

# Report of the Corporate Improvement Scrutiny Committee's Task and Finish Group:



## Budget in-year management, Budget planning 2026-27 and the MTFS

April 2026

## Contents

Contents .....	2
Foreword.....	3
1. Executive summary and recommendations .....	4
2. Introduction .....	6
3. Membership .....	6
4. Background and approach.....	7
5. Reflections by task group members and officers.....	8

## Foreword



I am proud to present the Part 2 report of the 2026 Budget Task and Finish Group, which was convened to undertake detailed scrutiny of the Council's budget at a particularly critical and challenging time for the authority. The scale and complexity of the financial position facing the council warrants effective scrutiny, thoughtful challenge and a collaborative approach to understanding both the immediate and longer-term implications of the budget proposals and this group sought to provide that. I would like to place on record my sincere thanks to all Members and officers who contributed their time, expertise and constructive engagement throughout this process. The quality of discussion and the willingness to engage openly with difficult issues has been invaluable. In particular, I would like to recognise the support and commitment of Mark Hak-Sanders and Amy O'Brien for their support and professionalism in assisted the Group in carrying out its work effectively.

It should be recognised that the Group faced a number of notable challenges during its review which shaped both the process and the outcomes of our work. These included issues around the timeliness and completeness of reports, which at times limited the opportunity for thorough pre-meeting consideration. In addition, it was necessary to operate within a highly condensed timeframe, requiring Members to absorb and interrogate complex financial information at pace. This was further compounded by limited opportunities for iterative input as proposals evolved, reducing the scope for early influence and ongoing dialogue. Despite these constraints, Members remained committed to delivering meaningful scrutiny; however, it is important to acknowledge that these factors inevitably impacted the depth of analysis and the extent to which the Group could fully explore all areas of concern.

This report should be read in conjunction with our Part 1 report, which together gives a full picture of the work of this task and finish group. Following our Part 1 report, which focused on the detailed content of the 2026/27 budget and associated proposals, we considered it equally important to review the scrutiny process itself. Accordingly, we have assessed how the process was conducted and have set out a number of recommendations aimed at strengthening and improving its effectiveness for future budget cycles.

Looking ahead, it is clear that achieving financial improvement is fundamental to the Council's recovery, resilience and long-term sustainability. Robust and effective scrutiny will be a key component of this journey, not only in reviewing decisions but in shaping them constructively at an early stage. For scrutiny to fulfil this role, it must be supported by timely access to clear and comprehensive information, alongside sufficient time to consider, question and add value. Ensuring that scrutiny is properly embedded within the decision-making process will strengthen governance, enhance transparency and ultimately lead to better financial outcomes for the Council and the communities it serves.

*Cllr Pavitar Kaur Mann*

## 1. Executive summary and recommendations

This report sets out the work and conclusions of a task group of the Corporate Improvement Scrutiny Committee (CISC) that was launched at its meeting of [24 June 2025](#) and first convened in September 2025.

The recommendations in this report (Section 6) relate to the approach that scrutiny should take in 2026-27, based upon learning and experience of both members and officers from 2025-26 and with reference to the [Financial scrutiny practice guide | CIPFA](#).

The recommendations are as follows:

1. Any budget-related executive decisions or those that are considered outside of the budget scrutiny timetable that have a direct impact on the budget proposals (i.e. significant savings or reductions in services), should be considered by the scrutiny committee. The format of this scrutiny to be decided in consultation with Committee members, the Chair, and finance colleagues.
2. That the budget setting timeline and process, including scrutiny involvement be agreed and consulted on as early as is practical in the municipal year to ensure there is dedicated and sufficient opportunity for key stakeholders to engage with the budget setting.
3. Equality Impact Assessments to be undertaken and completed at the earliest stage in the process of the budget. This is with the aim of informing decisions made around the budget and to consider the impact of budget decisions on all residents, particularly those who might be adversely affected. This impact should always be considered as part of the budget-making process, not an afterthought once decisions have effectively already been made.
4. That public engagement and consultation is significantly strengthened and undertaken early on in the budget setting process, to allow for residents, business, and key stakeholders to feedback on the budget. This may require the council to consider new and innovative methods of engaging with residents to sharply improve participation rates.
5. That Lead Members have stronger oversight and ownership of their budget portfolios, demonstrate much stronger political ownership of their portfolios and that they attend budget scrutiny meetings regularly
6. That the Budget Task and Finish Group be commissioned for the 2026/27 municipal year and that the work is thoroughly scoped with the involvement of scrutiny members and finance colleagues.

## 2. Introduction

Effective overview and scrutiny provides constructive 'critical friend' challenge and ensures that residents' voices are heard, and their perspectives are considered in policy and decision making. Scrutiny should be driven by objectivity and evidence by people who take responsibility for their role and aim to drive improvement in public services, in this case that of a local authority.

This report sets out the work and conclusions of a task group of the Corporate Improvement Scrutiny Committee (CISC) that was launched at its meeting of [24 June 2025](#) and first convened in September 2025.

The Task Group met on 7 occasions, between September 2025 and March 2026.

The recommendations in this report (Section 6) relate to the approach that the Council, in particular Corporate Resources, budget holders, and scrutiny should take in 2026-27, based upon learning and experience of both members and officers from 2025-26 and with reference to the [Financial scrutiny practice guide | CIPFA](#).

## 3. Membership

### **Councillors:**

Councillor Pavitar K. Mann (Chair)

Councillor Christine Hulme

Councillor Fiza Matloob

Councillor Subhash Mohindra

Councillor Dhruv Tomar

### **Supported by:**

David Coleman-Groom - Executive Director People – Adults (DASS)

Mark Hak-Sanders - Director of Financial Management and Strategy

Pat Hayes - Executive Director – Regeneration, Housing and Environment

Christopher Holme – Finance Consultant

Amy O'Brien – Scrutiny and Governance Officer

Ian O'Donnell – Executive Director for Corporate Resources

Nick Penny – Director of Finance Corporate and Commercial

### **Terms of Reference:**

The broad terms of reference of the Task and Finish Group were as defined by outcomes in the Scope of work (Appendix A.) These outcomes were approved by CISC at its meeting on June 2025.

Key to its scope was the opportunity to understand the challenges faced by departments in meeting in-year budgets and in planning for future budgets, the options open to departments in meeting those challenges and the impacts of those options on residents and the organisation.

## **4. Background and approach**

The approach to the work of the group was similar to that in 2024-25, as a result of the financial position of the council at the time of budget scrutiny. There were however, substantial senior staff changes in the summer period, including a new S151 Officer. This meant that the group were delayed in their initial engagement with finance colleagues. Despite this, there was a strong commitment from senior officers in engaging with scrutiny, but in practise, there were substantial delays in the production of the budget, and therefore scrutiny's ability to engage with it.

The group's scope was two-fold:

- Review and oversight of the budget itself, the MTFs and the robustness of the assumptions made around the development of the budget
- The budget setting process, and the extent to which scrutiny, and other key stakeholders were engaged

A report of the group that discussed the outcome of its work around the first aspect of the scope was brought to the CISC in February alongside the draft budget. The recommendations that the group had were therefore considered by the Committee, with those recommendations being brought to Cabinet as part of the budget papers the following week.

This report aims to address more procedural issues and proposes recommendations that have been developed over the course of the year as a result of the experience of members of the group.

In the previous iteration of the group, there were no formal recommendations for the Cabinet to consider in its approach to the budget, or budget scrutiny. However, this year, multiple recommendations were considered, and most agreed by the Cabinet. This is a positive outcome and reflects the beginnings of scrutiny creating impact in its task group work. The task group met on 7 occasions (See Table 1). These

meetings were held in private and confidential which allowed members and officers to discuss key topics in a safe space.

At these sessions, officers provided a presentation to members, then a Q&A discussion, and some deep dives into key issues of concern for members. Members specifically were tasked with reviewing and considering:

- Services with high spend (TA, Adults)
- Fees and Charges
- Directorate Savings proposals
- Data modelling

These sessions not only allowed members to provide feedback verbally but also allowed officers to test proposals and options ahead of Cabinet and Council approval. Members, as representatives of their ward residents, and the residents of Slough as a whole, were well placed to comment on the impact on certain groups of people, or parts of the community.

Table 1: Task Group workshops and topics

<b>Session</b>	<b>Date</b>
Initial Scoping with Chair	September 2025
Scoping with Task and Finish Group members	October 2025
Scene Setting and Current position	November 2025
Temporary Accommodation and Housing (Joint session with Improvement and Recover Task and Finish Group)	November 2025
Data Modelling	January 2026
Savings Proposals	January 2026
Fees and Charges	January 2026

## **5. Reflections by task group members and officers**

Members of the task group and finance officers were invited to share their reflections on the last year of budget scrutiny. Unfortunately, feedback was only received by the Chair and one other member of the group, a disappointing outcome considering the amount of time and work that had gone into the task and finish group's work. This is indicative of a lack of engagement by some members throughout the whole task and finish group period.

Below is a summary of their feedback.

Members:

Members noted the lack of detailed and timely information on SEND and Children's, which meant that there was a lack of oversight, and hope to see more information in future groups, particularly considering the significant percentage of the Council's overall budget that is spent on Children's services. They also noted that there was a lack of detail in relation to spending for the various directorates (excluding TA). Again, this is learning for future groups and for officers to consider.

Officers:

The work of the Budget TAF was the key mechanism for scrutiny of the 2026/27 budget and MTFS. For the forthcoming budget process, Committee may wish to consider the following:

- If a Task and Finish group to consider the budget is reconvened, the scope could recognise the alignment between the budget and the transformation programme.
- It may not be possible to scrutinise every aspect of the budget and MTFS within a single year. Work should be focussed on areas that will have the biggest impact. Prioritisation of scrutiny work will be necessary, guided by the intended outcomes to be agreed with the Committee.
- The three-year MTFS allows the opportunity for Committee to consider a rolling programme of aligned scrutiny.

Finance will continue to work closely with the Committee on the format and timings of scrutiny within the overall budget process. This will include highlighting any particular areas of interest, agreeing the format and timing of information and which services should be represented for any given topic.

Early definition of the budget timetable as set out elsewhere on the agenda should allow sufficient time to work with the Committee on how budget scrutiny should evolve for the process leading up to the 2027/28 budget.