

Report to Audit and Risk Assurance Committee

22 February 2024

Subject:	Grant Thornton Follow-up Report and Improvement Plan Update
Director:	Chief Executive Shokat Lal
Contact Officer:	Strategic Lead – Service Improvement Kate Ashley Kate1_ashley@sandwell.gov.uk Lead Officer – Service Improvement Dawn Webster dawn_webster@sandwell.gov.uk

1. Recommendations

- 1.1. That Audit and Risk Assurance Committee considers Grant Thornton's reissued Value for Money Governance Review Report and the Follow Up Review Report.
- 1.2. That Audit and Risk Assurance Committee considers and comments upon the progress of the Improvement Plan and the Risk Register up to 31 January 2024.
- 1.3. That any recommendations or comments in relation to 1.2 above are reported to Cabinet.
- 1.4. That the Committee considers any additional areas of focus for its work plan.



2. Reasons for Recommendations

- 2.1 As part of the governance and assurance arrangements for the council's Improvement Plan, Audit and Risk Assurance Committee and Budget and Corporate Scrutiny Management Board review progress of the Improvement Plan on a quarterly basis and utilise the plan for work programming purposes.
- 2.2 As part of the council's assurance framework for the Improvement Plan, the LGA, Grant Thornton and CIPFA conducted follow-up reviews in Autumn 2022 to evaluate the council's progress on implementing the specific recommendations from those individual reviews.
- 2.3 Grant Thornton conducted a further follow-up review in Autumn 2023, the findings of which are reported to this Committee to provide assurance of the council's progress on its improvement journey and to inform the future work programme of the Committee.

3. How does this deliver objectives of the Corporate Plan?

	<p>Sandwell Council's Improvement Plan focuses on the governance arrangements of the council and areas of improvement across the organisation. The underpinning objective of the Improvement Plan is to ensure that the council can deliver on the aims and priorities as set out in the Corporate Plan. The deliverables set out in this Improvement Plan will achieve long-term sustainable improvements in how the council operates and is able to make effective decisions focused on improving outcomes for residents and experiences of service users. Therefore, this impacts on the council's ability to deliver all the objectives in the Corporate Plan.</p>
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4 Context and Key Issues

4.1 Background

- 4.1.1 A single Improvement Plan was agreed by Council on 7 June 2022 to address recommendations from a Value for Money Review into the council's governance arrangements, a CIPFA financial management review, an LGA Corporate Peer Challenge, and Statutory Directions from the Secretary of State for Levelling Up, Housing and Communities. The single Improvement Plan replaced the Governance Review Improvement Plan which was approved in January 2022.
- 4.1.2 To ensure that senior officers and members have oversight of delivery against the Improvement Plan, Council approved that progress will be monitored by Leadership Team monthly and reported to Cabinet quarterly. This will continue until all actions have been completed, or changes have been embedded into business-as-usual management mechanisms.
- 4.1.3 In July 2022, Audit and Risk Assurance Committee requested that quarterly progress reports be presented as part of the programme assurance arrangements and to inform the work programme of the Committee. This report is the seventh quarterly update to Audit and Risk Assurance Committee on progress of the Improvement Plan.



4.2 Value for Money Governance Review – Follow Up Review 2023

4.2.1 In Autumn 2023, Grant Thornton conducted a second follow-up review to consider progress against the three statutory recommendations made in 2021 and the 33 key and improvement recommendations made in their first follow-up review in 2022. The scope of Grant Thornton’s 2023 review included 13 of the 18 original key lines of enquiry (KLOEs) – five KLOEs had been considered concluded in 2022 and therefore were not reported in the follow-up review of Autumn 2023.

4.2.2 From their follow-up review in Autumn 2023 (Appendix 1), Grant Thornton have determined that they are “*satisfied that the Council has made appropriate progress against the three statutory recommendations, and these can now be lifted*”.

4.2.3 With regards to the 13 KLOEs reviewed at this point, Grant Thornton found “*no evidence of any significant weaknesses for ensuring that the Council makes informed decisions and properly manages risk*”.

4.2.4 In their December 2023 report, Grant Thornton have made four key recommendations. Context for these recommendations are included in Grant Thornton’s report, and are set out here for ease of reference:

1. The Council must ensure that the changes in train relating to transformation are concluded so that the transformation strategy, transformation business cases, and associated cultural and behavioural changes become successfully embedded and result in identifying and realising the organisational changes and savings required, so that the Council remains financially sustainable in the medium-term. This includes ensuring that the Property Transformation Programme leads to decisions being taken on asset disposals that ensure associated savings targets in the MTFP are realised.
2. The Council should place renewed focus on its efforts to improve the full customer experience, and this is demonstrated by improved customer metrics, and having appropriate data available to measure all customer related KPIs.



3. The Council should retain corporate focus and attention on key service and operational risks, in particular the implementation of Oracle Fusion, place based working with SCT and the effective management of SCT's operational and financial challenges, industrial action in the waste service, putting a clear plan in place for the subsidy to SLT being eliminated, financial statement production and reducing reliance on the level of interim appointments in the finance team.
4. The Council will need to manage the risks associated with the Senior Management restructure, including organisational change fatigued and resistance, the loss of corporate memory and the retention of key staff during this period of change. The successful appointment of the new Executive Directors will be critical for the Council's ongoing improvement journey and the Council will need to ensure it maintains the pace of improvement and returns to a stable state following the conclusion of the restructure.

4.2.5 Grant Thornton's findings and the lifting of the Statutory Recommendations represents a significant milestone in the council's improvement journey towards ending government intervention and is further evidence that the council continues to improve over time.

4.2.6 The key recommendations and the further 26 improvement recommendations made by Grant Thornton in their 2023 report will be incorporated into the refresh of the Improvement Plan and will provide further direction for the next stage of the council's improvement journey.

4.3 Improvement Plan Progress

4.3.1 Over the three months to 31 January 2024, we have continued to deliver at pace and further embed changes made throughout our improvement journey. As set out above, this progress has been recognised by the council's external auditors.



4.3.2 A comprehensive monitoring tool has been developed which includes a progress status rating for all actions. The monitoring tool provides quick reference around which actions are on track for delivery, as well as highlighting areas that may require remedial action or additional levels of assurance. The Improvement Plan Monitoring Tool is included at Appendix 2.

4.3.3 Progress against each theme of Improvement Plan is contained within Appendix 3. This includes a description of workstream progress including progress against milestones and achievements, and any progress issues. A summary by theme is provided below.

4.4 Organisational Culture Theme

4.4.1 Achievements this quarter:

- Annual refresher of Corporate Governance Training delivered to members
- Mechanisms identified for ongoing insight and assurance around the Officer and Member relationships

4.4.2 Organisational Culture Progress Issues:

- **Workforce Strategy approved**
 - Decision to obtain Cabinet approval Scheduled 13 March 2024 pushing back due date.
 - On Forward plan and with Directors for Final consultation/ comments.
- **Compile insight into the Member-Officer Relationship in preparation for Autumn sessions with LGA (Local Government Association) around the Member-Officer Relationship.**
 - Member dynamics- all member survey and focus group (to understand case working and working relationships) this is intended to provide an evidence base for LGBCE boundary review but is also being used to provide a snapshot of members interactions with the council and its officer base and to identify areas of focus for improvement.
 - Pre-council workshops showcasing a range of service areas - will complement this work by raising awareness for both members and



officers and supporting the development of positive relationships. Survey will take place end of January and beginning February.

- Out turn report will go to full council and will support a wider range of work e.g.: customer. Will also look to align with member development programme and proposed member induction

- **Formal Employee Recognition Scheme - approach and resources identified**

- Values & behaviours Task & Finish Group on employee recognition gave positive feedback on proposed formal recognition scheme, based on celebrating examples of the council's Values & Behaviours in action.
- Next step is to take proposal to Leadership team for approval/adoption.
- Anticipated launch date is March 2024.

- **Governance Training and Development**

- Assistant Director Legal and Assurance and Assistant Chief Executive are working on a programme of training materials and supporting road show workshops for Officers on decision making requirements with a focus on improvement to report quality and content to support improvement to decision making. Materials have been prepped and scope for the exercise has been extended for the executive and scrutiny function.

4.5 Corporate Oversight Theme

4.5.1 Achievements this quarter

- Appraisal process agreed and ready for launch from April 2024
- Ward Co-ordinator roles have been instrumental in supporting Members to tackle local Ward based issues and initial anecdotal feedback is that these roles are making a real difference.

4.5.2 Corporate Oversight Progress Issues:

- **Develop a Continuous Improvement Framework**
 - Draft Continuous Improvement Framework developed based on best practice and aligned with transformation approach.



- Next step is to align with Leadership & Management development programme and develop proposal for 'good ideas' process for capturing staff ideas
- **Programme of end-to-end process reviews**
 - This exercise remains paused pending review of the report and update to leadership. Meeting required with ACE and Director of Finance.
- **Develop Business case for Transactional Finance Unit**
 - This exercise remains paused pending review of the report and update to leadership. This action can be close from IP and managed under Customer Journey Programme.

4.6 Strategic Direction Theme

4.6.1 Achievements this quarter

- Communications and Corporate Affairs Strategy delivered as part of Business as Usual.

4.6.2 Strategic Direction Progress Issues

- **Complete Full Business Cases for identified Business Steams in line with Commercial Project Plan approved by Leadership Team**
 - **Health and Safety** – Skills gap analysis is complete. Next steps to be agreed at a workshop in early February.
 - **Neutral Vendor** Phased approach agreed, reflective of new timeline and capacity in HR.
 - **Educational Services** – Resource pressures easing with a new School Improvement Advisor post agreed. Further discussion required regarding 'status' of project i.e. transformational or service improvement. Meeting to be arranged in Feb to be discussed.
 - **Social Letting** - Due to the announcement made by the Chancellor in the Autumn budget – an increase in LHA (local Housing Allowance) rate to the 2024 rates from April the project team must review the financial offer, margins and understand how



this may influence landlords' decision making in respect of the proposed model.

- **Cashless** – Activities agreed to inform next steps - recommendations provided by consultants were not sufficient so have not been implemented. New proposals have been requested and should be received in the next few weeks.
- **Educational Psychology** – Finance partners updated and provided good insight. Next step to de-segregate statutory from opportunity but also consider the dependencies on the wider school's piece.
- **Equality, Diversity and Inclusion Assessment**
 - Work is currently underway to develop the Equality Framework for Local Government Audit Action plan, which will be presented to Leadership Team during March 2024.
 - The team have also developed the second Public Sector Equality Duty Service User Report for 2023-24 which will be published by March 2024 and ensure that the council is compliant and meeting its legal duties.
 - Further work is being undertaken to support the 4 interim Equality, Diversity, and Inclusion (EDI) Objectives and it is proposed that updates will be presented to LT during Q1 (2024/25).
 - The development of the EDI Strategy has slipped due to resources within the team.

4.7 Decision Making Theme

4.7.1 Achievements this quarter

- All deliverables have been achieved in this theme and assurance actions continue to be monitored

4.7.2 Decision Making Progress Issues

- No issues in this theme

4.8 Procurement and Commercial Theme

4.8.1 Achievements this quarter

- New Fleet vehicles have arrived as part of Serco Fleet replacement and are into service



4.8.2 Procurement and Commercial Progress Issues:

- **Performance Management System: Options Appraisal**
 - Engagement with service areas complete.
 - Following discussion with Director Finance and AD ICT further work required to further explore Oracle Fusion as a potential solution.
 - Cross-council stakeholder group to be established for the project to ensure needs of the organisation are understood and explored.
 - Initial meeting with Procurement has taken place and the project is in the procurement pipeline for commencement at a future date if required.

4.9 Partnerships and Relationships Theme

4.9.1 Achievements this quarter

- SCT Key Performance Indicators have been approved by DfE, SMBC and SCT, and will be reported through the Performance Management Framework effective Q1 2024/25

4.9.2 Partnerships and Relationships Progress Issues

- **Consultation on Voluntary and Community Sector Draft Strategy- On hold**
 - Further work in progress to develop approach for wider VCS engagement and funding.

4.10 Statutory Recommendations

4.11 The Grant Thornton Value for Money Governance Review 2021 included three statutory recommendations that the council has a legal obligation to respond to. These recommendations are incorporated into the single Improvement Plan and are embedded across each of the six themes.

4.12 In their follow up review 2022, Grant Thornton recognised progress against all three statutory recommendations.

4.13 As set out in Section 4.2 above, in their follow up review of 2023, Grant Thornton determined that they are “*satisfied that the Council has made*



appropriate progress against the three statutory recommendations, and these can now be lifted”.

4.14 To provide a final overview of progress against these three specific recommendations, Appendix 4 extracts the key actions that respond to each of the recommendations, and they are summarised below.

4.15 **Statutory Recommendation 1** - It is imperative that senior officers and senior members take effective corporate grip of long-standing service issues highlighted by the findings in this report (including SLT, SCT (Sandwell Children s Trust), the waste service, the ERP system, and Lion Farm) and prioritise corporate effort in managing the issues identified and embed the solutions into the Council.

Progress Update

- Continuing to implement strategies to address the service issues highlighted in the Grant Thornton report.
- Sandwell Leisure Trust – agreement reached to extend SLT’s operation of leisure centres to March 2027.
- Handover of Sandwell Aquatic Centre to SLT
- Sandwell Children’s Trust – Governance arrangements remain in place. Joint work in place with SCT in relation to corporate parenting and early help. Revised contract commenced April 2023
- Waste Contract – Contract Monitoring framework progressing well and embedded in PMF (Performance Management Framework) reporting. Review of the Contract is complete.
- ERP (Oracle Fusion) – support provider in place and implementation commenced. Project Management and Governance arrangements are in place.
- Regeneration Strategy and Pipeline to underpin significant regeneration in Sandwell approved by Cabinet 23 March 2022. Monitoring provided to Cabinet in November 2022 and July 2023.

4.16 **Statutory Recommendation 2** - The Council must ensure that the learning in relation to commercial decisions, procurement and contract management highlighted in this report are understood through the organisation.

Progress Update

- The first phase of the Governance Review has completed with the Constitution refresh.



- Corporate Governance Training - Programme of training and development commenced in September 2022 on effective decision-making, good governance, and revised contract procedure rules. Next phase of Corporate Governance Development is being rolled out during 2023-2024.
- Commercial Strategy approved in March 2023.
- Corporate Asset Management Strategy approved by Cabinet in November.
- SEND Transport lessons learnt completed and shared with Wider Leadership Team

4.17 **Statutory Recommendation 3** - Senior leadership, both officers and members, must demonstrate that they can continue to work together effectively, that they operate in line with the Council's values, codes, policies, and procedures, and that there is zero tolerance to inappropriate behaviours. This includes changing the organisational culture in relation to complaints so that they restore balance and proportionality.

Progress Update

- Member Development – New Member induction arrangements are in place. Member Development Programme is being regularly reviewed by Ethical Standards and Member Development Committee. Member Handbook created for Municipal Year 2023-24.
- Officer Development – A consolidated programme of fundamental training for managers on Corporate Governance matters has commenced. A broader Management Development Programme will be rolled out in 2023 following the approval of the Workforce Strategy.
- Organisational Culture – Extensive engagement held to inform the One Team Framework (Values and Behaviours) which was approved in March 2023. Values and behaviours launched.
- Meeting structures to facilitate Cabinet Member and Leadership Team cross-working in place and meeting needs.

4.18 **Specific Recommendations from External Reviews relating to Audit Committee**

4.19 In their original Value for Money Governance Review in 2021, Grant Thornton made four recommendations relating to the effective functioning of Scrutiny and Audit Committees. In their follow-up review in



Autumn 2022, Grant Thornton commented on the positive progress to improve the culture and professionalism of key Council committees and commenting that the Audit Committee has continued to operate throughout the year in a manner focussing on significant governance matters.

4.20 With regards to Audit Committee, in their 2023 review Grant Thornton confirmed that appropriate arrangements remain in place and have not made any further improvement recommendations.

4.21 **Changes to the Improvement Plan**

4.22 The Improvement Plan is intended to be a live document updated to take account of progress and relevant changes.

4.23 The Improvement Plan report to Council in June 2022 set out that changes (which may include the addition of new workstreams or objectives, or the amendment of timescales for delivery of actions) will be tracked through programme management mechanisms and that Cabinet will retain oversight of changes through regular formal reporting.

4.24 The list of all changes is provided in Appendix 6. Where new actions have been added to the Improvement Plan, these are displayed within the monitoring tool with red font colour.

4.25 The changes made are summarised below.

- 14 changes made to action delivery timescales (with 9 being more than three months)
- 1 assurance action has been added
- 2 sub-actions have been added (marked in red within IP).
- 2 main actions are to be closed
- 2 Assurance actions are to close
- 2 changes to delivery lead
- 2 changes to action description

4.26 **Risk Management**

4.27 The Improvement Plan Risk Register underpins the council's strategic risk relating to the council's Improvement Plan (59a 02/22) and is currently rated as an overall Amber risk. The risk register is reported monthly to



Leadership Team and quarterly to Cabinet and Audit & Risk Assurance Committee.

4.28 The current risk register is attached as Appendix 7. The main risks are associated with:

- **Resources** – for delivery of key components of the plan including the corporate programme management office. The financial resources required have been identified and were approved by Council in June. To provide additional capacity across improvement activities, the Improvement Reserve is being used to fund graduate placements from the National Graduate Development Programme which commenced in October 2023.
- **Communication** – to ensure everyone is aware of their respective roles and responsibilities in delivering the Improvement Plan and/or are aware of the improvements made. Communication is taking place through a range of methods including briefings, live events, and regular messages.
- **Investment and Financial Resources** – to ensure financial resources are made available resource gaps/ pressures associated with the Improvement Plan have been identified
- **Constitutional Changes**- If key governance changes (agreed during 2022) are not embedded throughout the organisation then opportunities will be missed. First round of training has been delivered along with revised templates and guidance. Phase 2 of the Corporate Governance Review is underway, and this will focus on embedding the constitutional changes

4.29 Since the last report to Audit and Risk Assurance Committee, two risk has reduced.

- IP4 - **Project and risk governance assurance arrangements:** likelihood of risk happening due to mitigations in place reduced from 2 to 1. Reducing overall risk score from 6 to 3.
- IP12 **Risk approach and progress monitoring (optimism bias)** likelihood of risk happening due to mitigations in place reduced from 2 to 1. Reducing overall risk score from 6 to 3.



- 4.30 Since the last quarterly report to Audit and Risk Assurance Committee, 1 risk has been closed.
- CP10- **Performance Management Framework and Data Quality**- closed as programme risk, moved to Service Improvement Risk Register to be managed within business-as-usual arrangements.

4.31 Reporting Framework and Governance

- 4.32 To ensure that senior officers and members have oversight of delivery, Council approved the reporting mechanism for the Improvement Plan in June 2022. This set out that progress will be monitored by Leadership Team monthly and reported to Cabinet quarterly until all actions have been completed, or changes have been embedded into business as usual. The diagram included at Appendix 8 sets out the governance framework.
- 4.33 The Government Directions require reporting on the delivery of the Improvement Plan at six monthly intervals to the Secretary of State from the council and the Commissioners. Reports have been submitted in December 2022, June 2023 and December 2023.
- 4.34 Member-led committees, such as the Governance & Constitution Review Committee, Audit & Risk Assurance Committee and Scrutiny Committees, are used for providing a steer and maintaining oversight of the actions and implementation of the Improvement Plan.
- 4.35 The Governance & Constitution Review Committee and cross-party Working Group have been integral to the development and review of the governance documents, ahead of decisions taken by Council last year.
- 4.36 Audit & Risk Assurance Committee receive quarterly updates on the Improvement Plan and the Improvement Plan Risk Register.
- 4.37 Budget & Corporate Scrutiny Management Board has included several elements of the Improvement Plan on their work programme as well as regular reports on overall progress. This has included a 'deep dive' focus on the work under the Organisational Culture theme and engagement with the workforce.



4.38 Any recommendations or comments from Audit & Risk Assurance Committee and Budget & Corporate Scrutiny Management Board will be reported to Cabinet.

5 Implications

Resources:	The monitoring of the Improvement Plan is being carried out within existing resources. Council's approval of the single Improvement Plan included allocation of resources to ensure delivery of the Improvement Plan. These resources are monitored regularly by the Programme Management Office and Leadership Team.
Legal and Governance:	<p>On 22 March 2022, The Secretary of State for Levelling Up, Housing and Communities issued Directions under Section 15(5) and (6) of the Local Government Act 1999 (the 1999 Act) in order to ensure that the council can comply with the requirements of Part 1 of the 1999 Act. Failure to comply with these Directions may lead to further intervention measures for the council.</p> <p>The delivery of actions within the Plan agreed by Council in June 2022, as well as any subsequently identified actions, will support the council to achieve sustainable improvement. This will support the end of government intervention.</p> <p>Ultimately, the changes made through the Improvement Plan will enable the council to effectively deliver its strategic priorities and ensure it is delivering value for money for Sandwell.</p>
Risk:	If the Council fails to take appropriate action to meet the requirements set out in the government Direction, or the Commissioners appointed by the Secretary of



	<p>State do not have sufficient confidence that appropriate actions are being taken to implement and sustain the required improvements, then the council risks not having appropriate arrangements in place to comply with its best value duty under Part 1 of the 1999 Act. This could lead to further government intervention, increased costs and damage to reputation.</p> <p>A risk register is in place and will be maintained for the duration of the Improvement Plan which will underpin the council's strategic risk relating to the council's Improvement Plan (59a 02/22). This will be reported monthly to Leadership Team, quarterly to Cabinet and will be regularly reported to Audit and Risk Assurance Committee.</p>
Equality:	<p>The successful delivery of this Improvement Plan will require the development and review of many of the council's policies and procedures. These changes will build in consideration of the impact on equalities throughout the development and will include an Equality Impact Assessment where appropriate.</p>
Health and Wellbeing:	<p>The underpinning objective of the Improvement Plan is to ensure the council is able to achieve the strategic priorities as set out in the Corporate Plan. These priorities focus on improving the health and wellbeing of our residents and tackling health inequalities in a multi-faceted way. Therefore, any improvements to the council's governance structures will strengthen the council's ability to deliver services that will improve the health and wellbeing of Sandwell.</p>
Social Value	<p>Within the Improvement Plan, the council is committed to developing the Social Value Policy in conjunction with the refresh of the Procurement &</p>



	Contract Procedure Rules. Through strengthening our asks of contractors through this Social Value Policy and linking them to the Corporate Plan objectives, the council will be able to maximise its social value return.
Climate Change	The underpinning objective of the Improvement Plan is to ensure the council is able to achieve the strategic priorities as set out in the Corporate Plan. Green in everything we do is one of the Fairer Sandwell principles running throughout the Corporate Plan. Any improvements to the council's governance structures will strengthen the council's ability to embed this principle and further the climate change agenda.
Corporate Parenting:	The underpinning objective of the Improvement Plan is to ensure the council is able to achieve the strategic priorities as set out in the Corporate Plan. These priorities include being a good Corporate Parent for the children in our care and supporting young people once they leave care. Therefore, any improvements to the council's governance structures will strengthen the council's ability to be a good Corporate Parent.

6 Appendices

1. Grant Thornton Value for Money Follow-up-Review 2023-24
2. Improvement Plan Monitoring Tool January 2024
3. Improvement Plan Theme Summary January 2024
4. Statutory Recommendations Reporting January 2024
5. Scrutiny and Audit Recommendations Reporting January 2024
6. Changes to the Improvement Plan January 2024
7. Improvement Plan Risk Register January 2024
8. Improvement Plan Governance Diagram

7 Background Papers

- [Sandwell Council Improvement Plan](#)



- Approval of Sandwell Council Improvement Plan [Report to Council 7 June 2022](#)
- Reports to the Secretary of State for Levelling up Housing and Communities:
 - June 2022 Reports
 - [Sandwell Council Report to Secretary of State for Levelling up, Housing and Communities](#), June 2022
 - December 2022 Reports:
 - [Sandwell Council Report to Secretary of State for Levelling up, Housing and Communities, December 2022](#)
 - [Sandwell Council Commissioners: second report to Secretary of State for Levelling up, Housing and Communities, December 2022 \(published March 2023\)](#)
 - [Ministerial response to second letter \(March 2023\)](#)
 - June 2023
 - [Sandwell Council Commissioners: third report to Secretary of State for Levelling up, Housing and Communities, June 2023 \(published July 2023\)](#)
 - [Ministerial response to third letter \(July 2023\)](#)
- Improvement Plan Progress Reports:
 - To Council:
 - [12 December 2023](#)
 - [13 June 2023](#)
 - [13 December 2022](#)
 - To Cabinet:
 - [February 2024](#)
 - [December 2023](#)
 - [September 2023](#)
 - [June 2023](#)
 - [March 2023](#)
 - [December 2022](#) including LGA Corporate Peer Challenge Progress Review Report Nov 2022
 - [September 2022](#)
 - To Audit and Risk Assurance Committee



- [November 2023](#)
 - [September 2023](#)
 - [June 2023](#)
 - [March 2023](#)
 - [January 2023 \(External Review Reports\)](#)
 - [November 2022](#)
 - [September 2022](#)
 - [June 2022](#)
- To Budget and Corporate Scrutiny Management Board
 - [November 2023](#)
 - [September 2023](#)
 - [June 2023](#)
 - [March 2023](#)
 - [November 2022](#)
 - [September 2022](#)
- External Review Reports
 - [Grant Thornton Value for Money Governance Review Follow-up-Report 2023](#)
 - [Grant Thornton Value for Money Governance Review Follow-up Report 2022](#)
 - [Grant Thornton Value for Money Governance Review December 2021 – reissued October 2022](#)
 - [LGA Corporate Peer Challenge Progress Review Report 2022](#)
 - [LGA Corporate Peer Challenge Report February 2022](#)
 - [CIPFA Financial Management Report January 2022](#)

