

SLOUGH BOROUGH COUNCIL
ANNUAL GOVERNANCE STATEMENT
2024/25

Scope of Responsibility

Slough Borough Council (the Council) is responsible for ensuring that its business is conducted in accordance with the law and proper standards and that public money is safeguarded and properly accounted for and used economically, efficiently and effectively. In 2021 the Council was found to have failed in its best value duty under the Local Government Act 1999, which requires it to make arrangements to secure continuous improvements in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

In delivering its statutory functions, the Council is responsible for putting in place proper arrangements for the governance of its affairs, which includes having appropriate systems of internal control, including arrangements for managing risk.

The Council acknowledges its responsibility for ensuring that there is effective governance within the Council and introduced a new Code of Corporate Governance being approved by Council in May 2024. This Code is consistent with the seven core principles of the CIPFA and SOLACE guidance “Delivering Good Governance in Local Government framework – 2016 Edition”. A copy of this Code is part of the Council’s Constitution, which is accessible on the Council’s website.

This annual governance statement explains how the Council has complied with the Code in the financial year 2024/25 and sets out the areas the Council needs to focus on in 2025/26.

The responsibility for leading and directing the annual review of the effectiveness of the Council’s governance arrangements and providing ongoing oversight and robust challenge lies with the Council’s statutory governance officers, comprising the Chief Executive, Chief Finance Officer (s.151 officer) and Monitoring Officer and the Leader of the Council. The findings have been reported and agreed by the Audit and Corporate Governance Committee, who are also responsible for monitoring compliance with the action plan.

What is Governance?

Governance comprises the arrangements put in place to ensure that the intended outcomes for stakeholders are defined and achieved.

Good governance should ensure the Council is doing the right things, in the right way, for the right people in a timely, inclusive, open, honest and accountable manner. Good governance leads to effective:

- Leadership and management
- Performance and risk management
- Stewardship of public money; and
- Public engagement and outcomes for our residents, taxpayers and service users.

What is the Annual Governance Statement?

The Council is required by the Accounts and Audit Regulations 2015 to prepare and publish an Annual Governance Statement, to report publicly on the extent to which it has complied with its own Code of Corporate Governance, including how the effectiveness of the arrangements have been monitored and reviewed. The Annual Governance Statement is a valuable means of explaining to the community, service users, taxpayers and other stakeholders the governance arrangements and how the controls that are in place have managed risks of failure in delivering on intended outcomes.

In this document the Council:

- Acknowledges its responsibility for ensuring there is a sound system of governance;
- References the effectiveness of key elements of the governance framework and the roles and responsibilities of individuals and bodies within that framework;
- Provides an opinion on the level of assurance that the governance arrangements can provide and their fitness for purpose;
- Produces an action plan showing actions taken, or proposed, to deal with significant governance issues;
- References how issues raised in the previous year's annual governance statement have been resolved;
- Commits to monitoring implementation as part of the next annual review.

The Annual Governance Statement is normally approved in conjunction with the Council's statement of accounts for the relevant year and it will be published alongside this statement of accounts. However, the Council's accounts have historically been delayed and more recent years' accounts have not met the backstop dates leading to them not being audited. The failure to promptly close off the statement of accounts is not a reason to delay the preparation and approval of the Annual Governance Statement. Steps are being taken to align the two processes, but if this is not possible, the Annual Governance Statement will be approved by the statutory deadline, but may need to be updated once the accounts are finalised.

Significant external documents published in 2024/25

During 2023/24, the Council received several reports from external bodies and its appointed Department of Levelling Up, Housing and Communities (DLUHC) commissioners, which are relevant to the effectiveness of governance arrangements:

July 2024 – Ofsted's letter following focused visit

The visit focused on arrangements for children in need or subject to a child protection plan. Most children were found to receive timely and appropriate services. Areas of improvement were in relation to case reporting, quality and impact of management oversight and effectiveness and progression of plans. Workforce stability, a new quality assurance framework and an improvement plan focused on areas that will make the most difference to children were all highlighted as positive.

July 2024 – LGSCO Annual Complaints Report

The Local Government & Social Care Ombudsman published his annual report for the Council. Of the four cases investigated during the year, **three were received outside of the 20 days requested. All four cases were upheld** and the Council agreed to implement the recommendations. During the year, the Council implemented recommendations in five cases, but in **three it failed to evidence compliance within its agreed timescales**.

September 2024 – Grant Thornton issues Annual Report for 2021/22, 2022/23 and 2023/24

In September 2024, Grant Thornton wrote to the Council's Chief Executive referencing its 2023-24 value for money work and draft annual report. This highlighted ongoing significant challenges, not least the risks of financial sustainability and effective governance in the short and medium-term. The auditors recognised that many of the issues are longstanding historical issues and current senior officers are engaging effectively.

The initial findings highlighted in the correspondence were:

1. The draft outturn for 2023-24 showed **service expenditure exceeding budget by £15.5m and these pressures will continue in 2024-25.**
2. The 2024-25 budget was approved based on an 8.5% council tax increase and savings of £12.206m, with £23.1m to be funded by capitalisation. A higher savings target was set, with an earmarked reserve, however at the beginning of the year, £6m of the £10.7m had already been committed. **Budget monitoring has indicated significant cost pressures and the MTFS needed to be refreshed in-year.**
3. External financial reporting and the timely audit of financial statements is integral to ensuring the Council is accountable for its stewardship of public funds. **Capacity and lack of stability in senior finance officers combined**

with issues with records have delayed completion of accounts. This continued delay highlights concerns over capacity, skills and governance arrangements and undermines the ability of decision makers to have confidence that decisions are being taken based on a true financial position.

4. In 2018-19, the auditors identified that the Council had **not produced a full and accurate bank reconciliation** and this continues to cause difficulties.
5. The auditors are required to consider management's assessment of its Going Concern position. Baseline forecasts indicated that the Council was **projected to fall below its £10m minimum cash requirement** by the end of August 2024, requiring a further £30m of debt funding to maintain adequate liquidity and an estimated £65-70m of **debt refinancing in the period up to August 2025 to preserve liquidity**.
6. Ongoing challenges in the asset disposal programme have caused further financial and liquidity issues. The **original programme did not take account of the impact of impairments** on the forecast capital receipts, indicating the Council is likely to receive **less in capital receipts than its forecast, with potential exposure in the region of £43m**.
7. In May 2021 the auditors issued a statutory recommendation that the Council should review and implement effective financial governance and monitoring arrangements for Council owned companies. The Government direction required the Council to review its companies within 6 months and for those it agreed to continue, to ensure appointed directors are appropriately skilled to make sure the board functions effectively and that there is a nominated shareholder representative. There continues to be a **lack of oversight and governance of James Elliman Homes and Companies House has recently issued a notice highlighting a risk of strike off** due to failure to file audited accounts for 2022-23. For the company to be sustainable in the future a robust business plan is required that can be evidenced to provide assurance to the Council that the company has financial sustainability and can recover cumulative retained losses.
8. The Council is **dependent on additional financing** to provide resources and time to dispose of assets, continue to deliver savings, implement a transformation strategy and secure capacity to ensure it is effectively managed, particularly in respect of finance and other core functions.

October 2024 – MHCLG commissioners' fifth report and update letter

The MHCLG appointed commissioners' fifth report of April 2024 was published in October. Due to the delay in publication as a result of the calling of the General Election, the commissioners issued an update letter of 9 September 2024. The report summarised progress between January 2024 and September 2024.

Key issues raised were:

1. The Council has broadly been successful in recruiting to its new senior officer structure with a new, experienced interim Chief Executive and a properly resourced senior leadership cohort.

2. The Council needs to move towards and sustain a high-performance culture where members and senior officers work together to achieve good outcomes.
3. To move towards financial sustainability, the Council needs to demonstrate it can live within its means, drive down costs through efficiency and productivity improvements and deliver on its asset disposal strategy.
4. The Council needs to develop an operating model that is affordable and effective over the long term and a robust and funded transformation programme needs to be in place.
5. **The Council remains far from meeting its best value duty**, with too much **volatility in its financial position and little work done to design and implement a new sustainable operating model** that reflects the reality of its future financial constraints.
6. The political leadership has established generally good relationships with officers and is providing a positive environment for officers to work in. However, the **organisational leadership is not yet providing the leadership to ensure consistent delivery of agreed priorities** nor securing the pace of recovery nor change needed.
7. Continuous improvement – the **Council has not embedded a culture and system of continuous improvement**. It is not yet evident that the Council systematically takes on board feedback from staff, customers, stakeholders and independent third-party assessors. **Risk management is not integrated** into business operations and often separate from discussions about strategy and performance. There is a lack of consistency in terms of staff management, professional development and the use of appraisals to drive continual improvement. A **clear performance framework is needed** which incorporates risk, performance management and values and behaviour.
8. Leadership – the **organisational leadership is not collegiate** and not providing the clarity environment or stability needed to drive improvement at pace. The effect of **high churn at senior leadership** level means there is an over reliance on interim management. The corporate leadership team have not collectively embraced professional development and this is evident in terms of their inability to work effectively as a team. **The Council lacks a clear mission and purpose and there is no evidence of a golden thread** of corporate objectives cascading down the organisation.
9. Governance – the Council acknowledges that its **approach to both audit and risk requires substantial improvement** and **complaints are not used systematically to improve services** and the **scrutiny function is yet to fulfil its role**. Full Council has yet to receive all the reports and assurance required to fully exercise its role overseeing all the key systems of internal control and governance and recruiting and retaining specialist staff in many of the associated area remains a significant challenge. The Council **needs to ensure an effective independent audit function** and should review its action plans for both the functioning of democratic services and scrutiny and utilise the Audit and Corporate Governance Committee to accelerate any improvements required in these areas. The Council's **approach to local authority controlled companies requires significant improvement** and it should develop proposals on ways in which the financial viability and governance of companies can be improved and demonstrate legislative and regulatory requirements are met.

10. Culture – the Council has struggled to effectively address the issue of culture change, despite several attempts to do so. The **lack of collegiate working within the corporate leadership team has been an inhibitor** to pace and delivery and **work on a new operating model and associated transformation plan has been too slow**. Whilst there has been a stepping up of staff engagement events, there has not been enough investment in planning effective engagement. The **recent staff survey demonstrated poor morale and a lack of confidence** in the senior organisational leadership.
11. Use of resources – the Council needs to ensure it performs to the required standards and rigour and is compliant with the CIPFA financial management code. The Council has **not demonstrated it can meet its asset disposal targets and deliver a debt structuring programme**. It needs to evidence it can remain stable, adaptable and effective in the short term and viable and resilient in the medium to long term in the face of pressures from growing demand, tightening funding and an increasingly complex and unpredictable financial environment. The Council has **not demonstrated it has the right mix of skills, capability and capacity to deliver the priority objectives and programmes**.
12. Service delivery – the Council **lacks a clear transformation plan or unifying direction of travel** undermining attempts to be efficient and effective. **Service planning and data gathering is inconsistent** and data and evidence not widely and systematically used. **Advances in information technology are not being harnessed** and there is no clear strategy to achieve this. The **human resources, finance and ICT functions have a long way to go** to provide the level of assistance that could reasonably be expected of them. Morale is low and the Council has yet to implement an improvement plan diligently and systematically. The **Department for Education maintains its intervention in Children's Services and escalated its intervention in Special Educational Needs** in Summer 2023.
13. Partnerships – the **Council does not have the confidence of its residents**. This goes beyond the normal reaction to a failed authority, it reflects a failure to give primacy to the needs of its residents and to facilitate engagement. **Contact arrangements and community engagement are poor** and the public is not systematically involved in monitoring performance. Improvements to the communication function have only been partially implemented. The Council is **far from providing effective leadership of place or further harnessing the talents of its partners**.

In the update letter of September 2024, the Commissioners highlighted the following:

1. There has been encouraging signs of improvement under the guidance of a new experienced interim Chief Executive and enhanced Corporate Leadership Team.
2. The **political situation remains very fragile** and there is **scope for development in terms of officer and member engagement** to drive a more strategic approach to place and recovery. The volatility in the Council's political groups is concerning and it is important that the political groups can manage their differences and work collectively in the interests of the Council and its residents.
3. There is still a degree of risk as the final years of outstanding accounts are produced and subject to audit. There **remains a budget gap within the**

medium term financial strategy. A combination of market conditions and impairments make **delivery of the asset disposal plan challenging**. A new operating model is needed to demonstrate the Council can live within its means.

4. **Delivering wholescale organisational transformation is notoriously difficult** and the Council's challenging financial position and limited pool of resources heightens the risk.

November 2024 – Secretary of State Directions

The Secretary of State issued a new direction on 20 November 2024. The Direction will remain in force until 30 November 2026 unless amended or revoked at an earlier date.

The explanatory memorandum to the Direction highlights the following:

1. The Council has been in intervention since December 2021. Whilst there was some progress there remains significant work to be done.
2. It is necessary for commissioners to continue to be appointed and to exercise certain functions. A new managing director commissioner is nominated for a period of 18 months.
3. In addition to original powers, the commissioners have powers to appoint and dismiss persons to position of directors of council companies (except Slough Children First), all functions associated with the Council's operating model and redesign of services to achieve value for money and financial sustainability and all functions pertaining to the development, oversight and operation of an enhanced performance management framework for officers holding senior positions.
4. The Council is directed to take several steps including preparing, agreeing and implementing an improvement and recovery plan, to focus delivering an effective internal audit function and reviewing scrutiny and audit functions.

December 2024 – Health and Safety Executive issues Improvement Notice for control of asbestos

On 2 December 2024, the Council was issued with an improvement notice by the Health and Safety Executive. This related to **failure to effectively manage the risk from asbestos in non-domestic premises** due to not ensuring there was an **adequate record** held by the appointed person of the location and condition of identified and presumes ACMs within the Council's real estate.

The notice required compliance by 28 February 2025 and the HSE has confirmed compliance has been achieved.

January 2025 – His Majesty's Inspectorate of Probation issued Inspection of Youth Justice Services in Slough

The Council was inspected by His Majesty's Inspectorate of Probation (HMIP) in September 2024, with the inspection report published in January 2025. The results of the inspection were:

- Organisational delivery (leadership, staffing, facilities) **Requires Improvement**
- The management of children serving court sentences (court disposals) **Inadequate**
- Children serving cautions or community sentences (out of court disposals) **Inadequate**

Inspectors found that whilst staff and board members were dedicated to providing quality services, **significant barriers hindered their ability to deliver necessary interventions** to support desistance and protect the public. Until recently, the work and responsibilities of the service had not been prioritised across the partnership and there was a **fragile and limited understanding of youth justice practice**. The **specific needs of children were not fully understood** by the board or wider partnership, although partners are beginning to understand what their roles and responsibilities are.

The service is committed to improving and senior managers have some insight into how ineffective many aspects of the work have been and that services fall well below where they need to be. There are some very early indicators that actions are beginning to bring about change. Progress has been hampered by a **lack of clarity across the partnership about the role and function of the service**, a limited understanding of how services and agencies needed to best work together, **high turnover** and changes in staffing, **vacancies in key posts** and **disconnect strategically and operationally**.

Management capacity and training and development is too limited and this requires urgent attention. There is very **little focus on the needs of victims** and limited understanding of its public protection responsibilities, requiring a refocus as a priority.

The following recommendations were made:

Slough Youth Justice Service must:

- ensure that quality assurance arrangements, oversight of practice and supervision arrangements consistently support the development of staff and volunteers
- ensure assessment activity identifies children's desistance needs and always considers how best to keep the child and the community safe
- ensure planning activity is comprehensive and that it aligns effectively with activity undertaken by other services, including activity to keep children and other people safe
- ensure staff consistently liaise with all relevant services and understand the role of partnership agencies
- provide sufficient resources, knowledge and focus on services for victims, including the use of restorative justice.

Slough Youth Justice Management Board should:

- ensure that the YJS is both sufficiently resourced and structured to facilitate the delivery of high-quality interventions for complex children and the victims of crime
- review the local implementation of the out-of-court disposal scheme to provide clarity about the scheme and the service offer, to ensure that there is a consistent decision-making and a suitable offer of help and support for children
- review the training offer for staff, volunteers and partners to provide knowledge and skills that are specific to youth justice work
- increase the knowledge and understanding of youth justice work and responsibilities at strategic and operational level

National Probation Service should:

- ensure there is effective information-sharing with the YJS to support public protection and the safety of victims

March 2025 – Exceptional Financial Support request 2025-26

The Council submitted its exceptional financial support request in December 2024 and MHCLG responded in February 2025. This response was published in March 2025. The Deputy Prime Minister was minded to approve a capitalisation direction of a total not exceeding £15.709m. The agreement to exceptional financial support is subject to evidence of the following:

1. A refreshed MTFS, Capital Strategy, Treasury Management Strategy, aligned with the new Target Operating Model and transformation plans to establish the Council's journey to sustainability.
2. A reserves policy, detailing the forward strategy for the adequacy of reserves to support the medium to long term spending and transformation plans, known liabilities and risks, and provides resilience to future shocks.
3. A debt repayment strategy which has a clear medium to long term plan to reduce the level of external debt and associated capital financing charges, to the average for a unitary authority of Slough's size and core funding level.

Significant internal audits and management information from 2024/25

There has been significant turnover of senior staff in internal audit for several years. In January 2025, the interim Head of Internal Audit left the Council, sending through an Interim Annual Audit Opinion 2024/25 covering the period April 2024 to December 2024. He did not discuss the contents with officers prior to his departure and the contents of the opinion has been considered and taken into account by the current interim Head of Internal Audit in his opinion.

However, for transparency, the main issues flagged by the former post holder are set out below:

- No internal audit opinion was produced for FY 2023/24.
- **The IA team fails to comply with some of the requirements of the mandatory PSIAS**, particularly in terms of resourcing, independence and the immaturity of the function.

- The post holder found an **absence of internal audit methodology, an absence of working papers, no audit manual, no obvious basis for audit planning and a team inexperienced in working to audit budgets.**
- **Independence challenges** – concern that the post holder is managing services which may create impairment issues and is not directly reporting to the Chief Executive.
- Concerns that audit plans, scope and audits have been hindered by the **improper involvement of officers.**
- **Lack of resources** in the IA team.
- Lack of an Audit Universe (a risk-assessed list of all auditable entities within the Council), a credible risk register, a credible annual audit plan or up to date organisational charts.
- Failures in governance framework, including **lack of early engagement with elected members, ineffective risk management procedures, failure to ensure appropriate internal controls, failure to ensure strong financial management arrangements were in place**, failure to flag risk of internal audit plan being undeliverable.
- Concern that senior officers requested that only executive summaries of audit reports were provided to members.
- **Large number of overdue audit recommendations** and in at least one case credible evidence being submitted of a recommendation being closed despite the existence of ongoing frauds in the area.
- Control failures including **lack of understanding of the extent and nature of external contracts**, many of high financial worth, **ineffective management of contracts, failures in terms of housing benefit claims** for residents in temporary accommodation, **failure to manage debt effectively.**
- There should be a roadmap to full compliance with PSIAS, a revised Internal Audit Charter reflecting requirements of new standards, an external quality review of the IA function and an internal audit plan driven by the corporate risk register.
- For the period April 2024 to December 2024, **no assurance can be given that the Council's internal control and governance arrangements were operating as intended.**
- For the period April 2024 to December 2024, **limited assurance can be given that the Council's risk management arrangements were operating as intended.**

The current Interim Head of Internal Audit issued a **No Assurance opinion** and this was reported to the Audit and Corporate Governance Committee on 30 June 2025. The opinion noted the following:

- Over the last 2 years the service has gone through a **period of significant change**, including:
 - Has returned in-house from an external arrangement with an internal audit provider/contractor

- Has had four Heads of Internal Audit
- Has been subject to high staff turnover
- Has become reliant on interim resources to support delivery
- Has failed to provide an audit opinion for 2023/24
- Has failed to provide a level of coverage in 2024/25 that provides those charged with governance with assurance on controls, risk management and governance.
- There has been a **disappointing level of output** over the course of the whole year, despite recent improvements and the commitment of resource by the Council for 2025/26, therefore the ability of Internal Audit to positively impact this 2024/25 opinion is significantly limited.
- No additional safeguards are required to ensure the independence of the service and the current Interim Head of Internal Audit has experienced no issues of impairment.
- **No formal assessment, internal or external, of Internal Audit against the Public Sector Internal Audit Standards (PSIAS)** has been undertaken since the service returned in-house in 2023 and as a result no Quality Assurance & Improvement Plan (QAIP) is in place. Therefore, the service 'does not conform' to the Standards.
- Of the 12 audits completed, 6 were commenced in the 2023/24 financial year; 3 were advisory in nature; 2 were completed by a third-party IT specialist; and 1 was technically finalised in 2025/26, although all substantive work was completed in the relevant year.

Audits finalised in 2024/25 were reported to the Audit and Corporate Governance Committee, although some were reported in the following financial year due to the timing of meetings. In June 2025, four audits relating to council functions were reported, one was advisory, one minimal assurance and two partial assurance. On the audit of corporate memory, the scope was wide and therefore more focused service specific audits have been including in the 2025/26 plan. The two partial assurance audits and one advisory are as follows:

- **Contract Management – partial assurance** - despite the identification of a number of strengths including the establishment of a Contract Management Support Team, the launch of a Contract Management Strategy, the creation of a Central Contract Register improving oversight and transparency and good practice in some directorates, the audit identified a number of areas that could be strengthened.
 - o The Central Contract Register is incomplete and lacks essential data capture including key performance indicators
 - o There are inconsistencies in performance information gathering across departments

- o The absence of a standardised reporting framework to senior leadership limits their visibility and decision-making capabilities.

The review identified an **immediate action is needed to fully implement the Contract Management Strategy, to optimise contract governance and ensure alignment with the Council's strategic goals, safeguarding its interests and achieving compliance with the Procurement Act 2023**. A total of 10 recommendations, 5 high and 5 medium priority, have been accepted by the lead service with implementation planned up to and including 30 November 2025.

- **SEND Ombudsman Complaints** - This audit examined how the Council has addressed the recommendations made by the Local Government and Social Care Ombudsman (LGSCO) following investigations into complaints related to the Council's Special Educational Needs and Disabilities (SEND) provision. The audit provided a **partial assurance** assessment recognising a number of positive improvements that included an almost doubling of completed EHCPs since 2023; increased capacity within the SEND team; positive actions to address specific issues such as bringing in Business Support to address data management; and an improved assessment process. However, the audit did also identify a number of areas for improvement, including:

- o **Delays in the issue of completed EHCPs**
- o Linked to assessments, the **failure to obtain appropriate professional advice**
- o **Inconsistent communication and complaint handling**, suggesting some inadequate engagement with parents
- o **A lack of standardised processes and templates**

A total of 8 recommendations (3 high, 4 medium and 1 low priority) have been accepted by the Service and implementation will be incremental up to 31 October 2025.

- **Temporary Accommodation (Advisory)** – The Corporate Risk dashboard includes the corporate risk 'Temporary Accommodation: Failure to Provide Safe Temporary Accommodation within Budget' of which there are five sub-risks: availability of cost-effective accommodation; budgetary constraints; compliance with regulatory requirements; attraction and retention of talent; and failure to increase TA rental income. In response to corporate and operational risks identified, the Housing, Property & Planning Directorate has developed a Housing Service Improvement Plan (HSIP) that contains five work streams one of which covers TA & Homelessness. In addition, a separate outcome tracker spreadsheet has been developed that monitors progress in addressing relevant risks. The HSIP remains under development and is expected to be signed off in the first quarter of 2025/26.

The audit review found the following risks had not been included in the HSIP that was presented for review meaning there is a risk that progress on addressing identified risks is not subject to effective management review and scrutiny:

TA & Allocation structure not fit for purpose;

Suitability of accommodation reviews not undertaken;

Lack of 'fit and proper person' checks on private sector landlords who currently provide TA to the council; and

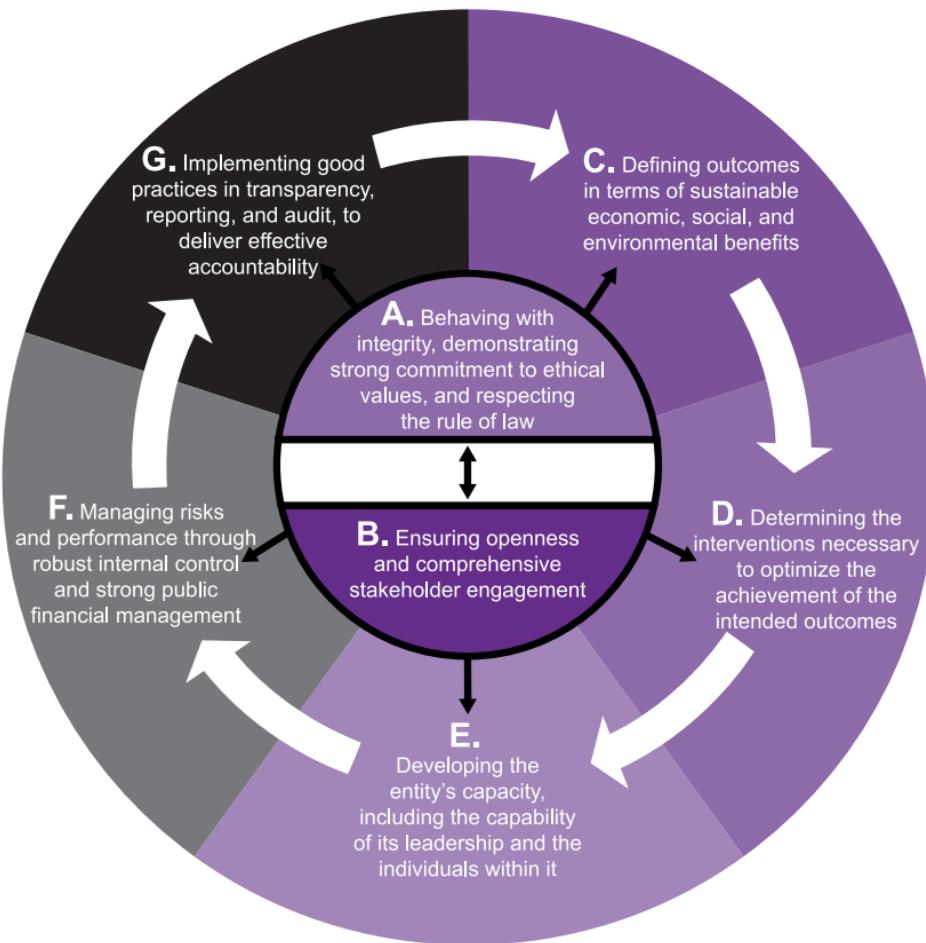
Lack of effective management information reporting functionality.

Management has accepted this and incorporated into a revised HSIP.

Whilst progress has been made in areas such as developing private sector lease agreements that contain responsibilities of the provider in meeting compliance standards, there remains **more work to be done in areas such as undertaking suitability of accommodation reviews**. A risk-based opinion audit will be undertaken in 2025/26 to assess the effectiveness of mitigating controls in place to address corporate and operational key risks relating to the provision of safe and cost-effective Temporary Accommodation (TA) services.

What is the Council's Governance Framework

The Council has adopted the seven core principles of good governance set out in the CIPFA/ SOLACE framework in its Code of Corporate Governance.



Review of Effectiveness 2024-25

CORE PRINCIPLE A

Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.

Sub Principles	Assessment of the effectiveness of key elements to demonstrate the council's governance processes during 2024-25
Behaving with integrity	<ul style="list-style-type: none"> ▪ At a member level, the Standards Committee meeting was cancelled in October 2024, only meeting for the first time in the municipal year in March 2025. In March, the committee determined a member complaint from October 2023, finding that the Code of Conduct had been breached and that censure was warranted. ▪ A member survey was conducted in December 2024, with results reported to the Standards Committee in March 2025. Members were split on whether there was a healthy culture and good ways of working overall. The majority of members felt confident in the standards regime, although some were less confident about this or that a whistleblowing issue would be investigated. ▪ The Standards Committee in March received annual updates about member code of conduct complaints, whistleblowing, gifts and hospitalities and register of interests. The member development programme was also discussed and a member working group set up to progress this. ▪ In December 2024, a member officer relations session was run attended by CLT officers and cross-party members. The intention is to continue with these in person sessions to build relationships and understand roles and responsibilities. ▪ This area is generally rated as met or partially met by directorates. ▪ The corporate induction process references the Nolan Principles, and these have been interpreted and translated into service planning, for example DDaT have set principles based on trust and value for money and children's services have values linked to children being happy, safe and loved and thriving. ▪ A staff survey was undertaken in 2024 with results reported to CLT and to the Employment Committee in April 2025. There are individual workforce strategies in place for some directorates and Slough Children First and a corporate strategy was submitted to Employment Committee for review in April 2025. ▪ HR has reviewed the appraisal process, and the end of year review references the Nolan Principles. In addition, many staff are regulated by their professional bodies, which include similar principles around honesty and integrity. ▪ There is still a high reliance on agency workers in some directorates and increased risk due to this. ▪ Mandatory training rates need further attention. ▪ The new approach to appraisals is still relatively new and a full year assessment has not yet taken place to fully evidence effective performance management.
Demonstrating strong	<ul style="list-style-type: none"> ▪ The Audit and Corporate Governance Committee has received updates on counter fraud activity and an annual report on complaints.

<p>commitment to ethical values</p>	<ul style="list-style-type: none"> ▪ The Code of Conduct for Members is based on the LGA Model Code and members received an update on the Government proposals on standards and the LGA response. Group leaders have agreed to work together on a new member pledge on inclusive leadership with a view to this being presented to Annual Council in May 2025. ▪ The Council reviews its constitution throughout the year and conducts an annual housekeeping check. In relation to the ethical framework, a new statutory governance officer protocol is due to approval in April and the whistleblowing code was subject to an annual review. ▪ The Contract Procedure Rules were reviewed and updated to meet compliance with the Procurement Act 2023 and new templates and training was delivered to officers. ▪ This area was generally rated as fully or partially met by directorates. ▪ Statutory services such as adult social care and children's social care have systems in place to audit case work. In addition, they are subject to external inspection by regulatory bodies. ▪ HR management information on disciplinaries and grievances are being reported to CLT. ▪ Whilst systems and processes are in place, there is more work to ensure that ethics are considered in procurement processes and there is robust contract management when services are delivered by third parties. ▪ Some services have business or service plans which link to regulatory or legal requirements, for instance the legal practice has a 3-year business plan and Slough Children First has an approved business plan setting out its priorities to meet its statutory duties. However, service planning in other directorates is less established. ▪ Staff networks are in place with CLT sponsors and staff survey results indicate positive results in relation to belonging and diversity.
<p>Respecting the rule of law</p>	<ul style="list-style-type: none"> ▪ The Council's Constitution is regularly reviewed and the list of significant officer decisions updated and moved to the Officer Scheme of Delegation in the Constitution. Significant officer decision reports are published by democratic services, however there is no system in place to check compliance with the system – an audit has been included in the 2025/26 Audit Plan. ▪ There is a template for internal schemes of delegation and versions are kept by democratic services, however it is unclear whether these are all up to date. ▪ A new statutory governance officer protocol has been approved for inclusion in the Constitution and these officers are supported by deputies and have access to legal advice. There are regular meetings between the statutory governance officers. ▪ The member report clearance process advocates early involvement of legal (and finance) and clearance of all cabinet reports and key reports for other committees. There are still situations when reports are submitted late, a lack of early engagement and on multiple occasions reports are being published after the statutory deadlines (there are multiple reasons for this, including queries raised by the commissioners after officer clearance). ▪ Many council staff are professionally qualified and are expected to adhere to regulatory standards. These directorates tend to have robust processes in place to support registration and requirements for continuing professional development links to legislative and other legal requirements.

	<ul style="list-style-type: none"> ▪ Some teams have introduced internal training or events in addition to corporate training. For instance the DDaT directorate holds a “safety and belonging” session at the beginning of major team events, sharing best practice on key aspects such as information security and health and safety. ▪ In teams delivering statutory functions, there is effective continuing professional development and compliance is prioritised in budget setting. ▪ Front line services such as refuse collection can evidence knowledge of regulatory and legislative requirements by virtue of officers bringing matters to the attention of senior officers, evidencing knowledge and adherence to escalation procedures. ▪ Internal boards are in place to monitor risk, procurement and information governance, however reporting into CLT is in its infancy. The risk board is reporting to CLT and there is a DDaT update to Assurance CLT, but there has been limited reporting from the procurement board. A historic external review of procurement raised issues with the procurement review board, which appears to focus on procurement and commercial officers reviewing business cases, as opposed to a more proactive and strategic discussion to help with delivery of the business case.
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CORE PRINCIPLE B Ensuring openness and comprehensive stakeholder engagement

Sub principles	Assessment of the effectiveness of key elements of the council's governance processes during 2023-24
Openness	<p>Assessment of the effectiveness of key elements of the council's governance processes during 2023-24</p> <ul style="list-style-type: none"> ▪ Performance and budget reports are taken to Cabinet and update reports on key areas of improvement are also reported in public. However, this is not always consistent, for instance quarterly reports are taken on SEND improvement, but limited reporting on housing service improvements. ▪ There is a commitment to resident engagement, but how it is deployed is not always consistent and there are different policies and arrangements in different directorates. ▪ Compliance with FOI is not currently reported as part of CLT assurance. ▪ Significant officer decisions are published, however there is no system in place to monitor compliance. An internal audit is planned for 2025/26 to address this. ▪ The Council publishes its Pay Policy, which is approved at Full Council and decisions to create roles at salaries over £100k and severance packages over £100k are subject to a vote at Full Council. ▪ There was an even split between assessing this as partially or fully met in directorates. Those services rating this as met referenced a “no surprises” culture, with co-production and engagement at the heart of activities. They could also reference member level reports on strategies and performance. ▪ Those directorates engaged in statutory consultation could evidence how results were taken into account and decisions reported in significant officer decision reports. ▪ Improvements required include addressing gaps in compliance with the LGA Transparency Code, which have been identified by the newly set up

<p>Engaging comprehensively with institutional stakeholders</p>	<p>Information Governance Group. This includes a failure to have a comprehensive contracts register, details of expiry dates for current contracts or KPIs. This failure is now more critical given the additional requirements of the Procurement Act 2023.</p> <ul style="list-style-type: none"> ▪ The website and other publicly accessible sites are flagged for review, including development of new resources for items such as the JSNA to support information sharing. Whilst a new local offer had been produced by the education service, more work is being undertaken on information about other services in the directorate. ▪ There are some concerns expressed about whether the correct governance processes are being followed, whether recommended decisions are supported by adequate evidence and whether advice is sought early enough in the process. <ul style="list-style-type: none"> ▪ Formal partnerships are constituted, however an inspection of the youth justice services identified failures in relation to the operation of the Youth Justice Board. The Youth Justice Plan has not been submitted for approval by Full Council for several years. ▪ There is limited evidence of external review to demonstrate quality and compliance for statutory partnerships. ▪ The Corporate Improvement Scrutiny Committee undertook a task and finish group in relation to engagement with the voluntary, community and faith sector in relation to services for children and young people. ▪ The Community Safety Partnership Plan was reported for approval by Full Council, however this was delayed and after it had been published on the Council's website, which flags a concern about governance of the statutory partnership. ▪ The majority of directorates assessed themselves as fully meeting this standard. Evidence included strong co-production networks and being members of networks at local and national level. For example in public health, there are formal partnership across the ICS footprint and regular meetings with health leaders on a county and regional basis. This informs joint commissioning decisions. ▪ In the environment directorate, engaging with local businesses and statutory partners was a key aspect of business and key agencies are proactively chased to ensure their views are communicated and taken into account ▪ There is more work to be undertaken on a consistent approach to stakeholder engagement, mapping and analysis and this will be an area of focus in the service plans for 2025/26. <ul style="list-style-type: none"> ▪ Whilst there is a commitment to resident engagement, how this translates into action is not consistent across the organisation. ▪ There is a new equality plan and six equality objectives, informed following public consultation. ▪ There are bespoke policies for key groups, including children and young people, tenants and leaseholders and service users in adult social care. ▪ The JSNA is not regularly used to inform decision-making.
<p>Engaging with individual citizens and service users effectively</p>	

	<ul style="list-style-type: none"> The majority of directorates assessed themselves as only partially meeting the principle of effective engagement with individual citizens and stakeholders. The adult social care and public health directorates could point to significant evidence of engagement from strategy development, communication campaigns through to assessments, reviews and complaints. Participation with children and young people is seen as a strength via formal forums such as the Youth Parliament, SEND Youth Forum and Young Commissioners, however further work is needed to fully embed co-production and partnership working with families. An identified area of improvement is engagement with residents on digital tools, with work underway on user experience and additional analytics tooling in the pipeline. There is also an identified need to improve processes within the contact centre to ensure a more streamlined and effective response to service queries. As the Council agrees its approach to “front door” service delivery, it will need to ensure its staff are properly trained and supported to meet the needs of residents. There is regular reporting to CLT and annual reporting to Audit and Corporate Governance Committee on complaints, including reporting on learning and themes and a review has taken place of complaints policies and improvements have been made in early resolution of complaints. However there has been an increase in upheld ombudsman complaints in SEND and in failure to adhere to ombudsman timescales, including in relation to agreed recommendations. There is analysis of complaint and member enquiries in some directorates, but there is a lack of strategic framework to link this data to service improvements.
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CORE PRINCIPLE C - Defining outcomes in terms of sustainable economic, social, and environmental benefits

Sub principles	Assessment of the effectiveness of key elements of the council's governance processes during 2023-24
Defining outcomes	<ul style="list-style-type: none"> There is a corporate plan and priorities have been reviewed by CLT and Cabinet. The performance reporting aligns with the corporate plan priorities. In general policies and strategies are approved at a member level and where these lack detailed action plans, update reports have been taken to show progress. There is a lack of framework to capture and review key strategies, including ensuring that the policy framework and other statutory strategies, plans and policies are approved, reviewed and refreshed on a regular basis and approved at the correct level. The updated budget and policy procedure framework rules are due to approval by Full Council in May 2025. The majority of directorates assessed this as only partially met. The staff survey results were lower in relation to staff understanding the Council's vision and many directorates do not have service plans linking corporate priorities to individual objectives.

<p>Sustainable economic, social, and environmental benefits</p> <p>Arrangements with regard to</p>	<ul style="list-style-type: none"> Those teams with service or business plans were able to evidence alignment and delivery, for example public health have corporate and partnership KPIs in place developed collaboratively with stakeholders. SCF have contractual KPIs and these have been reviewed by scrutiny and reported to Cabinet. Some services had management information for more transactional services, but without service plans these are not set within a strategic framework setting outcomes for each service. Discussions on key strategic frameworks, including those that require input on a cross-council basis are not always happening at CLT. There is a capital programme and capital monitoring board, however the procurement pipeline report indicates that there is more work to be undertaken to ensure that commissioning options are considered at an early stage to inform a well-run procurement process and to consider opportunities to optimise social, economic and environmental wellbeing HRA 30 Year Business Plan and 5 Year Capital Programme reviewed annually. On occasions proposals are brought that are outside the approved plan with a lack of rationale as to why they had not been identified earlier. Member level decision-making reports have sections on environmental and equality implications as well as reference to corporate parenting. This allows for consideration on wider impact. Equality impact assessments are sometimes completed and appended. Assessment was split between partially and fully met by directorates. Reference was made to impacts being considered in business cases and equality impact assessments being undertaken, and the processes in place to support member level decisions clearly assist to evidence consideration. Public health referenced monitoring of commissioned services including monitoring of equality of access, experience and outcomes. The legal practice referenced internal training on equality and analysis undertaken of its workforce, alongside access to case reports, benchmarking data and litigation risk reporting. HR referenced equality impact assessments being undertaken when restructures are proposed and data on recruitment exercises. The environment directorate saw this as part of the everyday work bearing in mind the services covered and could evidence key outcomes for improved recycling, reduced traffic congestion and improved air quality. Significant improvements have been made to risk management, including a new risk board, a new risk lead, enhanced reporting to CLT on risk. However, there is still a need for an updated risk strategy and management of risk is not always consistent across the directorates. Social value included in contract procedure rules and in business case templates. A new Equality Plan has been agreed and reported to Cabinet and Full Council to support the six equality objectives already approved. Assessments were split between not met, partially and fully met by directorates. Those directorates who assessed themselves as fully meeting this principle referenced assessments being undertaken,
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<p>public sector equality duty?</p>	<p>mandatory and other training, equality matters being regularly discussed and diversity being celebrated, the corporate equalities board and positive staff survey results. Those directorates who assessed themselves as partially meeting this referenced assessments taking place late in the process as opposed to driving the decision and the lack of equality action plans.</p> <ul style="list-style-type: none"> • This was felt to be a less well-developed area both in terms of staff awareness and plans. Assessments are undertaken for at least some policy decisions taken at member level, but the quality of such assessments are variable in quality and impact. • Assessments were split between partially and fully met, with one not met, by directorates. • Reference was made to the new corporate equalities board and assessments being undertaken where required, but that this is not always fully embedded into major projects. Data is held on service users, however this does not yet translate into an equality action plan or service plans in a planned and consistent way. In some more front line directorates staff awareness of equality, including equality plans is poor. • There is a renewed focus on utilising the expertise of the staff networks and the staff survey provides evidence that staff feel confident being themselves at work and a sense of belonging. Officers tasked with addressing health inequalities could evidence joint working with partners to address these. • The LGA Peer Review was referenced as a way of reflecting and informing development of practice.
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CORE PRINCIPLE D - Determining the interventions necessary to optimise the achievement of the intended outcomes

Sub principles	Assessment of the effectiveness of key elements of the council's governance processes during 2023-24
<p>Determining interventions</p>	<ul style="list-style-type: none"> ▪ Cabinet reports have an options section in all reports. The level of detail and quality of the options appraisal depends on the nature of the decision, however there are relatively few detailed business cases to support major project proposals. ▪ For key service changes, the Council has consulted – examples include the council tax support scheme and library proposals. The Council undertook some limited consultation on the budget proposals and there was limited response on proposed changes to Adult Social Care charges. ▪ Engagement with key service users is stronger in some directorates, including adult social care. ▪ The Council does not have a culture of early engagement with ward councillors, however there is good engagement for traffic and transport related proposals. ▪ There is a new design authority which was tested out during the budget process, however it requires consistent attendance and high-quality business cases to work as intended.

<p>Planning interventions</p>	<ul style="list-style-type: none"> ▪ The CISC did set up a task and finish group on the budget, however it did not formally report to the committee or cabinet until after the budget setting process had completed. ▪ The digital, data and technology team could evidence effective processes to assess options via business case processes, however work has focused on internal systems and it is intended this will move to more resident facing interaction in the future. ▪ Use of data and analysis is generally considered limited and there are limited central resources to support with this. ▪ Work is being undertaken to analyse data in the customer service centre to really understand the issue from the resident's perspective and to seek to use this information to redesign services. <ul style="list-style-type: none"> ▪ There is a published forward plan of key decisions and an internal corporate schedule feeding into this, however there is a lack of detail on decisions to be made beyond the next couple of months. ▪ There is a performance management framework and KPIs are used to inform staff performance management. Reports are taken quarterly to Cabinet. ▪ The budget cycle led to a draft budget in November and an updated report in January. Monitoring reports are taken quarterly to Cabinet. Reporting includes update on revenue, capital and treasury management. The Council has a MTFS, although like many other authorities, financial sustainability is an issue. ▪ Increased staff engagement has been a focus of the new leadership team. Staff survey feedback indicates that staff do not feel connected to or understand the vision and this is a focus of activity. ▪ The council has removed the expenditure control panel process, providing more accountability to directorates, however there remains significant risk of overspends and liabilities not been accounted for. ▪ Risk management arrangements have improved and urgency and emergency procedures are generally limited and used appropriately. Use of these procedures are reported to Full Council quarterly.
<p>Optimising achievement of intended outcomes</p>	<ul style="list-style-type: none"> ▪ Service planning is not used consistently meaning there is a disjoint between the MTFS and service priorities. The new operating model is seen as a means to align financial management and service delivery. ▪ The approach to business cases is inconsistent, with some directorates, such as DDaT seeing a rigorous approach as a strength, ensuring that discussions about prioritisation of resources can take place. ▪ Social value is not seen to be embedded into business planning. ▪ CLT discussions have taken place on priorities and how to best use limited resources and grant funding. For example it is recognised that more resource was needed in emergency planning and internal audit and investment has been forthcoming, albeit sometimes only on a temporary basis.

CORE PRINCIPLE E - Determining the interventions necessary to optimise the achievement of the intended outcomes

<p>Sub principles</p>	<p>Assessment of the effectiveness of key elements of the council's governance processes during 2023-24</p>
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Developing the entity's capacity

- The majority of directorates rated this as partially met, flagging that capacity was a challenge, with difficulties in recruitment in key areas. Effort was being put into training programmes, but they take time.
- **Not all directorates had evidence of external reviews or benchmarking**, however DDaT referenced an LGA peer review and the use of external advisors to benchmark services.
- Some directorates referenced the existence of an asset register and regularly reviews. For land assets, there has been an increase in work on strategic asset planning and disposals of surplus assets. The Council over the past 12 months has undertaken significant due diligence around its General Fund Fixed Asset Register and has comprehensively scrutinised internal records, Land Registry Files and other 3rd part data basis to ensure an accurate as possible picture of the Portfolio.
- As a condition of this asset stock review included reviewing and analysing asset and insurance valuations highlighted that **a number of assets being held on the books had not been accurately accounted for and therefore the underlying overall asset values were less than being stated.**

Developing the entity's leadership

- **A high reliance on agency workers** was flagged by some directorates, although there were workforce plans in place to address this.
- There was a **lack of evidence that partnerships and collaborative working were key considerations when considering resources**, although networks do exist and provide some benchmarking evidence. Services that were or had been part of a shared service could evidence joint approaches, for example public health consider joint delivery approaches when considering service delivery and programmes.
- There is an up-to-date member officer relations protocol and training undertaken to support members to understand officers' roles and responsibilities.
- Internal schemes of delegation are maintained by democratic services, however assurance is required that these are kept up to date and accurate.
- Training has been undertaken with officers on the extent of their delegation and governance is incorporated into the induction, however with high turnover of staff a new programme is being launched in 2025/26.
- There are examples of **members seeking to involve themselves in operational matters**, however most members are responsive to advice on their roles and responsibilities.
- There was a balance between directorates rating themselves as meeting or partially meeting this principle. Officers could evidence regular briefings with lead members and monitoring of staff performance management, including mandatory training, appraisals and one to ones. There is **concern that routine matters are escalated up too frequently, which may indicate a culture where more junior officers do not feel empowered to make decisions**. In addition the **message from lead members does not always accord with the message from senior officers in terms of early engagement and discussion**.
- Key HR data is presented to CLT and more recently to the Employment Committee. A new corporate workforce strategy is in place. Managers are being supported through leadership and coaching training.

	<ul style="list-style-type: none"> ▪ Several directorates referenced involvement of ward councillors where issues impact a particular locality, however this is likely to be an area of improvement to ensure a consistent approach. ▪ Appraisal setting data is good for the new financial year. However there is not yet a quality assurance system in place to identify whether the appraisal system is linking to effective learning and development plans for staff. ▪ Sickness absence data is incorporated into reporting to CLT, however detailed reporting needs to be considered at DLTs as the needs and issues in each directorate are likely to be different. ▪ More work is required on succession planning, with some directorates flagging the need for talent mapping and active succession plans.
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CORE PRINCIPLE F

Managing risks and performance through robust internal control and strong public financial management

Sub principles	Assessment of the effectiveness of key elements of the council's governance processes during 2023-24
Managing risk	<ul style="list-style-type: none"> ▪ The internal audit function has seen significant churn in recent years, including the Head of Internal Audit. There was no internal audit opinion for 2023/24 and the current interim officer has only been in post in the latter part of the year, which limits his ability to give a full opinion. ▪ The previous interim Head of Internal Audit provided an opinion for the period April 2024 to December 2024 which is referenced above. ▪ There has been limited audit activity during 2024/25, however the new internal head of internal audit reported to Audit and Corporate Governance Committee in February 2025, seeking approval for an interim plan for the remainder of the year and conducted a self assessment against the PSIAA. He has produced an audit plan for 2025/26 and a new internal audit charter for 2025/26. However, there has been a lack of completed audits in the year to base any assessment on. ▪ There remain outstanding audit actions from previous years, however directorates have made significant progress in closing these down and have reported to Audit and Corporate Governance Committee in a transparent manner. ▪ Updates on progress against the AGS action plan now align to external auditor recommendations and are presented to Audit and Corporate Governance Committee for information and discussion. ▪ Emergency planning and business continuity has been flagged as a corporate risk and interim resources have been procured to support with this. There is no corporate system in place to annually test business continuity plan, although work is being done to support with this. ▪ There is a corporate health and safety board and updates have more recently been provided to CLT on risks and issues. However the HSE issued an improvement notice regarding asbestos and this had not previously been reported as an area of concern.

	<ul style="list-style-type: none"> ▪ The majority of directorates have rated this as partially and in one case not met. Directorate risk registers were in place and feeding into the corporate risk register and service managers in general appear to have a good operational understanding of risk, but the corporate risk system is still in its infancy. Business continuity is an area flagged as needing reviewing and embedding, despite plans being in place in several directorates. ▪ There are corporate performance reports and CLT / Cabinet receive regular updates. However reporting is driven by a corporate team, as opposed to owned by each directorate. ▪ Data collection and analysis is seen as an issue in some directorates and member level reports do not always contain details options appraisals, benchmarking data or other management information to justify the decision. ▪ Members involved in scrutiny have access to performance data and hold workshops to identify topics of focus. However it is not always clear how these scrutiny topics link to performance or risks. There is an option for Audit and Corporate Governance Committee and Corporate Improvement Scrutiny Committee to work together to identify the risks that may justify scrutiny work. ▪ The majority of directorates assessed this as met. Performance was regularly discussed at directorate meetings and in some directorates benchmarked with statistical neighbours. There is a corporate performance report linked to the corporate priorities, however this is not consistently aligned to service planning. This will be a priority in 2025/26
	<ul style="list-style-type: none"> ▪ The system of internal control has been the subject of actions and improvement recommendations in the past. The former head of internal audit's opinion rated this as having no assurance, although he rated risk management as being slightly better with limited assurance. ▪ There is a risk management board, reporting to CLT and public reporting on risks is now more detailed. ▪ There are counter fraud and anti-corruption arrangements in place. There is now more regular reporting to Audit and Corporate Governance Committee and CLT. There is work to do to ensure the focus is on prevention and culture as well as detection and enforcement. ▪ There is now better reporting on auditor recommendations, but still a long way to go to show compliance. ▪ Work has more recently been undertaken to ensure the internal audit plan is appropriately risk based and adding value, but this is from a low base. ▪ There was a balance between directorates rating this as met or partially met. The agreed internal audit plan was not delivered in 2024/25 and late in the year a high level plan was presented focused on sprint and full audits to inform the Head of Internal Audit opinion. The lack of auditing activity is a key risk as the Council does not have that vital form of independent assurance. ▪ The corporate risk strategy has not been recently reviewed and the corporate risk arrangements are relatively new and not yet embedded. In some directorates, the risk register needs to be further developed to increase awareness and monitoring of known risks.
	<ul style="list-style-type: none"> ▪ There is an established Information Governance Board, which reports into CLT. The Director of DDaT brings updates to Assurance CLT on ICT matters. However there is limited corporate reporting on compliance with FOI or SAR requests.

<p>Strong public financial management</p>	<ul style="list-style-type: none"> ▪ Reports have been presented to Audit and Corporate Governance Committee on historic internal audit recommendations and on key risks. ▪ Directorates rate this as met or partially met. Those directorates with bespoke case management systems are confident about the integrity of these systems. The Information Governance Group oversees implementation and reviews data privacy impact assessments and data breaches. ▪ Capacity issues have been flagged hindering compliance with FOI and SARs. ▪ There is limited assessment of information governance in relation to physical documents. The legal practice references the use of DX as a secure means to delivery. There have been issues with retention of physical deeds in the past and the Council does not have a comprehensive contracts register or copies of all contracts. ▪ Some directorates have referenced the need for bespoke training on information management. Others have referenced further work being needed regarding analysis of breaches and near misses. ▪ There is an internal scheme of delegation linked to constitutional thresholds, including financial procedure rules. ▪ The lack of audited accounts from previous years remains a concern and there are still accounting issues being identified, in some cases having a material impact on accounts. ▪ Quarterly reports are taken to Cabinet on budget monitoring and management. More regular reports are presented to CLT. The reports highlighted significant risks in terms of balancing the budget and reliance was placed on one off savings. ▪ Financial management is not yet integrated into service delivery. Savings plans are not always supported by detailed business cases and a history of failing to deliver on savings could indicate a lack of planning. This has been addressed by the setting up of a Design Authority, but it is in its infancy. ▪ Directorates rate this as met or partially met. There is improved reporting on budgets at DLTs, however there are still issues with access to accurate data. Some directorates have flagged that they would benefit from bespoke training in financial management. ▪ The finance directorate has a detailed finance improvement plan as part of the Council's improvement journey and this is aimed at improvement financial management, understanding, resilience and sustainability.
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CORE PRINCIPLE G

Implementing good practices in transparency, reporting, and audit to deliver effective accountability

Sub principles	Assessment of the effectiveness of key elements of the council's governance processes during 2023-24
Implementing good practice in transparency	<ul style="list-style-type: none"> ▪ Report quality has improved over time, however there are still some reports that are overly long and quite technical in nature. The report template and guidance should assist officers, however the lack of clarity in

<p>Implementing good practices in reporting</p> <p>Assurance and effective accountability</p>	<p>reports appears to sometimes relate to a lack of discussion or early engagement corporately.</p> <ul style="list-style-type: none"> Officers appropriately consider what information can be put in the public domain and what needs to be kept confidential, applying the legal tests, including the public interest test to assure it is justifiable to keep information in an exempt appendix. Directorates were more likely to rate this as met than partially met. Directorates referenced reliance on corporate teams to support report quality and a need for better quality assurance processes. Directorates referenced the need for a balance between transparency and readability, particularly when dealing with technical information and that transparency should be the priority. Quarterly performance reports are taken on corporate performance indicators and budget management. In some directorates, service delivery updates have been taken, particularly where a directorate is under intervention or has a specific improvement plan in place. The AGS process has improved over time, from a place where it did not properly reflect the reality of the organisation and was not produced or published in a timely manner to a place where each directorate is inputting into the assessment and regular updates on progress are presented in public to the Audit and Corporate Governance Committee. The AGS is also aligned with external auditor recommendations and used by officers leading on improvement work to ensure it is seen as a key part of the cycle of continuous improvement. The Council works well with its external auditors, however delays in closing previous years' statements of accounts have led to multiple years of accounts not being audited. The Council works with the external auditor on its value for money assessments, however in the past there has not been an effective system of reporting in public and to external auditors on progress against these recommendations. This has been addressed by aligning the external auditor recommendations to the AGS action plan. Directorates were more likely to assess this as met than partially met. Not all directorates could evidence external reviews or formal self assessments, but DDaT referenced an LGA peer review in Spring 2024 with progress reported to Cabinet, the Legal team an annual Lexcel accreditation and previous Cabinet reports, The Environment directorate referenced the need for a proper performance report to be developed to be reported to CLT and members in future. The Finance directorate referenced an ongoing CIPFA Financial Management Code review and development of an action plan to be included in the Financial Improvement Plan. Regular reports are taken to Audit and Corporate Governance Committee on internal audit activity and this year, directorate reports have been presented updating on overdue recommendations. The Council has experienced frequent changes in personnel at senior level in internal audit and issues have been raised about resourcing and independence. However, CLT has been engaged with preparation of the internal audit plan and received regular updates on audit activity and outstanding recommendations and all directors have been engaged in addressing this.
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	<ul style="list-style-type: none">▪ The Council is generally welcoming of peer challenge and external reviews and inspections. Reviews have been commissioned from sector leaders such as the LGA and CfGS, as well as engagement with regulators. Inspection outcomes have been presented in public with written actions plans.▪ For services delivered by third parties, contracts generally have open book accounting provisions which would allow the Council's internal audit team to access data and information and no issues have been raised in relation to lack of access to data. Legal advice has been provided to the former Head of Internal Audit setting out the legal basis for accessing information.▪ Governance arrangements for partnerships have improved, however there is limited external assurance on this. Partnership activity is still not consistently reported to members in public and in the past strategies have not been approved by the correct member body.▪ Directorates generally rate this as met, evidenced by regular engagement and responses to internal audit and external reviews. The HR function has recently increased its reporting to the Employment Committee.
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Key roles of those responsible for developing and maintaining the Governance Framework

The Council	Approves Policy and Budget Framework Approves the Constitution Elects Leader and sets terms of reference for committees, including appointing chairs for committees.
Cabinet	Makes most policy and strategic level decisions. Each lead member has a portfolio responsibility, but no single decision making permitted except by the Leader under urgency provisions.
Audit and Corporate Governance Committee	Provides independent assurance to the Council on the adequacy and effectiveness of the governance arrangements, risk management framework and internal control environment. Approves or recommends to Council annual statement of accounts and annual governance statement
Standards Committee	Promotes high standards of member conduct and ethical framework
Overview and Scrutiny function	In 2022/23 there was a main Overview and Scrutiny Committee and three panels without overall responsibility for reviewing the Council's policies and holding Cabinet members and officers to account for performance.
Corporate Leadership Team	Implement policy and budgetary framework set by the Council and policies and strategies set by Cabinet. Provide advice to Cabinet and other member forums on the development of future policy.
Statutory governance officers	Chief Executive – Head of Paid Service Executive Director Finance and Commercial – Chief Finance Officer / s.151 officer Monitoring Officer Have specific statutory responsibilities and duty to report issues relating to staffing structure, adequacy of financial arrangements and contraventions of law or maladministration.
Internal Audit	Provides independent assurance and annual opinion on the adequacy and effectiveness of the Council's governance, risk management and control framework. Delivers an effective programme of risk based audit activity, including counter fraud and investigation activity. Makes recommendations for improvements in the management of risk.
External Audit	Audit, review and report on the Council's financial statements, providing an opinion on the accounts and use of resources, concluding on value for money. Has the right to make statutory recommendations and issue a public interest report.
Managers and staff	Responsible for developing, maintaining and implementing the Council's governance, risk and control framework. Contribute to the effective corporate management and governance of the Council by use of professional skills and knowledge.

Assurance Statement 2024-25

We have reviewed the Annual Governance Statement for 2024-25 and to the best of our knowledge, the governance arrangements, as defined above and within the Council's Code of Corporate Governance, have been effectively operating during the year with the exception of those areas identified in the appended action plan. The Council still has significant improvements to make to its governance arrangements and its historic record keeping and lack of corporate memory in some directorates mean that there may need to be further updates to this statement as the process of approving historic statements of accounts progress. We propose over the coming year to take steps to address the above matters to further enhance our governance arrangements. We are satisfied that these steps will address the need for improvements that were identified in our review of effectiveness and will monitor their implementation and operation during the year and as part of our next annual review.

Position	Signed	Date
Leader		
Head of Paid Service		
Monitoring Officer		
Chief Finance Officer		