (29 public and 12 private, with 2 more that are currently open). The responses to consultations have been considered during final decision making, for example in the decisions about Children's Centres and Equality Objectives. The "We Asked, You Said, We Did" feature on Citizen Space, has been used which then uploads a summary of the responses and outcomes from closed consultations once the final outcomes/decisions have been made. The first of these was uploaded for the Equality Objectives consultation in May 2024. These summaries can be viewed on the individual consultation pages and on a dedicated page. The recent LGA Equality Peer review identified that there was also some really good practice around service user engagement in Adult Social Care (ASC), Adult Social Care Commissioning and Education which could serve as models for other services A more proactive and systematic resident engagement framework is being developed in collaboration with leads from across the Council. The Council has now established a Public Health Team for Slough, under the direction of a permanent Director of Public Health, having previously had a shared service across Bracknell Forest Council and Royal Borough of Windsor and Maidenhead. This brings much needed additional analytic and strategic capacity to enable the Council to focus on ensuring service delivery impacts on long term outcomes, with performance data that helps us understand what is making an impact. The Council has now established a Public Health Team for Slough, under the direction of a permanent Director of Public Health, having previously had a shared service across Bracknell Forest Council and Royal Borough of Windsor and Maidenhead. This brings much needed additional analytic and strategic capacity to enable the Council to focus on ensuring service delivery impacts on long term outcomes, with performance data that helps us understand what is making an impact.
Target Target Operating Model	Target Operating Model	Improve data quality	Decisions and services need to be evidence based and clearly aligned to priorities	**November 2024:** Improving the systems and processes to enable better and evidence-based decision making, including	The council has a performance and insights team within its Strategy, Change and Resident Engagement function, and also has data analysts within individual business areas. However, it lacks fundamental enablers that enable these capabilities to deliver reliable management information and data insight that enables action. Specific

Target Operating Model			and strategic plans, which will reflect the priorities identified through community planning. Better insight will help the Council to develop more predictive analysis to inform preventative work and service planning.	enhancing the data and insight functions, undertaking benchmarking.	aspects of the current arrangements that lead to the issues described are: The Council does not use standard tools or approaches for data processing and analytics, and has also been dependent in some areas on interim staff who have not documented their work. The result is that much historical data analytics work is neither usable nor maintainable. The Council does not have a data infrastructure that allows data from operational systems to be brought into a single store to be manipulated and analysed. Instead, analysis happens across disparate systems. In some cases, analysis is carried out on live – and therefore changing – data, which can lead to inconsistent and misleading results. A lack of standards and documentation of data has led to an overreliance on individuals. There is a lack of consistent corporate skills in both data analytics and reporting eg. dashboard development) and data engineering (e.g. "ETL": extraction, transformation and load).
Target Operating Model Target Operating Model Target Operating Model Target Operating Model	Target Operating Model	Develop a target operating model fully aligned to medium term financial plan to be implemented in phases during 2025/26	Current operating model (ways of working) is not sustainable. We need to consciously decide how Slough Borough Council operates We are working in an incredibly challenging financial context with increasing future demand from our residents.	A new Target Operating Model November 2024 Direction:(TOM) that enables both financial stability and the delivery of core services and priorities. **Earlier directions:** undertake an assessment of the functional capability of all service areas identifying the gaps in capacity and capability,	Design principles linked to the clear vision expressed within the Corporate Plan Design of a new direction of travel for an operating model based setting out key features of the Council Analysis of the council's spending and earnings profile, including outlying areas of spend where there is significant unplanned or under-managed demand. Robust review of the composition of the council's workforce Assessment of the council's current and desired culture Review of the technology and systems that enable the council Deep dive into the council's contractual arrangements End to end service reviews started in Adults and Temporary Accommodation Initial scoping of customer first / digital access workstream
Strategic Commissioning Strategic Commissioning Strategic Commissioning	Use of resources / service delivery	To standardise commissioning practice through the adoption of 'How to do Commissioning – A Practical Guide' and to make savings	The approach to commissioning, contracting and contract management is weak, resulting in poor quality public services that do not represent value for money.	**Earlier directions:** An action plan to achieve improvements in relation to the proper	An in-house team was recruited following the end of outsourcing arrangements for the procurement and contract management functions. This team have since introduced improvements made through an action plan including: Embedding best practice and learning – the training programme continues with knowledge drops and communications on SBC insight. Contracts register reviewed Leads have been allocated to x-cutting projects (Homecare, Direct Payments, Payment Cards, Advocacy, Transport)

Strategic Commissioning			...money.		Cards, Advocacy, Transport, Initial discussions around aligning strategic commissioning redesign to TOM have commenced. The Council is currently reviewing its Contract Procedure Rules to take account of new procurement legislation. This will provide a further opportunity to ensure that ethics and values are embedded into procedures.
Financial improvement Financial improvement	Use of resources	Refresh finance improvement action plan	The financial strategy and budgets are clearly aligned with strategic priorities and there is a robust process for reviewing and setting the budget.		On the 18th of September 2023 Cabinet agreed a refresh of the Council's Finance Improvement Action Plan. As of June 2024, the Council aligned the Finance Improvement Plan with the Financial Management Code (FM Code) which is designed to support good practice in fiscal management and to assist local authorities in demonstrating their financial sustainability. The Council continues to develop an approach to self-assess against the seven Best Value themes and the reporting of the progress of the Finance Improvement Plan is being aligned to the self-assessment. The primary focus however will be on the attainment of professional financial standards as set out in the CIPFA FM Code.
Financial improvement Financial improvement Financial Financial improvement Financial improvement	Use of Resources	Implement a robust system of financial controls and reporting	A robust system of financial controls and reporting exists, which provide clear accountability and ensure compliance with statutory requirements and accounting standards.		Scoping of project continues. Themes include finance system, control accounts, procurement, spending controls. Reviewed portfolios to ensure the financial systems and Risk focusses on the control environment.
Financial improvement Financial improvement	Use of Resources	Compliance with the Prudential Framework			The implementation of the Treasury Management cash flow and reporting system is ongoing. The cash flow functions went live at the start of October. The outputs of the system were used for the revised Treasury Management Strategy and Mid-Year Report and to inform cash flow and borrowing decisions.
Financial improvement Financial improvement	Use of Resources	Review key finance strategies and policies (Investment Strategy, Capital Strategy and Minimum Revenue Provision (MRP) policy)	A clearly presented Investment Strategy, Capital Strategy and Minimum Revenue Provision (MRP) policy exists	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.	

| | Financial improvement | Use of Resources | Undertake a review of the governance arrangements of all Council-owned companies (excluding SCF) to assure compliance, and secretarial functions are being delivered appropriately. | To achieve best value the benefits and risks of council owned companies must be reviewed on a regular basis. | **November 2024:** 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. **Earlier direction:** Following the review by the Authority of their companies within six months consider the roles and case for continuing with each subsidiary company of the Authority (except Slough Children First) | There has been a renewed focus on improving company governance, with the oversight of a company's specialist. An update on progress was reported at Cabinet Committee in September 2024. An initial desktop exercise has been undertaken to set out the current position on each company and a 'traffic light' system had been put in place to assess key activities relating to company governance, oversight and financial governance.

As reported then, the position, risks and reporting arrangements of each company are different. The significant weaknesses identified for James Elliman Homes were also set out in a separate report.

There had been more progress already made to strengthen governance and improve reporting of some other companies, particularly Slough Children First. |