

Action Plan for Annual Governance Statement 2024/25

Action	Link to external auditor recommendation	Link to MHCLG Direction	September 2025 – Update on progress
Financial governance – Lead Officer - 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.	Report on progress presented to Audit and Corporate Governance Committee in July 2025.
Workforce plan to respond to recruitment gaps within finance directorate and ensure specialist capability within directorate.	May 2021 statutory recommendation Ensure finance team has skills and capacity to enable effective financial management and technical knowledge of CIPFA Code.	Improvement and recovery plan to include: d) A high-performance culture programme to rebuild trust between staff and the Authority, to include the development of a comprehensive workforce strategy focused on development, retention, and permanent recruitment.	Recruitment of permanent directors in finance team completed with start dates agreed, and significant recruitment programme undertaken for the 2 tiers below, although there is still some reliance on interims at tier 3 and for specialist capacity.
Review of systems within Council for recording financial transactions,	May 2021 statutory recommendation Ensure finance team has skills and capacity to enable	Improvement and recovery plan to include: c) A review of the Authority against the CIPFA Financial	Work being undertaken to improve functionality and use of Agresso system. This has included migration to cloud based, improved functionality including dashboards for budget managers and strengthened internal controls.

picking up from Grant Thornton's findings from previous audits and work of Ernst Young in reviewing balance sheet.	effective financial management and technical knowledge of CIPFA Code.	Management Code to demonstrate its compliance, with recommendations to Commissioners to improve this activity within the first six months and implementation of improvements thereafter.	However there is still more work to be done to ensure accurate and timely budget reports and this includes training and culture changes as well as system changes.
Ensure financial management and governance are included in onboarding and manager development programmes, as well as being a feature in appraisals.	None	None	Finance is included in the corporate induction. The leadership and management programme is being rolled out. However the officer governance programme is still in planning phase. There remains a question as to whether the balance of responsibility and activity between finance and service leads is appropriate and there remain capacity and skills gaps in the finance function.
Ensure comprehensive accounts closing process, including review of reconciliation arrangements, to enable statements of accounts to be closed and audited within statutory timescales.	May 2021 statutory recommendation Ensure sufficient resources and skills to support accounts production and skills and capacity to support production of technically sound financial statements. Introduce project management skills to oversee timely production of financial statements and working papers. May 2021 statutory recommendation	None	Further issues have been identified in relation to 2023/24 accounts. A report was taken to Cabinet in July 2025 on the restated outturn for 2023/25 and provisional outturn for 2024/25. A report was taken to Audit and Corporate Governance Committee in July 2025 presenting the provisional statement of accounts for 2023/24, noting that it remains provisional subject to completion of an independent risk-based assurance review. That review is scheduled to complete by the end of August. The commissioners noted in the Cabinet report that failing to prepare and publish accounts or conduct audits for legacy years has posed significant risks, including the likelihood of errors going undetected for several years and

	Develop comprehensive project plan for preparation of accounts ensuring supported by working papers, robust quality assurance and clear ownership and accountability.		<p>hindering future financial planning. Commissioners support the proposal to continue the balance sheet review, noting that whilst it does not represent a formal audit, it is sought to provide improved assurance.</p> <p>The Council needs to ensure it has strong assurance mechanisms to reduce the risk of unforeseen negative impacts on the 2024/25 accounts and the long-term financial risks to the Council. This is addressed in the action above relating to financial systems.</p>
Review process for budget setting and medium-term financial strategy to increase opportunities for resident engagement and scrutiny involvement in reviewing financial savings and priorities in accordance with CfGS guidance on financial scrutiny.	<p>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>	<p>Improvement and recovery plan to include:</p> <p>b) A refreshed rolling Medium-Term Financial Strategy, Capital Strategy, and Treasury Management Strategy, aligned with the new TOM and transformation plan and demonstrating the Authority's financial sustainability and resilience, over the period of the strategies.</p> <p>i) Improving resident and public engagement.</p> <p>2. To secure as soon as practicable that all the Authority's functions are exercised in conformity with the best value duty thereby delivering improvements in services and outcomes for</p>	<p>The Council submitted a 2026/27 MTFS update to Cabinet on 21 July 2025. The Council is seeking to move to a more integrated planning approach to align strategic and political priorities within transformation and medium-term financial planning. The success of this will depend on internal and external factors, including the Government approach to multi-year funding and grant allocations for local authorities. The report presented a range of figures on the estimated budget gap for 2026/27 and up to 2029/30 which helps elected members and the public understand the scale of uncertainty, making consultation and scrutiny of proposals challenging.</p>

		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.	
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: Lack of understanding and cost comparisons with other similar local authorities	Improving the systems and processes to enable better and evidence-based decision making, including enhancing the data and insight functions, undertaking benchmarking.	The Council has set up a cross council debt board. It also presents reports to Cabinet at least annually on write off to ensure that the Council's accounts correctly reflect the level of debt that can be considered collectable.
Review of reserves position and treasury management arrangements to reduce risk of urgent debt refinancing to preserve liquidity	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. July 2021 statutory recommendation	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.	The Council updated the constitution in relation to treasury management, increasing the level of reporting to Full Council. Audit and Corporate Governance Committee received an update on the Treasury Management Outturn for 2024/25 in July 2025 and this will be presented to Full Council in September 2025. The Council's reserves position has been severely impacted by the restatement of the 2023/24 accounts, and ongoing pressures, which may lead to the Council's having to submit an additional request for Exceptional Financial Support.

	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		
Political leadership and democratic governance – Lead Officer Sukdave Ghuman – Director of Law 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</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>Quarterly report to Full Council on urgent decisions now includes reporting on Cabinet reports not being published within statutory deadlines. This may be extended to cover all key committees and is a positive step to increase transparency of the issue.</p> <p>Further work is required to understand the barriers to getting good quality reports published, as the commissioners are now not reviewing all reports placing more responsibility on the Council's QA process.</p> <p>Officer training on report writing is included in the officer governance training programme. However, themes such as lack of business cases and issues with procurement and commissioning activity need to be picked up as a wider programme of improvement.</p>

	<p>formally recorded and publicly available.</p> <p>May 2024 key recommendation The Council should develop its corporate oversight to ensure it delivers improvements in economy, efficiency and 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>There has been an improvement in use of LM&Ds meeting, with the chief executive continuing to provide corporate updates and with focused discussions on key risk services. However, there are still situations where reports and presentations are submitted late or just shared in the meeting, making it challenging for participants to engage with the material in advance and come ready to have a constructive discussion. There is also an issue with information updates without clarity on what input officers are seeking from members.</p> <p>There has been an increase in internal boards, covering areas such as risk and a new design authority. However there is still a lack of clarity on what to report and a tendency to expect that things are still reported to CLT. There is also a lack of understanding of the purpose of a</p>

			board, being a consultative forum rather than a decision-making forum. There is a need to understand and identify who the single officer making the decision is for accountability purposes and for that officer to take responsibility for authoring any required significant officer decision report (or author a report to Cabinet or Committee).
Implement a refreshed member development programme reflecting the changes in political groups and committee membership	<p>July 2021 The Council should develop a comprehensive project plan for the improvement in governance arrangements:</p> <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 external support to members <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 	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, 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>A refreshed member development programme has been launched and sessions have started in 2025/26. This has been a mix of internally and externally delivered sessions and those run virtually and in-person.</p> <p>There needs to be a better system for capturing member feedback and considering what the strategic aims are and what value the training is seeking to add.</p> <p>The Audit and Corporate Governance Committee does have an identified training programme informed by a member self-assessment and several sessions have been delivered to support members in their role.</p>

	<p>CIPFA (2022) guidance on audit committees.</p> <ul style="list-style-type: none"> • 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 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</p>	Improving the systems and processes to enable better and evidence-based decision making, including enhancing the data and insight functions, undertaking benchmarking.	<p>A refreshed officer governance programme has been devised and governance officers are attending DLTs to discuss further support that may be needed.</p> <p>The turnover in interim support for democratic services manager has hindered progress.</p>

		committee, supported by adequate information and formally recorded and publicly available.		
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		The Standards Committee meeting is scheduled for October 2025, therefore it is too early to assess this.
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		CISC set a work programme in June 2025. Some members are still concerned about a single committee fulfilling the function of scrutiny, however commissioners also not in their 6 th report that the function of scrutiny is reliant on a small number of members. As the committee is set up on the basis that task and finish groups can co-opt members on to them, it is unclear what value will be added by having additional committees set up. It is of note that there was one committee and four panels in 2021 when the Council went into intervention and scrutiny was deemed ineffective. At this point half of all elected members sat on scrutiny. CISC's Annual Report listed its activities and a series of training sessions that had been delivered in year. It also

		<p>improvements required in these areas.</p>	<p>reported on 3 task and finish groups, however the timescales for all 3 had slipped and the budget task and finish group did not result in any recommendations being made to Cabinet to inform its recommendation on the 2025/26 budget.</p> <p>The Annual Report includes an assessment against the action plan, however it was difficult to identify what progress has been made against each outcome, including increased resident engagement and evidence that scrutiny is making a difference.</p> <p>The 2024 Member Survey had a moderately higher proportion of Members now agreeing or strongly agreeing with positive statements about scrutiny, compared with the previous survey. However, there is still polarisation.</p> <p>The Committee has self-assessed itself as working well as a group and receiving more briefings to assist it to understand topics and its role. It has also identified improvements, including:</p> <ul style="list-style-type: none"> • Recommendations to Cabinet. Even though the committee has made some, there seems to be too few given number of reports that come to the committee. • No public scrutiny work in relation to ASC despite it being our biggest area of spend. • No input from the public into the work of the committee and missing valuable resident feedback/evidence. • Member engagement needs to improve, as a small group of members are doing all of the work. • Attendance by some members
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<p>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.</p>	<p>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:</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. <p>For investment decisions, the Council should assess that those making a</p>	<p>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.</p>	<p>Included on Internal Audit Plan for 2025/26. This audit will identify whether current systems are being complied with, however it may lead to a need for additional recommendations if it highlights a lack of compliance.</p>
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		decision have appropriate information to make the decision but also have the capacity and skills to make the decision.		
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 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 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 	Improving the systems and processes to enable better and evidence-based decision making, including enhancing the data and insight functions, undertaking benchmarking.	<p>The Community Safety Plan and Youth Justice Plan were both submitted and approved by Full Council in 2025. In addition the budget and policy framework rules were amended to reflect the statutory requirements in relation to approval of the Policy Framework.</p> <p>A system needs to be in place and approved annually to update members on the key strategies and policy that form the Policy Framework. It would be common for this to be reported to Annual Council.</p> <p>This is an area covered by the work by Boston Consulting Group to ensure there is more alignment between corporate and longer-term strategy and service planning, appraisals. It is imperative that the statutory plans and strategies and approval levels are captured as part of this process.</p>	

	<p>who has delegated authority</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 • 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</p> <p>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</p>	<p>An update on the Improvement and Recovery Plan was presented to Cabinet in March 2025 and to Full Council in April 2025. It is planned for an update to be given in September 2025. As part of a briefing to members on the Annual Government Statement, members have clearly identified a need for continued reporting to Full Council on transformation plans to allow members to have collective ownership of the programme and on general improvements in governance of the Council.</p> <p>A strategic partner was commissioned to undertake a time limited review of the current programme and future opportunities. This will be reported publicly to members.</p> <p>The transformation fund is monitored by CLT, however it is accepted that the funds are tight based on the breadth and pace of transformation required.</p>

		<p>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 the delivery of core services and priorities.</p>	<p>Individual service transformation is also being reported to members as follows:</p> <ol style="list-style-type: none"> 1. Mutual Ventures were commissioned to do a high level review of progress for SCF against the review in 2022. The Leader and Lead Member were interviewed and attended a briefing presentation and the outcome will be reported formally to Cabinet in September alongside SCF's Annual Report. 2. SEND improvement has been reported to Cabinet on a quarterly basis. 3. Housing improvement - there has been limited public reporting on this. 4. Adult Social Care plans and strategies - there is a plan to report to Cabinet in September on the CQC Inspection. 5. Governance improvement – this was reported to Audit and Corporate Governance Committee and Standards Committee in March 2025. The AGS was reported to committee in July 2025, with a review of effectiveness against new CIPFA / SOLACE guidance. 6. Financial improvement – progress has been reported to Audit and Corporate Governance Committee in July 2025 and there is a commitment by officers to continue with public reporting in future.
Embed a culture of continuous improvement	<p>May 2024</p> <p>The Council should develop its corporate oversight to ensure it delivers improvements in economy, efficiency and effectiveness</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</p>	<p>The Council has developed a workforce strategy and management information and progress is being reported to the Employment Committee.</p> <p>The Council has refreshed its corporate performance indicators and these are benchmarked against relevant national data.</p>

	<p>and 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 	<p>services and outcomes for the people of Slough.</p>	<p>The Corporate Performance Indicators have been refreshed to provide benchmarking data with statistical neighbours, however there may be an opportunity to further improve this.</p> <p>The Council commissioned a strategic partner to do a time-limited review of its transformation plans and proposed target operating model. This review included engagement with residents and benchmarking with statistical neighbours to identify risks and opportunities.</p> <p>The AGS action plan now links to the Best Value themes and there are plans in place to ensure the assessment is more forward looking in the future. This will be assisted by more effective service plans for directorates.</p>
<p>Ensure there is an effective and consistent system of service planning in directorates, informed by a programme of external review and challenge</p>	<p>May 2024</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 with other similar local authorities • Inadequate arrangements to ensure the Council effectively delivers its role within significant partnerships 	<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>The Council has implemented a more consistent system of service planning, however it is early in the process to identify whether this is embedded across directorates and being utilised to drive improvements and used to inform decisions on budgets.</p>

		<ul style="list-style-type: none"> • Inadequate procurement arrangements 		
Training and development programme to support with business case development	<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"> • 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 <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</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>Whilst there are templates for short business cases to inform procurement and financial decisions, concerns have been raised about the quality of these. Training has historically been delivered on writing business cases and some services, such as DDaT have officers who have experience in drafting these. However, there is not a consistent approach and still examples of significant proposals being taken to Cabinet for consideration without an adequate business case.</p>

	<p>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 		
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	<p>October 2024 – key recommendation</p> <p>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.</p>	Improving the systems and processes to enable better and evidence-based decision making, including enhancing the data and insight functions, undertaking benchmarking.	<p>Members have been clear that there needs to be more transparency on the asset disposal programme. The Cabinet Committee should be receiving regular, at least quarterly, updates. Instead updates have been provided to the Finance Improvement Board, which is an internal board. Whilst this has cross party membership, this is not the same as reporting to a formal member body, even if some information needs to be kept in exempt appendices.</p> <p>The September Cabinet Committee is to receive updates on asset disposals, which is a positive direction of travel.</p>
Complete and publicly report on an asset stock review to provide assurance that assets are held at the correct value	<p>May 2024 key recommendation</p> <p>The Council should improve its governance arrangements for key decisions, made by members or made under the</p>	Improving the systems and processes to enable better and evidence-based decision making, including enhancing the data and insight functions, undertaking benchmarking.	<p>Whilst there is improved reporting on asset disposals and disposal decisions are informed by up to date valuations, there is not public information to provide assurance on the valuation evidence to support book values or stock condition of operational and investment properties.</p>

and accurately accounted for.	Council's scheme of delegation, to ensure that decisions: <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 		There is a commitment to a corporate landlord model, however less assurance on whether the internal governance is in place to support this.
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.	October 2024 key recommendation Review basis of asset disposal programme to ensure based on robust, appropriate and reasonable assumptions.	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.	The Council has approved a Community Asset Transfer Strategy, however progress on a Strategic Asset Strategy has been delayed as the Council needs to agree its Target Operating Model and service delivery model to identify the extent to which property assets are required and fit for purpose to adapt for future use.
Company governance – Lead officer SCF Sarah Wilson Assistant Director Legal and Governance, other companies - Executive Director Corporate Resources (chief finance officer) and Pat Hayes Executive Director RHE			
Publicly report on effective management of	May 2024 – key recommendation	a) A new Target Operating Model (TOM) that enables both financial stability and	Report on Annual Report and external review by Mutual Ventures to be reported to Cabinet in September 2025. The external review explicitly covers value for money, business

<p>Slough Children First, evidencing quality of service and value for money</p>	<p>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.</p> <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>the delivery of core services and priorities.</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>improvement planning, financial sustainability and governance.</p> <p>Report to September Audit and Corporate Governance Committee on governance improvements. This included an update against the Governance Action Plan based on the Local Partnerships Guidance and an assessment against the framework in the new Constitutional Company / Connected Entities Protocol.</p>
<p>For each Council company, review and report to Cabinet Committee on:</p> <ul style="list-style-type: none"> contractual and governance documentation 	<p>May 2021 Statutory recommendation The Council should review and implement effective financial governance and monitoring arrangements for group relationships to</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</p>	<p>The Council approved a new Part 5.9 Company / Connected Entities' Protocol in May 2025 setting out the expected reporting cycle for Council companies.</p> <p>SCF progress is addressed above.</p> <p>For JEH, an interim business plan was presented and approved in March 2025. This highlighted significant risks</p>

<ul style="list-style-type: none"> • decision-making, • risk and performance reporting arrangements, including financial performance, statutory compliance, including filings of annual reports and accounts and board director performance, • annual business plans 	<p>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 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. 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. 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>	<p>proposals in relation to financial viability and improving company governance.</p>	<p>and a lack of progress by JEH and the Council on steps identified in July 2024. It was anticipated that a report would be presented to Cabinet in July, however the quality of the report was not sufficient to support the recommendations and therefore more time was required to inform any options appraisal. A report is due to be presented to Cabinet in the Autumn. Significant work has been undertaken to restate accounts and protect the Council's exposure to risk in terms of recovery of its loan, however there remains no long-term business plan and up to date business case / options appraisal to identify what role the company should play in housing delivery.</p> <p>For GRE5 there is an approved business plan. A more detailed exit plan is required to inform decisions.</p>
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	<p>such roles and those responsible for holding them to account or overseeing them.</p> <p>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</p> <p>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 / Executive Director Corporate Resources (management response and engagement)			
<p>Internal Audit:</p> <ul style="list-style-type: none"> • stabilise internal audit team, • ensure annual audit plan informed by risk, • ensure effective escalation procedures 	<p>October 2024 improvement recommendation</p> <p>Include follow up of internal audit actions and recommendations at every DLT as well as CLT.</p> <p>July 2021 statutory recommendation</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, focussing in the first six</p>	<p>The Internal Audit team is headed by an experienced Interim Head of Internal Audit, commissioned from CIPFA. An options appraisal has been carried out to inform future service delivery and an in-house model identified as the preferred model, although risks of successful implementation have been highlighted.</p>

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.	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.	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.	An IA Audit Plan has been presented and approved and is informed by the Council's risk reports and engagement with directors. A self-assessment has been carried out against the GIAS standards and there are plans in place to commission an external review later in the FY 2025/26.
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 Governance Committee	July 2021 statutory recommendation Report progress against action plan in response to s.114 to full council at every meeting, support root and branch review of all aspects of council finances, invest significant extra resources in finance capacity, internal audit and risk management to ensure robust processes brought into place.	Improvement and recover plan to include: e) A review of the Authority's progress to risk maturity and how well its functions and processes enable risk-aware decisions that support the achievement of strategic objectives.	The Council has improved its risk reporting both to CLT and to Audit and Corporate Governance Committee, however it does not have a refreshed risk management strategy or reported review on risk maturity. It is unclear how risks are used to inform decision-making. In addition improvements are reliant on a single, interim officer, which increases the risk as that officer could leave at short-notice.
Senior officers to prioritise engagement with, responses to internal audit on	October 2024 improvement recommendation Include follow up of internal audit actions and	To secure as soon as practicable that all the Authority's functions are exercised in conformity with the best value duty thereby	Reports are presented to Audit and Corporate Governance Committee on compliance with historic audit recommendations. In addition key directorates have presented reports on progress against internal audits.

current audits and completion of outstanding audit actions and to present updates to Audit and Corporate Governance Committee on a directorate basis.	recommendations at every DLT as well as CLT.	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.	There has been increased transparency on reporting of Internal Audits, including taking full audits to committee where there have been limited assurance.
Put in place corporate system to test business continuity and emergency plans	None	None	<p>There has been increased reporting to CLT on emergency planning and business continuity. A business case has been submitted to increase resources on a temporary basis to improve business continuity arrangements and test the effectiveness of systems, however this has not yet been agreed.</p> <p>The Council has successfully managed emergencies and has experienced staff in place to support with this, however responses are still reliant on a relatively small group of officers.</p>
External review of corporate anti-fraud policies, procedures and practices by another local authority or sector body to review	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	The CAFT annual report has been presented to Audit and Corporate Governance Committee. However there are risks in certain directorates and the Council had to self-refer itself to the Regulator of Social Housing in relation to risks of serious housing fraud. This has partly impacted the C3 rating the Council has received. The Council has plans in

extent to which current practice is preventative based and proactively managing risks.		that support the achievement of strategic objectives.	<p>place to commission specialist forensic auditors to identify the scale of issues.</p> <p>The CIPFA Code of Practice on managing the risk of fraud and corruption emphasises five key principles to:</p> <ul style="list-style-type: none"> acknowledge the responsibility of the governing body for countering fraud and corruption identify the fraud and corruption risks develop an appropriate counter fraud and corruption strategy provide resources to implement the strategy take action in response to fraud and corruption.
<p>Suggested additional recommendation:</p> <p>To commission an external audit of risk of fraud in housing directorate, including considering effectiveness of internal controls.</p>			<p>The Council had cause to self-refer to the Regulator of Social Housing in relation to the issue and risks of social housing fraud. Whilst internal teams have been working on managing this risk, the capacity and capability of the teams means it is necessary to bring in external forensic auditing capacity to identify the extent of issues and make recommendations on how to manage this in the future.</p> <p>The Committee has been given a separate update on the at its September meeting.</p>
Workforce governance – Lead officer Bal Toor – Director of HR			
Develop and stabilise the top three tiers of leadership, providing an effective management and leadership	<p>October 2024 – key recommendation</p> <p>The Council should aim to maintain the permanence of senior leadership team so far as is reasonably practicable. This should include second tier posts.</p>	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	<p>There is more stability in the top three tiers, as new directors have progressed their restructures. This inevitably leads to some instability where existing staff are not matched to roles and their existing roles are redundant.</p> <p>A new management and leadership development programme has been rolled out and reporting presented to Employment Committee.</p>

development programme		development, retention, and permanent recruitment.	
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.	Specific directorates are pursuing restructures and there are some high-level design principles, however the level of detail and presentation of restructures to the Design Authority makes it difficult for the board to consider the appropriateness of the structure against key principles and how the structures fit together across the Council. This is partly linked to a lack of a clear target operating model. At present restructures appear focused on delivering target savings, as opposed to aligned to service delivery needs, succession planning or addressing capability and skills gaps.
Improve completion of mandatory training	None	None	Mandatory training data is presented to directorates for discussion at DLTs and to CLT. There is increased reporting to the Employment Committee, however data on mandatory training was not presented to the June meeting. It is expected that a fuller quarterly update will be provided.
Develop a “permission culture” whereby officers are empowered to take decisions within approved schemes of delegation and governance systems	None	None	More work is required on embedding internal scheme of delegation and supporting staff to take decisions. This needs to be a key aspect of any new target operating model.
Information governance – Lead officer Martin Chalmers – Director of Data, Digital and Technology			
Adopt and implement a Data	None	h) An appropriately resourced digital strategy	Work is under-way to develop a data strategy, digital principles and improve technology performance, but the

Strategy, approved at a member level, and ensure that data is used appropriately, consistently and effectively and retained in accordance with legal requirements		that supports effective business operations and links to the Authority's future operating model.	current approach remains siloed with some services still reliant on manual processes. The Council has assessed itself against the Local Government Data Maturity Assessment and that has informed a direction of travel and identification of a need for data infrastructure to enable data from different sources to be combined and analysed. Pilot work is being undertaken with Slough Children First and in Adult Social Care and Housing.
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	<p>A review was conducted in June 2025 which looked at compliance with the Local Government Transparency Code 2015, and a comparative analysis of neighbouring boroughs (including but not limited to, Richmond, Havering, Waltham Forest & Westminster) was undertaken.</p> <p>Gaps identified:</p> <ul style="list-style-type: none"> • No structured review or update schedule in place for transparency datasets • No documented redaction/sign-off process for public disclosures • Significant delay in updates to statutory datasets (supplier spend, credit card, grants) • Limited internal awareness of publication duties across services <p>An action plan has been established in July 2025:</p> <ul style="list-style-type: none"> • Finalise and share this team update with data owners

			<ul style="list-style-type: none"> • Create and circulate a shared publication schedule • Draft Pre-Publication Checklist and assign sign-off roles per dataset • Meet with Procurement, HR, Finance, Housing to confirm data custodians • Resume updating supplier spend and credit card data from 2021 <p>This is being managed and overseen through the Information Governance Group as a regular agenda item.</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	<p>This is regularly monitored through the Information Governance Group. The FOI/SARS teams from both SBC & SCF are invited to provide an update with compliance statistics. These compliance rates are also regularly discussed at the regional Data Protection Officer forum where all Berkshire authorities discuss compliance.</p> <p>Regular reporting and escalation to Directorates is now in plans and reporting to the Assurance CLT is planned to resume from September 2025.</p>
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	<p>Review of resident access to services is part of the target operating model work. At present there is a risk of insufficient digital capacity and decisions need to be made about where to focus any invest to save proposals.</p>
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	The Council has recently had a SEND inspection, however the outcome is currently embargoed. The Council has been reported quarterly on the improvement plans to Cabinet and there is an established Improvement Board. The DfE are in the process of appointing a new DfE Commissioner to support this work. The outcome of the inspection may result in alternative or additional actions being proposed. There are improvements needed to data collection and analysis and the outcome of the inspection must be taken into account to inform future improvement plans.
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	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.	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	Reporting on the DSG and safety valve programme is contained in the MTFS report to July Cabinet. In addition there is a quarterly update on SEND. In July 2025 Cabinet approved a new SEND Sufficiency Strategy. The Cabinet report highlights the risks of the safety valve targets not being met.
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	<p>CLT has re-established reporting on complaints data, however the level of detail and analysis needs to be considered to ensure the right discussion and actions. The annual report to A&CG Committee is expected in September 2025.</p> <p>Complaints handling is a workstream under the improvement and recovery plan, however more work is required to demonstrate that complaints data is being used to identify and implement service improvements.</p>
Adopt Resident Engagement Strategy, setting out expectations on participation, resident experience and digital inclusion.	None	<p>Prepare and implement an improvement and recovery plan including as a minimum:</p> <ul style="list-style-type: none"> i) Improving resident and public engagement 	<p>A Resident Engagement Framework is being developed for approval by Cabinet in October.</p> <p>In addition, the following steps have been taken:</p> <ul style="list-style-type: none"> • New resident communication channels include a resident's newsletter that launched 22 May 2025 and so far, has over 750 subscribers and is growing. • A Social Media management platform has also been procured for targeted and effective council communications. <p>Housing Services have an adopted Resident Involvement Strategy in 2024-2027. The Regulator of Social Housing inspected the Council and identified that resident</p>

			<p>engagement and resident information was poor and required improvement and contributed to the C3 judgement.</p> <p>There are areas of good practice across the Council, in particular in Adult Social Care, which has an embedded resident engagement approach, including examples of co-production.</p>
Devise an effective system for capturing data and evidence of local need and ensure this is utilised to inform decision-making	None	<p>Prepare and implement an improvement and recovery plan including as a minimum:</p> <p>g) improving the systems and processes to enable better and evidence-based decision making, including enhancing the data and insight functions, undertaking benchmarking</p> <p>i) Improving resident and public engagement</p>	<p>This is a key strand of the target operating model. The Council has lots of data and has improved access to data held in the joint strategic needs assessment, but it is still unclear how data is being used to inform decision-making. Progress links to other actions, including adoption of a data strategy and resident engagement.</p>
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	<p>Prepare and implement an improvement and recovery plan including as a minimum:</p> <p>Improving resident and public engagement</p>	<p>The Council has undertaken resident surveys and in addition commissioned a provider to advise on its target operating model and transformation plans. This provider undertook its own resident survey. The results of this will be presented to members and be used to inform next steps.</p>
Procurement and contract management governance – Lead Officer - 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 its organisational support role</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>The Council has not yet adopted a Procurement Strategy, although an internal board has been set up to look at strategic commissioning activities.</p> <p>There is inconsistency in approach and specialist skills across the Council, with strong commissioning and market management in Adult Social Care, but a lack of cross council strategies and consistent framework.</p> <p>An internal audit highlighted the issues in procurement and contract management.</p>
<p>Ensure effective systems in place to commission and manage capital projects, including considering options to optimise social, economic and environmental wellbeing.</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>	<p>Prepare and implement an improvement and recovery plan including as a minimum: b) a refreshed capital strategy and treasury management strategy.</p>	<p>A new Capital Board has been set up, however there are still issues with procurement of capital projects, including a need to call off from frameworks following failed procurement activity.</p> <p>In its Annual Report, Audit and Corporate Governance Committee members highlighted the need for increased reporting on assurance of effective management of capital projects.</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 its organisational support role</p>		
Improve systems in place to ensure corporate oversight of contract management, picking up on recommendations from internal audit on contract management in 2025.	<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 	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	Strategic commissioning is a key workstream under the Council's improvement and recovery plans and seen as a key enabler under a future operating model. However there are no clear plans in place as yet to provide assurance that the issues raised in the internal audit are being prioritised.
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	<p>May 2024 Key recommendation The Council should develop its corporate oversight to ensure it delivers</p>	To secure as soon as practicable that all the Authority's functions are exercised in conformity with the best value duty thereby	There is currently a lack of assurance data that each statutory partnership is fully meeting its statutory aims and contributing to the Council's corporate priorities. This is despite improvements in governance in terms of ensuring

strategies and appropriate action plans in place to meet strategic aims, represent best practice and meet its statutory requirements.	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	delivering improvements in services and outcomes for the people of Slough	that strategies that form part of the Policy Framework are approved at the right member body.
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 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	Community Safety Plan 2025-28 reported and approved by Full Council. Youth Justice Plan reported and approved by Full Council. A Crime Summit Event is in final planning stages for the autumn, where residents, community groups and young people are invited to have their say on tackling crime and how the community can help to prevent crime. The work of the partnership will be showcased at the event
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	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	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	At present there is not a system of annual reporting to member bodies on statutory partnership, although there may be annual reports published. The Health and Wellbeing Board does have plans to report its annual report for approval by the Board in September and does publish its agenda and minutes.

and minutes for meetings.

ensure the Council effectively delivers its role within significant partnerships



