Action Plan for Annual Governance Statement 2025/26

Appendix 1: Governance Action Plan 2025/26

This action plan sets out the priority governance improvements arising from the 2025/26 review of effectiveness. Actions are grouped by the seven core principles of the CIPFA/SOLACE framework and will be monitored by CLT, with progress reported at least quarterly to the Audit and Corporate Governance Committee.

Action	Link to external auditor recommendation	Link to MHCLG Direction	Link to Code of Corporate Governance	Link to Best Value Guidance
Financial governance – Lead Officer Chief Operating Officer (Chief Finance Officer)				
Demonstrable and collective compliance with CIPFA's Financial Management Code.	**May 2024 key recommendation** (KR1) Officers and members should continue to work together to deliver financial sustainability in the medium term, including increasing level of reserves, progressing sale of assets, delivering recurrent savings.	Improvement and recovery plan to include: c) A review of the Authority against the CIPFA Financial Management Code to demonstrate its compliance, with recommendations to Commissioners to improve this activity within the first six months and implementation of improvements thereafter. (completed May 2025, review annually thereafter)	Principle D – Determining interventions necessary to optimise outcomes Principle E – developing the entity's capacity Principle F – Managing risks and performance through strong public financial management	**Leadership** strong financial management and reporting in accordance with CIPFA Financial Management Code **Use of resources** appropriate financial management, reporting and regulation arrangements in place in accordance with CIPFA's Financial Management Code

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Workforce plan to respond to recruitment gaps within finance directorate and ensure specialist capability within directorate.	**May 2021 Statutory recommendation** (SR1) Urgent action to address low levels of unearmarked and earmarked reserves, develop MTFS, clear proposals to develop savings requirements and ownership, monitoring and reporting process.	Improvement and recovery plan to include: d) A high-performance culture programme to rebuild trust between staff and the Authority, to include the development of a comprehensive workforce strategy focused on development, retention, and permanent recruitment.	Principle D – Determining interventions necessary to optimise outcomes Principle E – developing the entity's capacity Principle F – Managing risks and performance through strong public financial management	**Leadership** Effective succession planning, with the recruitment and development of officers with the necessary skills, ensuring organisational resilience.
Ensure comprehensive accounts closing process, including review of reconciliation arrangements, to enable statements of accounts to be closed and audited within statutory timescales.	**May 2021 statutory recommendation** (SR3) Develop a comprehensive project plan for preparation of accounts ensuring supported by working papers, robust quality assurance and clear ownership and accountability.	None	Principle F – managing risks and performance through robust internal control and strong public financial management Principle G - Implementing good practices in transparency, reporting, and audit to deliver effective accountability	**Use of resources** A robust system of financial controls and reporting to ensure compliance with statutory requirements and accounting standards
Review process for budget setting and medium-term financial	**May 2021 Statutory recommendation** (SR1)	Improvement and recovery plan to include:	Principle B - Ensuring openness and	**Use of resources** There is collective accountability for the

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strategy to increase opportunities for resident engagement and scrutiny involvement in reviewing financial savings and priorities in accordance with CfGS guidance on financial scrutiny.	Urgent action to address low levels of unearmarked and earmarked reserves, develop MTFS, clear proposals to develop savings requirements and ownership, monitoring and reporting process.	b) A refreshed rolling Medium-Term Financial Strategy, Capital Strategy, and Treasury Management Strategy, aligned with the new TOM and transformation plan and demonstrating the Authority's financial sustainability and resilience, over the period of the strategies. i) Improving resident and public engagement. 2. To secure as soon as practicable that all the Authority's functions are exercised in conformity with the best value duty thereby delivering improvements in services and outcomes for the people of Slough, focussing in the first six months on …. a review of the action plan for the scrutiny function … to accelerate any	comprehensive stakeholder engagement Principle C - Defining outcomes in terms of sustainable economic, social, and environmental benefits Principle F - Managing risks and performance through robust internal control and strong public financial management	budget and medium-term financial plan

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		improvements required in these areas.		
Review of reserves position and treasury management arrangements to reduce risk of urgent debt refinancing to preserve liquidity	**May 2021 Statutory recommendation** (SR1) Urgent action to address low levels of unearmarked and earmarked reserves, develop MTFS, clear proposals to develop savings requirements and ownership, monitoring and reporting process.	b) A refreshed rolling Medium-Term Financial Strategy, Capital Strategy, and Treasury Management Strategy, aligned with the new TOM and transformation plan and demonstrating the Authority's financial sustainability and resilience, over the period of the strategies.	Principle F - Managing risks and performance through robust internal control and strong public financial management	**Use of resources** A clear strategy exists to maintain adequate reserves Regular review of the adequacy of reserves and the unplanned use of reserves in-year to balance an outturn position
Implement improved system for budget monitoring, ensuring that roles and responsibilities of budget holders and the finance directorate are clearly understand and consistently applied.	**May 2024 key recommendation** (KR1) Officers and members should continue to work together to deliver financial sustainability in the medium term, including increasing level of reserves, progressing sale of	g) Improving the systems and processes to enable better and evidence based decision making, including enhancing the data and insight functions, undertaking benchmarking.	Principle F – Managing risks and performance through strong public financial management	**Governance** g) Improving the systems and processes to enable better and evidence based decision making, including enhancing the data and insight functions, undertaking benchmarking. **Use of resources**

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	assets, delivering recurrent savings.			There is collective accountability for the budget and medium-term financial plan
Political leadership and democratic governance – Lead Officer Director of Legal and Governance (Monitoring Officer)				
Evidenced improvement in report clearance processes, with Executive Directors and DLTs taking responsibility for early engagement with legal and finance to improve quality and timeliness of reports and improve forward planning.	**KR10 (September 2025)** - The Council needs to improve data quality and foster a positive culture and capacity around data quality to support robust service planning and reporting, based on high-quality data, including benchmarking.	g) Improving the systems and processes to enable better and evidence based decision making, including enhancing the data and insight functions, undertaking benchmarking.	Principle C - Defining outcomes in terms of sustainable economic, social, and environmental benefits Principle D - Determining the interventions necessary to optimise the achievement of the intended outcomes Principle G - Implementing good practices in transparency, reporting, and audit to deliver effective accountability	**Governance** Decision-making processes, within clear schemes of delegation, should be transparent, regularly reviewed, clearly followed and understood, enabling decision-makers to be held to account effectively. There should also be evidence of the decisions following good public law decision making principles (reasonableness, rationality, proportionality, legality, fairness etc).
To conduct a review of the Council's reporting mechanisms against the LGA Improvement and Assurance Framework and report	**May 2024 key recommendation** (KR1) Officers and members should continue to work together to deliver financial sustainability	Improving the systems and processes to enable better and evidence-based decision making, including enhancing the data and insight functions, undertaking benchmarking.	Principle C - Defining outcomes in terms of sustainable economic, social, and environmental benefits	**Leadership** Members provide quality leadership by setting a clearly articulate, achievable and prioritised vision for officers to follow

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publicly on the review, including a focus on: (a) Effective use of Lead Member and Directors' meetings and lead member briefings (b) Internal non-decision-making boards to ensure appropriate governance and focus on strategic planning, transformational change and assurance. (c) Effectiveness of risk, anti-fraud and health and safety reporting, including an assessment of culture that exists to support assurance reporting.	in the medium term, including increasing level of reserves, progressing sale of assets, delivering recurrent savings.		Principle D - Determining the interventions necessary to optimise the achievement of the intended outcomes Principle E - Developing the entity's capacity, including the capability of its leadership and the individuals within it	Members and officers uphold their duties and speak truth to power Members and senior officers maintain constructive relationships A demonstrable commitment to leadership and member development Effective and timely responses to issues with acceptance of the need to make changes and without a culture of blame **Culture** A culture of cooperation, respect and trust between members and officers, and between departments exists, along with a commitment to transparent decision-making.
Senior officers to work with the new Leader of the Council and Group	**October 2024 Improvement recommendation** (IR2)	To secure as soon as practicable that all the Authority's functions are	Principle F - Managing risks and performance through robust internal	**Continuous improvement**

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Leaders on a culture of earlier member engagement and a proportionate member training and development programme, including: **(a)** Ensuring effective mentoring support and access to LGA resources for new lead members and committee chairs. (b) Prepare for a comprehensive member induction following the May 2027 elections.	The Council should: • Ensure the Audit and Corporate Governance Committee considers how it has complied with the mission statement and improves the level of reporting in the annual self-assessment of its effectiveness using the CIPFA (2022) guidance on audit committees. • Develop an appropriate training programme for audit committee members to be delivered in a timely and meaningful manner • Ensure that the audit committee remains apolitical and does not overlap with the roles of other	exercised in conformity with the best value duty thereby delivering improvements in services and outcomes for the people of Slough, focussing in the first six months on an effective internal audit function, with organisational independence, objectivity, separate administrative reporting and a strong functional reporting relationship to the Audit and Corporate Governance Committee, and a review of the action plan for the scrutiny function and Audit and Corporate Governance Committee to accelerate any improvements required in these areas.	control and strong public financial management Principle G - Implementing good practices in transparency, reporting, and audit to deliver effective accountability	Engagement with and high quality member training and development offer Leadership A demonstrable commitment to leadership and member development, including specialist training for key roles **Governance** Committees and individuals charged with governance have the appropriate information, support, experience and expertise to perform their role. **Culture** Members and officers promote and demonstrate the highest ethical standards and appropriate working behaviours through established shared

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	committees eg. scrutiny			values and ways of working. Civil working relationships (and communication) between Group Leaders despite political disagreements.
Implement a refreshed officer governance programme, taking account of staff turnover and the need to embed a system of good governance	**KR10 (September 2025)** - The Council needs to improve data quality and foster a positive culture and capacity around data quality to support robust service planning and reporting, based on high-quality data, including benchmarking.	Improving the systems and processes to enable better and evidence-based decision making, including enhancing the data and insight functions, undertaking benchmarking.	Principle A – Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law Principle G - Implementing good practices in transparency, reporting, and audit to deliver effective accountability	**Continuous improvement** Engagement and high quality officer training and development offer A demonstrable commitment to leadership development **Culture** Members and officers promote and demonstrate the highest ethical standards and appropriate working behaviours through established

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				shared values and ways of working.
Ensure the Standards Committee meetings are convened through the municipal year and reporting on the following: (a) member complaints, including reviewing the timeliness of the complaints process; (b) member feedback, including survey results; (c) member development; and (d) ethical framework reporting.	None	None	Principle A – Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law	**Culture** Members and officers promote and demonstrate the highest ethical standards and appropriate working behaviours through established shared values and ways of working Civil working relationships and communications between Group Leaders despite political disagreements
The statutory scrutiny officer to develop a scrutiny improvement plan with members and report this and the CfGS review publicly to members.	None	To secure as soon as practicable that all the Authority's functions are exercised in conformity with the best value duty thereby delivering improvements in services and outcomes for the	Principle E - Developing the entity's capacity, including the capability of its leadership and the individuals within it Principle F - Managing risks and performance	**Governance** There will be clear and robust governance and scrutiny arrangements in place in accordance with statutory and sector guidance

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		people of Slough, focussing in the first six months on .... a review of the action plan for the scrutiny function .... to accelerate any improvements required in these areas.	through robust internal control and strong public financial management Principle G - Implementing good practices in transparency, reporting, and audit to deliver effective accountability	Scrutiny functions are challenging, robust, valued and contribute to the efficient delivery of public services **Culture** The existence of a proactive and welcoming attitude to external challenge and scrutiny
Ensure there is an effective system in place for assurance that significant officer decision reports are being prepared and published in accordance with constitutional rules.	**KR10 (September 2025)** - The Council needs to improve data quality and foster a positive culture and capacity around data quality to support robust service planning and reporting, based on high-quality data, including benchmarking.	A review of the Authority's progress to risk maturity and how well its functions and processes enable risk-aware decisions that support the achievement of strategic objectives. Improving the systems and processes to enable better and evidence-based decision making, including enhancing the data and insight functions, undertaking benchmarking.	Principle C - Defining outcomes in terms of sustainable economic, social, and environmental benefits Principle D - Determining the interventions necessary to optimise the achievement of the intended outcomes Principle E - Developing the entity's capacity,	**Governance** Officers and members will have a clear understanding of the democratic mandate as it operates in the organisation. **Culture** Decision-making is taken at the right level, with staff empowered to do their jobs consistent with the scheme of delegation.

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			including the capability of its leadership and the individuals within it Principle G - Implementing good practices in transparency, reporting, and audit to deliver effective accountability	
Ensure a system is in place for approval of policies in the Policy Framework and for other statutory plans, policies and strategies	None	Improving the systems and processes to enable better and evidence-based decision making, including enhancing the data and insight functions, undertaking benchmarking.	Principle A – Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law Principle C - Defining outcomes in terms of sustainable economic, social, and environmental benefits	**Culture** A culture of compliance with legislation, strategies, policies and procedures throughout the organisation
Ensure there is annual reporting on Local Government and Social Care Ombudsman complaints, including reporting on: (a) an annual self-assessment	None	Improving the systems and processes to enable better and evidence-based decision making, including enhancing the data and insight functions, undertaking benchmarking.	Principle G - Implementing good practices in transparency, reporting, and audit to deliver effective accountability	**Governance** Lessons are learned from complaints. **Service Delivery** The authority has an effective and accessible

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against this Code to ensure its complaint handling policy remains in line with its requirements. (b) a qualitative and quantitative analysis of the organisation's complaint handling performance. This should also include a summary of the types of complaints the organisation has refused to accept; (c) any findings of non-compliance with the Code; (d) the service improvements made as a result of the learning from complaints; (e) the annual letter about the organisation's				complaints process and provides appropriate redress.

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performance from the Ombudsman; and (f) any other relevant reports or publications produced by the Ombudsman in relation to the work of the organisation.				
Transformation, organisational design and assurance framework governance – Lead officer Chief Executive (Head of Paid Service)				
Ensure effective member oversight of the Council's transformation programme at formal, constituted and public member meetings, including: • Effective monitoring and oversight of any externally commissioned resource • Monitoring and management of financial budgets	**October 2024 key recommendation** (KR3) The Council must devise a transformation programme which is supported by adequate and defined funding which has the ultimate goal of the Council exiting intervention and securing its best value duty. The programme must include how the Council is addressing the recommendations raised from previous	Prepare, agree and implement an Improvement and Recovery Plan to the satisfaction of the Commissioners, with resource allocated accordingly. This may include or draw upon improvement or action plans prepared before the date of these Directions. The plan is to set out measures to be undertaken, together with milestones and delivery targets against which to measure performance, in	Principle B - Ensuring openness and comprehensive stakeholder engagement Principle C - Defining outcomes in terms of sustainable economic, social, and environmental benefits Principle E - Developing the entity's capacity, including the capability of its leadership and the individuals within it	**Continuous improvement** An organisational-wide approach to continuous improvement, driven by an established transformation function or programme, with frequent monitoring, performance reporting and updating of the corporate and improvement plans.

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	reviews or these must be tracked centrally to ensure resolution.	order to deliver rapid and sustainable improvements in governance, finance and commercial functions, thereby securing compliance with the best value duty. There must be a focus on deliverable milestones within six months and the Plan should include at a minimum: a) A new Target Operating Model (TOM) that enables both financial stability and the delivery of core services and priorities.	Principle F - Managing risks and performance through robust internal control and strong public financial management Principle G - Implementing good practices in transparency, reporting, and audit to deliver effective accountability	
Ensure the Council's Corporate Plan informs an effective and consistent system of service planning within directorates, including: (a) Reporting at least annually on performance	**KR10 (September 2025)** - The Council needs to improve data quality and foster a positive culture and capacity around data quality to support robust service planning and reporting, based on high-quality data, including benchmarking.	To secure as soon as practicable that all the Authority's functions are exercised in conformity with the best value duty thereby delivering improvements in services and outcomes for the people of Slough.	Principle E - Developing the entity's capacity, including the capability of its leadership and the individuals within it	**Service delivery** Service plans are clearly linked to a local authority's priorities, strategic plans and longer-term planning – a golden thread that runs through to individual objectives and accountability. Service delivery is evidence-based, customer and citizen focused, and

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against the Corporate Plan (b) Reviewing the readability of member level reporting of performance to ensure these are written in plain, English and understandable to a lay audience.				meet the needs of different groups within the community. There are clear and effective mechanisms for scrutinising performance across all service areas. Performance is regularly reported to the public to ensure that citizens are informed of the quality of services being delivered.
Utilise the transformation programme to embed a systematic approach to formulating business cases and options appraisal to support decision-making.	**KR10 (September 2025)** - The Council needs to improve data quality and foster a positive culture and capacity around data quality to support robust service planning and reporting, based on high-quality data, including benchmarking.	g) Improving the systems and processes to enable better and evidence-based decision making, including enhancing the data and insight functions, undertaking benchmarking.	Principle D - Determining the interventions necessary to optimise the achievement of the intended outcomes Principle F - Managing risks and performance through robust internal control and strong public financial management	**Leadership** The authority's corporate plan is evidence based, current, realistic and enables the whole organisation's performance to be measured and held to account. The authority's financial strategy and delivery arrangements are aligned with priorities in the corporate plan, and respond appropriately to local need, including the

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				plans of partners and stakeholders. **Governance** Appropriate financial, commercial, legal and other specialist expertise is obtained, including from external sources, and due diligence completed on any important or novel decision. **Use of resources** Effective project management of projects to enhance governance and effective use of resources. **Service delivery** The authority achieves the best balance of cost and quality, considering the resources available, in delivering services, having regard to economy, efficiency and effectiveness.

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Ensure a consistent approach to directorate reporting of self-assessments and external reviews to CLT and members to demonstrate political oversight and openness and transparency.	**KR10 (September 2025)** - The Council needs to improve data quality and foster a positive culture and capacity around data quality to support robust service planning and reporting, based on high-quality data, including benchmarking.	g) Improving the systems and processes to enable better and evidence-based decision making, including enhancing the data and insight functions, undertaking benchmarking.	Principle D - Determining the interventions necessary to optimise the achievement of the intended outcomes Principle F - Managing risks and performance through robust internal control and strong public financial management	**Leadership** The authority's corporate plan is evidence based, current, realistic and enables the whole organisation's performance to be measured and held to account. The authority's financial strategy and delivery arrangements are aligned with priorities in the corporate plan, and respond appropriately to local need, including the plans of partners and stakeholders. **Service delivery** The authority achieves the best balance of cost and quality, considering the resources available, in delivering services, having regard to economy, efficiency and effectiveness.
Property assets governance – Lead officer Chief Operating Officer				

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Review of asset disposal programme to ensure it is based on robust, appropriate and reasonable assumptions and publicly report on the review to Cabinet Committee	**October 2024 – key recommendation** (KR2) The Council must review the basis of the Asset Disposal Programme to ensure that it is based on robust, appropriate and reasonable assumptions. This review must include collaborative working between the finance function and the asset disposal/property expertise to ensure that financial implications are considered in the final programme.	Improving the systems and processes to enable better and evidence-based decision making, including enhancing the data and insight functions, undertaking benchmarking.	Principle D - Determining the interventions necessary to optimise the achievement of the intended outcomes Principle E - Developing the entity's capacity, including the capability of its leadership and the individuals within it	**Use of resources** Fixed assets are managed efficiently and effectively, with clear and credible strategies demonstrating how services will be delivered in the future, with an effective system for performance management. **Partnerships and community engagement** Evidence of joint planning, funding, investment and use of resources to demonstrate effective service delivery, but transparent and subject to rigorous oversight.
Complete and publicly report on an asset stock review to provide assurance that assets are held at the correct value and	**October 2024 – key recommendation** (KR2) The Council must review the basis of the Asset Disposal Programme to ensure	Improving the systems and processes to enable better and evidence-based decision making, including enhancing the data and insight functions, undertaking benchmarking.	Principle E - Developing the entity's capacity, including the capability of its leadership and the individuals within it	**Use of resources** Fixed assets are managed efficiently and effectively, with clear and credible strategies demonstrating how services will be delivered

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accurately accounted for.	that it is based on robust, appropriate and reasonable assumptions. This review must include collaborative working between the finance function and the asset disposal/property expertise to ensure that financial implications are considered in the final programme.			in the future, with an effective system for performance management.
Approve a strategic asset management plan for use of the Council's operational assets, ensuring this is aligned with the Council's new operating model and MTFS.	**October 2024 key recommendation** (KR2) Review basis of asset disposal programme to ensure based on robust, appropriate and reasonable assumptions.	a) A new Target Operating Model (TOM) that enables both financial stability and the delivery of core services and priorities. b) A refreshed rolling Medium-Term Financial Strategy, Capital Strategy, and Treasury Management Strategy, aligned with the new TOM and transformation plan and demonstrating the Authority's financial sustainability and	Principle D - Determining the interventions necessary to optimise the achievement of the intended outcomes Principle E - Developing the entity's capacity, including the capability of its leadership and the individuals within it	**Use of resources** Fixed assets are managed efficiently and effectively, with clear and credible strategies demonstrating how services will be delivered in the future, with an effective system for performance management. **Partnerships and community engagement**

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		resilience, over the period of the strategies.		Evidence of joint planning, funding, investment and use of resources to demonstrate effective service delivery, but transparent and subject to rigorous oversight. **Service delivery** The authority achieves the best balance of cost and quality, considering the resources available, in delivering services, having regard to economy, efficiency and effectiveness.
Company governance – Lead officers Statutory Governance Officers via Shareholder Panel				
For each Council company, review and report to Cabinet Committee on: • contractual and governance documentation • decision-making, • risk and performance reporting	**May 2021 Statutory recommendation** (SR4) The Council should review and implement effective financial governance and monitoring arrangements for group relationships to	Re-examining the review by the Authority of their companies that considered the roles and case for continuing with each subsidiary company of the Authority (except Slough Children First), to make proposals in relation to financial viability and	Principle C - Defining outcomes in terms of sustainable economic, social, and environmental benefits Principle F - Managing risks and performance through robust internal control and strong public financial management	**Governance** Proper member oversight (as shareholders) of companies and partnership bodies, in accordance with the Local Authority Company Review Guidance, and their existence is regularly and independently reviewed

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arrangements, including financial performance, statutory compliance, including filings of annual reports and accounts and board director performance, • annual business plans	mitigate exposure to additional financial risk. As a commercial entity subject to separate legal, tax and accounting considerations, there should be clear separation financial transactions of Slough Council and James Elliman Homes, in a separate financial ledger, with clear and distinct financial controls and monitoring in place for both the Council and the company. The Council should review its overall approach to using council officers on the boards of its group companies and other similar organisations. This should be informed by a full understanding of the	improving company governance.		**Use of resources** The purposes of companies are carefully considered and regularly reviewed, with effective governance and oversight arrangements in place.

Slough Borough Council

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	role of and legal requirements for company board members. When allocating roles on Council-owned organisations to individual officers, the Council should ensure that the scope for conflicts of interest is minimised, with a clear divide between those in such roles and those responsible for holding them to account or overseeing them. The Council should ensure it is actively and routinely monitoring the financial performance of its group entities to consider and protect any unintended financial exposure on the Council's financial position.			

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	May 2024 – key recommendation (KR6) The Council should ensure it effectively manages all its subsidiaries and winds up those subsidiaries which are not delivering value to the Council.			
Internal controls - Lead Officer Chief Operating Officer				
Internal Audit: • stabilise internal audit team, • commission independent external quality assurance review in accordance with requirements of GIAS to evaluate effectiveness of internal audit function.	**October 2024 improvement recommendation** (IR1) Include follow up of internal audit actions and recommendations at every DLT as well as CLT. **September 2025 key recommendation** (KR8) The Council should ensure it has a fully-resourced Internal Audit function	To secure as soon as practicable that all the Authority's functions are exercised in conformity with the best value duty thereby delivering improvements in services and outcomes for the people of Slough, focussing in the first six months on an effective internal audit function, with organisational independence, objectivity, separate administrative reporting and a strong	Principle F - Managing risks and performance through robust internal control and strong public financial management	**Governance** Internal audit functions are challenging, robust, valued and contribute to the efficient delivery of public services. Internal audit meets the GIAS standards and considers identified high risks.

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		functional reporting relationship to the Audit and Corporate Governance Committee.		
A review of the Council’s risk management strategy, risk maturity and how this links to decision-making to achieve strategic objectives, such review to the presented to the Audit and Corporate Governance Committee	None	Improvement and recover plan to include: e) A review of the Authority’s progress to risk maturity and how well its functions and processes enable risk-aware decisions that support the achievement of strategic objectives.	Principle F - Managing risks and performance through robust internal control and strong public financial management	**Continuous improvement** Innovation is encouraged and supported within the context of a mature approach to risk management. **Leadership** Risk management is effective, owned corporately, and / or embedded throughout the organisation. **Use of resources** Borrowing and investment practices have an adequate risk management strategy in place to manage risk of losses
Put in place corporate system to test	None	None	Principle F - Managing risks and performance	**Leadership**

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business continuity and emergency plans			through robust internal control and strong public financial management	Risk management is effective, owned corporately, and / or embedded throughout the organisation.
Self-assessment or external review of corporate anti-fraud policies, procedures and practices to review extent to which current practice is preventative based, proactively managing risks and meets CIPFA standards and publicly report to Audit and Corporate Governance Committee on the review.	None	Improvement and recover plan to include: e) A review of the Authority's progress to risk maturity and how well its functions and processes enable risk-aware decisions that support the achievement of strategic objectives.	Principle F - Managing risks and performance through robust internal control and strong public financial management	**Leadership** Risk management is effective, owned corporately, and / or embedded throughout the organisation.
Workforce governance – Lead officer Chief Operating Officer				
Ensure effective workforce development plans for services that are overly reliant on interim staff or with	None	d) A high-performance culture programme to rebuild trust between staff and the Authority, to include the development of a comprehensive	Principle E - Developing the entity's capacity, including the capability of its leadership and the individuals within it	**Leadership** Effective succession planning, with the recruitment and development of officers with the necessary skills,

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identified skills and capability gaps, including a focus on the following: (a) Review of pay structures (b) Fair and transparent use of market supplements (c) Opportunities for learning and development (d) Effectiveness of succession planning		workforce strategy focused on development, retention, and permanent recruitment.		ensures organisational resilience. A demonstrable commitment to leadership and member development, including specialist training for key roles
Develop a "permission culture" whereby officers are empowered to take decisions within approved schemes of delegation and governance systems	None	None	Principle E - Developing the entity's capacity, including the capability of its leadership and the individuals within it Principle F - Managing risks and performance through robust internal control and strong public financial management	**Culture** Decision-making is taken at the right level, with staff empowered to do their jobs consistent with the scheme of delegation.

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Ensure annual report on systems and data on ethical standards at officer level, including: (a) staff declaration of interest system (b) Feedback from surveys and staff forums (c) Effectiveness of code of conduct and related policies.	KR10 (September 2025) - The Council needs to improve data quality and foster a positive culture and capacity around data quality to support robust service planning and reporting, based on high-quality data, including benchmarking.	g) Improving the systems and processes to enable better and evidence-based decision making, including enhancing the data and insight functions, undertaking benchmarking.	Principle E - Developing the entity's capacity, including the capability of its leadership and the individuals within it. Principle G - Implementing good practices in transparency, reporting, and audit to deliver effective accountability	**Culture** Members and officers promote and demonstrate the highest ethical standards and appropriate working behaviours through established shared values and ways of working. A culture of compliance with legislation, strategies, policies and procedures throughout the organisation.
Information governance – Lead officer Chief Operating Officer				
Adopt and implement a Data Strategy, approved at a member level, and ensure that data is used appropriately, consistently and effectively and retained in accordance with legal requirements	**September 2025** (KR10) The Council needs to improve data quality and foster a positive culture and capacity around data quality to support robust service planning and reporting, based on high-quality data, including benchmarking.	h) An appropriately resourced digital strategy that supports effective business operations and links to the Authority's future operating model.	Principle C - Defining outcomes in terms of sustainable economic, social, and environmental benefits Principle D - Determining the interventions necessary to optimise the achievement of the intended outcomes	**Continuous improvement** Access to good quality data and insight **Service delivery** The authority has complete, timely and accurate data, and the skills to interpret it, to inform decisions.

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			Principle E - Developing the entity's capacity, including the capability of its leadership and the individuals within it Principle F - Managing risks and performance through robust internal control and strong public financial management Principle B - Ensuring openness and comprehensive stakeholder engagement	
Monitor and report on compliance with FOI and SAR requests to CLT at least quarterly and publicly to members at least annually	**September 2025** (KR10) The Council needs to improve data quality and foster a positive culture and capacity around data quality to support robust service planning and reporting, based on high-quality data, including benchmarking.	Improvement and recovery plan to include: g) Improving the systems and processes to enable better and evidence-based decision making, including enhancing the data and insight functions, undertaking benchmarking	Principle B - Ensuring openness and comprehensive stakeholder engagement	**Continuous improvement** Access to good quality data and insight **Service delivery** The authority has complete, timely and accurate data, and the skills to interpret it, to inform decisions.

Action	Link to external auditor recommendation	Link to MHCLG Direction	Link to Code of Corporate Governance	Link to Best Value Guidance
Report to Audit and Corporate Governance Committee on the Council's compliance with transparency requirements.	None	g) Improving the systems and processes to enable better and evidence-based decision making, including enhancing the data and insight functions, undertaking benchmarking.	Principle B - Ensuring openness and comprehensive stakeholder engagement	**Culture** A commitment to promoting transparency and sharing information with the public.
Children's Services Governance – Lead Officer Executive Director of Children's Services				
Ensure improvements required in response to SEND area inspection have a robust improvement plan, reported publicly to Cabinet and incorporating requirements from the Local Area Reform Plan.	**October 2024 – key recommendation** (KR13) The Council should make all the necessary steps to continue to work with the Department for Education to improve performance in children's services and SEND.	a) A new Target Operating Model (TOM) that enables both financial stability and the delivery of core services and priorities. To secure as soon as practicable that all the Authority's functions are exercised in conformity with the best value duty thereby delivering improvements in services and outcomes for the people of Slough	Principle C - Defining outcomes in terms of sustainable economic, social, and environmental benefits Principle D - Determining the interventions necessary to optimise the achievement of the intended outcomes Principle E - Developing the entity's capacity, including the capability of its leadership and the individuals within it Principle F - Managing risks and performance	**Continuous improvement** Access to good quality data and insight **Service delivery** The authority has complete, timely and accurate data, and the skills to interpret it, to inform decisions. **Partnerships and community engagement** An organisational culture exists that recognises the value of working with public sector systems and local partners to improve policy development, local

Action	Link to external auditor recommendation	Link to MHCLG Direction	Link to Code of Corporate Governance	Link to Best Value Guidance
			through robust internal control and strong public financial management Principle G - Implementing good practices in transparency, reporting, and audit to deliver effective accountability	economic growth and investment, better services, and customer-focused outcomes.
Continue to work with the Schools Forum to ensure full delivery of the Dedicated Schools Grant (DSG) management plan in order to stop the increase in the DSG deficit, including approving a public and up to date Schools Sufficiency Strategy to reduce the risk of high needs block overspends	**May 2024 – Key recommendation** (KR1) Officers and members should work together to deliver financial sustainability by continuing to work with the Schools Forum and partners to ensure full delivery of the agreed DSG management plan in order to stop the increase in the DSG deficit.	To secure as soon as practicable that all the Authority's functions are exercised in conformity with the best value duty thereby delivering improvements in services and outcomes for the people of Slough	Principle F - Managing risks and performance through robust internal control and strong public financial management Principle G - Implementing good practices in transparency, reporting, and audit to deliver effective accountability	**Partnerships and community engagement** An organisational culture exists that recognises the value of working with public sector systems and local partners to improve policy development, local economic growth and investment, better services, and customer-focused outcomes. **Continuous improvement** Access to good quality data and insight **Service delivery**

Action	Link to external auditor recommendation	Link to MHCLG Direction	Link to Code of Corporate Governance	Link to Best Value Guidance
				The authority has complete, timely and accurate data, and the skills to interpret it, to inform decisions.
Ensure that reporting from Slough Children First to the Council as part of contract monitoring processes includes reporting on: (a) Risks, including safeguarding risks. (b) Sefl-assessment and external reviews of compliance with statutory and regulatory requirements.	**May 2024** (KR5) The Council should ensure it effectively manages Slough Children First Ltd (SCF), the wholly owned company which from April 2021 delivers its children's social care services, so that the Council is able to demonstrate that the services provide both quality and value for money services to families and children in Slough.	To secure as soon as practicable that all the Authority's functions are exercised in conformity with the best value duty thereby delivering improvements in services and outcomes for the people of Slough	Principle F - Managing risks and performance through robust internal control and strong public financial management	**Continuous improvement** Access to good quality data and insight **Service delivery** The authority has complete, timely and accurate data, and the skills to interpret it, to inform decisions.
Housing Services Governance – Lead Officer Chief Executive				
The housing directorate must urgently prioritise updating of out of date	**September 2025** (KR11) The Council should develop a plan to strengthen the	To secure as soon as practicable that all the Authority's functions are exercised in conformity	Principle C - Defining outcomes in terms of sustainable economic,	**Service delivery** The authority has complete, timely and accurate data, and the

Action	Link to external auditor recommendation	Link to MHCLG Direction	Link to Code of Corporate Governance	Link to Best Value Guidance
statutory plans and strategies and use these to help prioritise resources. Cabinet should receive regular reports on key improvement plans, including the outcomes of inspections and self-assessments. .	performance of its housing service, to meet the requirements of the Regulator of Social Housing's (RSH's) Standards. The current non-compliance with the Standards should be reflected in the Council's Annual Governance statement	with the best value duty thereby delivering improvements in services and outcomes for the people of Slough	social, and environmental benefits Principle D - Determining the interventions necessary to optimise the achievement of the intended outcomes	skills to interpret it, to inform decisions. Service improvements recommended by regulators and the Ombudsman are implemented at the earliest opportunity. There are clear and effective mechanisms for scrutinising performance across all service areas. Performance is regularly reported to the public to ensure that citizens are informed of the quality of services being delivered.
Report annually on housing management complaints in accordance with the Housing Ombudsman's Code**.**	**September 2025** (KR11) The Council should develop a plan to strengthen the performance of its housing service, to meet the requirements of the Regulator of Social Housing's (RSH's) Standards. The current non-compliance with the	Authority's functions are exercised in conformity with the best value duty thereby delivering improvements in services and outcomes for the people of Slough	Principle C - Defining outcomes in terms of sustainable economic, social, and environmental benefits Principle D - Determining the interventions necessary to optimise the	**Governance** Lessons are learned from complaints. **Service Delivery** Service improvements recommended by regulators and the Ombudsman are

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	Standards should be reflected in the Council's Annual Governance statement		achievement of the intended outcomes	implemented at the earliest opportunity. The authority has an effective and accessible complaints process and provides appropriate redress.
Resident engagement governance – lead officer Executive Director Public Health, Engagement and Communities				
Conduct a review across directorates as to compliance with the stated aims of the Resident Engagement Strategy.	None	Prepare and implement an improvement and recovery plan including as a minimum: i) Improving resident and public engagement	Principle B – Ensuring openness and comprehensive stakeholder engagement Principle D – Determining the interventions necessary to optimise the achievement of the intended outcomes.	**Continuous improvement** Resident engagement informs improvement efforts. **Partnerships and community engagement** Early and meaningful engagement and effective collaboration with communities to identify and understand local needs and assets. Engagement with communities that are representative of the diversity of the local area.

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Devise an effective system for capturing data and evidence of local need and ensure this is utilised to inform decision-making	**KR10 (September 2025)** - The Council needs to improve data quality and foster a positive culture and capacity around data quality to support robust service planning and reporting, based on high-quality data, including benchmarking.	Prepare and implement an improvement and recovery plan including as a minimum: g) improving the systems and processes to enable better and evidence-based decision making, including enhancing the data and insight functions, undertaking benchmarking i) Improving resident and public engagement	Principle B – Ensuring openness and comprehensive stakeholder engagement Principle C - Defining outcomes in terms of sustainable economic, social, and environmental benefits Principle D - Determining the interventions necessary to optimise the achievement of the intended outcomes Principle E - Developing the entity's capacity, including the capability of its leadership and the individuals within it Principle F - Managing risks and performance through robust internal control and strong public financial management	**Continuous improvement** Use of performance indicators and benchmarking data. Good quality data and insight to understand services. **Service delivery** Complete, timely and accurate data and skills to interpret it to inform decisions.

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Procurement and contract management governance – Lead Officer Chief Operating Officer				
Prepare and publish a new procurement strategy to meet the new requirements of the Procurement Act and ensure value for money commissioning activity. This strategy should specifically consider the following: (a) The Council's approach to social value in commissioning, procurement and contracf monitoring; (b) The Council's approach to joint commissioning across partner agencies.	**May 2024 – Key recommendation** (KR14) The Council should develop its corporate oversight to ensure it delivers improvements in economy, efficiency and effectiveness and address the following weaknesses: • Inadequate procurement arrangements **October 2024 – improvement recommendation** (IR3) The Council should create a Procurement Strategy to set the strategic direction of the procurement function in relation to its organisational support role	To secure as soon as practicable that all the Authority's functions are exercised in conformity with the best value duty thereby delivering improvements in services and outcomes for the people of Slough	Principle A – Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.	**Leadership** Fit for purpose and regularly reviewed approaches to procurement. **Governance** Effective procedures in place and followed to ensure compliance with policies, including procurement and adherence to the Contract Procedure Rules. **Use of Resources** Sustainable corporate functions including procurement which deliver value for money. **Service delivery** Procurement processes ensure economic, efficient and effective outcomes of contract procurement and management.

Action	Link to external auditor recommendation	Link to MHCLG Direction	Link to Code of Corporate Governance	Link to Best Value Guidance
				Partnerships and community engagement The authority drives social and environmental value in their place through mechanisms like procurement.
Ensure effective systems in place to commission and manage capital projects, including considering options to optimise social, economic and environmental wellbeing.	**October 2024 – improvement recommendation** (IR3) The Council should create a Procurement Strategy to set the strategic direction of the procurement function in relation to its organisational support role	Prepare and implement an improvement and recovery plan including as a minimum: b) a refreshed capital strategy and treasury management strategy.	Principle C - Defining outcomes in terms of sustainable economic, social, and environmental benefits Principle D - Determining the interventions necessary to optimise the achievement of the intended outcomes Principle F - Managing risks and performance through robust internal control and strong public financial management	**Use of resources** A clearly presented capital strategy.
Improve systems in place to ensure corporate oversight of contract management,		To secure as soon as practicable that all the Authority's functions are exercised in conformity	Principle A – Behaving with integrity, demonstrating strong commitment to	**Service delivery** Procurement processes ensure economic, efficient and effective outcomes of

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including specifically how ethical behaviour of service providers is monitored.		with the best value duty thereby delivering improvements in services and outcomes for the people of Slough	ethical values, and respecting the rule of law Principle C - Defining outcomes in terms of sustainable economic, social, and environmental benefits Principle D - Determining the interventions necessary to optimise the achievement of the intended outcomes	contract procurement and management. The approach to commissioning, contracting and contract management is good and represents value for money. **Governance** Adherence to contract procedure rules.
Partnership governance – Lead Officer Executive Director of Public Health, Engagement and Communities				
Review and publicly report on the effectiveness of the Council's statutory partnerships, including reporting on: (a) The terms of reference; (b) Transparency of reporting and decision-making	**September 2025** (KR12) The Council should develop a plan to strengthen its leadership, oversight and contribution through partnership working in relation to the Slough Youth Justice Service, to drive the significant	To secure as soon as practicable that all the Authority's functions are exercised in conformity with the best value duty thereby delivering improvements in services and outcomes for the people of Slough	Principle B - Ensuring openness and comprehensive stakeholder engagement Principle G - Implementing good practices in transparency, reporting, and audit to deliver effective accountability	**Partnerships and community engagement** Good governance in partnership arrangements

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(c) Self-assessments and external reviews of effectiveness	improvement in quality expected by HM Inspectorate of Probation and ensure the improvement required by the Council is reflected in its AGS.			