# SLOUGH BOROUGH COUNCIL

# ANNUAL GOVERNANCE STATEMENT

# 2025/26

## Scope of Responsibility

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

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

The Council acknowledges its responsibility for ensuring that there is effective governance within the Council and last updated its Code of Corporate Governance in May 2024, consistent with the seven core principles of the CIPFA and SOLACE guidance "Delivering Good Governance in Local Government framework – 2016 Edition". A copy of this Code is part of the Council's Constitution, which is accessible on the Council's website.

This annual governance statement explains how the Council has complied with the Code in the financial year 2025/26 and sets out the areas the Council needs to focus on in 2026/27.

This statement and the accompanying action plan are reported to the Audit and Corporate Governance Committee and published.

# What is Governance?

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

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

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

# What is the Annual Governance Statement?

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

In this document the Council:

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

To be meaningful as an accountability report, the AGS should be both deep, being based on a comprehensive view of governance, and also brief to communicate the results simply and clearly. The AGS does not replicate the Council's Code of Corporate Governance, which sets out the governance arrangements in place.

# Executive Summary

**Summary of key conclusions**

| Core principle | Governance issue |
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| A. Integrity, ethical values and rule of law | Delays in member complaints, continued concern about quality and timeliness of member level reporting, inconsistent assurance mechanisms and clarity on function of internal boards, need to evidence speak up culture and ensure officer training on governance is fit for purpose. |
| B. Openness and stakeholder engagement | Late reports, inconsistent early member engagement, inconsistent officer decision publication, variable consultation and engagement, and inconsistent public reporting on external reviews. |
| C. Sustainable outcomes | Corporate vision, service strategies and financial sustainability remain under developed, with gaps in business cases, options appraisal and fair access arrangements in key services. |
| D. Interventions to achieve outcomes | Service planning, budget monitoring, self-assessment and performance management are not yet consistently aligned across the organisation. |
| E. Capacity and capability | High turnover, unclear internal delegations, need for stronger member and officer governance training, and workforce capacity issues continue to affect resilience. |
| F. Risk, performance and internal control | Risk culture, business continuity testing, asset management, procurement and contract management, counter fraud and controlled entity oversight require further strengthening. |
| G.Transparency, reporting and audit | Historic audit recommendations remain open, improvement plans are not always clearly resourced, complaints ownership needs strengthening and reports can be overly technical. |

**Overall opinion on whether governance is fit for purpose.**

The Council continues to make progress in areas of governance, however there remain issues of concern and governance is not yet mature enough across to organisation to give an opinion that it is fit for purpose.

**An opinion on whether the overall operation of governance arrangements were fit for purpose.**

In general the written systems of governance are fit for purpose, however there remain concerns that they are not consistently applied. This can be seen in areas of procurement and contract management, officer decision-making and HR practice. The housing directorate in particular has been an area where there is evidence that the written framework of policy, strategies and written procedures are missing.

**Governance outlook and commitment to ensure governance will be fit for purpose.**

The Council, at a senior officer and elected member level, remains committed to ensuring good governance and a commitment to continuous improvement in this area. Recent appointments at senior officer level have supported this commitment.

We collectively provide a commitment to the improvements set out in the attached Action Plan and to transparently reporting on these improvements.

Signed

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| Will Tuckley | Cllr Wal Chahal |
| Chief Executive | Leader of the Council |

# Significant external reviews published in 2025/26

During 2025/26, the Council received several reports from external bodies and its appointed Ministry of Housing, Communities and Local Government (MHCLG) commissioners, which are relevant to the effectiveness of governance arrangements. The summaries below focus on the governance weaknesses and should not be taken as an executive summary of the inspection findings.

## May 2025 – LGSCO Annual Complaints Report

The Local Government & Social Care Ombudsman published his annual report for 2024/25 for the Council on 21 May 2025. This was reported to the Audit and Corporate Governance Committee in September 2025. Of the 69 complaints referred to the LGSCO, 11 were investigated. Of the 11 investigated, 10 (91%) were upheld. Adjusted for population, the Council's **upheld rate is 6.2 per 100,000 residents compared to a national average of 5.3 upheld per 100,000 residents**. The Council was **not found to have provided a satisfactory remedy in any of the 10 upheld cases**. There was a 100% compliance rate with recommendations.

The highest number of **upheld complaints related to homelessness / housing (non-landlord function), followed by SEND**. The data for **2025/26 indicates an increase in upheld complaints for SEND**, amounting to 13 of the 16 upheld complaints.

## June 2025 – Regulator of Social Housing

The RSH inspected the Council and issued a C3 judgement indicating there were serious failings in the landlord function delivering the outcomes of the consumer standards and significant improvement is needed. The following specific issues were raised:

- **Electrical checks and overdue fire risk assessments** in general needs and low rise blocks were identified, with the Council having a clear understanding of weaknesses through external audits and is making good progress on completing overdue actions.
- Weakness in the aids and adaptations service with some **overdue non-urgent adaptations**, which the Council has plans to address.
- **Weaknesses in how the Council records ASB cases** and reports performance.
- Serious failings in management of tenancies, with **no strategy or policies** outlining its approach. Tenants on fixed term tenancies receive **limited information about the expiry of their tenancy and how to appeal**.
- **Lack of assurance that the Council is allocating properties in a fair and transparent way**, with no performance oversight and recent evidence of **tenancy fraud**.
- Serious failings in transparency, influence and accountability standard, although the Council has a draft plan for improvement actions.

- Unable to demonstrate action to deliver fair and equitable outcomes for tenants and prospective tenants, with **only a small amount of tenant profile information and no evidence that this is used strategically** to ensure fair and equitable outcomes for tenants or to inform service design and delivery.

- **Serious failings in how the Council takes its tenants' views into account** in its decision-making, how the landlord services are delivered and in how it is communicating that tenants' views have been considered.

- Limited evidence that the Council provides its tenants with accessible information, with **tenants raising concerns about poor communication and a lack of face to face interaction**.

- Serious failings for the Council in terms of **effective scrutiny by tenants in that there were no service standards in place**, so tenants do not know what to expect and limited performance information on its website or in newsletters.

- **No assurance that complaints are addressed fairly, effectively or promptly**, with serious failures in complaint handling, not meeting target complaint response times and no evidence of learning from complaints.

## July 2025 – Local Area Partnership SEND inspection of Slough

The inspection outcome was that there are **widespread and/or systemic failings** leading to **significant concerns about the experiences and outcomes** of children and young people with SEND, which the local area partnership must address urgently.

Many children and young people experience **challenges in finding and getting the right help at the right time**. Strength of practice in early years is not continued as children get older. There is more work to be done across education to **embed a consistent graduated response**. Weaknesses in the EHC plan process include **poor quality initial assessments and out of date information and advice**, together with **poor communication**. **Weak coordination and unclear planning** at key transitions leads many to feel unprepared, unsupported and anxious.

The **partnership lacks the data and systems** to understand needs across the area. There is a lack of effective governance and oversight to drive suitable **joint commissioning** of services and provision, including insufficient understanding of community needs to commission and deliver accessible and appropriate services across the partnership. Families face **long delays in progressing EHC plans** leading to unsuitable placements or missed education. **Health and social care practitioners are often excluded from assessments and annual reviews** leading to missed health recommendations in plans. The lack of early identification and support has led to **disrupted education and rising exclusions**, as well as extended periods in alternative provision due to **unclear reintegration strategies**.

Areas of priority action are:

- Establish effective governance structure to provide effective oversight and monitoring of the whole SEND system and more strategic use of data.

- Review arrangements and opportunities for joint commissioning.

- Prioritise systems to gather views to inform effective co-production and strategic planning.
- Urgent action to ensure EHC plans are accurate, up to date and annual review process is effective.
- Develop and embed clear process to ensure better preparedness for adulthood, including processes to monitor outcomes and support with sustained education, employment or training.

## July 2025 - MHCLG commissioners' sixth report

In July, the MHCLG published the commissioners' sixth report. This highlighted progress made with a new officer leadership team and increasing confidence from Cabinet. However if flagged the following issues:

- **Service delivery standards remain variable** and in some cases significantly below resident expectations
- The **financial position**, a degree of **political instability**, **poor or absent data** and a still developing culture change programme all pose risks to the Council's recovery.
- The Council does not have the right balance between tactical issues and medium/longer term strategic change to secure sustainability.
- Take up of LGA mentor support is variable at best, which poses a risk to longer term sustainable progress and some **variability between portfolio holders** in terms of availability and time spent with senior officers.
- **Attendance by members on committees needs to improve** and more need to take up opportunities for further training and development.
- There are still too many occasions when **full council meetings do not meet the expected standards for a meeting held in public**.
- The Council's **finances remain a significant concern**, with targeted net income from asset disposals not delivering the expected value.
- The new **target operating model is not yet combined with a strategic transformation plan**.

## July 2025 – CQC Inspection

The CQC completed its first local authority assessment of the Council in July 2025 and this was reported alongside an action plan to Cabinet in October 2025.

The Council was assessed as good, receiving a score of 64 out of 100, with the good range being from 62 to 87.

Some **shortfalls were found in assessing people's needs, care provision, integration and continuity of care, safe pathways, systems and transitions and governance, management and sustainability**. A good standard was reached in supporting people to lead healthier lives, equity in experience and outcomes,

partnership and communities, safeguarding and learning, improvement and innovation.

The areas of development focused on:

(a) need to meet demand, with **gaps in adapted housing, respite for autistic people, services for those with learning disabilities and complex dementia, nursing for young adults and day services.**

(b) **mixed feedback from carers** with some missing assessments or being unaware of support despite records suggesting otherwise.

(c) **transition from children to adult services** remains a challenge.

(d) Slough is in general **performing worse than England averages in most metrics**, albeit with an improving picture.

(e) increased options for **non-digital information**.

## September 2025 – Grant Thornton issues interim Value for Money report

Grant Thornton issued its interim value for money report for 2024/25 in September 2025 and it was reported to Audit and Corporate Governance Committee in the same month. The final report was issued in February 2026. The overall summary for financial sustainability, governance and improving economy, efficiency and effectiveness remains red as in 2023/24 and previous recent years.

For financial sustainability three significant weaknesses were identified in prior years and remain of critical importance in 2024/25 relating to **MTFS financial viability, levels of reserves and development of financial plans**. One statutory and three key recommendations were retained.

For governance, there were four overarching significant weaknesses in governance arrangements, including **preparation of financial statements, governance of subsidiaries, senior leadership capacity and internal audit.** Two statutory and three key recommendations were retained and one new key recommendation was added. Four previous statutory and one key recommendation were closed.

For improving economy, efficiency and effectiveness, four overarching significant weaknesses were identified, covering **data quality and analysis, arrangements to evaluate and improve key services, delivering a contribution to key partnerships and procurement, contract management and commissioning arrangements**. These are addressed by five key recommendations.

This report relates to the financial year 2024/25, however is relevant when considering the assessment for 2025/26.

## November 2025 – Ofsted focused visit (Letter January 2026)

Care leavers are receiving an **inconsistent level of support**, with a failure to keep in touch and ensure an allocated personal adviser. This has **failed to safeguard the welfare of some care leavers**.

**Management oversight, performance management and quality assurance** arrangements need to improve. **Caseloads are too high** and in some cases unmanageable. The quality and timeliness of pathway plans are inconsistent. A significant number of care leavers have had their **cases prematurely closed**, resulting in lack of support and led to welfare not being safeguarded.

Areas of priority action:

- Keeping in touch with and supporting care leavers over the age of 18 to ensure welfare safeguarded and promoted.

## January 2026 – Mazars report on temporary and permanent accommodation placements

Forvis Mazars LLP were commissioned to undertake an independent review of temporary and permanent accommodation placements following allegations of housing fraud and concerns about lack of internal controls in relation to placement decisions. Whilst this report was finalised on 9 January 2026, it has **not been published or formally reported to elected members or the corporate leadership team**, instead it was presented to the internal Homelessness and TA Board. This board was recommended to agree implementation of recommendations and share the report with the Overview and Scrutiny Committee, however there is no record of this happening, despite a report on temporary accommodation being presented in February 2026.

Key findings:

- Lack of documented processes – **procedures developed informally by individuals and inconsistently applied**. Limited communication between teams, increasing risk of error and fraud.

- High turnover of staff – **high turnover and heavily reliant on temporary and interim staff**, contributing to informal processes, **limited oversight and weak knowledge retention**. Process understanding is not embedded, leading to inconsistency and a **fragile compliance culture.**

- Failure of systems and poor quality of audit trails – transition to NEC challenging due to **data migration issues and lack of integration with other systems**, resulting in manual data entry, inconsistent record keeping and gaps in audit trails. **Key documentation from previous system not transferred and lost.** Data quality issues such as spelling mistakes compound the issue. **Manual data entry leads to increased financial and fraud risk.**

- Lack of approval / review function within processes – **limited senior oversight and approval checkpoints** within Housing workflows. **Approvals are often informal or verbal**. The absence of management review contributes to **weakened segregation of duties and increasing risk of errors or fraud.**

Key risks:

- Compliance risks – **non-compliance with statutory obligations** due to outdated policies, inconsistent processes and limited oversight.

- Financial risks – **manual data entry and system limitations increase risk of duplicate or erroneous payments**. Supplier disputes and unprocessed rent accounts and housing benefit claims may result in financial losses, particularly with temporary accommodation.
- Fraud risks – **weak segregation of duties, poor audit trails and limited oversight heighten risk of fraud.**
- Reputational risks – inadequate documentation and informal workarounds may **undermine public confidence** in SBC's Housing services.

Recommendations have been made as follows:

- 6 recommendations relating to process mapping
- 9 recommendations relating to TA placements
- 7 recommendations relating to permanent allocation placements

## March 2026 – MHCLG commissioners' seventh report

The commissioners' seventh report was published in March, highlighting that previous **progress had plateaued**, with serious financial challenges emerging. Key issues highlighted include:

- **Significant in-year financial gap** and limited progress on mitigating savings.
- **Slow progress on creating a credible transformation plan**.
- Effective joint working between the officer and political leadership is needed to give the Council the best chance of making progress.
- Need to take steps to address **data consistency and accuracy** to support audit process for accounts.
- Need to transition from a mindset of budget growth to **efficiencies to address funding pressures.**
- Need for **collaborative approach to scrutiny**, working with officers to develop a programme that gives sufficient oversight and is deliverable within the available officer and member capacity.

## March/April 2026 – Centre for Governance and Scrutiny review

The CfGS was commissioned to conduct a review of the effectiveness of the Council's scrutiny function. It produced a draft briefing document in March and this was finalised in April 2026. The review was informed by an earlier review conducted by the CfGS in 2022 (the 2022 review).

The key findings of the review were:

- The current structural arrangements closely reflect the recommendations of the 2022 review, with tighter agenda management and a set of criteria in the Constitution to support members to determine priorities, however there is

concern that the **criteria is not being consistently used to plan a work programme**.

- Many members have an appetite for "more scrutiny" and raised concerns that a focus on corporate improvement acted to the exclusion of scrutiny's ability to review a wider range of matters. This is despite the work programming demonstrating a far broader practical approach.

- Scrutiny is not **delivering the kind of value and support to ongoing improvement that it needs to.** With some exceptions, the general approach to scrutiny is **poorly focused and makes little impact**.

- Since 2022 we have seen a consistent approach to refinements of scrutiny's focus and ways of working, however **members' and officers' collective capability and capacity to sustain changes continues to be very limited and improvements are fragile.**

- In the past couple of years, there has been a general lack of corporate focus on overview and scrutiny, a lack of consistent resourcing and limits to member capacity and capability, leading to **improvements made in 2023 and perhaps 2024 slipping away.**

- There is **misalignment between officers and members around member aspirations and ambitions for the scrutiny function** and scrutiny arrangements have relied on a single officer to provide dedicated policy support, which presents a risk.

- **Member officer relations can be challenging**, particularly in committee, with some dissatisfaction over the level of detail provided in reports and occasional testy member-officer exchanges in meetings. An element of member dynamics was the general absence of cabinet members at scrutiny meetings with officers tending to be present to front up reports which exacerbates the tendency to focus on operational detail rather than strategic intent.

- The choice of topics for **task and finish work appears esoteric**. Topics selected in 2024 and 2025 reflect some issues of importance, but they do not marry up with the Council's stated improvement priorities, there is no clear evidence of a short-listing exercise, the scoping of reviews and design of methodology does not appear to be evidence based. This weakness leads to scrutiny work having limited impact.

- Liaison and coordination with the audit committee is limited and there has not been an attempt to mark out clear mutual, complementary responsibilities for scrutiny and member audit, with **scrutiny work engaging very little with the realities of the Council's financial position** and little sense that members have an awareness of the significant financial constraints..

- Many members seem disengaged from scrutiny activity. Members struggle, generally, to bring to bear their unique insights as elected representatives on scrutiny's work, with **over-reliance on anecdotes as opposed to a more systematic approach to securing rounded, comprehensive evidence from local people.**

- Reports are sometimes densely drafted and **not geared to the needs of a lay, member audience**. Financial information is not shared or used consistently and risk is flagged inconsistently.

- The impact of the scrutiny function is limited with **some recommendations being loosely drafted and due to poor scoping, not tackling the right issues in the right way**. On occasion the duty of developing the working for impromptu recommendations has fallen on the scrutiny support officer which feels inappropriate.

- Members talked about wanting separate scrutiny committees and possibly returning to the pre-2022 structure, however this scrutiny did not involve better, more effective scrutiny as outlined in the 2022 review. Maintaining a single committee model provides an opportunity for scrutiny's time and resources to be flexed to support the service areas that need it most and enables it to capitalise on cross-cutting issues, which are inherently more complex where multiple committees are in place.

## March/April 2026 – GRO Compliance Officer correspondence

Meetings with the General Registrar's Office compliance officer have taken place with the proper officer and superintendent registrar during 2025/26. Although some verbal updates were provided to CLT, **no written report was provided to flag the issues with compliance and there was no clear action plan to respond to pressures.**

The April 2026 report indicated that **birth and death registrations were not hitting the statutory or expected standards**. This was mainly due to sickness and other staffing absence in Quarter 4. There was also a **noted backlog of certifications**. Other issues such as backlog in green form completion and **lengthy wait for statutory ceremonies** were raised as issues and may not be a defendable position.

# Significant internal audits and management information from 2025/26

After a period of instability, interim resource from CIPFA has led to the issue of an annual opinion of limited assurance for 2025/26. This is an improvement from the issue of no assurance in 2024/25 and reflects the fact that a full audit programme has been delivered giving sufficient coverage to allow a view to be given. In completing 30 audits during the year, the team issued a total of 174 recommendations. Within those recommendations a number of cross-cutting themes emerged.

- **Records Management:** issues in this area centre on the availability, currency and quality of the information required to support audit activity.

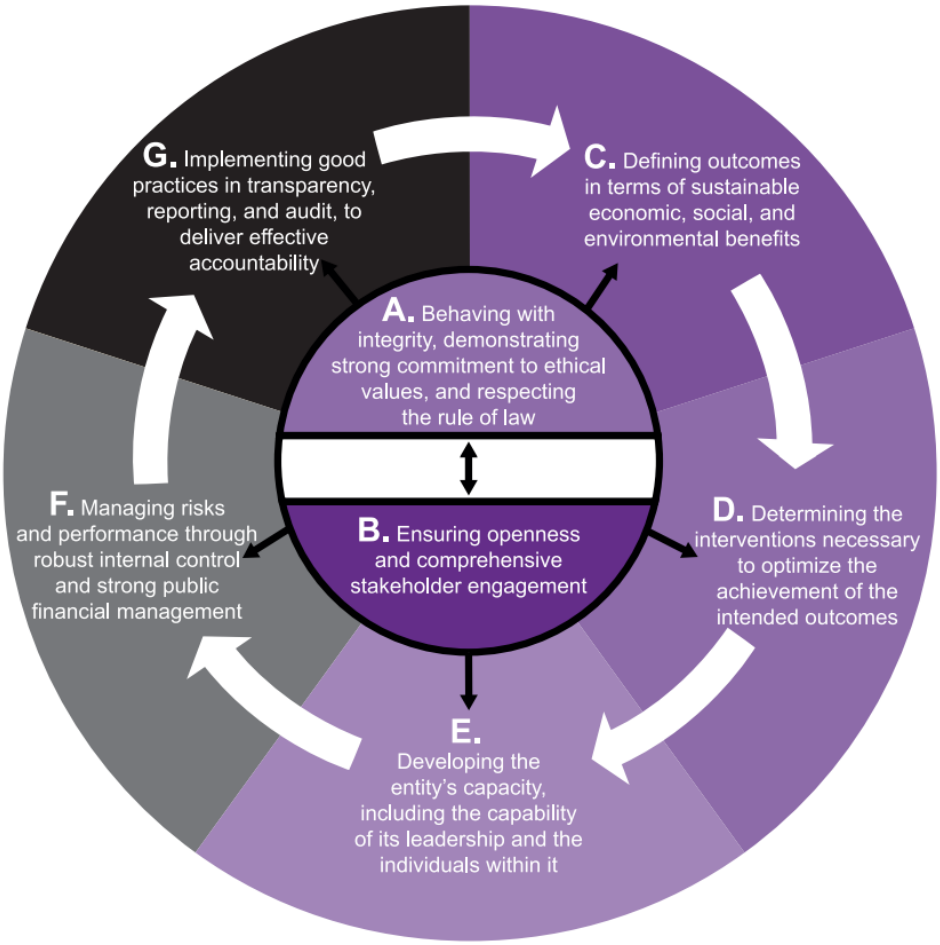
- **Accountability:** the identification of process owners/accountable officers, which may of course be hampered by the turnover of senior responsible officers. In addition, a number of recommendations identified awareness training as a solution, suggesting that roles within specific activity were not always known or clear.

- **Process:** linked to the awareness point above, a number of recommendations addressed the failure to follow stated process. Legitimately, some stated process may have been updated or improved, but linked to the currency of process documentation, may not have been formally updated.

- **Collaboration:** No or little evidence of effective common workflow across departments to achieve shared results and outcomes.

# What is the Council's Governance Framework

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



# Review of Effectiveness 2025-26

| CORE PRINCIPLE A<br><br>Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law. |
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| Key Questions | Assessment of the effectiveness of key elements to demonstrate the council's governance processes during 2025-26 |
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| **Arrangements to ensure ethical conduct for both members and officers, including codes of conduct, management of conflicts of interest, declarations of gift and hospitality, training and evaluation.** | The Standards Committee receives formal reports on member complaints and whistleblowing, alongside an annual report on members' register of interests and gifts and hospitalities. However, the schedule of complaints shows two outstanding matters from October 2024 and May 2025, indicating that matters may not be progressing expeditiously through the system. In addition, complaints from October and November 2025 had not completed assessment process by Monitoring Officer in an update in March 2026, indicating a delay in the process. **Improvements in timeliness of process of assessing and resolving member complaints required.**<br><br>There is a system for storing declarations of interests for staff, and all new starters are asked to complete a declaration. However this is not reported in HR reports to either CLT or the Employment Committee. **Ensure annual report on staff declaration of interest system and effective annual reminder system to CLT and Employment Committee as part of assurance reporting.**<br><br>Staff induction includes session on political leadership and corporate governance. This has been reviewed to ensure it focuses on member officer relations, Nolan principles and political neutrality.<br><br>Directorate assurance statements highlight high numbers of interims, turnover of managers, restructures and recent drop off in staff engagement as areas of concern in relation to ensuring effective systems for officers behaving with integrity. Some assurance statements provide evidence of taking prompt action in response to issues such as polygamous working. The housing directorate demonstrates strong plans to meet new conduct and competency standards in 2026, whilst recognising that the directorate is only partially meeting this principle at present. The HR directorate recognise a lack of systems for monitoring and reporting on ethical standards. There is a planned culture programme for 2026/27 with stated intention of reinforcing principles and a staff survey is being undertaken in 2026 to inform this. Some directorates recognise the importance of presence of consistent leadership to reinforce messages and policies. The lack of consistent service planning is also flagged as an issue. **Consider monitoring and reporting system for ethical standards at officer level.** |
| **Arrangements covering the ethical behaviour of external service providers.** | For some shared service/contracting out arrangements, there is formal reporting on at least a quarterly basis, including reporting on risks and complaints. Where services are provided by other public bodies or under a delegation of function, including secondment arrangements, it is more likely that ethical behaviour is built into systems of that body.<br><br>Some directorate assurance statements provide good assurance of contract management and monitoring of supplier delivery, however this is not consistent. |

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| **Arrangements to support whistleblowing.** | The Council accepts that contract management is a weakness and there are examples of directorates not using approved contract templates leading to poorly drafted or out of date clauses, it is likely that there is more work to do on assurance of ethical behaviour of external service providers. **A system for monitoring ethical behaviour of service provider to be considered as part of wider work on procurement and contract management of services from external parties.**<br><br>There is an annual report on whistleblowing and the 2024 and 2026 staff survey contain questions on awareness and willingness to use. Whistleblowing referrals are discussed at statutory governance officer meetings and with relevant directorates such as internal audit and HR when appropriate. **The results of the staff survey in 2026 need to be considered to confirm whether more work is needed on a speak up culture.** |
| **How compliance with laws and regulations and internal policies and procedures is ensured and arrangements to ensure expenditure is lawful.** | Large sections of the workforce are professionally qualified and regulated by an external body. These directorates are more likely to reference auditing systems to ensure legal compliance. Some directorates demonstrate an understanding of wider governance issues as being relevant to legal compliance, however this is in the minority. Some directorates demonstrate evidence of a positive culture, such as safety and belonging sessions and a no surprises culture in relation to risk and reporting. Issues such as regular team meetings and office attendance are flagged as improvements beyond policies and systems. **More work is needed on officer understanding of good governance principles to ensure directorates move beyond legislative/statutory compliance to evidence based decision-making.** |
| **How breaches of ethical arrangements, laws, regulations and procedures are addressed and learning adopted.** | There are formal whistleblowing and grievance procedures in place, alongside disciplinary and counter fraud policies. There is evidence that wrongdoing has been identified, including polygamous working, however it is less clear how learning from these cases is captured and addressed. There is a lack of evidence of a fraud maturity assessment or an embedded preventative approach, although significant work has been done in relation to cyber security and information governance. Whistleblowing referrals that have been made relates to non-compliance with HR policies and whilst these may not have been proved, it indicates a concern about policies and procedures not being fairly or properly followed. **The Statutory Governance Officer group and the Corporate Governance Working Group need to consider reporting mechanisms for breaches of ethical arrangements and laws and how learning is captured.** |
| **How all those in governance roles and senior managers demonstrate their leadership of an ethical culture.** | The statutory governance officer group is now well established and meeting monthly. The corporate governance working group has not met in 2025/26 which is a missed opportunity to consider cross council themes and actions necessary to address these. Whilst some directorates provide good evidence and understanding of importance of leadership to support an ethical culture, this is not consistent and emphasis is placed on policies and systems as opposed to leadership. **The Corporate Governance Working Group needs to be re-convened and focus on ethical culture aspect of good governance.**<br><br>CLT has received coaching support to build effective relationships and is intending to agree a set of behaviours and values to ensure collective leadership moving forward. |

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| | At Annual Council in 2025, the Council approved a Member Pledge on Inclusive Leadership. In general there has been an improvement in behaviour in the chamber and an improved respect for the roles of different member bodies. |

| CORE PRINCIPLE B Ensuring openness and comprehensive stakeholder engagement | |
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| **Key questions** | **Assessment of the effectiveness of key elements of the council's governance processes during 2025-26** |
| **How the authority ensures that decisions are made in the public interest and the rationale for decisions is recorded.** | There has been improvement in the quality of reports going to member bodies, however there are still too many reports being published late and evidence of a lack of member engagement in advance of the meeting. Details of late reports at both cabinet and committee level are published on a quarterly basis, alongside details of use of urgency procedures. Member engagement is the responsibility of officers and members collectively and a lack of engagement with ward councillors and opposition groups can indicate a poor culture. **Officers to work with new leader of the council and group leaders on culture of earlier member engagement.**<br><br>An internal audit of officer decision-making shows a low level of significant officer reports indicating that not all officer decisions requiring a published report may receive such a report. This means that options considered and reasons for officer decisions are not available to the public. **Work is required to ensure the constitutional rules on officer decision-making are complied with.**<br><br>The DDaT directorate recognise the work done to ensure compliance with the transparency code and that some improvements have stalled due to staff changes, however there is a plan to close all gaps in 2026/27. **The Council to consider member reporting on compliance with transparency requirements. This could be incorporated into reporting to Audit and Corporate Governance Committee.** |
| **How the authority achieves expected standards of openness and transparency, including a culture of internal challenge and self-assessment.** | There is evidence of services subjecting themselves to external assurance, however the results of such reviews are not always promptly reported corporately or published. For instance priority action plans for SEND and children's social care were taken to members some time after the inspections. Historically the housing directorate has not reported regularly to cabinet on its improvement plans, leading to scrutiny asking for detailed reports to understand the challenges in the service. The forensic audit in response to poor internal control and allegations of housing fraud has not been formally reported to any member body. There is a need to improve reporting on housing landlord complaints to meet the requirements of the Housing Ombudsman Code and to evidence openness and transparency and continuous learning. **The Council to review its reporting mechanisms against the LGA Improvement and Assurance Framework and report publicly on the findings of such a review.** |

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| **The arrangements for consultation and engagement with citizens, service users and stakeholders and how these inform decision-making.** | There is good evidence in some directorate assurance statements that officers are part of regional and national networks to inform best practice and share experiences. This evidences a more outward focused approach than in previous years. In addition the budget process was informed by external review and challenge which included benchmarking with other authorities to identify opportunities.<br><br>The Council has adopted a resident engagement framework and specific directorates have good systems in place for engagement, adult social care being an example, however there is not yet an embedded culture of engagement to inform decisions and there are examples of strong community opposition or political discourse as a result of a lack of engagement. For instance a decision to fence a car park led to a Full Council petition and there are regular LGSCO complaints and the findings of external inspections indicating issues with consultation and engagement in SEND and housing both on an individual case basis and on more strategic decision-making.<br>**The Council needs to assess itself against its stated aims in its resident engagement framework on a directorate basis. Officers and the administration needs to engage with ward members and on a cross party basis at an earlier stage.** |
| **The ways in which the authority communicates with the community and stakeholders.** | The effectiveness of partnerships and boards in terms of evidencing improvements in consultation and engagement is harder to assess. There are a multitude of boards but it is less clear what each is focused on and how to avoid unnecessary duplication. For instance the housing directorate references attendance at community safety, strategic safeguarding, children's improvement board, homelessness forum and registered provider forum. This directorate recognises the further work needed to develop relationships with private sector landlords, demonstrates improvements in contract management of the maintenance contract in relation to resident involvement and social value and the need for significant work on engagement at both a strategic and operational level.<br><br>The Council has made improvements to its website and webpages, however further improvements are planned in 2026/27. Work is being done on digital inclusion as part of the transformation programme.<br><br>The Council launched a weekly e-newsletter which has a growing readership, albeit still at a low level compared to the size of the borough.<br><br>The Council has not recently produced an annual report on performance against its corporate plan although this is planned in 2026.<br><br>The Council does have quarterly performance reports presented to Cabinet, but may need to consider readability of such reports and whether these are used as a basis for clear communication to the community on performance.<br>**The Council should produce an annual report on performance against its corporate plan and should review the readability of its member level reports to test whether these are written for a lay audience.** |

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| | The communications grid is being used as a corporate tool to timetable campaigns and proactive communications. The team is also experienced in responding reactively to local issues. |

| CORE PRINCIPLE C - Defining outcomes in terms of sustainable economic, social, and environmental benefits | |
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| **Key questions** | **Assessment of the effectiveness of key elements of the council's governance processes during 2025-26** |
| **How the authority establishes its vision, target outcomes, and associated long-term plans to deliver sustainable outcomes.**<br><br>**Its decision-making arrangements and how it ensures consideration and demonstration of value for money and best value.** | The Council has a corporate plan and is reviewing its 2040 Vision.<br><br>Key directorates are working on ensuring they produce multi-year strategies, including statutory plans. There has been good progress in adult social care and some progress in children's services, including Slough Children First, which produces a 3 year business plan on an annual basis. However directorates such as housing are still without up to date statutory plans, although approval of the same has been timetabled in early 2026/27.<br><br>With a multi-year settlement the Council has approved a Medium-Term Financial Plan linked to transformation plans. This contains significant risk, however the procurement of a partner and availability of resources to progress this work will mitigate some of this risk.<br><br>The Council remains under statutory intervention of MHCLG on the basis it is failing to meet its best value duty. In addition the external auditor's value for money report has RAG rated the authority on all three areas.<br><br>Whilst member level reports have an options section, these are sometimes superficial in nature and there is a lack of comprehensive business cases to support decisions.<br><br>There are some good examples of value for money, including the Council approach to agreeing inflationary increases with care providers, which was comprehensive and evidence-based. In addition the Berkshire wide approach to the failure of a provider of equipment demonstrated a cross council commercial and risk based approach.<br><br>The Council commissioned support from Ernst Young to review business cases for savings proposals and there is established programme management for some projects. However, the last financial year demonstrated the issue with poor identification and delivery of savings proposals and mitigation of pressures, resulting in a significant overspend.<br><br>**The Council needs to utilise its transformation programme to embed a systematic approach to formulating business cases and options appraisal to support decision-making.**<br><br>The approach to service delivery and fair access to services is mixed. Adult Social Care received a good CQC rating and has published up to date |

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| **Arrangements to achieve fair access to services.** | strategies, with annual reporting on progress. This compared to the housing directorate which has out of date statutory plans and received a rating of C3 from the Regulator of Social Housing. The review by Forvis Mazars indicates the scale of challenge and the reputational and regulatory risk arising from poor systems and control within the directorate.<br>Children's Social Care has received some positive reports from Ofsted visits, but is awaiting a full inspection. The SEND local area inspection found widespread and/or systemic failings leading to significant concerns about the experiences and outcomes of children and young people with SEND, which the local area partnership must address urgently.<br>**The housing directorate must urgently prioritise updating of out of date statutory plans and strategies and use these to help prioritise resources. Cabinet should continue to receive update reports on key areas of improvement, including SEND and housing and the outcomes of inspections (and self-assessments) should be reported promptly in a publicly accessible format.** |
| **The authority's strategic approach to commissioning across the entity and its partnerships and collaborations.** | The Council's approach to partnership working is best described as lacking maturity. Whilst there are partnerships and some examples of positive shared delivery, this is patchy and there is a lack of clear evidence base of the value that partnerships and collaborations are adding.<br><br>In the SEND Local Area Inspection, the partnership was found to lack the data and systems to understand needs across the area. There is a lack of effective governance and oversight to drive suitable joint commissioning of services and provision, including insufficient understanding of community needs to commission and deliver accessible and appropriate services across the partnership. **The Council needs to better utilise its commissioning capacity to work across agencies and on a wider system basis. There should be public reporting on the effectiveness of partnership arrangements for key service areas on at least an annual basis.** |

| **CORE PRINCIPLE D - Determining the interventions necessary to optimise the achievement of the intended outcomes** | |
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| **Key questions** | **Assessment of the effectiveness of key elements of the council's governance processes during 2025-26** |
| **The arrangements for medium and short-term service planning, supported by projects and programmes, to ensure alignment to the vision and objectives.** | ▪ The Council introduced a storyboard approach to service planning for 2025/26, however this has not been applied consistently and it is unclear how service planning is driving decision-making. Some directorates have service planning for multi-years, however there is not a consistency of approach. **The Council needs to ensure all directorates have effective service plans, whilst recognising that these may not always follow a template format.**<br><br>▪ The Council has set a medium-term financial plan and is in the process of pulling together a more comprehensive transformation plan. In addition the Council has made improvements to its recovery and improvement plan, but there remains a lack of alignment between a corporate overarching plan and service planning. |

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| **• How budgets and resource strategies align to the delivery of objectives.** | ▪ Considerable work was undertaken in 2025/26 to align budgets to service priorities and ensure that budget baselines were accurate and covered demand. However overspends during the year indicate that improvements are in their infancy and there remains considerable risk of overspends or not delivery of service priorities. For instance there is concern around insufficient budget to manage demand for SEND and temporary accommodation with a lack of clear plans to mitigate these pressures. **The Council needs to improve its budget monitoring approach, ensuring that roles and responsibilities of budget holders and the finance directorate are clearly understand and consistently applied.** |
| **• How the authority uses self-assessment and continuous improvement to achieve value for money.** | ▪ There is some evidence of a more mature approach to self-assessment. For instance Adult Social Care had a self-assessment that informed the CQC inspection. The Audit and Corporate Governance Committee completed a self-assessment to inform its annual report. Whilst the Corporate Improvement Scrutiny Committee intended to prepare an annual report, the review by Centre for Governance and Scrutiny identifies areas of weakness and the committee were unable to complete an assessment at a convened workshop due to low attendance by elected members.<br>▪ The Audit and Corporate Governance Committee has focused on value for money and is receptive to reports from external and internal audit and to updates on progress against the AGS action plan. It has appropriately interrogated data on issues of concern, such as retrospective purchase orders and lack of progress on audit recommendations and invited the chief executive to address issues of concern.<br>▪ The Council publishes quarterly corporate performance reports and performance updates are given more frequently to CLT. |
| **• The authority's performance management arrangements to ensure continued alignment to its objectives.**<br>**• Arrangements for the achievement of social value in commissioning, procurement and contracting.** | ▪ The Assurance CLT is now receiving a combination of update and action reports and statutory officers and boards are starting to feed into CLT. However there remain several internal boards with unclear terms of reference and a lack of reporting mechanism to CLT or members. **Directorates should adopt a more consistent approach of reporting self-assessments to CLT and considering reporting to formal member bodies to demonstrate both political oversight and openness and transparency.**<br>▪ The lack of up to date strategies in some directorates make it challenging to ensure performance management is aligned to objectives. Some directorates demonstrate the capability to strategically plan and report on progress. For instance the ASC directorate has produced annual reports setting out performance against its adopted strategies. The Council has also regularly reviewed its corporate performance reporting. **With new political leadership, CLT and Cabinet should review the performance reporting to individual lead members and to Cabinet as a collective.**<br>▪ The Public Services (Social Value) act 2012 and social value are referenced in the published contract procedure rules and there is reference to a social value policy. Social value is included in the evaluation criteria for procurements. However, there are differences in approach and understanding of what social value means in a procurement process. **With a new head of service, there is an opportunity to review and clarity the Council's approach to social value in commissioning, procurement and contracting.** |

| CORE PRINCIPLE E - Determining the interventions necessary to optimise the achievement of the intended outcomes | |
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| **Key questions** | **Assessment of the effectiveness of key elements of the council's governance processes during 2025-26** |
| **Member and officer protocols and clarity over roles and responsibilities, including schemes of delegation.** | ▪ The Constitution is reviewed annually and there are terms of reference for all member and partnership bodies. There is a published officer scheme of delegation setting out the responsibilities of executive directors and up to date contract and financial procedure rules.<br>▪ Each directorate is expected to have an up to date internal scheme of delegation, however there is no system in place to ensure these are regularly reviewed and updated.<br>▪ There is an up to date member officer relations protocol and training on member officer relations with members and senior officers. Member officer roles and responsibilities are included in staff inductions.<br>▪ There is a need to ensure that officers at all levels understand member roles and ensure that members do not become involved in operational decisions. Learning from a specific member standards investigation indicated that some officers were accompanying members on site or ward visits leading to confusion over responsibility for enforcement activity and a risk that particular members could be perceived to be improperly influencing enforcement priorities.<br>▪ Where there have been concerns over lobbying, officers have arranged for additional training for members, however with a change of leadership at member level and a high turnover of staff, there is a need to embed training and systems to ensure consistency of approach.<br>**The Constitution Working Group should review arrangements for internal schemes of delegation and an officer governance training programme.** |
| **• Application of the Code of Practice on Good Governance for Local Authority Statutory Officers.** | ▪ The Code of Practice on Good Governance for Local Authority Statutory Officers has been converted into a Statutory Governance Officers Protocol and approved for inclusion in the Constitution.<br>▪ There are monthly statutory governance officer meetings and all statutory officers have an agenda slot to update CLT on a monthly basis. |
| **• How financial management roles align with:**<br>**– CIPFA Financial Management Code (FM Code)** | ▪ The Council has a Finance Improvement Programme and a Finance Improvement Board. This regularly reports to Audit and Corporate Governance Committee on progress.<br>▪ As at March 2026 the Council has self-assessed itself as being compliant with 50% of the criteria, with the remaining 50% having reasonable, partial or minimal assurance. This is an improvement from 38% compliance / substantial assurance at March 2025. Areas of improvement include residual weaknesses and risks, embedding maturity, delivering value for money, improving financial sustainability and resilience, integration of service planning, financial planning and transformation, all of which will continue to be monitored in 2026/27. The two areas of minimal assurance are around the leadership team being able to demonstrate that services are providing |

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| **– CIPFA Statement on the Role of the Chief Financial Officer in Local Government (2015).** | value for money and the Council's ability to demonstrate that it achieves value for money in the use of its resources.<br>▪ There has been high turnover in s.151 officers, with six post holders since 2021. The Council has appointed a highly experienced interim post holder since September 2025. The Council has assessed itself against this standard with substantial assurance on leadership influence and improving assurance on finance capacity and capability. There remains a need to embed roles and responsibilities across the Council and develop and implement an effective training programme for members and officers.<br>▪ **The Finance Improvement Programme to continue to be reported to Audit and Corporate Governance Committee, including updating on workforce planning and learning and development for the finance directorate and wider council**. |
| **• The arrangements in place for the discharge of the monitoring officer function.** | ▪ The Council has experienced high turnover in monitoring officers, with five different post holders since 2021. The permanent monitoring officer left the Council in March 2026.<br>▪ There was also high turnover of senior staff in democratic services and a delayed restructure resulted in a lack of management capacity.<br>▪ The Council's long standing shared legal service with the London Borough of Harrow has provided some resilience and deputies for the monitoring officer and a senior lawyer from this practice has now been appointed Monitoring Officer.<br>▪ The Monitoring Officer attends CLT and has the right to attend and have access to papers for formal and informal member meetings.<br>▪ **The Chief Executive to conduct a 6 month review of the arrangements for the Monitoring Officer function as part of a wider review of CLT. The results to be reported to the Employment Committee.** |
| **• The arrangements in place for the discharge of the head of paid service function.** | ▪ The Council appointed a highly experienced chief executive in 2024 to fulfil the role of head of paid service as well as managing director commissioner. The post holder has a clear and direct relationship with the chief finance officer and monitoring officer and there are monthly statutory governance officer meetings and a statutory governance officer protocol in the constitution.<br>▪ The Member Officer Relations Protocol confirms that the chief executive should approve officer attendance at political group meetings with non-councillors in attendance.<br>▪ The head of paid service has put in place gold and silver level leadership to meet civil contingency duties 24 hours a day, 365 days a year. |
| **• Induction and development programmes to meet the needs of members and senior officers in relation to their strategic roles.** | Standards Committee agreed a member training programme and external support from the LGA and Centre for Governance and Scrutiny have been commissioned and tailored to the needs of members. In the absence of a member survey, there is limited feedback on the effectiveness of such programmes, although positive feedback has been received on some. The LGA has given feedback that engagement with mentors is mixed with some cabinet members not utilising this support. The Centre for Governance and Scrutiny |

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| | arranged a workshop to evaluate the effectiveness of the scrutiny function in the previous year, however there was a disappointing lack of attendance from members.<br>**The Chief Executive and Monitoring Officer to collectively lead on engagement with the LGA on mentoring support to ensure effectiveness of such support. The Monitoring Officer to review the member training programme with group leaders and to prepare for a comprehensive member induction following the May 2027 elections.** |
| **• Workforce planning and organisational development.** | The Council has an induction programme for all new staff and for senior leaders. Feedback from these sessions have been mixed, with some participants feeling it was too long and overly focused on detailed plans. A more recent review has updated the section on political leadership, however this is at the end of a long induction and does not adequately prioritise political leadership and democratic governance.<br><br>The Council has previously ran an officer governance programme, utilising different methodology, however this ceased in 2024.<br><br>**The Council needs to review its induction programme and officer training programme to provide a sufficient focus on political leadership and democratic governance to assist all staff to understand the governance framework of local government and the principles constitutional requirements. This should fit with wider work on the Council's culture.** |
| **• Arrangements for learning and development, and health and wellbeing.** | The Council reports regularly to the Employment Committee and CLT on workforce planning and staff data. This is being better used to drive decision-making. The Council has undertaken several restructures and there has been feedback on improvements that can be made to the process, including clarity on roles and responsibilities between managers and HR, the need for more flexibility in grading structure, including options for career grading and how some HR policies and processes may be hindering recruitment and retention efforts.<br><br>**The Council should consider the level of strategic HR support and the need to prioritise review of the pay structure to support recruitment and retention.**<br><br>Learning and development opportunities has been an area of concern for staff and this has been exacerbated by the necessary expenditure control processes which has restricted spending to necessary only.<br><br>The Council has increased opportunities for apprenticeships and training programmes, including recruiting two graduates from the LGA national graduate programme.<br>**The Council should review how it embeds learning and development into its performance management process and ensure that directorates have budgetary provision to support continuous professional development.**<br><br>Health and safety now has more established processes, with a corporate board and directorate boards. There is reporting up to CLT, however the reporting is sometimes overly operational and does not provide an opportunity for reflection and learning to improve the health and safety culture. |

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| | **The Corporate Health and Safety Board to conduct an assessment of the Council's health and safety culture and report this to CLT.** |
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| **CORE PRINCIPLE F**<br><br>**Managing risks and performance through robust internal control and strong public financial management** | |
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| **Sub principles** | **Assessment of the effectiveness of key elements of the council's governance processes during 2023-24** |
| **Risk management policy, strategy and arrangements for review.** | The Council has a risk management policy and arrangements for review of directorate and corporate risk registers. However this is reliant on a single interim officer and it is unclear whether risk management is embedded within the Council. A review of published member level reports indicates differences in approach to risk implications. In addition there are concerns that directorate risks are not feeding into corporate risks to allow a wider cross-council focus. For instance the housing directorate self-reported to the Regulator of Social Housing and commissioned a forensic audit, however the outcome of this audit was not reported to CLT or the statutory governance officer group. A review has now led to an additional corporate risk around internal controls and fraud.<br>**The risk manager should conduct an assessment of the Council's risk culture and report the outcome to Audit and Corporate Governance Committee.**<br><br>In directorate assurance statements, some directorates reference having business continuity plans, however they have not been tested for effectiveness. |
| **• How financial management arrangements align with the Financial Management Code.** | The Finance Improvement Programme and reporting includes a review against the FM Code. |
| **• Internal control arrangements including:**<br><br>**– Cyber, AI and information security arrangements** | Whilst cyber security remains a high risk area, considerable work has been undertaken to mitigate the risk, with clear evidence this is working. Comprehensive reports are provided to Assurance CLT to provide assurance that there is focus in this area.<br><br>Information governance data is more recently being reported to CLT. This indicates a significant backlog in FOI and SAR requests. Additional capacity is being sourced to address this. |

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| **– information governance**<br><br>**– asset management**<br><br>**– procurement and contract management.** | There is an information governance board with representatives from key directorates, including legal, data and digital services. This informs reporting to CLT.<br><br>Asset management resource has been focused on the asset disposal programme and reactive repairs. There is a lack of detail on stock condition for non-housing assets and this leads to a lack of financial planning on maintenance. This coupled with a lack of clarity on future operating model and need for some buildings has led to a delay in addressing this at a strategic level. **The council to update its asset management plan and stock condition /maintenance programme.** |
| **• Assurance frameworks across the three lines. The framework should set out how the leadership team obtains its assurance, including from management, risk and compliance arrangements, and internal audit.** | Housing assets do have better records, with the RSH noting that 90% of properties had up to date stock condition surveys and there was in general good compliance with health and safety requirements, although some backlog in electrical checks and low rise fire risk assessments.<br><br>Procurement and contract management remains an area of weakness for the Council with an incomplete contracts register and evidence of a lack of strategic planning for commissioning services from external providers. There are also identified weaknesses in contract management arrangements, however there are also positive examples of cross Berkshire arrangements and the ability to respond expeditiously to manage risk, for instance the collapse of a provider of aids and adaptations was managed well across Berkshire and led to a transition to a new provider with a managed plan to avoid leaving anyone without necessary equipment. In addition the ASC directorate have a provider care quality management board in place to manage risks in the market, and have evidenced the ability to respond to a provider that was not meeting requirements.<br>**The Council to agree a procurement improvement plan and report this to Audit and Corporate Governance Committee.** |
| **• Internal audit arrangements in conformance with the Global Internal Audit Standards in the**<br><br>**UK public sector(GIAS and the Application Note) and the CIPFA Code of Practice on the Governance of Internal Audit.** | The Council retains its CIPFA interim head of internal audit, having been unable to recruit to the position on a permanent basis. The council is currently reviewing the model of delivery. Regular reports are taken to the Audit and Corporate Governance Committee and there is a positive relationship between the Chair and the chief internal auditor. The Council has been reliant on interim staff to enable it to fulfil the audit function, but it has managed to deliver an audit plan that provides sufficient coverage for an opinion to be provided.<br>The service has not been subject to an external review. |
| **• Arrangements for formal overview and scrutiny (as applicable).** | The Council has one overview and scrutiny committee and the ability to set up a maximum of 3 task and finish groups at any one time. The constitutional requirements are fit for purpose and the Council subjected itself to an external review by the Centre for Governance and Scrutiny. The outcome of the review is presented in the external review section and contains suggested improvements. It is disappointing that only a very limited number of members engaged in the commissioned workshop. |

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| | **The statutory scrutiny officer to develop a scrutiny improvement plan with members and to report this to committee. The committee to consider reporting this to Full Council for transparency.** |
| **• Facilitation of internal and external challenge.** | The Council is open to external and internal challenge and is in general transparent in its response to this. It has commissioned staff and resident surveys and reviews complaints data to identify learning. On occasion there have been delays in publicly reporting on external reviews or inspections and on a more limited number of occasions, these reviews have not been reported corporately. |
| **Undertaking the core functions of an audit committee, as identified in Audit Committees:**<br><br>**Practical Guidance for Local Authorities and Police (CIPFA, 2022).** | The Audit and Corporate Governance Committee fulfil the function of the audit committee. It conducts a self assessment against the guidance and produces an annual plan reporting on this assessment. Members commit to a training programme and the committee has evidenced the ability to work on a cross party basis. The committee is self-aware on its areas of weakness and has a plan to address these. |
| **• Counter fraud and anti-corruption developed and maintained in accordance with the Code of**<br><br>**Practice on Managing the Risk of Fraud and Corruption (CIPFA, 2014).** | The Council has counter fraud and anti-corruption strategies in the constitution and published on the website, however these have not been updated since 2021. The Council has an outstanding action from last year's AGS action plan to commission an external review of the service and it would be helpful if there was a self-assessment against the guidance. In particular there is concern as to whether the Council has an effective preventative approach and an anti-fraud culture. The Council had to report itself to the RSH due to allegations of internal fraud and the Council has experienced polygamous working situations with a lack of clarity on how any learning has been captured to reduce recurrence.<br>**The council's previous actions to remain on this year's action plan.** |
| **• Governance, risk and control arrangements across companies, partnerships, collaborations and arm's length bodies.** | The Council has adopted a protocol for managing its companies and has improved its reporting to both the shareholder panel and members. It commissioned an external review of Slough Children First which was reported to Cabinet and the Audit and Corporate Governance Committee and adopted new articles for Slough Children First and James Elliman Homes. The Council approved an exit strategy for GRE5 and commissioned an external options appraisal for James Elliman Homes. However, the Council remains in a situation where JEH has been unable to file audited accounts within the statutory time period for several years and there are still accounting errors being identified for both JEH and GRE5.<br>**The Council needs to ensure it meets the reporting cycles set out in the constitutional protocol for each controlled entity.**<br><br>There are a variety of partnerships and collaborations. Some of these have clear terms of reference and reporting mechanisms, however not all partnerships produce annual reports and it is unclear whether the Council has access to all governance documents for partnerships. |

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| CORE PRINCIPLE G<br>Implementing good practices in transparency, reporting, and audit to deliver effective accountability | |
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| **Key questions** | **Assessment of the effectiveness of key elements of the council's governance processes during 2025-26** |
| **Arrangements for the timely response and support to the work of external audit, internal audit and other inspection or regulatory action.**<br><br>**• Approach to welcoming external challenge** | ▪ The Council has made significant progress in closing off historic accounts and is now on track to publish its draft accounts in accordance with the statutory timetable. However, due to previous accounts being disclaimed, this will be the first full audit and therefore it is premature to assess the quality of the process.<br>▪ Directorates are generally responsive to internal audit, however there are still historic audit recommendations, including high risk ones from several years ago, indicating that there is still not a culture or capacity to respond to audit recommendations.<br>▪ The Council has evidenced readiness to respond to inspections and regulatory action and has demonstrated openness and transparency with regulators, including Ofsted and the RSH.<br>▪ In general the Council has published improvement plans in place to respond to regulatory inspections, however on occasion it is not clear whether these are appropriately resourced and prioritised. |

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| **and implementing recommendations.**<br><br>**• How learning and improvement are actioned.**<br><br>**• How transparency and accountability are maintained across collaborations and arm's length bodies, such as trading companies and joint ventures.**<br><br>**• Accountability to the public and stakeholders is supported by clear assurance and ensures core areas are covered to enable better accountability in practice.** | ▪ When improvement plans have been subject to scrutiny, members have raised concerns about the quality of such plans, however these concerns have not always translated into updated plans.<br>▪ The Council has made improvements in its reporting and evidence base to respond to external auditor recommendations and is starting to show a greater maturity in understanding that some of these issues are long-standing and are not quick fixes. This enables it to move on from a "tick box" mentality to addressing concerns to a more systematic approach and a confidence to accept that continuous improvement is as much about a culture and approach to service delivery as about a short-term plan.<br>▪ The Council reports publicly on complaints data and has conducted self-assessments however there has been a lack of clarity on ownership for complaints, in particular in relation to the housing landlord function. **The Council to review its complaints policy, informed by self-assessments against the LGSCO and Housing Ombudsman codes and report the findings to Cabinet and Audit and Corporate Governance Committee.**<br><br>▪ In general the Council has open book accounting type arrangements in contracts and partnership arrangements allowing it to inspect financial records.<br>▪ The Council has reported on progress against its AGS action plan on a quarterly basis to Audit and Corporate Governance Committee and there have been management reports to this committee to address concerns about historic audit recommendations.<br>▪ Services where there are significant concerns about service delivery have reported transparently to Cabinet, for example there has been reported on housing needs and SEND. There reports are on occasion overly long and technical and could be more focused on strategic intent and deliverability risks. |

# Key roles of those responsible for developing and maintaining the Governance Framework

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

# Where our governance needs to improve

Appendix 1 contains the Council's action plan for improvements in governance. This has been linked to external auditor recommendations, best value themes and MHCLG directions.

Progress against the 2024/25 action plan has been reported publicly to Audit and Corporate Governance Committee, including an end of year progress update on those actions that will continue to be an area of focus.

The 2025/26 action plan will be monitored by CLT and reported at least quarterly to Audit and Corporate Governance Committee.

# Forward look on governance

**1. Financial Sustainability and Governance Assurance**

Ongoing financial pressures remain the most significant governance risk. Rising demand for statutory services (particularly social care, temporary accommodation and special educational needs), inflationary costs, and constrained funding settlements will continue to test robustness of financial governance.

Key issues include:

Ensuring the adequacy of reserves and medium-term financial planning

Strengthening scrutiny of savings programmes and transformation delivery

Assurance over commercial investments and debt exposure

**2. Strengthened External Audit and Regulation**

The national focus on delays and weaknesses in local audit has driving reform.

The Council continues to be under close scrutiny from external auditors on governance and value for money arrangements.  2025/26 will be the first year the Council has had a fully audited set of accounts for several years.

The Council will need to demonstrate strong governance frameworks, including clear lines of accountability, robust internal controls, and effective challenge.

**3. Ethical Governance and Standards**

Maintaining high standards of conduct remains central to governance resilience.

Emerging risks include:

Fragmentation of political parties at a national and local level, increasing the number of no overall control authorities and the level of turnover of ministers at a national level.

The May 2027 election will bring its own challenges and opportunities, including encouraging those with the right skills and commitment to public service to stand and supporting members to continue to focus on good governance in the run up to an election.

**4. Decision-Making Transparency and Use of Urgency Powers**

Under continued operational pressures, there is a risk of greater reliance on urgency procedures or officer delegations.

Governance challenges include:

Ensuring decisions remain lawful, properly recorded, and subject to appropriate oversight

Maintaining transparency while responding at pace to financial or service pressures

Supporting members with major reform of planning decision-making.

**5. Partnerships, Outsourcing, and Alternative Delivery Models**

Increased collaboration and service delivery through partnerships, companies, and third-sector arrangements creates governance complexity. This includes structures set up to support regional delivery, including devolution and regional care commissioning, alongside changes to health delivery.

Key risks:

Lack of clarity in roles, responsibilities, and accountability

Weak contract management and oversight

Insufficient visibility of performance and risk across delivery models

Strong governance will require clear commissioning frameworks, regular reporting, and defined assurance routes back into the authority's governance structure.

**6. Digital Governance, Cyber Security, and Data Protection**

Digital transformation and increasing cyber threats present a growing governance challenge.

Focus areas include:

Cyber resilience and incident response readiness

Compliance with data protection requirements

Governance of AI and emerging technologies

Oversight of digital transformation programmes

**7. Risk Management and Assurance Frameworks**

Authorities are expected to demonstrate mature risk management arrangements, particularly under financial and operational strain.

Priorities include:

Ensuring risk registers are dynamic and aligned with strategic priorities

Strengthening the "three lines of defence" model

Clear reporting of risk appetite and mitigations

The Council audit functions will play a key role in ensuring independent assurance and effective challenge.

**8. Workforce Capacity, Capability, and Governance Culture**

Governance effectiveness depends on organisational capacity and culture.

Emerging risks:

Recruitment and retention challenges in key statutory roles and functions remains challenging.

The Council will need to invest in training, succession planning, and leadership development, alongside promoting a strong culture of openness and accountability.

**10. Public Trust, Scrutiny, and Engagement**

Maintaining public confidence will be critical as the council continues to make difficult decisions.

Key issues:

Ensuring meaningful scrutiny despite resource constraints

Improving accessibility and transparency of decision-making

Managing communications around service reductions or changes

Strong governance requires clear engagement strategies and demonstrable accountability to residents.