

Action Plan for Annual Governance Statement 202/25

Action	Link to external auditor recommendation	Link to MHCLG Direction	Link to Code of Corporate Governance	Link to Best Value Guidance
Financial governance – Lead Officer Annabel Scholes Executive Director Corporate Resources (Chief Finance Officer)				
Demonstrable and collective compliance with CIPFA's Financial Management Code.	May 2021 statutory recommendation Ensure finance team has skills and capacity to enable effective financial management and technical knowledge of CIPFA Code.	Improvement and recovery plan to include: c) A review of the Authority against the CIPFA Financial Management Code to demonstrate its compliance, with recommendations to Commissioners to improve this activity within the first six months and implementation of improvements thereafter.	Principle D – Determining interventions necessary to optimise outcomes Principle E – developing the entity's capacity Principle F – Managing risks and performance through strong public financial management	Leadership strong financial management and reporting in accordance with CIPFA Financial Management Code Use of resources appropriate financial management, reporting and regulation arrangements in place in accordance with CIPFA's Financial Management Code
Workforce plan to respond to recruitment gaps within finance directorate and ensure specialist capability within directorate.	May 2021 statutory recommendation Ensure finance team has skills and capacity to enable effective financial management and technical knowledge of CIPFA Code.	Improvement and recovery plan to include: d) A high-performance culture programme to rebuild trust between staff and the Authority, to include the development of a comprehensive workforce strategy focused	Principle D – Determining interventions necessary to optimise outcomes Principle E – developing the entity's capacity Principle F – Managing risks and performance	Leadership Effective succession planning, with the recruitment and development of officers with the necessary skills, ensuring organisational resilience.

		on development, retention, and permanent recruitment.	through strong public financial management	
Review of systems within Council for recording financial transactions, picking up from Grant Thornton's findings from previous audits and work of Ernst Young in reviewing balance sheet.	May 2021 statutory recommendation Ensure finance team has skills and capacity to enable effective financial management and technical knowledge of CIPFA Code.	Improvement and recovery plan to include: c) A review of the Authority against the CIPFA Financial Management Code to demonstrate its compliance, with recommendations to Commissioners to improve this activity within the first six months and implementation of improvements thereafter.	Principle F – managing risks and performance through robust internal control and strong public financial management	Use of resources Financial management and reporting should be supported by robust financial systems, record keeping and quality assurance
Ensure financial management and governance are included in onboarding and manager development programmes, as well as being a feature in appraisals.	None	None	Principle D – Determining interventions necessary to optimise outcomes Principle E – developing the entity's capacity Principle F – Managing risks and performance through strong public financial management	Leadership A demonstrable commitment to leadership development, including specialist training for key roles
Ensure comprehensive accounts closing process, including	May 2021 statutory recommendation Ensure sufficient resources and skills to	None	Principle F – managing risks and performance through robust internal	Use of resources A robust system of financial controls and reporting to ensure

review of reconciliation arrangements, to enable statements of accounts to be closed and audited within statutory timescales.	support accounts production and skills and capacity to support production of technically sound financial statements. Introduce project management skills to oversee timely production of financial statements and working papers. May 2021 statutory recommendation Develop comprehensive project plan for preparation of accounts ensuring supported by working papers, robust quality assurance and clear ownership and accountability.		control and strong public financial management Principle G - Implementing good practices in transparency, reporting, and audit to deliver effective accountability	compliance with statutory requirements and accounting standards
Review process for budget setting and medium-term financial strategy to increase opportunities for resident engagement and scrutiny involvement in reviewing financial	May 2021 Statutory recommendation Urgent action to address low levels of unearmarked and earmarked reserves, develop MTFs, clear proposals to develop savings requirements	Improvement and recovery plan to include: b) A refreshed rolling Medium-Term Financial Strategy, Capital Strategy, and Treasury Management Strategy, aligned with the new TOM and transformation plan and	Principle B - Ensuring openness and comprehensive stakeholder engagement Principle C - Defining outcomes in terms of sustainable economic,	Use of resources There is collective accountability for the budget and medium-term financial plan

savings and priorities in accordance with CfGS guidance on financial scrutiny.	and ownership, monitoring and reporting process. July 2021 statutory recommendation Report progress against action plan in response to s.114 to full council at every meeting, support root and branch review of all aspects of council finances, invest significant extra resources in finance capacity, internal audit and risk management to ensure robust	demonstrating the Authority's financial sustainability and resilience, over the period of the strategies. i) Improving resident and public engagement. 2. To secure as soon as practicable that all the Authority's functions are exercised in conformity with the best value duty thereby delivering improvements in services and outcomes for the people of Slough, focussing in the first six months on a review of the action plan for the scrutiny function ... to accelerate any improvements required in these areas.	social, and environmental benefits Principle F - Managing risks and performance through robust internal control and strong public financial management	
Review of debt collection processes to ensure debt is collectively effectively and write off policies and procedures are appropriate	May 2024 The Council should develop its corporate oversight to ensure it delivers improvements in economy, efficiency and effectiveness and address the following weaknesses:	Improving the systems and processes to enable better and evidence-based decision making, including enhancing the data and insight functions, undertaking benchmarking.	Principle F - Managing risks and performance through robust internal control and strong public financial management	Use of resources Robust systems are in place to identify, report, address and regularly review financial risk

		Lack of understanding and cost comparisons with other similar local authorities			
Review of reserves position and treasury management arrangements to reduce risk of urgent debt refinancing to preserve liquidity	<p>May 2021 Statutory recommendation Urgent action to address low levels of unearmarked and earmarked reserves, develop MTFs, clear proposals to develop savings requirements and ownership, monitoring and reporting process.</p> <p>July 2021 statutory recommendation Report progress against action plan in response to s.114 to full council at every meeting, support root and branch review of all aspects of council finances, invest significant extra resources in finance capacity, internal audit and risk management to ensure robust</p>	b) A refreshed rolling Medium-Term Financial Strategy, Capital Strategy, and Treasury Management Strategy, aligned with the new TOM and transformation plan and demonstrating the Authority's financial sustainability and resilience, over the period of the strategies.	Principle F - Managing risks and performance through robust internal control and strong public financial management	<p>Use of resources A clear strategy exists to maintain adequate reserves Regular review of the adequacy of reserves and the unplanned use of reserves in-year to balance an outturn position</p>	

Political leadership and democratic governance – Lead Officer Sukdave Ghuman – Director of Legal and Governance (Monitoring Officer)				
Evidenced improvement in report clearance processes, with Executive Directors and DLTs taking responsibility for early engagement with legal and finance to improve quality and timeliness of reports and improve forward planning.	<p>February 2023 – Statutory Recommendation Ensure that for important decisions, sufficient and adequate information is made available to members to support decision made, including a comprehensive business case.</p> <p>May 2024 – key recommendation The council should improve governance arrangements for key decisions, ensuring follow decision-making procedures, by constituted committee, supported by adequate information and formally recorded and publicly available.</p> <p>May 2024 key recommendation</p>	g) Improving the systems and processes to enable better and evidence based decision making, including enhancing the data and insight functions, undertaking benchmarking.	<p>Principle C - Defining outcomes in terms of sustainable economic, social, and environmental benefits</p> <p>Principle D - Determining the interventions necessary to optimise the achievement of the intended outcomes</p> <p>Principle G - Implementing good practices in transparency, reporting, and audit to deliver effective accountability</p>	<p>Governance Decision-making processes, within clear schemes of delegation, should be transparent, regularly reviewed, clearly followed and understood, enabling decision-makers to be held to account effectively. There should also be evidence of the decisions following good public law decision making principles (reasonableness, rationality, proportionality, legality, fairness etc).</p>

		<p>The Council should develop its corporate oversight to ensure it delivers improvements in economy, efficiency and effectiveness and address the following weaknesses:</p> <ul style="list-style-type: none"> • Lack of understanding and cost comparison with other similar local authorities • Inadequate procurement arrangements. 			
<p>Effective use of Lead Member and Directors' meetings and other internal non-decision-making boards to focus on strategic planning and transformational change.</p>	<p>May 2024 key recommendation Officers and members should continue to work together to deliver financial sustainability in the medium term, including increasing level of reserves, progressing sale of assets, delivering recurrent savings.</p>	<p>Improving the systems and processes to enable better and evidence-based decision making, including enhancing the data and insight functions, undertaking benchmarking.</p>	<p>Principle C - Defining outcomes in terms of sustainable economic, social, and environmental benefits</p> <p>Principle D - Determining the interventions necessary to optimise the achievement of the intended outcomes</p> <p>Principle E - Developing the entity's capacity, including the capability of its leadership and the individuals within it</p>	<p>Leadership Members provide quality leadership by setting a clearly articulate, achievable and prioritised vision for officers to follow Members and officers uphold their duties and speak truth to power Members and senior officers maintain constructive relationships A demonstrable commitment to leadership and member development Effective and timely responses to issues with</p>	

				acceptance of the need to make changes and without a culture of blame Culture A culture of cooperation, respect and trust between members and officers, and between departments exists, along with a commitment to transparent decision-making.
Implement a refreshed member development programme reflecting the changes in political groups and committee membership	July 2021 The Council should develop a comprehensive project plan for the improvement in governance arrangements: <ul style="list-style-type: none">• Commission/learn from any external governance review undertaken with reporting through the Audit Committee• Strengthen Scrutiny and Audit Committee arrangements with	To secure as soon as practicable that all the Authority’s functions are exercised in conformity with the best value duty thereby delivering improvements in services and outcomes for the people of Slough, focussing in the first six months on an effective internal audit function, with organisational independence, objectivity, separate administrative reporting and a strong functional reporting relationship to the Audit	Principle F - Managing risks and performance through robust internal control and strong public financial management Principle G - Implementing good practices in transparency, reporting, and audit to deliver effective accountability	Continuous improvement Engagement with and high quality member training and development offer Leadership A demonstrable commitment to leadership and member development, including specialist training for key roles Governance Committees and individuals charged with governance have the

		<p>external support to members</p> <p>October 2024 The Council should:</p> <ul style="list-style-type: none"> • Ensure the Audit and Corporate Governance Committee considers how it has complied with the mission statement and improves the level of reporting in the annual self-assessment of its effectiveness using the CIPFA (2022) guidance on audit committees. • Develop an appropriate training programme for audit committee members to be delivered in a timely and meaningful manner • Ensure that the audit committee remains apolitical and does not overlap with the roles of other 	<p>and Corporate Governance Committee, and a review of the action plan for the scrutiny function and Audit and Corporate Governance Committee to accelerate any improvements required in these areas.</p>		<p>appropriate information, support, experience and expertise to perform their role.</p> <p>Culture Members and officers promote and demonstrate the highest ethical standards and appropriate working behaviours through established shared values and ways of working. Civil working relationships (and communication) between Group Leaders despite political disagreements.</p>
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	committees eg. scrutiny			
Implement a refreshed officer governance programme, taking account of staff turnover and the need to embed a system of good governance	<p>February 2023 Ensure that for important (in financial or strategic terms) decisions, sufficient and adequate information is made available to members within the formal governance processes to support the decisions made, including a comprehensive business case</p> <p>May 2024 – key recommendation The council should improve governance arrangements for key decisions, ensuring follow decision-making procedures, by constituted committee, supported by adequate information and formally recorded and publicly available.</p>	Improving the systems and processes to enable better and evidence-based decision making, including enhancing the data and insight functions, undertaking benchmarking.	<p>Principle A – Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law</p> <p>Principle G - Implementing good practices in transparency, reporting, and audit to deliver effective accountability</p>	<p>Continuous improvement Engagement and high quality officer training and development offer A demonstrable commitment to leadership development</p> <p>Culture Members and officers promote and demonstrate the highest ethical standards and appropriate working behaviours through established shared values and ways of working.</p>

Ensure the Standards Committee meetings are convened through the municipal year and reporting on member complaints, survey results, member development and ethical framework reporting is presented.	None	None	Principle A – Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law	Culture Members and officers promote and demonstrate the highest ethical standards and appropriate working behaviours through established shared values and ways of working Civil working relationships and communications between Group Leaders despite political disagreements
Review the effectiveness of the Corporate Improvement Scrutiny Committee and publicly report on such a review	July 2021 The Council should develop a comprehensive project plan for the improvement in governance arrangements: <ul style="list-style-type: none"> • Commission/learn from any external governance review undertaken • Strengthen Scrutiny arrangements with external support to members 	To secure as soon as practicable that all the Authority's functions are exercised in conformity with the best value duty thereby delivering improvements in services and outcomes for the people of Slough, focussing in the first six months on a review of the action plan for the scrutiny function to accelerate any improvements required in these areas.	Principle E - Developing the entity's capacity, including the capability of its leadership and the individuals within it Principle F - Managing risks and performance through robust internal control and strong public financial management Principle G - Implementing good practices in transparency, reporting, and audit to deliver effective accountability	Governance There will be clear and robust governance and scrutiny arrangements in place in accordance with statutory and sector guidance Scrutiny functions are challenging, robust, valued and contribute to the efficient delivery of public services Culture The existence of a proactive and welcoming

				attitude to external challenge and scrutiny
Conduct a review or audit of significant officer decision-making to ensure that decisions are made in accordance with written schemes of delegation and significant officer decision reports are submitted to democratic services and published.	May 2024 The Council should improve its governance arrangements for key decisions, made by members or made under the Council's scheme of delegation, to ensure that decisions: <ul style="list-style-type: none"> • Follow the Council's decision-making procedures • Are made either by a formally constituted committee, or a Director who has delegated authority • Are supported by adequate information, which includes the full cost and risks in relation to the decision, such as a comprehensive business case 	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. Improving the systems and processes to enable better and evidence-based decision making, including enhancing the data and insight functions, undertaking benchmarking.	Principle C - Defining outcomes in terms of sustainable economic, social, and environmental benefits Principle D - Determining the interventions necessary to optimise the achievement of the intended outcomes Principle E - Developing the entity's capacity, including the capability of its leadership and the individuals within it Principle G - Implementing good practices in transparency, reporting, and audit to deliver effective accountability	Governance Officers and members will have a clear understanding of the democratic mandate as it operates in the organisation. Culture Decision-making is taken at the right level, with staff empowered to do their jobs consistent with the scheme of delegation.

	<ul style="list-style-type: none"> • Are formally recorded and publicly available to promote openness and transparency. <p>For investment decisions, the Council should assess that those making a decision have appropriate information to make the decision but also have the capacity and skills to make the decision.</p>			
Ensure a system is in place for approval of policies in the Policy Framework and for other statutory plans, policies and strategies	<p>February 2023</p> <p>Ensure that for important (in financial or strategic terms) decisions, sufficient and adequate information is made available to members within the formal governance processes to support the decisions made, including a comprehensive business case</p> <p>May 2024</p>	Improving the systems and processes to enable better and evidence-based decision making, including enhancing the data and insight functions, undertaking benchmarking.	<p>Principle A – Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law</p> <p>Principle C - Defining outcomes in terms of sustainable economic, social, and environmental benefits</p>	<p>Culture</p> <p>A culture of compliance with legislation, strategies, policies and procedures throughout the organisation</p>

	<p>The Council should improve its governance arrangements for key decisions, made by members or made under the Council's scheme of delegation, to ensure that decisions:</p> <ul style="list-style-type: none"> • Follow the Council's decision-making procedures • Are made either by a formally constituted committee, or a Director who has delegated authority • Are supported by adequate information, which includes the full cost and risks in relation to the decision, such as a comprehensive business case • Are formally recorded and publicly available to promote openness and transparency. 			
Transformation and organisational design governance – Lead officer Will Tuckley – Chief Executive (Head of Paid Service)				

<p>Ensure effective member oversight of the Council's transformation programme at formal, constituted and public member meetings, including:</p> <ul style="list-style-type: none"> • Effective monitoring and oversight of any externally commissioned resource • Monitoring and management of financial budgets 	<p>October 2024 key recommendation The Council must devise a transformation programme which is supported by adequate and defined funding which has the ultimate goal of the Council exiting intervention and securing its best value duty. The programme must include how the Council is addressing the recommendations raised from previous reviews or these must be tracked centrally to ensure resolution.</p>	<p>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 and the Plan should include at a minimum:</p> <p>a) A new Target Operating Model (TOM) that enables both financial stability and</p>	<p>Principle B - Ensuring openness and comprehensive stakeholder engagement</p> <p>Principle C - Defining outcomes in terms of sustainable economic, social, and environmental benefits</p> <p>Principle E - Developing the entity's capacity, including the capability of its leadership and the individuals within it</p> <p>Principle F - Managing risks and performance through robust internal control and strong public financial management</p> <p>Principle G - Implementing good practices in transparency, reporting, and audit to deliver effective accountability</p>	<p>Continuous improvement An organisational-wide approach to continuous improvement, driven by an established transformation function or programme, with frequent monitoring, performance reporting and updating of the corporate and improvement plans.</p>
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		the delivery of core services and priorities.		
Embed a culture of continuous improvement	May 2024 The Council should develop its corporate oversight to ensure it delivers improvements in economy, efficiency and effectiveness and address the following weaknesses: <ul style="list-style-type: none"> • Lack of understanding and cost comparisons with other similar local authorities • Inadequate arrangements to ensure the Council effectively delivers its role within significant partnerships • Inadequate procurement arrangements 	To secure as soon as practicable that all the Authority's functions are exercised in conformity with the best value duty thereby delivering improvements in services and outcomes for the people of Slough.	Principle E - Developing the entity's capacity, including the capability of its leadership and the individuals within it	Continuous improvement An organisational-wide approach to continuous improvement, driven by an established transformation function or programme, with frequent monitoring, performance reporting and updating of the corporate and improvement plans.
Ensure there is an effective and consistent system of service planning in directorates, informed by a programme of	May 2024 The Council should develop its corporate oversight to ensure it delivers improvements in economy, efficiency and effectiveness and	To secure as soon as practicable that all the Authority's functions are exercised in conformity with the best value duty thereby delivering improvements in services	Principle E - Developing the entity's capacity, including the capability of its leadership and the individuals within it	Service delivery 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

external review and challenge	<p>address the following weaknesses:</p> <ul style="list-style-type: none"> • Lack of understanding and cost comparisons with other similar local authorities • Inadequate arrangements to ensure the Council effectively delivers its role within significant partnerships • Inadequate procurement arrangements 	and outcomes for the people of Slough.		<p>objectives and accountability. Service delivery is evidence-based, customer and citizen focused, and meet the needs of different groups within the community. There are clear and effective mechanisms for scrutinising performance across all service areas. Performance is regularly reported to the public to ensure that citizens are informed of the quality of services being delivered.</p>
Training and development programme to support with business case development	<p>May 2024 key recommendation</p> <p>The Council should develop its corporate oversight to ensure it delivers improvements in economy, efficiency and effectiveness and address the following weaknesses:</p> <ul style="list-style-type: none"> • Lack of understanding and cost comparisons 	g) Improving the systems and processes to enable better and evidence-based decision making, including enhancing the data and insight functions, undertaking benchmarking.	<p>Principle D - Determining the interventions necessary to optimise the achievement of the intended outcomes</p> <p>Principle F - Managing risks and performance through robust internal control and strong public financial management</p>	<p>Leadership</p> <p>The authority's corporate plan is evidence based, current, realistic and enables the whole organisation's performance to be measured and held to account. The authority's financial strategy and delivery arrangements are aligned with priorities in the corporate plan, and</p>

	<p>with other similar local authorities</p> <ul style="list-style-type: none"> • Inadequate arrangements to ensure the Council effectively delivers its role within significant partnerships • Inadequate procurement arrangements <p>May 2024 key recommendation The Council should improve its governance arrangements for key decisions, made by members or made under the Council's scheme of delegation, to ensure that decisions:</p> <ul style="list-style-type: none"> • Are supported by adequate information, which includes the full cost and risks in relation to the decision, such as a comprehensive business case 			<p>respond appropriately to local need, including the plans of partners and stakeholders.</p> <p>Governance Appropriate financial, commercial, legal and other specialist expertise is obtained, including from external sources, and due diligence completed on any important or novel decision.</p> <p>Use of resources Effective project management of projects to enhance governance and effective use of resources.</p> <p>Service delivery The authority achieves the best balance of cost and quality, considering the resources available, in delivering services, having regard to economy, efficiency and effectiveness.</p>
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Property assets governance – Lead officers Pat Hayes – Executive Director RHE, Peter Hopkins – Director of Property				
Review of asset disposal programme to ensure it is based on robust, appropriate and reasonable assumptions and publicly report on the review to Cabinet Committee	October 2024 – key recommendation The Council must review the basis of the Asset Disposal Programme to ensure that it is based on robust, appropriate and reasonable assumptions. This review must include collaborative working between the finance function and the asset disposal/property expertise to ensure that financial implications are considered in the final programme.	Improving the systems and processes to enable better and evidence-based decision making, including enhancing the data and insight functions, undertaking benchmarking.	Principle D - Determining the interventions necessary to optimise the achievement of the intended outcomes Principle E - Developing the entity's capacity, including the capability of its leadership and the individuals within it	Use of resources Fixed assets are managed efficiently and effectively, with clear and credible strategies demonstrating how services will be delivered in the future, with an effective system for performance management. Partnerships and community engagement Evidence of joint planning, funding, investment and use of resources to demonstrate effective service delivery, but transparent and subject to rigorous oversight.
Complete and publicly report on an asset stock review to provide assurance that assets are held at the correct value and accurately accounted for.	May 2024 key recommendation The Council should improve its governance arrangements for key decisions, made by members or made under the Council's scheme of delegation,	Improving the systems and processes to enable better and evidence-based decision making, including enhancing the data and insight functions, undertaking benchmarking.	Principle E - Developing the entity's capacity, including the capability of its leadership and the individuals within it	Use of resources Fixed assets are managed efficiently and effectively, with clear and credible strategies demonstrating how services will be delivered in the future, with an effective system for

	<p>to ensure that decisions:</p> <ul style="list-style-type: none"> • Are supported by adequate information, which includes the full cost and risks in relation to the decision, such as a comprehensive business case 			performance management.
<p>Approve a strategic asset strategy for use of the Council's operational assets, ensuring this is aligned with the Council's new operating model and MTFS.</p>	<p>October 2024 key recommendation Review basis of asset disposal programme to ensure based on robust, appropriate and reasonable assumptions.</p>	<p>a) A new Target Operating Model (TOM) that enables both financial stability and the delivery of core services and priorities. b) A refreshed rolling Medium-Term Financial Strategy, Capital Strategy, and Treasury Management Strategy, aligned with the new TOM and transformation plan and demonstrating the Authority's financial sustainability and resilience, over the period of the strategies.</p>	<p>Principle D - Determining the interventions necessary to optimise the achievement of the intended outcomes</p> <p>Principle E - Developing the entity's capacity, including the capability of its leadership and the individuals within it</p>	<p>Use of resources Fixed assets are managed efficiently and effectively, with clear and credible strategies demonstrating how services will be delivered in the future, with an effective system for performance management.</p> <p>Partnerships and community engagement Evidence of joint planning, funding, investment and use of resources to demonstrate effective service delivery, but transparent and subject to rigorous oversight.</p>

				Service delivery The authority achieves the best balance of cost and quality, considering the resources available, in delivering services, having regard to economy, efficiency and effectiveness.
Company governance – Lead officer SCF Sarah Wilson Assistant Director Legal and Governance, other companies Annabel Scholes Executive Director Corporate Resources (chief finance officer) and Pat Hayes Executive Director RHE				
Publicly report on effective management of Slough Children First, evidencing quality of service and value for money	May 2024 – key recommendation The Council should ensure it effectively manages Slough Children First Ltd (SCF), the wholly owned company which from April 2021 delivers its children's social care services, so that the Council is able to demonstrate that the services provide both quality and value for money services to families and children in Slough.	a) A new Target Operating Model (TOM) that enables both financial stability and the delivery of core services and priorities. To secure as soon as practicable that all the Authority's functions are exercised in conformity with the best value duty thereby delivering improvements in services and outcomes for the people of Slough	Principle C - Defining outcomes in terms of sustainable economic, social, and environmental benefits Principle D - Determining the interventions necessary to optimise the achievement of the intended outcomes Principle E - Developing the entity's capacity, including the capability of its leadership and the individuals within it Principle F - Managing risks and performance	Governance Proper member oversight (as shareholders) of companies and partnership bodies, in accordance with the Local Authority Company Review Guidance , and their existence is regularly and independently reviewed Use of resources The purposes of companies are carefully considered and regularly reviewed, with effective governance and oversight arrangements in place.

	<p>October 2024 – key recommendation The Council should make all the necessary steps to continue to work with the Department for Education to improve performance in children's services and SEND.</p>		<p>through robust internal control and strong public financial management</p> <p>Principle G - Implementing good practices in transparency, reporting, and audit to deliver effective accountability</p>	<p>Partnerships and community engagement An organisational culture exists that recognises the value of working with public sector systems and local partners to improve policy development, local economic growth and investment, better services, and customer-focused outcomes.</p>
<p>For each Council company, review and report to Cabinet Committee on:</p> <ul style="list-style-type: none"> contractual and governance documentation decision-making, risk and performance reporting arrangements, including financial performance, statutory compliance, including filings of annual reports and accounts and board 	<p>May 2021 Statutory recommendation The Council should review and implement effective financial governance and monitoring arrangements for group relationships to mitigate exposure to additional financial risk. As a commercial entity subject to separate legal, tax and accounting considerations, there should be clear separation financial transactions of Slough</p>	<p>Re-examining the review by the Authority of their companies that considered the roles and case for continuing with each subsidiary company of the Authority (except Slough Children First), to make proposals in relation to financial viability and improving company governance.</p>	<p>Principle C - Defining outcomes in terms of sustainable economic, social, and environmental benefits</p> <p>Principle F - Managing risks and performance through robust internal control and strong public financial management</p>	<p>Governance Proper member oversight (as shareholders) of companies and partnership bodies, in accordance with the Local Authority Company Review Guidance, and their existence is regularly and independently reviewed</p> <p>Use of resources The purposes of companies are carefully considered and regularly reviewed, with effective governance and oversight arrangements in place.</p>

<p>director performance,</p> <ul style="list-style-type: none"> • annual business plans 	<p>Council and James Elliman Homes, in a separate financial ledger, with clear and distinct financial controls and monitoring in place for both the Council and the company.</p> <p>The Council should review its overall approach to using council officers on the boards of its group companies and other similar organisations. This should be informed by a full understanding of the role of and legal requirements for company board members.</p> <p>When allocating roles on Council-owned organisations to individual officers, the Council should ensure that the scope for conflicts of interest is minimised, with a clear divide between those in</p>			
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	<p>such roles and those responsible for holding them to account or overseeing them. The Council should ensure it is actively and routinely monitoring the financial performance of its group entities to consider and protect any unintended financial exposure on the Council's financial position.</p> <p>May 2024 – key recommendation The Council should ensure it effectively manages all its subsidiaries and winds up those subsidiaries which are not delivering value to the Council.</p>			
Internal controls - Lead Officer – Ian Kirby – Interim Head of Internal Audit (functioning of IA service), Will Tuckley – Chief Executive / Annabel Scholes Executive Director Corporate Resources (management response and engagement)				
Internal Audit: • stabilise internal audit team,	October 2024 improvement recommendation Include follow up of	To secure as soon as practicable that all the Authority's functions are exercised in conformity	Principle F - Managing risks and performance through robust internal	Governance Internal audit functions are challenging, robust, valued and contribute to

<ul style="list-style-type: none"> • ensure annual audit plan informed by risk, • ensure effective escalation procedures including reporting on key risks at member level, • Commission independent external quality assurance review in accordance with requirements of GIAS to evaluate effectiveness of internal audit function. 	<p>internal audit actions and recommendations at every DLT as well as CLT.</p> <p>July 2021 statutory recommendation</p> <p>Report progress against action plan in response to s.114 to full council at every meeting, support root and branch review of all aspects of council finances, invest significant extra resources in finance capacity, internal audit and risk management to ensure robust processes brought into place.</p>	<p>with the best value duty thereby delivering improvements in services and outcomes for the people of Slough, focussing in the first six months on an effective internal audit function, with organisational independence, objectivity, separate administrative reporting and a strong functional reporting relationship to the Audit and Corporate Governance Committee.</p>	<p>control and strong public financial management</p>	<p>the efficient delivery of public services. Internal audit meets the GIAS standards and considers identified high risks.</p>
<p>A review of the Council's risk management strategy, risk maturity and how this links to decision-making to achieve strategic objectives, such review to the presented to the Audit and Corporate</p>	<p>July 2021 statutory recommendation</p> <p>Report progress against action plan in response to s.114 to full council at every meeting, support root and branch review of all aspects of council finances, invest significant extra</p>	<p>Improvement and recover plan to include:</p> <p>e) A review of the Authority's progress to risk maturity and how well its functions and processes enable risk-aware decisions that support the achievement of strategic objectives.</p>	<p>Principle F - Managing risks and performance through robust internal control and strong public financial management</p>	<p>Continuous improvement</p> <p>Innovation is encouraged and supported within the context of a mature approach to risk management.</p> <p>Leadership</p> <p>Risk management is effective, owned</p>

Governance Committee	resources in finance capacity, internal audit and risk management to ensure robust processes brought into place.			corporately, and / or embedded throughout the organisation. Use of resources Borrowing and investment practices have an adequate risk management strategy in place to manage risk of losses
Senior officers to prioritise engagement with, responses to internal audit on current audits and completion of outstanding audit actions and to present updates to Audit and Corporate Governance Committee on a directorate basis.	October 2024 improvement recommendation Include follow up of internal audit actions and recommendations at every DLT as well as CLT.	To secure as soon as practicable that all the Authority's functions are exercised in conformity with the best value duty thereby delivering improvements in services and outcomes for the people of Slough, focussing in the first six months on an effective internal audit function, with organisational independence, objectivity, separate administrative reporting and a strong functional reporting relationship to the Audit and Corporate Governance Committee.	Principle F - Managing risks and performance through robust internal control and strong public financial management	Governance Internal audit functions are challenging, robust, valued and contribute to the efficient delivery of public services.

Put in place corporate system to test business continuity and emergency plans	None	None	Principle F - Managing risks and performance through robust internal control and strong public financial management	Leadership Risk management is effective, owned corporately, and / or embedded throughout the organisation.
External review of corporate anti-fraud policies, procedures and practices by another local authority or sector body to review extent to which current practice is preventative based and proactively managing risks.	None	Improvement and recover plan to include: e) A review of the Authority's progress to risk maturity and how well its functions and processes enable risk-aware decisions that support the achievement of strategic objectives.	Principle F - Managing risks and performance through robust internal control and strong public financial management	Leadership Risk management is effective, owned corporately, and / or embedded throughout the organisation.
Workforce governance – Lead officer Bal Toor – Director of HR				
Develop and stabilise the top three tiers of leadership, providing and effective management and leadership development programme	October 2024 – key recommendation The Council should aim to maintain the permanence of senior leadership team so far as is reasonably practicable. This should include second tier posts.	d) A high-performance culture programme to rebuild trust between staff and the Authority, to include the development of a comprehensive workforce strategy focused on development, retention, and permanent recruitment.	Principle E - Developing the entity's capacity, including the capability of its leadership and the individuals within it	Leadership Effective succession planning, with the recruitment and development of officers with the necessary skills, ensures organisational resilience. A demonstrable commitment to leadership and member development, including

				specialist training for key roles
Put in place effective workforce development plans for services that are overly reliant on interim staff or with identified skills and capability gaps	None	d) A high-performance culture programme to rebuild trust between staff and the Authority, to include the development of a comprehensive workforce strategy focused on development, retention, and permanent recruitment.	Principle E - Developing the entity's capacity, including the capability of its leadership and the individuals within it	Leadership Effective succession planning, with the recruitment and development of officers with the necessary skills, ensures organisational resilience. A demonstrable commitment to leadership and member development, including specialist training for key roles
Improve completion of mandatory training	None	None	Principle E - Developing the entity's capacity, including the capability of its leadership and the individuals within it Principle F - Managing risks and performance through robust internal control and strong public financial management	Leadership A demonstrable commitment to leadership and member development, including specialist training for key roles

Develop a “permission culture” whereby officers are empowered to take decisions within approved schemes of delegation and governance systems	None	None	<p>Principle E - Developing the entity’s capacity, including the capability of its leadership and the individuals within it</p> <p>Principle F - Managing risks and performance through robust internal control and strong public financial management</p>	<p>Culture Decision-making is taken at the right level, with staff empowered to do their jobs consistent with the scheme of delegation.</p>
Information governance – Lead officer Martin Chalmers – Director of Data, Digital and Technology				
Adopt and implement a Data Strategy, approved at a member level, and ensure that data is used appropriately, consistently and effectively and retained in accordance with legal requirements	None	h) An appropriately resourced digital strategy that supports effective business operations and links to the Authority’s future operating model.	<p>Principle C - Defining outcomes in terms of sustainable economic, social, and environmental benefits</p> <p>Principle D - Determining the interventions necessary to optimise the achievement of the intended outcomes</p> <p>Principle E - Developing the entity’s capacity, including the capability of its leadership and the individuals within it</p>	<p>Continuous improvement Access to good quality data and insight</p> <p>Service delivery The authority has complete, timely and accurate data, and the skills to interpret it, to inform decisions.</p>

			<p>Principle F - Managing risks and performance through robust internal control and strong public financial management</p> <p>Principle B - Ensuring openness and comprehensive stakeholder engagement</p>	
Conduct a review of information published against the Government's Transparency Code.	None	Improvement and recovery plan to include: g) Improving the systems and processes to enable better and evidence-based decision making, including enhancing the data and insight functions, undertaking benchmarking	Principle B - Ensuring openness and comprehensive stakeholder engagement	<p>Continuous improvement Access to good quality data and insight</p> <p>Service delivery The authority has complete, timely and accurate data, and the skills to interpret it, to inform decisions.</p>
Monitor and report on compliance with FOI and SAR requests to CLT at least quarterly and publicly to members at least annually	None	Improvement and recovery plan to include: g) Improving the systems and processes to enable better and evidence-based decision making, including enhancing the data and insight functions, undertaking benchmarking	Principle B - Ensuring openness and comprehensive stakeholder engagement	<p>Continuous improvement Access to good quality data and insight</p> <p>Service delivery The authority has complete, timely and accurate data, and the</p>

				skills to interpret it, to inform decisions.
Complete and report on review of website and other publicly accessible sites to ensure compliant	None	Improvement and recovery plan to include: g) Improving the systems and processes to enable better and evidence-based decision making, including enhancing the data and insight functions, undertaking benchmarking	Principle B - Ensuring openness and comprehensive stakeholder engagement	Continuous improvement Access to good quality data and insight Service delivery The authority has complete, timely and accurate data, and the skills to interpret it, to inform decisions.
Children's Services Governance – Lead Officer Sue Butcher, Executive Director of Children's Services				
Continue to report regularly to Cabinet on SEND improvements,	October 2024 – key recommendation The Council should make all the necessary steps to continue to work with the Department for Education to improve performance in children's services and SEND.	a) A new Target Operating Model (TOM) that enables both financial stability and the delivery of core services and priorities. To secure as soon as practicable that all the Authority's functions are exercised in conformity with the best value duty thereby delivering improvements in services and outcomes for the people of Slough	Principle C - Defining outcomes in terms of sustainable economic, social, and environmental benefits Principle D - Determining the interventions necessary to optimise the achievement of the intended outcomes Principle E - Developing the entity's capacity, including the capability of	Continuous improvement Access to good quality data and insight Service delivery The authority has complete, timely and accurate data, and the skills to interpret it, to inform decisions. Partnerships and community engagement An organisational culture exists that recognises the

			<p>its leadership and the individuals within it</p> <p>Principle F - Managing risks and performance through robust internal control and strong public financial management</p> <p>Principle G - Implementing good practices in transparency, reporting, and audit to deliver effective accountability</p>	<p>value of working with public sector systems and local partners to improve policy development, local economic growth and investment, better services, and customer-focused outcomes.</p>
<p>Continue to work with the Schools Forum to ensure full delivery of the Dedicated Schools Grant (DSG) management plan in order to stop the increase in the DSG deficit, including approving a public and up to date Schools Sufficiency Strategy to reduce the risk of high needs block overspends</p>	<p>May 2024 – Key recommendation Officers and members should work together to deliver financial sustainability by continuing to work with the Schools Forum and partners to ensure full delivery of the agreed DSG management plan in order to stop the increase in the DSG deficit.</p>	<p>To secure as soon as practicable that all the Authority's functions are exercised in conformity with the best value duty thereby delivering improvements in services and outcomes for the people of Slough</p>	<p>Principle F - Managing risks and performance through robust internal control and strong public financial management</p> <p>Principle G - Implementing good practices in transparency, reporting, and audit to deliver effective accountability</p>	<p>Partnerships and community engagement An organisational culture exists that recognises the value of working with public sector systems and local partners to improve policy development, local economic growth and investment, better services, and customer-focused outcomes.</p> <p>Continuous improvement Access to good quality data and insight</p>

				Service delivery The authority has complete, timely and accurate data, and the skills to interpret it, to inform decisions.
Resident engagement governance – lead officer Sonia Khan, Director of Strategy, Change and Resident Engagement				
Improve compliance and reporting on LGSCO and Housing Ombudsman complaints, including regular (at least quarterly) reporting to CLT and annual report to Audit and Corporate Governance Committee, together with complaints analysis included in service improvement reporting to Cabinet.	None	To secure as soon as practicable that all the Authority's functions are exercised in conformity with the best value duty thereby delivering improvements in services and outcomes for the people of Slough	Principle A – Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law. Principle B – Ensuring openness and comprehensive stakeholder engagement Principle D – Determining the interventions necessary to optimise the achievement of the intended outcomes. Principle F - Managing risks and performance through robust internal control and strong public financial management	Governance Lessons are learned from complaints Culture Complaints systems are used as a means of identifying improper behaviour. Service delivery The Council is responsive to customer complaints and has effective and accessible complaints process and appropriate redress. A low upheld rate for ombudsman complaints and an action plan to address areas of concern.

Adopt Resident Engagement Strategy, setting out expectations on participation, resident experience and digital inclusion.	None	Prepare and implement an improvement and recovery plan including as a minimum: i) Improving resident and public engagement	Principle B – Ensuring openness and comprehensive stakeholder engagement Principle D – Determining the interventions necessary to optimise the achievement of the intended outcomes.	Continuous improvement Resident engagement informs improvement efforts. Partnerships and community engagement Early and meaningful engagement and effective collaboration with communities to identify and understand local needs and assets. Engagement with communities that are representative of the diversity of the local area.
Devise an effective system for capturing data and evidence of local need and ensure this is utilised to inform decision-making	None	Prepare and implement an improvement and recovery plan including as a minimum: g) improving the systems and processes to enable better and evidence-based decision making, including enhancing the data and insight functions, undertaking benchmarking	Principle B – Ensuring openness and comprehensive stakeholder engagement Principle C - Defining outcomes in terms of sustainable economic, social, and environmental benefits	Continuous improvement Use of performance indicators and benchmarking data. Good quality data and insight to understand services. Service delivery

		i) Improving resident and public engagement	<p>Principle D - Determining the interventions necessary to optimise the achievement of the intended outcomes</p> <p>Principle E - Developing the entity's capacity, including the capability of its leadership and the individuals within it</p> <p>Principle F - Managing risks and performance through robust internal control and strong public financial management</p>	Complete, timely and accurate data and skills to interpret it to inform decisions.
Build programme to rebuilt trust with communities, including transparent, public reporting to members on resident survey results with action plan on improving satisfaction levels.	None	Prepare and implement an improvement and recovery plan including as a minimum: Improving resident and public engagement	<p>Principle B – Ensuring openness and comprehensive stakeholder engagement</p> <p>Principle D – Determining the interventions necessary to optimise the achievement of the intended outcomes.</p>	<p>Continuous improvement Resident engagement informs improvement efforts.</p> <p>Partnerships and community engagement Early and meaningful engagement and effective collaboration with communities to identify</p>

				<p>and understand local needs and assets.</p> <p>Engagement with communities that are representative of the diversity of the local area.</p>
Procurement and contract management governance – Lead Officer Annabel Scholes, Executive Director of Resources				
<p>Prepare and publish a new procurement strategy to meet the new requirements of the Procurement Act and ensure value for money commissioning activity.</p>	<p>May 2024 – Key recommendation The Council should develop its corporate oversight to ensure it delivers improvements in economy, efficiency and effectiveness and address the following weaknesses:</p> <ul style="list-style-type: none"> Inadequate procurement arrangements <p>October 2024 – improvement recommendation The Council should create a Procurement Strategy to set the strategic direction of the procurement function in relation to</p>	<p>To secure as soon as practicable that all the Authority's functions are exercised in conformity with the best value duty thereby delivering improvements in services and outcomes for the people of Slough</p>	<p>Principle A – Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.</p>	<p>Leadership Fit for purpose and regularly reviewed approaches to procurement.</p> <p>Governance Effective procedures in place and followed to ensure compliance with policies, including procurement and adherence to the Contract Procedure Rules.</p> <p>Use of Resources Sustainable corporate functions including procurement which deliver value for money.</p> <p>Service delivery</p>

	its organisational support role			<p>Procurement processes ensure economic, efficient and effective outcomes of contract procurement and management.</p> <p>Partnerships and community engagement The authority drives social and environmental value in their place through mechanisms like procurement.</p>
Ensure effective systems in place to commission and manage capital projects, including considering options to optimise social, economic and environmental wellbeing.	<p>May 2024 – Key recommendation The Council should develop its corporate oversight to ensure it delivers improvements in economy, efficiency and effectiveness and address the following weaknesses:</p> <ul style="list-style-type: none">• Inadequate procurement arrangements <p>October 2024 – improvement recommendation The Council should create a Procurement</p>	Prepare and implement an improvement and recovery plan including as a minimum: b) a refreshed capital strategy and treasury management strategy.	<p>Principle C - Defining outcomes in terms of sustainable economic, social, and environmental benefits</p> <p>Principle D - Determining the interventions necessary to optimise the achievement of the intended outcomes</p> <p>Principle F - Managing risks and performance through robust internal control and strong public financial management</p>	<p>Use of resources A clearly presented capital strategy.</p>

	Strategy to set the strategic direction of the procurement function in relation to its organisational support role			
Improve systems in place to ensure corporate oversight of contract management, picking up on recommendations from internal audit on contract management in 2025.	May 2024 – Key recommendation The Council should develop its corporate oversight to ensure it delivers improvements in economy, efficiency and effectiveness and address the following weaknesses: <ul style="list-style-type: none"> Inadequate procurement arrangements 	To secure as soon as practicable that all the Authority's functions are exercised in conformity with the best value duty thereby delivering improvements in services and outcomes for the people of Slough	Principle A – Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law Principle C - Defining outcomes in terms of sustainable economic, social, and environmental benefits Principle D - Determining the interventions necessary to optimise the achievement of the intended outcomes	Service delivery Procurement processes ensure economic, efficient and effective outcomes of contract procurement and management. The approach to commissioning, contracting and contract management is good and represents value for money. Governance Adherence to contract procedure rules.
Partnership governance – Lead Officer Tessa Lindfield, Director of Public Health / Sonia Khan, Director of Strategy, Change and Resident Engagement				
Ensure that each statutory partnership has clear terms of reference, approved strategies and	May 2024 Key recommendation The Council should develop its corporate oversight to ensure it	To secure as soon as practicable that all the Authority's functions are exercised in conformity with the best value duty	Principle A – Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law	Partnerships and community engagement Good governance in partnership arrangements

appropriate action plans in place to meet strategic aims, represent best practice and meet its statutory requirements.	delivers improvements in economy, efficiency and effectiveness and addresses current weaknesses in inadequate partnership arrangements to ensure the Council effectively delivers its role within significant partnerships	thereby delivering improvements in services and outcomes for the people of Slough	<p>Principle B - Ensuring openness and comprehensive stakeholder engagement</p> <p>Principle E - Developing the entity's capacity, including the capability of its leadership and the individuals within it</p> <p>Principle G - Implementing good practices in transparency, reporting, and audit to deliver effective accountability</p>	
Ensure there is public reporting to members on effectiveness of partnerships.	May 2024 Key recommendation The Council should develop its corporate oversight to ensure it delivers improvements in economy, efficiency and effectiveness and addresses current weaknesses in inadequate partnership arrangements to ensure the Council effectively delivers its	To secure as soon as practicable that all the Authority's functions are exercised in conformity with the best value duty thereby delivering improvements in services and outcomes for the people of Slough	<p>Principle B - Ensuring openness and comprehensive stakeholder engagement</p> <p>Principle G - Implementing good practices in transparency, reporting, and audit to deliver effective accountability</p>	Partnerships and community engagement Good governance in partnership arrangements

	role within significant partnerships			
Review approach to transparency for partnerships, with an expectation as a minimum that each partnership produces a public annual report and considers whether to publish reports and minutes for meetings.	May 2024 Key recommendation The Council should develop its corporate oversight to ensure it delivers improvements in economy, efficiency and effectiveness and addresses current weaknesses in inadequate partnership arrangements to ensure the Council effectively delivers its role within significant partnerships	To secure as soon as practicable that all the Authority's functions are exercised in conformity with the best value duty thereby delivering improvements in services and outcomes for the people of Slough	Principle G - Implementing good practices in transparency, reporting, and audit to deliver effective accountability	Partnerships and community engagement Good governance in partnership arrangements

