

Date of issue: Tuesday, 5 September 2023

MEETING:	AUDIT AND CORPORATE GOVERNANCE COMMITTEE (Councillors O’Kelly (Chair), E. Ahmed (Vice Chair), Akram, Anderson, Rana, W. Sabah, Shaik and Zarait)
	CO-OPTED INDEPENDENT MEMBER: Naira Bukhari
DATE AND TIME:	WEDNESDAY, 13TH SEPTEMBER, 2023 AT 6.30 PM
VENUE:	COUNCIL CHAMBER - OBSERVATORY HOUSE, 25 WINDSOR ROAD, SL1 2EL
DEMOCRATIC SERVICES OFFICER: (for all enquiries)	SHABANA KAUSER 07821 811 259

NOTICE OF MEETING

You are requested to attend the above Meeting at the time and date indicated to deal with the business set out in the following agenda.



STEPHEN BROWN
Chief Executive

AGENDA

PART I

<u>AGENDA ITEM</u>	<u>REPORT TITLE</u>	<u>PAGE</u>	<u>WARD</u>
	Apologies for absence.		
1.	Declarations of Interest	-	-

All Members who believe they have a Disclosable Pecuniary or other Interest in any matter to be considered at the meeting must declare that interest and, having regard to the circumstances described in Section 9 and Appendix B of the Councillors’ Code of Conduct, leave the meeting while the matter is discussed.



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10.	Date of Next Meeting - 22 November 2023	-	-

Press and Public

Attendance and accessibility: You are welcome to attend this meeting which is open to the press and public, as an observer. You will however be asked to leave before any items in the Part II agenda are considered. For those hard of hearing an Induction Loop System is available in the Council Chamber.

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Audit and Corporate Governance Committee – Meeting held on Wednesday, 19th July, 2023.

Present:- Councillors O’Kelly (Chair), E. Ahmed (Vice-Chair), Akram (until 6.48pm), Rana, W. Sabah (until 6.48pm) and Shaik

Also present under Rule 30:- Councillors Mann

Apologies for Absence:- Councillors Anderson and Zarait
Co-Opted Member - Naira Bukhari

PART 1

1. Declarations of Interest

Councillor O’Kelly declared that he was chair of governors at St Mary’s Church of England Primary School. He stayed and participated in the meeting.

2. Audit & Corporate Governance Committee - Terms of Reference

Details of the Committee’s terms of reference (ToR) were outlined for information. Referring to arrangements for membership of the Committee, queries were raised regarding Members ability to consider reports presented to the meeting, given that the ToR specified that Councillors should be selected following a skills audit of the committee and must have completed the CIPFA self- assessment, prior to serving on the Committee. A Member also questioned the appointment of the Chair of the Committee, reminding Members that CIPFA best practice stipulated that an opposition Member be appointed Chair of the audit Committee.

The Executive Director, Finance and Commercial reminded Members that a training session was held in June 2023 and further training would be provided during the municipal year which would be aligned to the work programme of the Committee. It was noted that the self-assessment form would be circulated to Members prior to the next meeting.

Concern was also raised that the ToR stated that up to four co-opted (non-voting) Independent Members be appointed to the Committee and that none were present. It was clarified that the ToR stated that there must be a minimum of one Independent Member appointed to the Committee, which was the case and arrangements were ongoing to appoint to the remaining vacancies.

In addressing the meeting, the Best Value Commissioner stated that although a number of valid points had been raised, the reports being considered by the Committee were not of a technical nature and that sufficient training had been provided to Members to consider the reports being presented at the meeting. Referring to training, it was noted that a training programme aligned to when

specific reports were presented to the Committee would be preferable as opposed to training only being given at the start of the municipal year.

(Councillors Akram and W Sabah left the meeting)

Resolved - That the Terms of Reference be noted.

3. Minutes of the Last Meeting held on 14th March 2023

Resolved – That the minutes of the meeting held on 14th March 2023 be approved as a correct record.

4. Action Progress Report

The Head of Accommodation, Housing, informed the Committee that work had recently begun on formulating an approach to identify households which were no longer owed a duty to be accommodated under the Housing Act 1996 and that an update would be provided at the September meeting.

Resolved - That details of the Action Progress Report be noted.

5. Internal Audit Annual Report 2022/23

The Head of Internal Audit for 2022/23, Mr Harris, introduced the Internal Audit Annual Report for 2022/23 which provided the annual opinion on the overall adequacy and effectiveness of Slough Borough Council's risk management, control and governance processes.

The Committee noted that the 2022/23 opinion would be the final one issued by the outsourced internal audit team from RSM. The plan and internal audit provision from 1st April 2023 was now led by the new in-house team.

Mr Harris stated that internal audit plan for the 2022/23 financial year had been completed with 21 final reports issued and a further 6 still in draft awaiting management responses. An overview was provided of the audit conclusions and it was noted that a large majority of the 27 audits had received negative opinions - 9 with minimal assurance, 7 partial assurance, 3 with little progress for follow up audits and 4 advisory reviews where significant issues had been identified. The overall internal audit opinion for 2022/23 was a negative (qualified) opinion, which was the third qualified head of internal audit opinion in succession.

The Executive Director, Finance & Commercial highlighted that the annual report looked back over the year up to 31st March 2023 and that several of the reports later in the agenda would set out the progress being made to address the range of weaknesses identified and the work of the new internal audit team to strengthen processes, for example to improve the tracking of internal audit actions. The Committee sought assurance that there was sufficient commitment from management to seek to close down actions in a more timely

way than had historically been the case. The Executive Director highlighted the processes in place to ensure directorates across the Council were reviewing and responding to the recommendations and actions arising from audits. Regular reports on the progress being made would be provided at future meetings.

Members commented on the format of the reports on the agenda and felt they could be more clearly presented in the future. Members feedback was welcomed and Officers would work with the new Chair to identify any areas in which the presentation of reports to the Committee could be improved, noting that the current format was in line with that requested by the previous committee. The report was noted.

Resolved –

- (a) That the Internal Audit Annual Report 2022/23 be noted.
- (b) That the Committee expected management to ensure that the issues and weaknesses identified were being addressed in line with the timescales agreed.

6. Internal Audit Progress Report 2022/23

The Head of Internal Audit for 2022/23, Mr Harris, summarised a report that set out the progress made to deliver the 2022/23 Internal Audit Plan for the Council. The report covered audits from the 2022/23 plan only, and a separate report later in the agenda detailed progress on the 2023/24 plan.

It was noted that 9 final reports from the 2022/23 audit plan had been issued since the previous meeting and 6 reports remained in draft. There were a number of reports where significant weaknesses to the internal control framework had been identified, which needed to be addressed. No changes to the 2022/23 Internal Audit Plan had been made since the previous meeting of the Committee in March.

The report was noted.

Resolved – That the Internal Audit Progress Report for 2022/23 be noted.

7. Revised Internal Audit Plan 2023/24 & Internal Audit Charter

The Committee considered a report that updated on the revised Internal Audit Plan for 2023/24 and the draft Internal Audit Charter, which underpinned the plans and practice of the Council's internal audit team.

The Head of Internal Audit, Mr Mansour, summarised the key aspects of the report. The Internal Audit Plan for 2023/24 had been approved by the Committee in March 2023, however, the new internal audit had revised the plan to take into consideration the Council's recovery plans and the resources available. The plan was flexible and would be reviewed on a rolling 3-month

basis and would take into account an evaluation of relevant information from across Council departments and emerging risks to the authority. It was considered there was adequate coverage across the Council.

Members asked about the how major risks were assessed for inclusion in the audit plan. The Head of Internal Audit explained the process undertaken which included a review of the Corporate Risk Register, the work being carried out to improve directorate risk registers, discussions with executive directors, CIPFA and DLUHC reports and the factors that contributed to the Section 114 notice and efforts to implement the recovery plan. In response to a question Members were assured that the plan as set out in Appendix 1 to the report had been developed and evaluated by the new in-house internal team and was not a 'legacy' plan from the outgoing internal auditor, RSM.

The Executive Director, Finance & Commercial explained the context of the new plan including the establishment of the new internal audit team and a new Committee following the elections in May 2023. The quarterly review process would give the Committee an opportunity to shape the plan as it identified potential audit areas over the course of the year and for the 2024/25 plan.

At the conclusion of the discussion the revised Internal Audit Plan and the draft Internal Audit Charter were approved.

Resolved – That the report be noted and the revised Internal Audit Pan and draft Internal Audit Charter be approved.

8. Internal Audit Progress Report - Quarter 1 2023/24

The Internal Audit Manager introduced a report that set out progress on internal audit activity for the first quarter of 2023/24.

Members were updated on the progress of the recruitment of the new in-house internal audit team and the handover process with RSM, who would continue to deliver some Q1 2023/24 audits. Senior level posts in the new team had been successfully recruited and the Committee was informed that the team was able to operate at full capacity.

In relation to the tracking of internal audit actions, it was noted that good progress had been made with all historic actions from pre-2021/22 no completed. For 2021/22, 185 actions, which was 57% of the total, had been completed, however, 133 actions were overdue and there was a concerted effort across the Corporate Leadership Team to close the remaining actions. For 2022/23, 41 actions had been completed and 54 were overdue as of 9th June 2023. The Head of Internal Audit highlighted that a target of 0%, with a tolerance of 10%, of all high priority actions for audits performed in 2023/24.

Members asked a number of questions about the internal audit process including the timescales and reporting arrangements. Audits were at various stages of completion at any one point in time and there was a monthly

monitoring process in place to review the progress of completed actions. Members recognised that there had been a significant historic backlog of internal audit actions that had built up over several years and sought assurance that these would still be followed up to ensure the weaknesses identified had been properly addressed. Officers had strengthened the arrangements for monitoring and verifying the completion of audit actions and Members were assured that they were only closed when management had provided evidence that the action had been completed.

The report was noted.

Resolved – That the report be noted including:

- The progress on recruiting to an in-house team with key members of the new in-house team being onboarded during February to June 2023.
- That there were no outstanding actions pre 2021/22.
- That a detailed review of all outstanding recommendations continued to be carried out to further cleanse the data, the output from which had been shared with the new Departmental Leadership teams for actioning overdue and other outstanding actions. Updated analysis had been provided as of 9th June 2023.
- A target of 0%, with a tolerance of 10%, had been introduced for all high priority audit actions for audits performed in 2023/24.

9. Risk Management Update - Quarter 1 2023/24

The Committee received an update report on the corporate risk register.

The Executive Director, Finance & Commercial highlighted that the Corporate Leadership Team had recognised that further work was needed on the register and that a revised and updated version would be brought to the next meeting of the Committee in September. The departmental risk registers were also being improved and, in line with the suggestion of Commissioners, the Committee may wish to invite individual departments to future meetings to review their risk registers.

Members discussed some of the key risks identified in the register including the service, financial and governance risks in children's services which had been in intervention for a prolonged period. The Executive Director, People (Children) explained some of key aspects of the improvement plan and governance arrangements. A separate report on Slough Children First was to be considered later in the meeting.

The report was noted and it was agreed an updated risk register would be presented at the next meeting.

Resolved –

- (a) That the Council's corporate risk register be noted.

- (b) That the recruitment of the Head of Financial Governance, Internal Audit, Counter Fraud, Risk, and Insurance who together with the Risk and Insurance Manager and the Risk and Insurance Officer would be responsible for developing and taking forward the risk management strategy be noted.
- (c) That the introduction of a new Risk Register template and the efforts to explore software solutions that may further enhance the visual presentation of risk management reporting as well as facilitate the analysis, collation, and reporting of information be noted.

10. Progress of the Corporate Fraud Team 22/23 and Plan for 23/24

The Counter Fraud Manager introduced a report that set out the range of work undertaken by the Corporate Fraud Team (CFT). The Council had a statutory responsibility for the proper administration of its financial affairs which included having effective systems for the prevention, detection and investigation of fraud and corruption.

The report summarised activity, key highlights and future priorities of the CFT. The team worked in a range of high-risk areas included social housing fraud, Right to Buy fraud, Council Tax fraud, corporate and internal fraud, social care and the financial investigations including under the Proceeds of Crime Act. Some key achievements included the verification processes undertaken by the Council of Covid-19 business grants and successful financial investigations resulting in a confiscation order of £318k. During the 2022/23 financial year the CFT closed a total of 57 cases. The Fraud Risk Assessment was to be introduced in the 2023/24 financial year.

Members of the Committee commended the team for their important work and asked a number of questions including whether the team had the necessary support to continue to protect the authority from fraud. The Executive Director, Finance & Commercial highlighted the importance of fraud prevention and detection and confirmed the strong support of the Corporate Leadership Team for the work of CFT, including working closely with council departments such as housing, adult social care and internal audit. There was an opportunity to extend the bespoke training CFT had created on counter fraud awareness to more staff across the authority and to councillors. Members asked for assurance that where historic poor practice had been identified as a result of investigations that appropriate action was taken to strengthen processes and controls. The Executive Director confirmed that learning from incidents and addressing any weaknesses in processes that could have prevented them was an important priority.

At the conclusion of the discussion the report was noted.

Resolved – That the update on the Counter Fraud Team be noted.

11. Annual Governance Statement

The Head of Legal outlined details of the Annual Governance Statement (AGS) for the previous financial year. The AGS was a statutory document, which explained the processes and procedures in place to enable the council to carry out its functions effectively. The draft statement had been produced following a review of the council's governance arrangements and included an action plan to address the overarching governance issues identified.

Members were reminded that whilst a draft AGS was prepared for 2020-21, this was not taken to Committee for formal approval, nor was there a draft produced for 2021-22. It was challenging for current officers to review governance arrangements and the suitability of action plans going back several years and a decision had therefore been taken to focus attention on the governance review of 2022/23 to inform the 2022/23 AGS.

It was explained that the AGS was a valuable means of communication which enabled the Council to explain to its residents, service users, tax payers and other stakeholders its governance arrangements and the controls it has in place to manage risks of failure to deliver its outcomes and priorities. Whilst this was important for all local authorities, it was even more critical for an organisation such as the Council, which had been identified to have failed in its corporate governance processes and to have failed to meet its statutory best value.

Issues that had been identified for specific action within the AGS were highlighted to the Committee, noting that these were widely drawn to reflect general areas of improvement and linked to the Council's recovery plans aligned to the DLUHC statutory direction. A number of points were raised in the ensuing discussion including a request for an update on Housing Management and it was noted that this would be provided at the next committee meeting.

Referring to the Closure of Statement of Accounts a Member asked what assurance could be provided that previous accounts would be closed off. The Executive Director, Finance and Commercial stated that the 2018/19 accounts were currently with the External Auditors awaiting sign off. However, it was brought to Members attention that there was a significant national backlog in local government relating to closure of statement of accounts and external auditors capacity to address this and that the issue was being looked at by CIPFA and the Department of Levelling Up, Communities and Housing. It was noted that there was a potential for previous years outstanding statement of accounts being closed in a more timely manner but further details from DLUHC were awaited. An update would be provided at the next meeting and an all member briefing arranged in due course. The Chair stressed the importance of resident engagement on this matter to provide them with assurance that lessons had been learnt and ensuring systems were in place to prevent the Council finding itself in a similar position in future.

A Member sought assurance that actions identified regarding complaints had been put in place and it was noted that the Annual Statutory Complaints report would be scheduled for the September committee meeting.

Resolved -

- (a) That the Annual Governance Statement for 2022/23, as set out at Appendix 1 of the report, be approved.
- (b) That the issues arising and proposed actions identified in Appendix 1 be noted and that progress against the actions be brought back to the Audit and Corporate Governance Committee on a quarterly basis.
- (c) That the Annual Statutory Complaints Report be scheduled for the September Committee meeting.

12. Slough Children First Governance Review - Update on Progress

The Committee considered a report which set out summary of the progress made on actions recommended following a governance review of Slough Children First (SCF). The report updated the committee on the progress made since the previous report in March 2023. The Chief Executive of SCF, who also held the role of Executive Director of People (Children) at the Council, was present to update the committee and answer questions from Members.

The Head of Legal provided new members of the committee with the context to the report. SCF had been a Council-owned company since 2021 and had been subject to a governance review in the Summer of 2022. The Council had been subject to government intervention in children's services for several years. The Committee had previously agreed to receive regular updates on the progress being made to delivering the action plan that had been put in place following the review. The latest report showed some improvement had been made with the number of 'red' rated actions falling from 11 in September 2022 to 2 in June 2023. There had been significant improvements in terms of the recruitment of a senior leadership team and business planning, however, it was noted that the financial sustainability of SCF and alignment to the Council's budget envelope was such that quarterly reporting to Cabinet was required. The SCF business plan was due to be considered by Cabinet in September 2023.

Members asked about the financial sustainability of the company. It was noted that the Council had agreed to increase the contract sum to SCF from £32m to £36m and a key part of the business planning process was to set a realistic budget for the company that reflected the pressures and demands on children's services, which were a significant issue nationally. The SCF Chief Executive explained some of the challenges facing the service and stated that that part of the work the company was undertaking was to seek to reduce demand by improving the early help service and working closely with partner agencies. Progress was being made to reduce the level of agency staff and bring Slough more into line with national averages.

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Councillors asked about the progress in improving services for children in Slough and addressing the issues identified in successive Ofsted inspections, the most recent of which in January 2023 had rated the service as 'requires improvement to be good'. The SCF Chief Executive highlighted the improvements and activities made in recent months and commented that a focused inspection was expected at the end of 2023 which would give an indication of the progress being made to improve services.

The report was noted.

Resolved - That progress made on actions following the Slough Children First Governance review, as set out in Appendix 1 to the report, be noted.

13. Work Programme 2023/24

The Committee noted details of the work programme and agreed that the Annual Complaints Report be added to the September Committee meeting. Members were reminded to contact the Chair and or Democratic Services should they wish to add/amend the work programme.

Resolved - That details of the work programme be noted and that the September meeting to include consideration of the Annual Complaints Report.

14. Date of Next Meeting - 13th September 2023

The date of the next meeting was noted as 13th September 2023.

Chair

(Note: The Meeting opened at 6.30 pm and closed at 9.13 pm)

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SLOUGH BOROUGH COUNCIL
AUDIT & CORPORATE GOVERNANCE COMMITTEE
ACTION PROGRESS REPORT

19th July 2023

Minute reference	Agenda item and Action required	Lead Officer	Status / Comment
4	Action Progress Reports Assistant Director, Housing, to attend 13 th September Committee meeting to discuss progress on developing a strategy to identify households which are no longer owed a duty to be accommodated under the Housing Act 1996.	Assistant Director, Housing	Completed. See attached slides and AD Housing attending 13.09.23 meeting.
5	Internal Audit Annual Report 2022/23 Format of reports to be revised - information presented in a more user friendly format / executive summary provided	Head of Internal Audit	Completed. To be presented on 22 November 2023.
8	Internal Audit Progress Report - Quarter 1 2023/24 Information presented in tables within the appendix to be reviewed and presented in a more user friendly format, including details regarding progress of implementing high/medium/low recommendations	Head of Internal Audit	Completed. Two appendices will be submitted for the 13 September 2023 meeting – see agenda item 4.
10	Progress of the Corporate Fraud Team 2022/23 and Plan for 23/24 Schedule fraud training - to be delivered to all councillors.	ED Finance & Commercial / Head of Internal Audit	Training material and the Fraud team are available to deliver the training at a convenient time for all Councillors.

Minute reference	Agenda item and Action required	Lead Officer	Status / Comment
11	<p>Annual Governance Statement</p> <p>Action 6 - Closure of Statement of Accounts - update at September meeting and briefing be arranged for all members</p> <p>Action 7 – Housing Management – update at September meeting.</p> <p>Annual Complaints report be scheduled for September meeting.</p>	<p>ED Finance & Commercial</p> <p>AD Housing</p>	<p>Update at September meeting.</p> <p>Completed. AD attending 13.09.23 meeting.</p> <p>Completed - See agenda item 6.</p>

ACTION PROGRESS REPORT - HOMELESSNESS UPDATE

- Homelessness function is heavily Regulated and Legislation governs process
- Code of guidance also aids Council decision making process to bring consistency across country
- Public sector Equality Duty applies
- Conclusion of Homelessness process with a duty or no priority to house.

Service improvement Process

- Improved resource management and deployment
- Revision of the Homelessness Strategy
- Review of Support and signposting services
- Implementation of new strategy objectives
- Review objectives annually

Actions and timelines

- Review existing Homelessness Strategy renew and consult Jan 2024 complete July 2024
- Areas for improvement nonpriority case include
 1. Improved sign posting to decent PRS landlords and third sector
 2. Information on out of Borough housing options and costs
 3. Improve literature and online information on housing options
 4. Identification of other housing products eg shared ownership
 5. Better connectivity with other housing providers

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Slough Borough Council

Report To:	Audit and Corporate Governance Committee
Date:	13 September 2023
Chief Officer:	Adele Taylor – Executive Director of Finance and Commercial (S151)
Contact Officer:	Sati Seehra, Internal Audit Manager
Title of Report:	Internal Audit Quarterly Progress Report Q2 23/24
Appendices:	Appendix ‘A’ – Internal Audit Actions Report Appendix ‘B’ – Overdue High Risk Audit Actions

1. Summary and Recommendations

This report sets out progress on

- progress on the implementation of internal audit reports and actions for 2021/22, and 2022/23, appendix A and B
- Actions being taken by the Corporate Leadership Team and Department Leadership Teams to respond to IA reports and outstanding actions.

Recommendations:

The Audit and Corporate Governance Committee is recommended to consider and comment on this report noting in particular:

- the progress on completing responses to the outstanding 2022/23 internal audit reports.
- that a detailed review of all outstanding recommendations continues to be carried out to further cleanse the data, the output from which has been shared with the new Departmental Leadership teams for actioning overdue and other outstanding actions. Update analysis has been provided as of 3rd August 2023.

Commissioner Review

The Commissioners are pleased to note the continued positive trajectory in the implementation of outstanding Internal Audit recommendations and are content with the recommendations in this report.

2. Report

Internal Audit Team Developments

The Head of Financial Governance, Internal Audit, Counter Fraud, Risk and Insurance and the Internal Audit Manager have obtained the approval to procure an internal audit application (Audit Board). This will help build a value-adding, fit for

purpose audit services that will cater for the Council’s present and future requirements.

3. Response to Internal Audit Recommendations

Progress continues to be made regarding completion of internal recommendations. There have been several changes since the last report to the Committee:

- Actions from internal audit reports outstanding from 2021/22. Actions completed as of 3rd August 2023, 211 or 65% (up from 59% last month). A concerted effort is being made by the Corporate Leadership Team (CLT) to close the remaining 116 actions or 35% (down from 41% last month) that are overdue.
- 2022/23 reports and actions - 22 reports have been finalised and a further 6 reports still in draft status and being responded to by management. 220 actions have been raised for 2022/23 from these reports. As of 3rd August 2023, 62 actions or 28% (no change from last month) are overdue and 61 or 28% complete (up from 23% last month). 48 or 27% are awaiting management responses (actions owners and implementation dates).

The Council’s response to agreed internal audit actions should contribute to the achievement of the organisation’s objectives and assist the Council in managing its risks. Officers have strengthened the arrangements for monitoring and verifying completion of audit actions. The current position is as follows:

2021/22 Outstanding Internal Actions

A total of 37 Internal audit reports were issued in 2021/22 (29 assurance and 8 advisory). All internal audit reports have now been finalised (including follow up audits).

The status of audits actions for the financial year 2021/22 is as follows:

Totals	Total	High	Medium	Low
Not Due	0	0	0	0
Overdue	116	10	61	45
Complete	211	45	97	69
Not Allocated	0	0	0	0
Total	327	55	158	114

- 327 recommendations were made in 2021/22 reports, 55 are High, 158 are medium and 114 are low rated.
- 211 actions or 65% of actions due are complete.
- 116 actions or 35% are now overdue the agreed date of implementation. 10 of these are rated high, 61 are medium and 45 low rated.
- The overdue actions have been shared with each department so Department Leadership Teams can consider the current position and respond. Work will continue with DLT’s to reduce these numbers.

2022/23 Outstanding Audit Actions and Reports

22 reports have now been finalised and a further 6 reports have been issued in draft and are subject to further discussion or are awaiting a response from management.

The status of audit recommendations for the financial year 2022/23 is as follows:

Totals	Total	High	Medium	Low
Not Due	49	10	28	11
Overdue	62	17	31	14
Complete	61	11	32	18
Awaiting Management Responses	48	13	25	10
Total	220	51	116	53

220 actions have been raised for 2022/23 from these reports. As of 3rd August 2023, 62 actions or 28% are overdue and 61 or 28% complete. 48 or 22% are awaiting management responses (actions owners and implementation dates).

Audits awaiting management responses are made up of Debtors Management (12 actions), Creditors (7 actions), Budget Setting and Budgetary Control (9 actions), Rent Accounts (13 actions) and Capital Expenditure (11 actions). It should be noted that some audit actions for Creditors audit have been marked as complete as they have been implemented before the report has been finalised.

2023/24 Outstanding Audit Actions and Reports

The revised internal audit plan 23/24 was presented to the July Audit and Corporate Governance Committee. It is agile to reflect changes in circumstances, including plans to develop an in-house internal audit function.

Currently, only one audit has been finalised, with six audits in management review.

IA Report	Current Position	IA Opinion
Follow Up (See below)	Response being drafted	<i>Little Progress</i>
Adult Safeguarding	Response being drafted	<i>Partial Assurance</i>
Schools Audit – Wexham	Finalised	<i>Reasonable Assurance</i>
Schools Audit – St Bernard's	Response being drafted	<i>Partial Assurance</i>
Cash Collection and Management	Response being drafted	<i>Minimal Assurance</i>
Matrix Recruitment Agency	Response being drafted	<i>Minimal Assurance</i>
Enrolment, School Places and Attendance	Response being drafted	<i>Reasonable Assurance</i>

No audit actions are due for 2023/24.

The Follow Up Audit consisted of the following:

During our work to deliver the approved internal audit plan for 2022/23 RSM have followed up actions agreed as part of prior audits to monitor management's progress with improving the control framework. In most cases it was found that actions were restated (on the action tracker) like for like with no progress made.

15 high and 13 medium priority actions from the list of audits below were reviewed, that were restated as part of the subsequent audit undertaken in 2022/23:

- Children Missing Education 5.22/23
- Risk Management Follow Up 6.22/23
- General Ledger 9.22/23
- Council Tax 10.22/23
- Housing Benefits 12.22/23
- Health and Safety Full Follow Up 17.22/23
- Follow Up – IT Business Continuity and Disaster Recovery 14.22/23

4. Completion of Internal Audit actions

All internal audit actions have been allocated to and reviewed by actions owners and executive directors, including actions that are deemed not relevant due to changes in circumstances. Actions from previous year's audits are also reviewed to ensure they are relevant to the service area to which they have been assigned. The action tracker has been reviewed and updated to reflect the senior management restructure and the change in directorates.

Progress is being made on closing actions on the tracker. Evidence of actions completed is obtained and quality assured by the Head of Financial Governance, Internal Audit and Counter Fraud and the Internal Audit Manager, and, retained for use in follow up audits.

5. Governance and Monitoring of Management Actions

Outstanding internal audit actions are being actively monitored on a regular basis including reporting into Corporate Leadership Team, Risk and Audit Board and the Audit and Corporate Governance committee.

6. Implications of the Recommendation

Financial Implications

There are no direct financial implications relating to the updates to the internal audit recommendations, but completion of the actions will improve the council's processes including those that underpin sound financial management, governance, risk management and internal control.

Legal Implications

Failure to address those risks associated with the Directions from the Department for Levelling Up, Housing and Communities will impact the ability to secure the Authority's compliance with the requirements of Part I of Local Government Act 1999. The Council has specific legal duties in relation to certain areas, such as managing health and safety risks and civil contingency. Effective internal audit is a key part of providing assurance on the adequacy of governance, risk management and internal control.

This Committee is responsible for providing an independent and high-level focus on the audit assurance and reporting arrangements that underpin good governance and financial standards. This includes overseeing internal audit. The Committee's terms of reference include making appropriate enquiries of both management and the head of internal audit to determine if there are any inappropriate scope or resource limitations, to consider reports from the head of internal audit on internal audit's performance during the year, including receiving updates on the work of internal audit setting out key findings, issues of concern and actions in hand.

Risk Management Implications

Having in place an adequate internal audit function is a statutory responsibility of the s151 officer. Failure to operate an adequate internal audit function heightens the risk of poor governance, internal control, and risk management.

Environmental Implications

There are no direct environmental implications in this report.

Equality Implications

Section 149 of the Equality Act 2010 requires public bodies to have due regard to the need to:

- eliminate unlawful discrimination, harassment, victimisation, and any other conduct prohibited by the Act.
- advance equality of opportunity between people who share a protected characteristic and people who do not share it; and
- foster good relations between people who share a protected character.

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Appendix A

Internal Audit Actions Report

13 September 2023

Sati Seehra, Internal Audit Manager

Update on Internal Audit Actions

As of 3 August 2023

Total 21/22				
Totals	Total	High	Medium	Low
Not Due	0	0	0	0
Overdue	116	10	61	45
Complete	211	45	97	69
Not Allocated	0	0	0	0
Totals	327	55	158	114

The number of overdue audit actions has decreased from 134 to 116.

The overdue actions are recommendations not being implemented by their due dates, due to factors such as (but not limited to) resourcing.

As of 3 July 2023

Total 21/22				
Totals	Total	High	Medium	Low
Not Due	1	0	1	0
Overdue	134	12	70	52
Complete	192	43	87	62
Not Allocated	0	0	0	0
Totals	327	55	158	114

Update on Internal Audit Actions

As of 3 August 2023

Total 22/23				
Totals	Total	High	Medium	Low
Not Due	49	10	28	11
Overdue	62	17	31	14
Complete	61	11	32	18
Not Allocated	48	13	25	10
Totals	220	51	116	53

The number of overdue audit actions has increased from 61 to 62.

As of 3 July 2023

Total 22/23				
Totals	Total	High	Medium	Low
Not Due	60	11	36	13
Overdue	61	18	28	15
Complete	51	9	27	15
Not Allocated	48	13	25	10
Totals	220	51	116	53

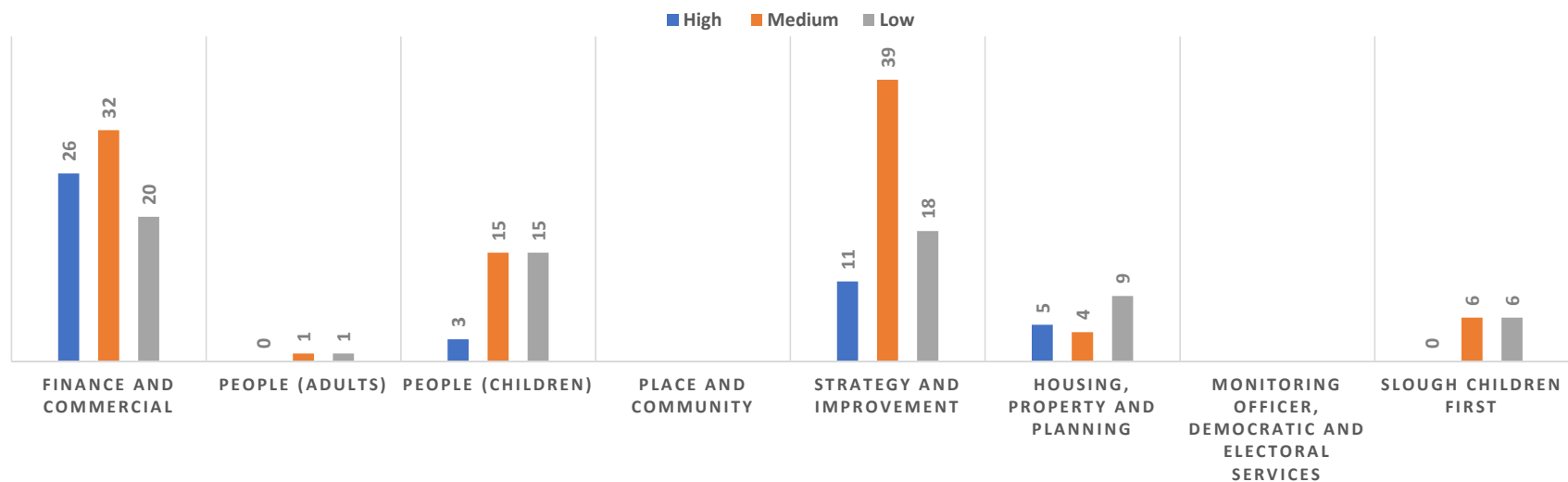
The overdue actions are due to recommendations not being implemented by their due dates as well as finalisation of audit reports.

Internal Audit Actions By Directorate

As of 3 August 2023

2021/22 COMPLETED AUDIT ACTIONS BY DIRECTORATE

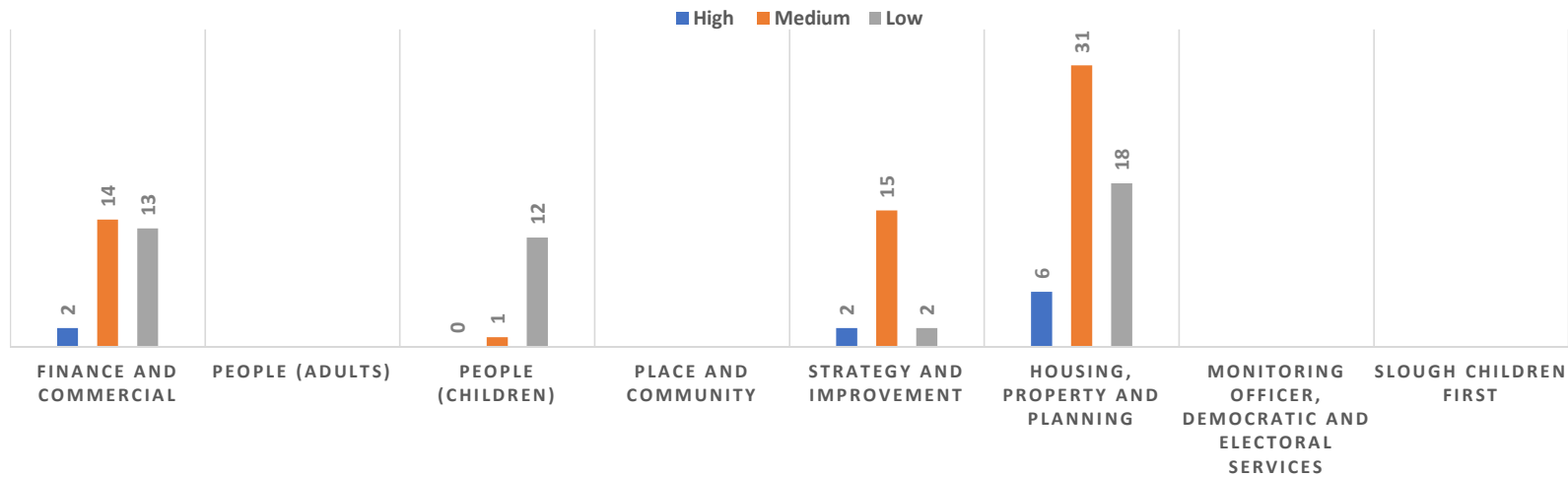
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Internal Audit Actions By Directorate

As of 3 August 2023

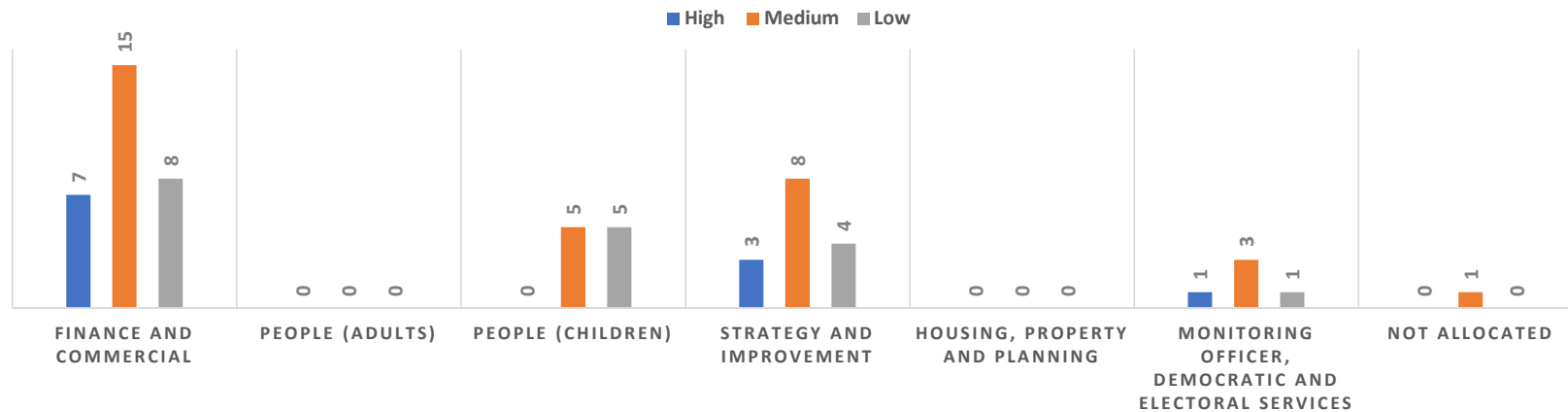
2021/22 OVERDUE AUDIT ACTIONS BY DIRECTORATE



Internal Audit Actions By Directorate

As of 3 August 2023

2022/23 COMPLETED AUDIT ACTIONS BY DIRECTORATE

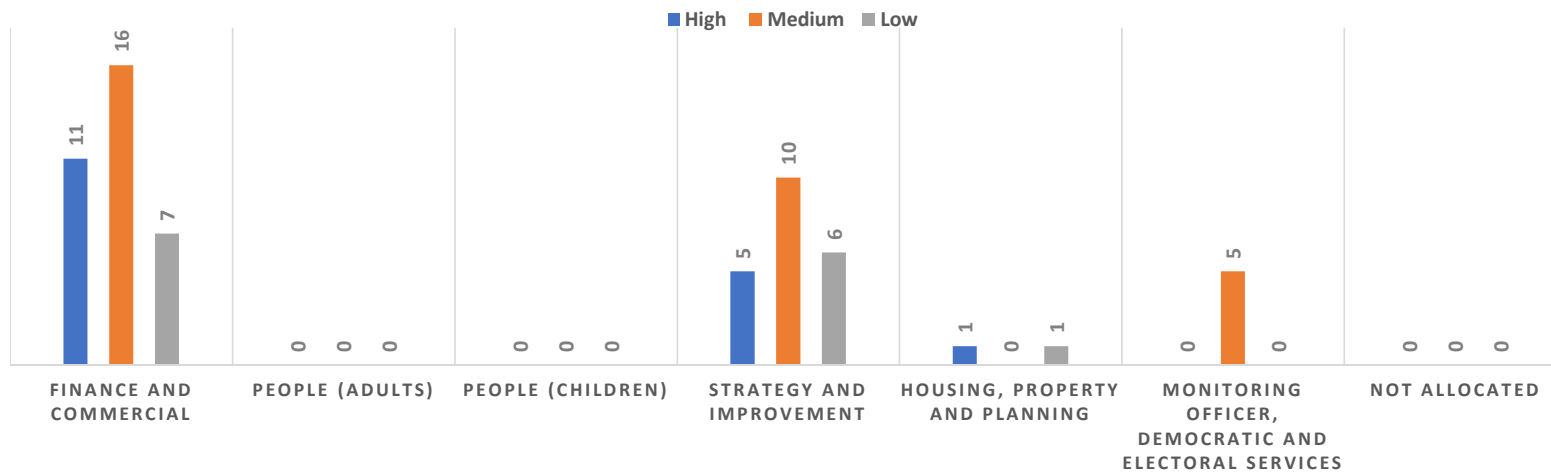


Internal Audit Actions By Directorate

As of 3 August 2023

2022/23 OVERDUE AUDIT ACTIONS BY DIRECTORATE

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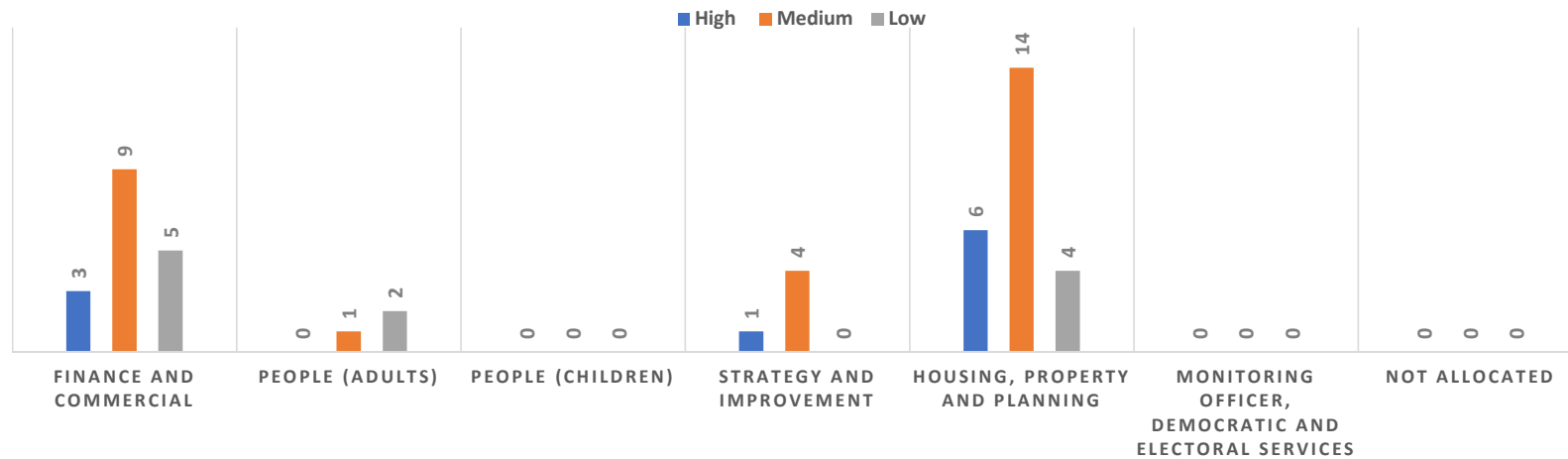


Internal Audit Actions By Directorate

As of 3 August 2023

2022/23 NOT DUE AUDIT ACTIONS BY DIRECTORATE

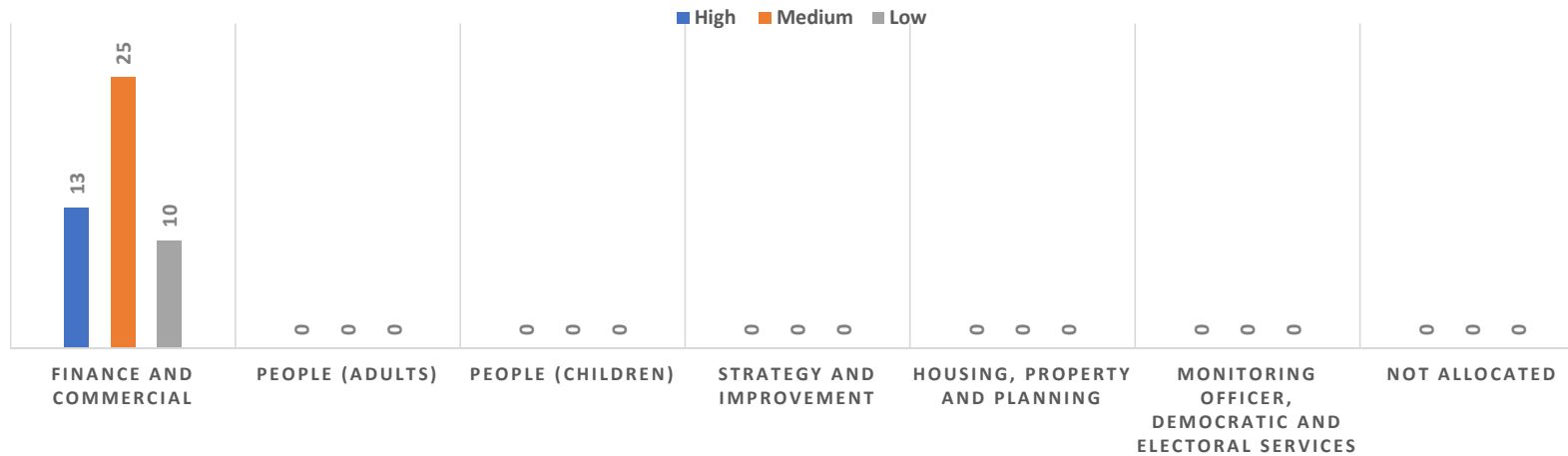
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Internal Audit Actions By Directorate

As of 3 August 2023

2022/23 NOT ALLOCATED AUDIT ACTIONS BY DIRECTORATE



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Appendix B - Overdue High Risk Actions

Year	Report Title	Recommendation	Rating	Action Owner	ED/AD	Directorate	Service	Implementation Date	Status	Days (as at 16 August 2023)	Age Analysis
21/22	9.21/22 Follow Up of Previous Management Actions - Quarter 2	A clear control framework will be put in place to ensure that, in line with government guidance, income received from the serving of fixed penalty notices is spent on related functions.	High	Linda Corcoran	Director of Law & Governance (Monitoring Officer)	Law & Governance	Anti-Social Behaviour	30/09/2021	Overdue	685	> 1 Year < 2 Years
21/22	9.21/22 Follow Up of Previous Management Actions - Quarter 2	The council will develop a formal process to systematically track income due through to collection, receipting and banking. This will include guidance for undertaking regular, formal reconciliations between income received and records maintained.	High	Linda Corcoran	Director of Law & Governance (Monitoring Officer)	Law & Governance	Anti-Social Behaviour/Enforcement	30/09/2021	Overdue	685	> 1 Year < 2 Years
21/22	9.21/22 Follow Up of Previous Management Actions - Quarter 2	The ASB Enforcement & Transition Lead will produce monthly reports to monitor the timeliness of responses to cases on the Flare system, with the required response time noted depending on case categorisation. Any noncompliance with the required timeframes will be investigated and reasons documented.	High	Michelle Isabelle	Director of Law & Governance (Monitoring Officer)	Law & Governance	Housing	30/09/2021	Overdue	685	> 1 Year < 2 Years
21/22	16.21/22 General Ledger	An exercise will be completed to identify all tasks to be completed as part of the month end process. A full month end timetable will be prepared and tasks will be assigned to appropriate staff members. The completion of tasks will be confirmed each month to a relevant manager responsible for overseeing the closedown process.	High	Alistair Rush	Adele Taylor	Finance and Commercial	Finance	30/04/22	Overdue	473	> 1 Year < 2 Years
21/22	24.21/22 GDPR Governance	The Data Flow Capture Spreadsheet will be updated to include the following areas: • name and contact details of joint controller (if applicable); • categories of individuals; • names of third countries or international organisations that personal data are transferred to (if applicable); • safeguards for exceptional transfers of personal data to third countries or international organisations (if applicable); • Data Protection Act 2018 Schedule 1 Condition for processing; • GDPR Article 6 lawful basis for processing; • link to retention and erasure policy document; and • whether personal data retained and erased in accordance with the retention policy document - reasons for not adhering to retention policy document (if applicable).	High	Alex Cowen	Simon Sharkey Woods (Sarah Hayward)	Strategy and Improvement	ICT and Digital	30/09/22	Overdue	320	> Six Months < 1 Year
21/22	21.21/22 Temporary Accommodation	The Annual Compliance Statement issued to Private Providers will be reviewed to assess whether the terms and conditions satisfies the Council's legislative duties as a housing provider. Following this, the Council will introduce a monitoring mechanism to ensure: • Providers are only engaged with should they have a signed Compliance Statement in place; • These Compliance Statements are reviewed and signed annually.	High	Ian Blake	Patrick Hayes	Housing, Property and Planning	Housing	30/09/22	Overdue	320	> Six Months < 1 Year

21/22	21.21/22 Temporary Accommodation	In line with current plans, the Council will ensure that an up-to-date Housing Strategy and Homelessness Strategy is created. Additionally, progress against the action plan will be periodically monitored by an appropriate forum.	High	Patrick Hayes	Patrick Hayes	Housing, Property and Planning	Housing	30/09/22	Overdue	320	> Six Months < 1 Year
21/22	29.21/22 Cyber Essentials	The Council will ensure that its IT estate is brought up to date in terms of patching as soon as possible	High	Simon Sharkey Woods	Sarah Hayward	Strategy and Improvement	ICT and Digital	31/10/2022	Overdue	289	> Six Months < 1 Year
21/22	21.21/22 Temporary Accommodation	The Council will develop a strategy to identify households which are no longer owed a duty to be accommodated under the Housing Act 1996.	High	Ian Blake	Patrick Hayes	Housing, Property and Planning	Housing	31/03/23	Overdue	138	Five Months
21/22	22.21/22 Asset Register	The Finance Team will update the asset register to accurately document the date of last valuation. Where the incorrect valuation methodology (as per the CIPFA Code of Practice) is identified, appropriate action will be taken	High	Bankita Ashar	Alistair Rush (Adele Taylor)	Finance and Commercial	Corporate Finance team	30/06/2023	Overdue	47	Two Months

Published 16 August 2023

Appendix B - Overdue High Risk Actions

Year	Report Title	Recommendation	Rating	Action Owner	ED/AD	Directorate	Service	Implementation Date	Status	Days (as at 16 August 2023)	Age Analysis
22/23	7.22/23 Leavers Process	We will ascertain why a leavers report was not provided to IT for April 2022 and take any action to ensure reports are provided consistently. Where reports are not received in the first week of the month, the IT Team will confirm with HR whether there any leavers.	High	Simon Sharkey Woods	Sarah Hayward	Strategy and Improvement	ICT and Digital	30/09/22	Overdue	320	> Six Months < 1 Year
22/23	7.22/23 Leavers Process	We will establish a system of identifying and assigning all IT equipment within Agresso to employees of the Council and Slough Children First. When equipment is returned, this will be marked as such on Agresso by line managers. IT will monitor leavers against Agresso to ensure equipment is returned and reallocated.	High	Simon Sharkey Woods	Sarah Hayward	Strategy and Improvement	ICT and Digital	31/12/22	Overdue	228	> Six Months < 1 Year
22/23	6.22/23 Risk Management Follow Up	Risk Owners, as part of the review of the Corporate Risk Register, will review assurances against the controls in place, scrutinising the source and strength of that assurance. Where the assurances either indicate issues, or where there are a lack of assurances against controls, action will be taken to address these, and the residual risk scores for risks will be updated accordingly	High	Head of Financial Governance, Internal Audit	Alistair Rush (Adele Taylor)	Finance and Commercial	FG, IA, CF, R AND I	31/03/2023	Overdue	138	Five Months
22/23	6.22/23 Risk Management Follow Up	We will ensure that each department in the new organisational structure has an up-to-date risk register in place that follows a standard format and is subject to regular review and scrutiny by the Risk and Audit Board	High	Head of Financial Governance, Internal Audit	Alistair Rush (Adele Taylor)	Finance and Commercial	FG, IA, CF, R AND I	31/03/2023	Overdue	138	Five Months
22/23	10.22/23 Council Tax	The Council will restrict the ability of staff to place markers on accounts. This may include limiting such action only to relevant	High	Laverne Belle	Andy Jeffs (Adele Taylor)	Finance and Commercial	Finance and Commercial	31/03/2023	Overdue	138	Five Months
22/23	9.22/23 General Ledger	The Finance Team will assign an appropriate individual to review and manage all suspense accounts, including identifying those entries that can be cleared and action this. (Restated from 2021/22, we noted that this High action was reported to the Audit Committee as overdue) Management Update January 2023 There are 3 Suspense Accounts that require the intervention of a Civica Specialist to provide a link between the debits and credits that are all processed via the IKON platform. Suspense Accounts will be transferred to Service Accountants & the process will be complete by 31 January 2023. All other suspense accounts will be cleared in closing the 22/23 and subsequent years accounts and will be fully reconciled by 31st August 2023.	High	Jasvinder Dalvair, Interim Finance Manager	Andy Jeffs (Adele Taylor)	Finance and Commercial	Finance and Commercial	31/03/23	Overdue	138	Five Months

22/23	9.22/23 General Ledger	An exercise will be completed to identify all tasks to be completed as part of the month end process. A full month end timetable will be prepared, and tasks will be assigned to appropriate staff members. The completion of tasks will be confirmed each month to a relevant manager responsible for overseeing the closedown process. (Restated from 2021/22, we noted that this High action was reported to the Audit & Corporate Governance Committee as overdue)	High	Alistair Rush and Jasvinder Dalvair	Adele Taylor	Finance and Commercial	Finance and Commercial	31/03/23	Overdue	138	Five Months
22/23	9.22/23 General Ledger	The Council will review the password functions within Agresso to ensure that: • Password require changing on a periodic basis; and • Acceptable passwords will be subject to rules (certain lengths and unique characters to strengthen them and minimise the possibility of a security breach.	High	Alistair Rush	Adele Taylor	Finance and Commercial	Finance and Commercial	31/03/23	Overdue	138	Five Months
22/23	9.22/23 General Ledger	The Council will complete an exercise to identify those roles/positions requiring access to Agresso finance functions and the access/functions required. Based on this the Council will implement a training programme covering finance functions on Agresso. Training will be a requirement before system access is granted and will focus on the processes required as part of job roles. (Restated from 2021/22, we noted that this High action was reported to the Audit Committee as overdue)	High	Alistair Rush	Adele Taylor	Finance and Commercial	Finance and Commercial	31/03/23	Overdue	138	Five Months
22/23	14.22/23 Follow Up IT Business Continuity and Disaster Recovery	T DR Policy The Council will document a Disaster Recovery Policy, independent of the Disaster Recovery Plan	High	Simon Sharkey Woods	Sarah Hayward	Strategy and Improvement	ICT and Digital	31/03/23	Overdue	138	Five Months
22/23	4.22.23 Workforce recruitment and retention	As part of reviewing and updating the recruitment process, the following will be incorporated into procedure documents:	High	Adrian Thomson, Recruitment Lead	Sarah Hayward/Surjit Nagra	Strategy and Improvement	HR	30/06/23	Overdue	47	Two Months
22/23	16.22.23 Rent Arrears Recovery – Full Follow Up	An action plan will be put in place and monitored in order to resolve the problems and known issues surrounding the new Housing System. This will set out clear activities, responsible officers, and deadlines. We will additionally consider escalation of risks to the corporate risk register.	High	Baljit Shari, Interim Housing Project Manager	Andy Jeffs (Adele Taylor)	Finance and Commercial	Revenues, Benefits and Charges	30/06/23	Overdue	47	Two Months
22/23	19.22/23 Creditors	We will develop an efficient method to output new suppliers over a given period of time for audit testing. In addition, we will complete the following checks as part of setting new suppliers up: •supplier names against existing supplier accounts; •supplier addresses against existing supplier accounts; •bank details against existing supplier accounts; and •verification of bank details being input for new supplier accounts.	High	Jasvinder Dalvair, Interim Finance Manager	Andy Jeffs (Adele Taylor)	Finance and Commercial	Finance and Commercial	31/05/23	Overdue	77	Three Months
22/23	19.22/23 Creditors	We will undertake a review of all supplier accounts on Agresso and remove any duplicates.	High	Jasvinder Dalvair, Interim Finance Manager	Andy Jeffs (Adele Taylor)	Finance and Commercial	Finance and Commercial	30/04/23	Overdue	108	Four Months
22/23	17.22/23 Health & Safety Full Follow Up	The CLT will determine further steps that can be taken to address training noncompletion. This may include directly contacting individual staff members or targeting directorates once breakdowns can be prepared.	High	Sarah Hayward, Executive Director Strategy & Improvement	Sarah Hayward	Strategy and Improvement	Strategy and improvement	30/06/23	Overdue	47	Two Months

22/23	1.22/23 Governance – Council Subsidiary Companies	Management will review governance documentation required for the full year 2022/23 and put these in place to ensure clarity on levels of authority and on financial responsibilities and controls. Key documents will be standardised across the companies.	High	Ellen Little, Commercial Finance Lead	Adele Taylor & Pat Hayes	Finance and Commercial	Finance and Commercial	31/03/23	Overdue	138	Five Months
22/23	24.22/23 Housing Management – Health and Safety (Gas, Electrical and Legionella)	The Council will implement the flagging mechanism on the repairs system to identify properties without safety compliance checks. Repairs will only be scheduled once overdue checks are completed.	High	Ian Stone	Patrick Hayes	Housing, Property and Planning	Housing	31/07/23	Overdue	16	One Month

Reports in Draft - No Allocated Action Owner or Agreed Implementaion Date

22/23	19.22/23 Creditors	We will develop reporting functionality to list all amendments to suppliers over a selected time period to enable selection of changes such as those to supplier bank details or contact details.	High			Finance and Commercial	Finance and Commercial				
22/23	23.22/23 Debtors Management	We will finalise the Debt Recovery Policy and ensure it includes guidance on recovering debts (frequency of chasing and taking further actions), how often debts should be reviewed for write off and who approves debt write offs. We will also ensure it is approved by an appropriate forum. It will then be made available to staff.	High			Finance and Commercial	Finance and Commercial				
22/23	23.22/23 Debtors Management	We will implement a training programme covering accounts receivable functions on Agresso. Training will be a requirement before system access is granted and a refresh periodically.	High			Finance and Commercial	Finance and Commercial				
22/23	23.22/23 Debtors Management	The ability to park invoices will be restricted to the AR Team and the Finance Manager, and evidence relating to why invoices have been parked will be uploaded to Agresso against the relevant invoice. Following this new control, the Finance Manager will review parked invoices on a quarterly basis and report outcomes to an appropriate finance manager.	High			Finance and Commercial	Finance and Commercial				
22/23	3.22/23 Budget Setting and Budgetary Control	The Council will ensure the agreed capitalisation directive is the basis of their upcoming budgets with a focus on the target savings to ensure the directives are sufficient.	High			Finance and Commercial	Finance and Commercial				
22/23	3.22/23 Budget Setting and Budgetary Control	The processes and expectations for local budget monitoring will be agreed and implemented. These will include: <ul style="list-style-type: none"> •Clarifying the process for submitting reforecasts. •Preparing / reviewing monthly cost centre budget reports. •Setting out the expectations, which may include service / directorate review and challenge sessions. •Hosting regular meetings between budget holders and accountants. •Agreeing action plans to address identified adverse performance. 	High			Finance and Commercial	Finance and Commercial				

22/23	26.22/23 Rent Accounts	The Council will complete the stock reconciliations for 2018/19 2019/20, 2020/21, 2021/22 and 2022/23. Once complete, the reconciliation will be passed to the Housing Finance team for completion on a quarterly basis. Evidence will be retained to confirm that the variances identified by any reconciliations have been resolved. Finance will assign a point of contact to the Rent Accounting and Neighbourhood teams.	High			Finance and Commercial	Finance and Commercial				
22/23	26.22/23 Rent Accounts	The Council will carry out dip sampling of tenancy terminations on a routine basis to ensure that they are processed appropriately. Where exceptions are identified relevant staff will be reminded of the requirements.	High			Finance and Commercial	Finance and Commercial				
22/23	26.22/23 Rent Accounts	We will ensure that the accounts are set up promptly on the Slough Housing system. We will ensure that we will get the issue about the letters fixed on the Slough Housing system, so that arrears could be chased promptly.	High			Finance and Commercial	Finance and Commercial				
22/23	26.22/23 Rent Accounts	We will ensure that the system issues are resolved at the earliest to make the system workable, so that it can support the various functions carried out for housing rents. We will also ensure that the issues within the system are resolved, so that the system will be able to provide meaningful reports and management information.	High			Finance and Commercial	Finance and Commercial				
22/23	26.22/23 Rent Accounts	The Tenancy Commencement and Sign-Up Policy will be reviewed and updated, including the removal of out-of-date references and processes. This review will also incorporate any significant amendments made to the Fact Sheets. The updated policy will then be approved by an appropriate committee and disseminated to all relevant staff, including the Rent Accounts team.	High			Finance and Commercial	Finance and Commercial				
22/23	27.22/23 Capital Expenditure	We will ensure that the correct business case is used for all capital projects and record of review and approval of these is held centrally to support delivery of the capital programme, in line with the new Capital Programme Process for 2023/24.	High			Finance and Commercial	Finance and Commercial				
22/23	27.22/23 Capital Expenditure	Monitoring and reporting arrangements for all capital projects included on the capital programme will be agreed and adhered to. These arrangements will cover 'on' and 'off portfolio' projects and will include ensuring progress updates are received.	High			Finance and Commercial	Finance and Commercial				

SLOUGH BOROUGH COUNCIL

Report To:	Audit and Corporate Governance Committee
Date:	13 September 2023
Subject:	Risk Management Update
Chief Officer:	Adele Taylor – Executive Director of Finance and Commercial (S151)
Contact Officer:	Tariq Mansour, Head of Financial Governance, Internal Audit, Counter Fraud, Risk, and Insurance
Appendices:	Appendix 'A' – Corporate Risk Register Scores Appendix 'B' – Corporate Risk Register Appendix 'C' – Risk Matrix

Executive Summary:**1. Summary and Recommendations**

- 1.1 This report is to update the Audit and Corporate Governance Committee on the corporate risk scores and risk register with an opportunity to comment (Appendix A and B respectively).

Recommendations:

- 1.2 The Audit and Corporate Governance Committee is recommended to:
- Review and note the Council's corporate risk register (CRR) at Appendix B.
 - Note the recruitment of the Risk and Insurance Manager who together with the Internal Audit Manager will be responsible for developing and taking forward the risk management strategy.
 - Note the progress of Directorates adopting a new Risk Register template and the efforts to explore software solutions that may further enhance the visual presentation of risk management reporting as well as facilitate the analysis, collation, and reporting of information.

Reason:

- 1.3 Risk is inherent in all activities across the Council and risk management is an integral part of the Council's corporate governance arrangements. Managing risk improves the way we do business. It plays a key role in helping achieve our strategic objectives. It helps ensure decision making is better informed, precious resources are used efficiently and effectively and helps avoid unwelcome surprises. Good risk management is a key part of our everyday business.
- 1.4 The Committee is responsible for monitoring the effective development and operation of risk management in the Council and to monitor progress in addressing risk-related issues reported to the Committee.

Commissioner Review

Commissioners are pleased to note the progress being made in corporate risk management reporting. Timely and accurately assessed risk, and useful risk reporting is required to enhance the quality of decision-making and to support management and oversight bodies in meeting their responsibilities. Risk management should be continually improved through learning and experience and good risk reporting should ensure the right information is presented to the right people at the right time.

2. Report

2.1 Recruitment to the Risk and Insurance team:

- **Philip Watkins** started on the 18 July 2023 as Risk and Insurance Manager on an interim basis and will be responsible for taking forward the Council's risk management arrangements.
- **Risk and Insurance Officer:** Currently vacant, recruitment is underway to fill the position in Q3 2023.

2.2 The team is reviewing current arrangements and work with key stakeholders to move the risk management arrangements forward in line with the plans outlined in the risk management strategy or revisions as they see fit. **Refer to point 2.9 and 2.10.**

2.3 Corporate Risk Register update

2.4 A review has been undertaken of the description of all risks, the consequences, current controls, actions, and inherent risk score with the assistance of risk owners and action owners. In some places risk owners have been amended to reflect new job titles and officers' names. The document at Appendix B is the current version of the Corporate Risk Register as of 4 August 2023. This will be updated on a quarterly basis or as required if significant risks arise. Since the last meeting each of the risks has been shared with the allocated Risk Owner and Action Owners for comment and update.

2.5 The Strategy determines that CLT (Corporate Leadership Team), has overall accountability for risk management across the business at an officer level including ensuring the corporate risk register is a live and up to date record of the current risk exposure. Elected members have differing roles in relation to risk management. Cabinet is required to consider the risks of a particular decision and whether these are being adequately mitigated. The Corporate Improvement Scrutiny Committee should consider strategic and corporate risks when formulating its work programme to ensure it focused its attention on improvement and recovery activity.

2.6 It should also constructively challenge assumptions when conducting pre-decision scrutiny and make recommendations if it finds evidence that risk is not being properly managed. This Committee's role is set out in its terms of reference and includes considering whether the Annual Governance Statement properly reflects the risk environment, considering the Council's framework of assurance and ensuring it adequately addresses the risks and priorities of the Council, monitoring the effective development and operation of risk management in the Council, monitoring progress

in addressing risk-related issues reported to the Committee and reviewing and assessing fraud risks. The CRR has strategic and corporate risks on it.

- 2.7 Strategic risks are those impacting on the performance of the Council, and on its ability to deliver the Council's priorities. Corporate risks relate to corporate systems underpinning the authority's overall governance and ability to deliver services.
- 2.8 Operational risks are those risks relating to the delivery of individual services. They are not usually on the CRR as they are on departmental risk registers, which are managed and monitored at departmental level. However, any risks from the operational risk registers can be escalated to the CRR if the risk rating remains very high even after mitigations are implemented.
- 2.9 We have introduced a new Risk Register template based on HM Treasury's Orange Book throughout the Council Directorates. This will align risk identification, assessment, and measurement throughout the organisation. Currently, all Directorates are in the process of reviewing their departmental risks. A summary of these risks will be shared with CLT. Currently, the risk management team are meeting with directorates at their management meetings to discuss risk to capture up to date information. The Internal Audit Manager sends out information monthly and meets with Executive Directors to capture that information on a timely basis to ensure records are up to date.
- 2.10 We are exploring software solutions that may further enhance the visual presentation of risk management reporting as well as facilitate the analysis, collation, and reporting of information. Some initial discussions have taken place with a recommended company and SBC ICT team to gain further insight and we are also exploring alternative options as to what may be possible to achieve in-house.

3. **The main points to note are as follows:**

Risk 1 – Children's Safeguarding

The key elements of the risk remain the financial viability of Slough Children First the Children's Company, the likelihood of the increased number of Unaccompanied Asylum Seeker (UAS) Children through the National Transfer Scheme and in general the continued high level of demand. The financial viability of the Company is scrutinised through the Business and Improvement Plan which is scheduled to be agreed at Cabinet in September 2023. The Business and Improvement plan details the actions mitigating against financial spend.

Risk 2 – Delivery of the Adult Social Care Transformation Programme

The key mitigating actions are focused on delivery by 31 March 2024. Regular review is taking place and is reported to the ASC Transformation Board. Key deliverable in 2023 is a revised Adults Strategy that aligns to the transformation programme. This remains on track to inform 2023/24 and beyond. A Carers Strategy will be presented to Cabinet in September 2023.

Risk 3 – SEND Local Area Inspection

The SEND inspection in 2021 resulted in a poor outcome for vulnerable children and young people and therefore a Written Statement of Action (WSOA) was put in place by

the Department of Education. The DfE WSoA meeting in January 2023 established that there had not been any progress in the previous 15 months which resulted in the minister issuing a Statutory Direction for SEND in August 2023. There is an acknowledgement from the DfE that a new team is in place and members of which are motivated to make changes and the WSoA meeting in June was more positive.

There are significant challenges in place before the SEND service is fit for purpose. The next WSoA meeting is planned for November 2023. It is not likely that there will be a SEND inspection before this date.

Risk 4 - Impact of Cost-of-Living Crisis on Slough Residents

Actions relating to contract management aspects now complete and therefore moved to business-as-usual controls. Revenues and Benefits team continue to respond to changes from Government regarding support measures and have successfully completed the first phase of payments under the Household Support Fund. Their focus remains of supporting those residents need most support in terms of their financial wellbeing.

Risk 5 – Temporary Accommodation

This remains a key risk as it represents a failure to meet statutory responsibilities and has a direct financial impact due to loss of subsidy estimated at £1.8m in 2022/23. Staff recruitment is progressing, and the service is making progress to meet statutory requirements. There will be a continuing impact on clients, reputation, and financial subsidy if service improvement does not continue at pace. A review was undertaken by DLUHC in Autumn 2022 and action plan is being progressed. The department is also undertaking a fundamental review of the service and its processes as part of the wider Housing Strategy review.

Risk 6 - Recruitment and Retention

Minimal changes to the narrative although the risk remains significant in a number of key areas. Actions that had passed were transferred to 2023 with new completion dates. A recruitment and retention workshop was held on 9th January 2023 which was facilitated, recorded and identified further actions for improvement. The outcome of the workshop is forming changes to the process and systems to streamline the recruitment process for both managers and candidates. This includes the end-to-end recruitment process.

A new process of recruiting to Senior Managers (Tiers 1,2 and 3) is being developed in light of the recruitment direction issued by Commissioners in September 2022. A draft of a revised recruitment and selection policy has been drafted which is currently being socialised with key stakeholders including trade unions. A recruitment plan for SCF will follow once we have agreement of a revised SCF business plan. Workforce turnover in SCF has decreased to 15% which is the lowest level on record. The percentage of agency social workers has also decreased although it remains both a practice and financial concern. Recruitment and retention of frontline staff is a prominent feature in the Business and Improvement Plan.

The new performance management system has been rolled out to the Council and a new process of recording one to one conversations has been devised on Cornerstone.

The financial impact of engaging temporary workers is continuing to be high which remains unsustainable.

Risk 7 – Health and Safety

Progress is being made but a number of key actions remain to be completed by 31 March 2023 including development of a new corporate Health and Safety strategy; a gap analysis of training needs, provision and uptake; completion of all health and safety audit reviews and implementation of an appropriate software solution for monitoring and tracking health and safety incidents and providing information for learning for the future. A new H&S Strategy is in place for 2023 - 2026. H&S team will be working with the H&S Committees to devise new H&S Action Plan. The training schedule for 2023-2024 is live and communicated to the organisation via regular communications, through the H&S Committees and H&S Board and is available on Cornerstone and Insite. Directorates are sent regular emails via the training team with compliance rates and H&S Committees and the Board are provided with current data and requested to follow up with relevant service managers/teams to ensure completion rates are improved upon. H&S self-audits are being monitored and will be checked against the organisation structure when available to ensure outstanding returns are received. Liaison will take place with Intec to devise an Accident and Incident database once the Incase 365 (cautionary contacts database) cloud-based system is live.

Risk 8 – Emergency Planning and Business Continuity

Significant progress has been made on developing and approving key policy and strategy documents such as the Major Incident Plan and Business Continuity Plan and relationships with the Thames Valley Resilience Forum have been strengthened. Whilst recent events such as Operation London Bridge and the bus station fire have tested these arrangements there remains a recognised need to undertake a formal testing exercise across all agencies during 2023. Training for Gold Commanders i.e., CLT members has been completed and a rota of the team in place. Other training for Silver and Bronze is still being completed.

Risk 9 – Cyber Security and Data Protection

As part of the modernisation programme an IT Health Check has been undertaken. A plan of remediations will be established to address any inadequacies in the current approach to security. There has been steady progress against the original DLUHC action plan for cyber remediation. Currently, investigating the options for the implementation of a SIEM (Security incident and event monitoring) solution such as the Microsoft Sentinel product.

Risk 10 – Financial Management and Sustainability

Progress continues to be made to implement the core actions required to improve financial management, financial reporting, and internal control. Actions delivered have included the completion of the accounts for 2018/19 and 2019/20, the recruitment of a range of people following the restructure with further external advertising currently happening; the 2022/23 budget is being managed and a large proportion of the savings for 2023/24 have already been identified; an improved budget monitoring and reporting process is in place; Members are kept up to date through the Finance Action Plan and regular briefings and the departmental business plan is to be refreshed alongside the Service Plan for 2023/24. The sale of assets is ahead of schedule which is beneficially

impacting the scale of the overall capitalisation directive and the councils' ability to balance the budget within the medium term.

Risk 11 – Pace of sale and valuation of assets

The pace and valuation of asset sales is in line or ahead of the potential identified in the Strategic Asset Review undertaken by Avison Young, £200m was achieved in 2022/23, and on target to deliver £300m in 2023/24. Performance against the strategy is reported to the Cabinet and is monitored by the Asset Disposals Working Group. This is impacting the Council's Medium Term Financial position positively as it enables debt reduction to happen more quickly. Close monitoring and delivery of the strategy over five years remains crucial to future financial sustainability.

Risk 12 - Governance of Council Companies

Progress continues at pace. All dormant companies have been closed and the governance and reporting arrangements for the four main companies have been greatly altered and improved. Detailed plans are in place to manage the Council's interests to achieve the best outcomes and minimise liabilities over the next 18 months.

Risk 13 - Improvement and Recovery Planning

The Council has responded positively to the Directions and implemented many actions. The reporting of these improvements are now being brought together in a more holistic manner to enable a more consistent and evidenced based dialogue to take place with the Commissioners. The recruitment of a programme management support office has provided focus and challenge. Reporting to the Improvement and Recovery Board continues to evolve but is greatly improved. The alignment of the Improvement and Recovery actions with departmental service plans is taking place before the year end. The commissioners have sent their most recent report (July 2023) to DLUHC which the council will respond to once it has been shared.

Risk 14 – Digital Strategy

Following the adoption of full ICT & Digital Strategy the team has been focused on building capacity so that we can improve our approach to this area. Our new Digital Customer Engagement Manager starts with the team around the middle of September and other recruitments will commence shortly. Work to identify the current transactions server through the website has helped by confirming the key transactions that need to be improved as a priority.

Risk 15 – 'Inadequate' Rating by CQC

Agreement for Assurance work to continue to be funded via PMO – Self Assessment 3 to review progress against initial plan complete – Actionee: Amanda Halliwell. Latest Update: Progress continues to be made. Scrutiny Task and Finish Group established – Cllr Hulme Chair – Set up meetings established.

Risk 16 – Market Sustainability

Failure to have a stable Adult Social Care Market capable of meeting the needs of vulnerable local residents.

Risk associated with Providers increasing costs in line with rising costs everywhere. Also, risks that some Providers cease to trade as market conditions continue to affect profitability.

4 Implications of the Recommendation

4.1 Financial implications

- 4.1.1 There are no direct financial implications relating to the updates to the corporate risk register and the mitigating actions, but completion of the actions will improve the council's processes including those that underpin sound financial management, for example the council's accounts and budget. The impact of not responding to the risks could be significant for example loss of subsidy, insurance claims or failure to deliver efficiencies.

4.2 Legal implications

- 4.2.1 Failure to address those risks associated with the Directions from the Department for Levelling Up, Housing and Communities will impact the ability to secure the Authority's compliance with the requirements of Part I of Local Government Act 1999. The Council has specific legal duties in relation to certain areas, such as managing health and safety risks and civil contingency. Effective risk management is a key part of good governance. As stated in the Council's Policy Statement on Corporate Governance:

“Local government needs to ensure that the organisations and governance structures that it oversees have implemented, and can sustain, an effective performance management system that facilitates effective and efficient delivery of planned services. Risk management and internal control are important and integral parts of a performance management system and are crucial to the achievement of outcomes. Risk should be considered and addressed as part of all decision-making activities.”

- 4.2.2 Action 12 of the Council's Annual Governance Statement for 2022/23 relates to the need for improvement in performance and risk management. This includes ensuring that basic systems and controls are in place to ensure that performance is managed, and risk appropriately identified, reported, and monitored. The system of reviewing risks at the Risk and Audit Board and reporting corporate risks to CLT and Audit and Corporate Governance Committee on a regular basis must continue to ensure effective risk management.

4.3 Risk management implications

4.3.1 Failure to operate an adequate strategic risk register exposes the Council to risk across a wide variety of services because:

- Risks are not identified.
- Actions are not planned, and progress reported.
- Members are not made aware of the serious risks facing the Council.

4.3.2 The council is working to rate the risk Green in the 2023/24 financial year by implementing the following actions:

- recruit to an in-house Risk and Insurance Team to provide support, guidance, professional advice and the necessary tools and techniques to enable the organisation to take control of the risks that threaten delivery.
- implement an Enterprise Risk Management Framework and if necessary, an associated IT system to manage risk.

4.4 Environmental implications

4.4.1 There are no direct environmental implications in this report.

4.5 Equality implications

4.5.1 Section 149 of the Equality Act 2010 requires public bodies to have due regard to the need to:

- eliminate unlawful discrimination, harassment, victimisation, and any other conduct prohibited by the Act.
- advance equality of opportunity between people who share a protected characteristic and people who do not share it; and
- foster good relations between people who share a protected character.

4.5.2 The risks highlighted above affect service users and residents in different ways. Risks to services such as children's and adult social care are more likely to impact on children and young people and vulnerable adults and older people than the wider population. Failures in the SEND service will impact on children and young people with disabilities. Likewise, failures in provision of temporary housing will affect certain population groups to a greater extent.

Corporate Risk Register Scores

Appendix A

The revised corporate risk register is shown as Appendix B which sets out all the actions by risk and progress against completion of all actions. The current scores and direction of travel designated by Risk owners are:

Risk	Inherent Risk	Current Risk	Target Risk	Direction of Travel
Risk 1: Safety of Children and Young People	24	20	9	↔
Risk 2: Delivery of the Adult Social Care (ASC) Transformation Programme	18	6	6	↔
Risk 3: Failure to provide a fit for purpose Special Educational Needs and Disability (SEND) service	20	16	4	↔
Risk 4: Impact of the cost-of-living crisis on Slough's residents	24	12	6	↔
Risk 5: Risk of the failure of statutory duty for provision of temporary accommodation	18	12	6	↔
Risk 6: Service delivery risk due to workforce recruitment and retention issues	24	20	6	↔
Risk 7: The Council does not take adequate mitigation to reduce the risk of injury or death from incidents within the Council	20	12	6	↔
Risk 8: Failure to deliver and maintain emergency planning and business continuity response arrangements	16	8	6	↑
Risk 9: Failure to protect our information and technology assets from an attack via the organisations internal network or the internet	15	9	6	↔
Risk 10: Failure to improve the financial planning and management and the internal control and financial reporting in the medium to longer-term the Council will not become a financially self-sustaining council	24	15	4	↑
Risk 11: If the Council does not dispose of sufficient assets to realise capital receipts, we will be unable to set a balanced budget or deliver long-term financial sustainability	24	12	8	↑
Risk 12: If we fail to review the relevance and rationale for each of the Council's Companies, we open the Council up to potential financial losses, reputational damage, and legal challenge	20	9	2	↑
Risk 13: Failure to deliver on the wide range of improvement and recovery actions specified in the Directions and various Government reports leads to further intervention	24	20	6	↑

Risk 14: Lack of an agreed council-wide vision, principles, and governance for building digital access for residents	16	12	8	↔
Risk 15: The Authority will receive an 'Inadequate' Rating when CQC begin inspecting Adult Social Care	16	12	8	↔
Risk 16: Failure to have a stable Adult Social Care Market capable of meeting the needs of vulnerable local residents.	12	12	8	↔

Note: ↑ indicates risk assessment has improved since last review; ↓ indicates risk assessment has deteriorated since last review

Risk 1: Safety of Children and Young People

Risk Owner: Director of Children Services/Chief Executive of Slough Children First

Direction of Travel: ⇄

Description:

Children and Young people are not kept safe through failure to meet our statutory and regulatory obligations.

Context

- If Slough Children First becomes financially unviable, then the Council will need to divert resources to continue essential services for children and their families.
- Slough Children First (SCF) is a wholly owned council company that provide children's safeguarding through a service contract. A business plan and budget are agreed by cabinet each year and managed via a strategic commissioning board. There is risk that the company fails to deliver safeguarding services to children within the approved budget due to additional demands.
- The company is reporting an in year overspend of £4.4m including mitigation against spend. There is a risk that the company could go into liquidation if it does not mitigate the loss or receive financial support from the council.
- The Department for Education (DfE) has substantially reduced the grant it provides for annual running costs of £2.2m pa to in the region of £0.8m in 2023/24 and potentially less in future years. This loss of grant will either need to be filled from additional savings or support from the council.
- Increasing demands in terms of referrals have put significant pressures on the Company's resources and its ability to meet agreed targets across a range of measures.
- The Company along with many service areas is finding difficulty in retaining qualified and experienced members of staff although this has lessened more recently.
- At the current time these challenges have not translated into any major child safety issues – but any increased pressure on staff workloads and across the safeguarding partnership, more generally, means this remains a high-risk area.
- The volume of cases moving to referral is increasing as is the complexity of cases with a subsequent impact on resources.
- Inability to fund additional Early Help services increases the chance of referral and additional demand.

Consequence:

- The risk that children's lives are being placed at greater risk due to the rising demands and not having sufficient resources to meet that demand, which could lead to risk of harm being missed.
- Inability to spend within budget.

- Reputational damage to the council and the company if unable to make improvements to service delivery in line with the Statutory Direction issued by the Department for Education, and risks of further intervention.

Current Controls:

- The performance and financial position of the company is monitored on a monthly as is through the contract monitoring process and strategic commissioning board chaired by the Chief Executive.
- The financial position is reported to cabinet through the council’s budget monitoring process and standalone reports requesting in-year changes to the budget.
- Recruitment plan in place.
- Audits of the Front Door process indicate that threshold decision-making is sound.
- Sustainable Early Help service business case is in development.
- The Council and SCF board are working together on improvements to the governance arrangements in place and this is being monitored by the Audit and Corporate Governance Committee.

Strategic Objectives:

A borough for children and young people to thrive. A council that lives within our means, balances the budget, and delivers best value for taxpayers and service users.

Actions Required:

- Resolve the in-year financial position and establish medium term position.
 - Actioned: Sue Butcher/Stephen Brown
 - Target date: 30 September 2023
 - Latest update: Further work requested on medium term position before business plan taken to Cabinet.
- Review the recruitment plan and assess further options.
 - Actionee: Sue Butcher
 - Target date: 28th February 2023
 - Latest update: Action as stated **completed**. Further workforce strategy work underway to look at retention and development programmes.
- Implement the Early Years strategy and plans and report regularly to the Safeguarding Partnership and CLT on progress.
 - Actionee: Sue Butcher
 - Target date: 28 February 2023

	Inherent Risk	Current Risk	Target Risk
Likelihood	6	5	3
Impact	4	4	3
Score	24	20	9

Date last updated: **16 August 2023**

Risk 2: Delivery of the Adult Social Care (ASC) Transformation Programme

Risk Owner: Executive Director of People (Adults)

Direction of Travel: ⇔

Description:

If the adult social care transformation programme does not deliver changes in a timely and effective way there will be a negative impact on quality of service with residents directly affected, savings will not be achieved, and a balanced budget will not be delivered.

Context

- There are pressures across the adult social care service with regard to provider stability, increasing demand, partnership working and provider costs.
- The ASC Transformation Programme has a savings target of £14.7m being delivered over three years. Performance has been good in 21/22 & 22/23 and the current target for 23/24 is £5.6m
- Adult Social Care is experiencing a number of pressure areas:
 - Increase in utility, fuel and food costs leading to unprecedented Provider uplifts on a backdrop of high inflation and increasing interest rates.
 - Significant increase in national minimum wage, again impacting unit prices.
 - Improvement activity within the Council and the broader market is resource intensive.
 - Increased demand for ASC services – e.g., hospital discharge figures on pathway 3 have doubled in the last year.
 - Preparation for the new Assurance (Inspection) Regime. Whilst introduction of funding reforms have been delayed, risk will exist in future years.

Consequence:

- Increasing number of people waiting for assessment, service or review.
- Increasing number of safeguarding cases.
- Provider failures and reduced quality.
- Demand increasing.
- Use of agency staffing increasing.
- Budget not balanced, savings not delivered, cost and price increasing.
- Health funding to support the changes may be withdrawn.
- Damage to reputation
- Ability to recruit suitably skilled workforce and manage the welfare of the workforce.

Current Controls:

- Adult Social Care Transformation Board – reporting into Recovery and Renewal board.
- Tracking of actions and savings – Monthly finance monitor at DLT and monthly review of savings tracker with Deputy Director of Finance.

- Support and challenge from Peopletoo consultant partners – regularly meet to monitor the programme.
- Directorate away days – to increase resilience and build relationships within the Directorate.

Strategic Objectives:

- A Council that lives within our means, balances the budget and delivers best value for taxpayers and service users.
- An environment that helps residents live more independent, healthier and safer lives.

Actions Required:

- Manage activity in line with agreed year 3 of ASC Transformation Programme.
 - Actionee: Marc Gadsby
 - Target Date: 31 March 2024
 - Latest Update: Circa £2.6m achieved in 23/24 according to Transformation Delivery Board report for Period 4 - Monthly reporting of progress to ASC transformation programme board, monthly project report to Exec Board and tracking progress to lead members and directors as required.

- Agree the Adults social care strategy at Cabinet which aligns to the transformation programme.
 - Actionee: Marc Gadsby
 - Target date: 31 October 2023 (TBC)

	Inherent Risk	Current Risk	Target Risk
Likelihood	6	2	2
Impact	3	3	3
Score	18	6	6

Date last updated: **17 August 2023**

Risk 3: Special Educational Needs and Disability (SEND) Local Area Inspection

Risk Owner: Executive Director People (Children)

Direction of Travel: ⇄

Description:

If we fail to provide a fit for purpose SEND service, then it puts service users at risk and provides poor value for money.

Context

- The SEND Local Area Inspection took place in September/October 2021. The report highlighted significant areas of weakness.
- The local area includes the local authority SEND services, Children's Social Care and Health partners.
- The area was required to produce a Written Statement of Action (WSOA), which highlights how we will address the areas of concern. This was produced and sent to Ofsted/CQC on 18th February. It was approved by Ofsted and CQC as fit for purpose but with a letter of recommendations to add to the WSOA.
- There is an approximate timeline of 12-18 months for improvements to be demonstrated in which Ofsted are likely to be back for inspection again.
- The DFE Monitoring Visit at the end of February found that only limited progress had been made against the WSoA priorities.
- Staff turnover and absence is impacting significantly on delivery of SEND services.
- Current SEND service is not fit for purpose and additional resources are required.
- The High Needs Block is significantly overspent with a deficit of approximately £26 million.
- The LA is required to have a DSG (Dedicated School Grant) management programme to address this and reduce in-year spend to 0 within 4-5 years.

Consequence:

- Reputational risk
- Failure to carry out statutory duties.
- Vulnerable children not getting the full support they are entitled.
- Failure to reduce High Needs Block overspend.
- Potential DfE intervention
- Negative Ofsted re-inspection outcome
- Deterioration of relationship with stakeholders/resident and partners
- Financial risk

Current Controls:

- A DFE Monitoring Visit on 17th July 2023 evidenced clear progress since the last visit at the end of February.
- Extra funding has been agreed to expand the SEND service and recruitment is ongoing. We are carrying out benchmarking with other LAs to make sure that the team is sufficient.

- New staff have been brought in to replace underperforming officers in the team.
- Monthly SEND strategic board meetings take place and there are new project reporting systems in place which focus on the key areas of the Written Statement of Action. The DFE Adviser attends the Board meetings as well as regular service update meetings with the Head of SEND.
- SEND is now an agenda item at every Getting to Good Board.
- A new Improvement Plan and SEF has been drafted with the advice of the DFE Adviser.
- DSG recovery plan is in place to reduce costs over 4-5 years and we have negotiated a Safety Valve Agreement with the DFE which forecasts a balanced budget for 2025/26. Monitoring meetings take place on a regular basis to track the performance of the service against the agreed targets.
- Bi-weekly meetings with DfE regarding Safety Valve Programme. LA is forecasting a balanced budget within 4 years.
- LA looking to submit papers to join safety valve programme by February 2023.
- Monthly SEND strategic board meetings
- Monthly DSG management plan meetings
- Slough Children First and the Clinical Commissioning Group have put in additional resources to address the areas highlighted in the Ofsted inspection.
- Regular meetings are being held with the DfE – there are Slough specific advisors – monitoring and challenge the implementation of the WSOA.
- A SEND LGA review was commissioned by the DCS and took place on 20-23 September 2022

Strategic Objectives:

- A borough for children and young people to thrive.

Actions Required:

- Exploring specific resources to implement the WSOA. Additional SEND staffing resources are needed to improve functioning of the team and secure improvement. Update: The initial target date for this action was February 2023 and this has been completed. However, a further benchmarking exercise is being carried out due to the increase in demand for EHC plans and the build-up of backlog cases due to the shortage of educational psychologists. A new action is therefore to draft a new staff structure for discussion.
 - Actionee: Sue Butcher
 - Target date: 30 September 2023
 - Latest update: Additional Case Officers, a Resolutions Officer and a SEND Consultant have already been appointed with the business case for two Preparation for Adulthood officers approved. Benchmarking is ongoing with local authorities in the region.
- Implement the WSOA with all relevant partners, the WSOA.
 - Actionee: Sue Butcher
 - Target date: 31 March 2023
 - Latest Update: This has been **completed**. The SEND Board is established (with agreed TOR) and new reporting is in place linked to the WSoA including a new SEND improvement Plan and SEF. This has been carried

out with support from the DFE Advisor. A new Risk Register has been devised.

- Implement SEND LGA review recommendations with all relevant partners.
 - Actionee: Sue Butcher
 - Target date: 31 March 2023
 - Latest Update: This has been **completed** and the LGA recommendations incorporated into the new SEND Improvement Plan.

- Implement Dedicated Schools Grant (DSG) recovery plan in partnership with the Department for Education (DfE). This is also known as the Safety Valve programme. Meetings are taking place with the DfE with two workshops in August 2022
 - Actionee: Sue Butcher
 - Target date: February 2023
 - Latest Update: The LA has been accepted into the safety Valve programme and has received (and will continue to receive) funding to offset the deficit. Ongoing monitoring of the Safety Valve will take place.

	Inherent Risk	Current Risk	Target Risk
Likelihood	5	4	2
Impact	4	4	2
Score	20	16	4

Date last updated: **16 August 2023**

Risk 4: Impact of the cost-of-living crisis on Slough's residents.

Risk Owner: Executive Director – Finance and Commercial (\$151)

Direction of Travel: ⇄

Description:

Rising inflation will impact the residents' ability to meet day to day essential needs.

Context

- The current economic circumstances of high inflation, high interest rates and its impact on housing, energy, fuel and food costs are impacting on our local residents in Slough.
- For many residents who rely on additional financial support through Universal Credit, welfare benefits or those just on the cusp of financial support these increasing costs are not matched by increases in their income.

Consequences

- Financial difficulties impact on other areas of residents' lives (e.g., health) which could further increase pressure on services including social care services due to increase stress/mental health issues.
- Residents are forced out of the private rented sector due to rent increases and into homelessness.
- Inability of residents to pay council tax.
- Instability of business affects collection of business rates.
- Residents fall into absolute poverty and have to make difficult decisions related to personal finances and may affect their ability to pay priority debt e.g., council tax.
- Greater demand on welfare teams.

Current Controls:

- Government support:
 - The Government has had in place a number of tranches of the Household Support Fund (HSF) since 2021/22 which the council has been distributing along with specific targeted energy support packages.
- Council website updated to help people understand what benefits they are entitled to. This will continue to be updated as appropriate.
- Focussing our welfare benefit advice to those who fall behind on payments and we identify as needing additional advice and support.

Strategic Objectives:

A council that lives within our means, balances the budget, and delivers best value for taxpayers and service users.

Actions Required:

- Continue to implement government relief e.g., Household Support Fund, maximise use of the fund.
 - Actionee: Group manager – revenues, benefits, and charges
 - Target date: 31 March 2024
 - Latest update: Approach agreed for current tranche.

	Inherent Risk	Current Risk	Target Risk
Likelihood	6	4	3
Impact	4	3	2
Score	24	12	6

Date last updated: **24 August 2023**

Risk 5: Risk of the failure of statutory duty for provision of temporary accommodation

Risk Owner: Executive Director - Housing and Property

Direction of Travel: ⇄

Description:

If we fail to manage the increasing demand for temporary accommodation it will cost us financially and damage our reputation.

The provision of TA accommodation also carries statutory and regulatory requirements to ensure the safety and wellbeing of the occupants. The Council therefore needs to have in place and approved inspection regime in place for inspection in accordance with the Housing Health and Safety Regulations.

Context

- There are financial, regulatory, and reputational risks arising from the increasing demand for temporary accommodation. We have increasing numbers of UK nationals presenting as homeless due to evictions are being allowed. There are currently 300+ asylum seekers in the borough awaiting immigration status which is due to be determined.

Consequence:

- Budget pressure
- People do not have a safe and secure home.

Current Controls:

- Housing Needs officers are being supported in taking an appropriate approach when assessing the suitability, eligibility for temporary accommodation (number of units)
- Temporary Accommodation officers are being supported in negotiating better rates (cost/unit) with landlords and other housing providers.
- Results of DLUCH review being implemented.

Strategic Objectives:

- An environment that helps residents live more independent, healthier, and safer lives.
- A borough for children and young people to thrive.

Actions Required:

- Continue the ongoing recruitment into the Temporary Accommodation team.
 - Actionee: Caroline Bartos
 - Target date: 31 December 2023

- Latest update: An approved inspection regime is in place with regular contact established with the more vulnerable residence needs to be established to comply specifically with housing regulatory requirements.

	Inherent Risk	Current Risk	Target Risk
Likelihood	6	4	3
Impact	3	3	2
Score	18	12	6

Date last updated: **27 July 2023**

Risk 6: Service delivery risk due to workforce recruitment and retention issues

Risk Owner: Chief Executive

Direction of Travel: ⇄

Description:

The Council is challenged in delivering high quality services in all areas for residents because of the inability to recruit and retain staff, including the right calibre of staff in specialist roles. This is also applicable to Slough Children First.

Context

- The Council does not have appropriately qualified, skilled, and experienced people to deliver necessary service levels and identify budget savings to allow the Council to live within its means.
- There are currently significant numbers of vacancies within the Council in key support professions such as Finance, IT, and HR. This is exacerbated by significant vacancies in key service areas such as Social Workers, planners, and engineers.
- The Council has massive competition for employees within Berkshire and the Greater London area. It is located on the M25 and has excellent links into London offering greater choice of employer for its own and residents within its travel to work area.
- The reputational damage caused by the section 114 notice and the appointment of Commissioners will potentially impact recruitment and retention.
- The Directions include the requirement to implement a suitable officer structure and scheme of delegation for the Authority which provides sufficient resources to deliver the Authority's functions in an effective way, including the Improvement Plan and its monitoring and reporting, prioritising permanent recruitment and/or longer-term contract status of interim positions.
- Recruitment into posts to assist with the council's recovery has not happened quickly enough and as a result, an additional Direction came into effect on 1 September 2022. The Direction permits the Commissioners to define the structure for and to recruit staff to senior positions for the period of the Directions.

Consequence:

- A higher reliance on agency staff has a direct impact on budgetary pressures.
- Significant numbers of interims in leadership roles leads to staff uncertainty about future sustainability and continuity of management.
- Higher costs due to cost of recruitment to replace staff who have left.
- Loss of corporate memory leads to inefficiencies and additional costs
- Staff turnover includes hard to fill posts which has an impact on workloads in teams and increases staff absences, wellbeing, and resilience.
- Employee disengagement leading to reduced productivity.
- Failure to maintain required levels of service delivery affecting our residents, especially statutory obligations.
- Reduced staffing levels will impact the quality of service being provided.
- Statutory roles are not permanently filled e.g., Returning Officer, Monitoring Officer

- Council is unable to delivery key improvement projects.
- Fines for non-delivery of statutory services
- Judicial review and associated financial and reputational costs.
- Civil unrest due to inadequate / inappropriate response.
- Local and national media interest
- Reduced quality of service delivery
- Increase in safeguarding issues, impact on quality of life.
- Securing qualified staff in the national context where resources are hard to recruit and retain.

Current Controls:

- Engagement with the workforce through regular communications and briefings to provide reassurance to staff of the development and then progress of the recovery process, including trade union colleagues. This is stronger with the appointment to Senior Management posts and the appointment of HOPS.
- Slough Children First continue to invest to recruit a permanent workforce including overseas recruitment and apprenticeships.
- Development of functional capability action plans and transition into service plans
- Development of communications plan for staff briefings
- Implementation of Adults social care transformation programme to drive service improvements and efficiencies.
- Appointment of chief information officer to drive forward digitisation of services.
- Review of Performance Indicators to identify areas of concern.

Strategic Objectives:

- Corporate Health: Corporate Operations

Actions Required:

- The implementation of an applicant tracking system to streamline all recruitment activity for both hiring managers and HR personnel. Many of the other actions below are contingent on this being implemented.
 - Actionee: Adrian Thomson
 - Target date: 31 October 2023
 - Latest update: A system has been sourced and current contract activity is ongoing, and an implementation and adoption plan is being developed. The platform being used is the same as already in use in SCF.
- Development of a recruitment and retention strategy, to align with the future operating model.
 - Actionee: Surjit Nagra
 - Target date: 31 December 2023
 - Latest Update: This will be a core piece of the development of a workforce strategy later this calendar year – dependent on skills sourcing.
- Tracking of staff turnover rates to Corporate Leadership Team and to workforce committee and Board within Slough Children First - monthly
 - Actionee: Surjit Nagra
 - Target date: 31 December 2023

- Latest Update: Working on producing this data on a regular basis and review existing process from the Agresso system to ensure data accuracy. Staff turnover rates are being published monthly via the performance team.
- Appraisals and performance management of staff – put in place revised processes and procedures.
- Actionee: Surjit Nagra
 - Target date: 31 December 2022 (**Complete**)
 - Latest Update: The new performance management framework was rolled out and currently monitoring of compliance is taking place.
- Review of current pay and reward structure of the council
- Actionee: Surjit Nagra
 - Target date: Ongoing to 31 December 2023
 - Latest Update: Council has legal requirement to comply, on equal pay and the National Minimum Wage, as well as reporting on the organisation’s gender pay gap and including chief executive pay ratio. The pay policy statement for 22/23 has been approved and updated on the website which includes an update on the annual pay increase – this included the CX Pay ratio. The Gender Pay Gap 2021 reporting has also been approved and uploaded onto our external website with an action plan. Currently working on the 2022 figures. Payroll compliance deadlines with HMRC have all been met. The council has recently reported on gender pay gap and senior officer pay for 2021 – 2022, currently preparing a report on 2022 to 2023. The Council has begun review of pay as part of recent structure reviews.
- Tracking of specific issues through analysis of exit interviews
- Actionee: Surjit Nagra
 - Target date: 31 December 2023
 - Latest Update: Putting in place a system to capture this information. Working with Agresso HR reports are being updated to review analysis of exit interviews, reported to EAC committee on an annual basis.
- Slough Children First are implementing a recruitment and retention measures as per the business plan.
- Actionee: Kate McCorriston
 - Target date: 31 December 2023
 - Latest Update: In the process of writing the business plan and all supporting business cases for approval. Once these have been submitted and approved then SCF will be able to move forward with the recruitment and retention initiatives.
 - The business plan remains under review.

	Inherent Risk	Current Risk	Target Risk
Likelihood	6	5	2
Impact	4	4	3
Score	24	20	6

Date last updated: **27 July 2023**

Risk 7: The Council does not take adequate mitigation to reduce the risk of injury or death from incidents within the Council

Risk Owner: Executive Director Strategy and Improvement

Direction of Travel: ⇔

Description:

If the Council does not meet its wide range of Health & Safety requirements, then there could be a risk to the safety of **staff and** citizens.

Context

The profile of health and safety matters has not been given sufficient prominence in recent years however COVID has addressed the imbalance.

Key potential causes of health and safety risks due to the instability of the organisation over the last few years has resulted in:

- Lack of understanding of roles and responsibilities.
- Insufficient staff numbers to carry out work plans in a safe way.
- Lack of appropriate training.
- Lack of oversight and control by local management.
- Lack of information on the potential or known risks i.e., through lack of reporting, lack of risk assessments, staff turnover, etc.,
- Lack of learning from previous lessons.
- Inadequate contract management arrangements. H&S legislation states you are still liable even if contractors undertake work.
- Lack of effective processes and systems consistently being applied.
- Lack of accountability and governance arrangements.

The risk of injury or death is increased in certain circumstances and for high-risk activities such as:

- lone working
- violence
- use of machinery
- inadequately managed buildings
- inadequate contract management

Consequence:

- Corporate manslaughter charges
- Significant reputational damage
- Death/injury to individuals and/or non-compliance with relevant legislation resulting in prosecution and civil claims.
- Staff sickness through accidents/incidents/stress
- Increased insurance premiums

Current Controls:

- Health and Safety Manager, Health & Safety professional and Health & Safety adviser in post.
- A health and safety management system (policy and codes of practice) in place. These are regularly reviewed and updated, clearly communicated, and placed on SBC insite.
- Corporate health & safety strategy (2018-2021) in place with directorate plans dovetailing. New Health and Safety Strategy to be devised to align with new organisation structure.
- A new H&S Strategy is in place for 2023 - 2026 is in place with directorate plans being devised and dovetailing. Accident reporting system and procedure in place and communicated. Incident forms are reported, and investigations are carried out where necessary.
- Health & safety training programs in place, available face to face and online. Mandatory training identified and in place.
- Lone worker In-check and personal safety devices in place
- Monitoring of health & safety indicators at Health & Safety Committees (bi-monthly) and Health & Safety Board (bi-monthly).
- Trade Union consultation with health and safety trained representatives present (Corporate Consultative Forum).
- Compliance monitoring 'Building Compliance Group' (monthly) – this now falls under the Property, Planning and Housing Directorate.
- Health and Safety audit programme for 2023 - 2024 to be devised. This was on hold due to resource issues and workload pressures.

Strategic Objectives:

- Corporate Health: Corporate Operations

Actions Required:

- Online accident reporting for accurate monitoring and tracking.
 - Actionee: Surjit Nagra
 - Target date: 30 September 2023
 - Latest update: H&S currently working with IT Project Manager to look into possibility of utilising existing company Intec who can create several databases Council wide. Review was undertaken by IT to identify other potential teams who may use a similar/require a database. As there is no uptake, a business case will be raised for H&S to upgrade to the corporate contract which will mean unlimited licenses and several databases will be created for H&S purposes. One of these databases will include accident and incident reporting. H&S Team currently working on plan of action to migrate current Incheck database onto online portal which is scheduled to be in place by 14th August 2023. Once this is complete, conversation will be held with Intec to discuss the requirements for an online cloud-based system. Subsequently a business case will be raised to upgrade to the corporate contract. Research was undertaken for a range of providers who have Accident/Incident databases however due to the cost implications and the

- current financial situation, H&S manager has decided not to pursue a custom/off the shelf system with a new provider.
- The target date for monitoring of actions from accidents and audits to ensure lessons are learnt and actions are implemented through an online system.
 - Actionee: Surjit Nagra
 - Target date: 30 September 2023
 - Latest Update: This action is aligned to the action above and will be completed once new system is implemented. Currently the H&S team input incidents on an excel database and each incident is followed up with the relevant service manager where there is the need for an investigation. For serious incidents, the H&S team lead on the investigation.

 - Health & Safety team will be auditing high risk areas of the Council: asset management, environmental services, strategy and infrastructure and lone workers. All services/team are required to conduct self-audits. Responsibility of AD/GM's. Self-audits approved by Corporate Consultative Forum meeting on March 7th, 2022.
 - Actionee: Surjit Nagra
 - Target date: 31 March 2023
 - Latest Update: So far 22 responses have been received and H&S will be reviewing these and providing feedback. In the absence of an organisation structure detailing where each service/team sit, it is difficult to determine how many H&S self-audits should have been received. Reporting of self-returns is being communicated in H&S Committee meetings and members are being asked to review and identify missing teams who have yet to complete a self-audit. Due to current workload pressures, capacity issues within the team and the lack of an organisation structure, a H&S audit schedule has not yet been devised for services/teams.

 - Gap analysis of training needs, provision, and uptake. Work commenced with Workforce Development in identifying risk assessment and accident investigation training. All managers and staff encouraged to complete mandatory H&S online training via communications issued to all staff and managers. All managers have been provided with instructions on how to determine the compliance status of staff.
 - Actionee: Surjit Nagra
 - Target date: Complete
 - Latest Update: Training: Training: The 'Risk Assessment' and 'Accident Investigation' Training has been split into blending learning. Delegates are required to undertake the theory session on Cornerstone prior to attending a practical session which will be delivered by the H&S team. Training dates have been scheduled for the practical sessions and has been communicated to the organisation via newsround, H&S Committees and the H&S Board. Both the theory and practical are 1.5 hours each and the aim is to increase the uptake as the sessions have been split to enable delegates to attend around their work schedule. Sessions are scheduled until the end of March 2024 and communications are regularly sent out to the organisation.

- New corporate strategy to be developed for 2023 onwards and directorate plans to be developed H & S Board has requested a new strategy and this will be presented to Corporate Leadership Team (CLT) in March 2023
 - Actionee: Surjit Nagra
 - Target date: Complete
 - Latest Update: A new strategy for 2023 - 2026 is in place (approved by the H&S Board/CLT). The documents have been shared and communicated to H&S.

	Inherent Risk	Current Risk	Target Risk
Likelihood	5	3	3
Impact	4	4	2
Score	20	12	6

Date last updated: **31 July 2023**

Risk 8: Business Continuity and Emergency Planning

Risk Owner: Executive Director Strategy and Improvement

Direction of Travel: ↑

Description:

Failure to deliver and maintain emergency planning and business continuity response arrangements will lead to the Council at risk of being unable to continue its business should a serious event cause disruption or an emergency occurs.

Context

The Council has had a poor recent history with regards to its emergency planning function with an interim post holder being made permanent in late 2022. A significant amount of work is required to improve the function to ensure the Council can respond:

- An external review is being conducted to ensure our improvement work is being delivered to a good pace and quality.
- Improved procedures for the response and co-ordination during an incident or disruption
- Strong links to the Thames Valley Local Resilience Forum.
- The Major Incident Plan (MIP) is complete.
- Business Continuity Plan now in place.
- Arrangements to Exercise the Emergency Response Arrangements & Plans are being organised – a gap analysis has already been undertaken as a tabletop exercise.
- Arrangements to exercise the Business Continuity Plan are also being organised.

Consequences if the above was not in place:

- No response to operational emergencies due to severe weather conditions, fire, or any other major incident.
- Council is not prepared to respond as directorate and service areas do not have an adequate or co-ordinated response in place.
- Availability of staff to deliver key services if trained volunteers are taken away to deal with a major incident (the Council is a Category 1 responder under the Civil Contingencies Act).

Current Controls:

- Business Continuity (BC) Plans in place
- Emergency Planning procedures in place
- Emergency planning and business continuity lead in place
- Sufficient Response Officers (Local Authority Liaison Officer (LALO) & Rest Centre Managers (RCM)) who can be utilised in the event of an emergency. Additional capacity in adults would strengthen our response.
- Arrangements and links in place with TVLRF & Partner Organisations
- Utilising lessons learnt from Covid.
- Local and regional response arrangements in place

Strategic Objectives:

- Corporate Health: Corporate Operations

Actions Required:

- Exercising of Emergency Response Arrangements & Plans and the Business Continuity management & Plans – through tabletop testing
 - Actionee: Anthony-Mario Montana
 - Target date: 31 October 2023
 - Latest Update:
 - The Exercising of the Major Incident Plan and Emergency Response Arrangements will be undertaken by end of October 2023
 - 'Blu Nimbus' will be a live testing of the plans which is due to take place in October 2023.
- In person, one to one and online training to be completed for Gold, Duty Gold Officers, Duty Sliver Officer/EOC Managers, LALOs & RCMs
 - Actionee: Anthony-Mario Montana
 - Target date: 31 December 2022 (complete but on-going for new recruits)
 - Latest Update:
 - Directors have all completed the Local Council Gold Group and Duty Gold training excluding two new members to CLT which training would be arranged for a later date.
 - Directors have all been scheduled to take the external Regional Strategic Coordination Group (Gold) Training due to take place by end of December 2022
 - The LALOs & RCMs have taken the JESIP Bronze Commander Training.
 - The LALOs & RCMs have completed the Risk Management Training on Cornerstone
 - Other training course will be arranged, scheduled and/or designed at later stage.
- Securing more Rest Centre Managers (RCMs) from Adults and Children's services
 - Actionee: Anthony-Mario Montana
 - Target date: 30 September 2023
 - Latest Update: Work with the ED's in Children and Adults to secure resources for this duty.
- Recruit Volunteer Response Support Staff to staff and run the Emergency Rest Centres and the Emergency Operation Centre.
 - Actionee: Anthony-Mario Montana
 - Target date: 30th September 2023

- Latest Update: Now the plans are signed off work will begin to secure these volunteers. Process in place to secure volunteers during emergencies via the MOU through the LRF.
- Develop a robust prevention programme within the council supported by emergency planning.
- Actionee: Anthony-Mario Montana
 - Target date: 31 March 2023
 - Latest Update: Working with service areas to understand what prevention plans are in place, to reduce impact of risks identified. This action is with the Risk and Audit Board.

Note:

Emergency Planning (The Council) has a dynamic framework that can be utilised by the emergency planning team to respond to both a major incidents and business continuity interruption while the Major Incident Plan (MIP) & BC plans undergo the current review.

	Inherent Risk	Current Risk	Target Risk
Likelihood	4	4	3
Impact	4	2	2
Score	16	8	6

Date last updated: **27 July 2023**

Risk 9: Cyber Security

Risk Owner: Executive Director Strategy and Improvement

Direction of Travel: ⇔

Description:

- Failure to adequately protect our information and technology assets from an attack via the organisations internal network or the internet, that is either deliberate or because of non-compliance with policy and procedures.
- Failure to comply with the Data Protection Act 2018 (GDPR) legislation.

Context

- There is a continual risk of cyber-attack from a wide range of sources which if enacted could cause significant financial, service delivery and reputational damage to the Council and its partners – recent attacks on local authorities and NHS bodies have caused significant disruption and expense in rectifying the impact.
- Heightened risk of cyber-attacks in relation to the Ukraine conflict.
- The Council has continued to invest resources in strengthening its controls in this area.
- An action plan to achieve improvements in relation to the proper functioning of the Authority's IT is in the Directions from DLUHC.
- DPA 2018/GDPR came into force in May 2018. Policies and processes developed as our corporate and local response to the implementation of DPA 2018/GDPR. A full data flow analysis was undertaken across the organisation and is being refreshed as part of the 2022 audit.
- The team that manages information governance has had limited resource. The team has now recruited an interim DPO and the recently completed ICT restructure includes the proposed appointment of a permanent DPO and a Cyber security officer that will be progressed in the last quarter of 2022.
- Recruiting people with strong DPA 2018/GDPR understanding is challenging in the current market and especially difficult in the public sector.

Consequence:

- *Worst case:* Temporary or permanent loss of access to some or all of SBC data and / or IT systems leading to not being able to deliver business critical or statutory functions e.g., elections.
- *Likely case:* (some of) loss of reputation in handling personal data, removal of access to PSN and DWP direct data connections, removal or penalties for bank payment handling and processing. Short term loss of access to data or systems.
- *Best case:* Isolated incident with minimal or no data loss and no loss of access to IT systems.
- If there is not an adequate response to DPA 2018/GDPR there is a chance that the following may arise:
 - fines
 - criticism from the information Commissioner
 - damage to corporate reputation
 - civil claims for damages

Current Controls:

- Procured membership of SEGWARP and other government alert agencies. This provides regional alerting on vulnerabilities that SBC needs to be aware of intelligence sharing / threats / policy development. SBC have also registered with the Cyber Resilience Service for the southeast to enable a regional approach to cyber alerting.
- Ensure security patching is up to date and continues regularly. An interim resource has been engaged to check and apply security patching.
- Periodic and regular 3rd party penetration testing. ICT&D are part way through a sequence of testing.
- Cyber Security support from market leading 3rd party. Softcat are contracted to provide additional cyber security support. This covers the following.
 - Quarterly Security Controls Assessment
 - Breach Assessment annually
 - Security Improvement Programme Leadership
 - Organisation and Execution of cyber essentials audit action plan. Actions to complete before the end of 2023.
- Communications to staff has been increased through councils Newsround and subject specific emails in particular awareness on cyber security issues, including phishing emails, scam calls & data protection responsibilities.
- Documented and detailed security procedures have now been put in place for patching, testing and incident handling & testing of these is in progress.
- DLUCH Funding obtained following application and workshops - £200k.
- Cabinet approval for a continuous improvement programme for IT security hardware and software, for 3 years.
- Remedial / Modernisation programme has targeted security improvements under emergency funding and agreed.
- The recent ICT&D restructure has assigned the formal Data Protection Officer (DPO) role for SBC to the ICT&D Service Manager.
- DPA 2018/GDPR training for new starters to minimise breaches.
- External review of compliance by Internal Audit
- Initial data mapping completed by SBC supported by RSM.
- The council has updated its information governance policy in November 21 and this has been signed off by the Information Governance (IG) board, the updated policy supports the process by which an organisation obtains and provides assurance that it is complying with its legal, policy and moral responsibilities in relation to the processing of information. Alongside this an IG Improvement plan has been developed and will be monitored through the Information governance board moving forward.
- All aspects and issues of DPA 2018/GDPR have been drawn into one place, a programme to confirm compliance or implement required controls where necessary is being developed and will report into the council's information governance board.
- DPO role assigned to the ICT&D Services Manager

Strategic Objectives:

- Corporate Health: Corporate Operations

Actions Required:

- Implement security solutions as per the IT modernisation programme.
 - Actionee: Simon Sharkey Woods
 - Target date: 31 March 2024
 - Latest Update: As part of the modernisation programme an IT Health Check has been undertaken. A plan of remediations will be established to address any inadequacies in the current approach to security. There has been steady progress against the original DLUHC action plan for cyber remediation. Currently investigating the options for the implementation of a SIEM (Security incident and event monitoring) solution such as the Microsoft Sentinel product.

	Inherent Risk	Current Risk	Target Risk
Likelihood	5	3	2
Impact	3	3	3
Score	15	9	6

Date last updated: **28 July 2023**

Risk 10: Financial management and sustainability

Risk Owner: Executive Director – Finance and Commercial (S151)

Direction of Travel: ↑

Description:

If the Council fails to significantly improve its financial planning and management and its internal control and financial reporting in the medium to longer-term the Council will not become a financially self-sustaining council.

Context

Financial Management, Planning, and control

- The S151 officer issued a statutory S114 notice in July 2021. Expenditure controls have been in place since in order to limit the Councils spend to the minimum. A capitalisation direction (CD) was approved in principle by DLUHC in March 2022 for £307m in order to enable the Council to set a balanced budget for 2022/23. Cabinet approved the budget on 9 March 2022. Initial forward planning indicated that the CD could increase to c £800m, this has since been reduced to less than £400m. The revenue budget savings were reduced from £20m pa for 7 years to £20m, £23m and then £12.9m pa for 5 years from 2024/25, in the current MTFS model agreed in March 2023.
- The DLUHC Directions include the requirement to put in place an outline action plan to achieve financial sustainability and to close the long-term budget gap identified by the Authority across the period of its Medium-Term Financial Strategy (MTFS).
- From the beginning of 2023/24, the following actions are in place:
 - Asset sales of circa £200m achieved in 2022/23, and a further £200m planned for 2023/24.
 - 2018/19 and 2019/20 accounts submitted.
 - Plan being developed for catch-up of audit work with external auditors.
 - All revenue savings for 2023/24 identified and now being actively monitored.
 - Monthly internal budget monitoring in place from Month 2 with quarterly committee reporting from Quarter 1.
 - 6 companies closed, 3 radically reviewed, no further expenditure on them and sales being prepared, governance greatly improved.
 - Internal audit recommendations now being addressed, procurement greatly improved. Internal audit being delivered in-house from this year.
 - Finance recovery in place monitoring progress against Directorates.

The seriousness of the financial situation and how the Council found itself in this position remain of significant concern. This has been acknowledged and the financial recovery strategy agreed and actioned from July 2021. The availability of significant future support is a key assumption underpinning the 2023/24 budget and will be for several future years. The overall financial improvement plan is being refreshed for consideration by Cabinet in September 2023.

Financial Control

- Many of the Councils financial processes are not fit for purpose. These include by way of example:
 - financial systems – the Agresso system is not fully used.
 - financial capacity and skills – the number and skills of permanent staff in the team has been low but permanent recruitment and capacity building is underway.
 - financial processes – basic processes are improving but require continued embedding.
 - insurance and other provisions were inadequate but have been reviewed and will require more monitoring.

Financial Reporting

- The accounts originally provided for audit in 2018/19 were inadequate and contained significant errors. The 2018/19 were finally completed in September 2022. The 2019/20 were given to the auditors at the end of October 2022.
- As a result of the investigations by the Finance team there were significant amendments made to the 2018/19 accounts plus many working papers, figures and narrative statements had to be fundamentally corrected. In total there have been 50 material errors made that have affected 100 per cent of the figures in the core statements and 80 per cent of the disclosure notes. The changes made have impacted the General Fund balances available to the Council and the Balance Sheet. The changes have decreased the net value of the balance sheet by c 40 per cent. Significant weaknesses in respect of the information to support journal entries within these statements will impact the auditor's opinion. This will be the case until at least 2021/22. The Council will also need to respond to the July 2023 announcements by DLUCH about new local audit arrangements.

Consequence:

- The Council is able to, but had challenges, setting a legal budget for 2023/24.
- The Section 151 officer could be required to consider issuing further s 114 notices should budget savings not be delivered or other financial pressures arising.
- If the Council continues to fail to produce its annual accounts, then the Council would be in breach of their responsibilities to provide proper financial stewardship and control.
- The Council has no properly audited financial base line since 1 April 2019 and thus has challenges preparing its budgets and financial planning going forward. The balance of this focus is shifting although capacity to deal with so many open financial years is challenging.
- It has also not fulfilled its requirements to properly account for its stewardship of public monies.
- It will potentially face increased external audit fees and is having to have its staff spend a great deal of time “looking backwards” rather than planning forwards.
- The Council faces significant reputational damage which may impact its ability to borrow money and secure adequate insurance.

- The Directions include the potential for Commissioners to impose their own budget in total or detail if they consider it necessary.
- Reputational damage caused by an adverse audit opinion.

Current Controls:

Financial Management and Planning

- The Council considered a series of budget reports at its meeting on the 9th of March 2023 including:
 - Revenue budget
 - Capital programme.
 - Treasury management
 - S25
 - DSG
 - Council Tax Support

These reports included a wide range of proposals that will set a new start for the Council moving forward on its ambition for financial sustainability. A legal budget was able to be set.

- Expenditure controls in place throughout 2022/23 financial year and continue in 2023/24.
- Regular budget monitoring and reporting is now in place.
- A Finance Board is in place to monitor key aspects of financial management, planning, risks, and controls and consider Slough's response to the directions.

Financial Control

- Specialist resources were brought in to understand the nature and scale of the problems and to address them.
- A refreshed, consolidated Finance action plan will be considered at Cabinet in September 2023 and consistently reported on.

Financial Reporting

- The Statement of Accounts for 2018/19 are awaiting final sign-off by Grant Thornton. Discussion on the 2019/20 accounts are awaiting audit improvements on supporting evidence are ongoing with the external auditors, particularly in light of announcements by Ministers in July 2023 on speeding up local audit.

Training

- Targeted training sessions have taken place for Members and Officers during 2023/24 but more detailed training programmes for Audit and Corporate Governance Committee and budget holders will progress throughout the year.

Strategic Objectives:

- A Council that lives within our means, balances the budget, and delivers best value for our residents of Slough.

Actions Required: The immediate actions include:

- Reporting on the 2022/23 outturn position.
 - Actionee: Adele Taylor, Hitesh Jolapara, Alistair Rush
 - Target date: 30 September 2023
- For 23/24 savings a full schedule of savings options has been identified. Ensuring that budget savings can be delivered by each Directorate will be key going forward. Monitoring of these integrated into budget monitoring, live from Month 2.
 - Actionee: Executive Directors, Adele Taylor, Hitesh Jolapara, Alistair Rush
 - Target date: 31 March 2023
 - Latest update:
- Regular communications to officers and members continue on the financial situation.
 - Actionee: Adele Taylor
 - Target date: ongoing
 - Latest update: Key messages provided at staff roadshows. Narrative reporting as part of all financial reporting linking to longer term financial sustainability.
- The 2018/19 accounts have been completed and audited. 2019/20 has been submitted for audit.
 - Actionee: Alistair Rush
 - Target date: To be agreed with external auditors in light of July 2023 local audit announcements.
 - Latest update: 2018/19 and 2019/20 accounts completed. Others to follow during 2023.
- Refresh of medium-term financial modelling including capitalisation directions and MTFS.
 - Actionee: Alistair Rush
 - Target date: 31 August 2023
 - Latest Update: All models are currently being revised.
- Recruitment to vacant posts in the restructured department.
 - Actionee: Adele Taylor
 - Target date: 31 December 2023
 - Latest update: Top two levels in Finance recruited to permanent positions. Further recruitment planned. Substantial number of posts permanently recruited to except within Finance where existing gaps remain.
- The finance action plan has been reported to Cabinet and sets out in detail the current position on key financial matters and the actions being taken. This was updated on a bi-monthly basis and reported to Cabinet. The report shows the

significant progress that has been made in all areas during 2021/22 and 2022/23. For 2023/24, a consolidated action plan is being refreshed for consideration at Cabinet in September 2023. This will then be reported regularly on progress against actions.

- Actionee: Adele Taylor
- Target date: Bi-monthly update
- Latest update: Last update provided in existing format for March 2023 Cabinet and Council.

	Inherent Risk	Current Risk	Target Risk
Likelihood	6	3	1
Impact	4	5	4
Score	24	15	4

Date last updated: **28 July 2023**

Risk 11: Pace and valuation of the disposal of assets

Risk Owner: Executive Director – Housing, Planning, and property

Direction of Travel: ↑

Description:

If the Council does not dispose of sufficient assets to realise capital receipts, we will be unable to set a balanced budget or deliver long-term financial sustainability.

Context

- The council's long-term sustainability is dependent on the sale circa £400m of assets. In September 2021 the Cabinet agreed to assess the options during 2022/23 and to begin asset disposals as soon as prudently possible, given the Council's responsibility to obtain best value. The Housing & Property department has a strategy in place to drive the asset disposal programme forward

Consequence:

- Without a programme of asset disposals to finance reduction of external debt, the Council's external borrowing per head of population will remain one of the highest in the UK and debt charges will increase to a significant proportion of the net revenue budget.
- If Cabinet either delay or do not accept the disposal programme this will lead to failure to meet the budget targets and risk more intervention
- Without significant asset disposals the Council's long-term financial position is not sustainable and will compromise the Council's ability to:
 - finance the anticipated capitalisation direction and
 - to allow the Council's external borrowings and debt charges to be reduced
 - provide existing levels of services in the future.

Current Controls:

- A department of Housing, Planning and Property has been established and suitable senior leadership and professional expertise to manage the asset disposal programme to best effect.
- An Asset Disposals Sub-Committee has been established.
- All out of borough assets have been marketed and the last one is due to be sold before Christmas. As 1 August 2023, £230m worth of assets would have been sold and on track to sell £300m worth of assets by the end of the FY 2023/24 is expected.

Strategic Objectives:

- A council that lives within our means, balances the budget, and delivers best value for taxpayers and service users.

Actions Required:

Continue to monitor and report the asset sales position to CLT, as the continued sale of assets during 2023/24 and beyond will remain crucial to the Council's medium to long term financial sustainability.

- Action Owner: Pat Hayes
- Target Date: 31 March 2024 (year-end update position)
- Latest position: On track for 2022/23.

	Inherent Risk	Current Risk	Target Risk
Likelihood	6	3	2
Impact	4	4	4
Score	24	12	8

Date last updated: **27 July 2023**

Risk 12: Governance and financial implications of the council companies

Risk Owner: Executive Director – Finance and Commercial (S151)

Direction of Travel: ↑

Description:

If we fail to review the relevance and rationale for each of the Council's Companies, we open the Council up to potential financial losses, reputational damage, and legal challenge.

Context

- The Council has a number of subsidiary companies and an LLP joint venture (SUR) that deliver a range of services or address specific issues. Given the Council's current financial and operational circumstances, and issues that have been identified to date, the rationale for continuing to have these companies continues to be reviewed. This had been highlighted by both CIPFA and DLUHC in their reports in October 2021 and the Council started to consider this in summer 2021 and has been progressing ever since.
- In addition, a wide range of governance, management, operational and financial issues have been identified over a number of years and are being addressed.
- There is a Direction in place regarding the Commercial Companies including consideration of the roles and case for continuing with each subsidiary company of the Authority (except Slough Children First).

Consequence:

- Inefficient service delivery by the Council, especially in relation to housing, due to poor contract management and controls.
- Potential grant clawback across a range of companies which may have implications for the Council.
- Reputational damage to the Council as a result of the failure of a number of high-profile initiatives with a national interest.
- Key strategic sites are not developed – failure to achieve the Council's strategic objectives and key outcomes. e.g., Slough Urban Renewal
- Improved governance arrangements should enable the Council to make timely informed decisions on key strategic and financial matters that are critical to the Council's capitalisation directive. These include:
 - the Council's capital programme has been reduced.
 - increased loan repayments to the Council improving cash flow and borrowing costs.
 - capital receipts have been accelerated.
 - reduced cost exposure on key development sites.
 - reduced operational losses for JEH due to the change to its acquisition strategy and improved Council operational oversight and additional sources of funding have been identified and approved to reduce the Council's overall financial exposure.

Current Controls:

- Establishment of a new corporate oversight board for Slough Urban Renewal.
- Development of role profiles for Directors and appointment of new directors and senior responsible owners with clarity on roles and reporting has occurred.
- Regular Board meeting cycle to be established at all active companies.
- Establishment of shareholder oversight group for GRE5.
- Establishment of monthly financial reporting from key companies into the Council
- Internal audit tracker for key issues to monitor progress through to issues getting closed down.
- All Dormant Companies have been closed down.
- Revised governance arrangements have been introduced across all companies (with the exception of DISH which was not prioritised for action in FY 22/23 as it is a much smaller scale compared to the other entities, is not a trading company and has limited risk (it has a lease with the Council for 54 properties dating back to 1988 when it was established) and is lower risk rated by Internal Audit compared to other entities. DISH revised governance is being introduced in early FY 23/24 following a review).
- Establish appropriate governance and reporting arrangements for GRE5 and JEH

Strategic Objectives:

- A council that lives within our means, balances the budget, and delivers best value for taxpayers and service users.

Actions Required:

A wide range of workstreams are underway with the immediate actions focused on:

- Ground Rent Estates 5 – execution of Council loan; continue to support litigation proceedings; further strengthen performance, risk and financial reporting, development of exit strategy.
 - Actionee: Pat Hayes
 - Target date: 31 March 2024
 - Latest Update:

In line with previous reports provided to Cabinet, it is expected that the Council will exit GRE5 when the works to Nova House have been completed and the legal claim has concluded – this is expected to be in 2024. Cabinet will be requested to approve an exit route and a number of options are likely to be available to the Council if the works are completed satisfactorily and the legal claim is resolved. Bevan Britain have been asked to provide advice on regulatory and legal considerations to inform the most appropriate exit strategy. e.g., sale of freehold lease to a third party, leaseholder transaction.

Significant progress has been made to **GRE5's** financial planning and reporting, oversight and critical governance arrangements including the appointment of new external directors, the establishment of a new corporate oversight group and strengthened risk management. The Council's loan to GRE5 has now been fully executed following a financial review in FY 21/22 which identified that the Council's loans had not been approved in line with its Investment Strategy and was not implemented appropriately. Whilst

building work is underway on Nova House, a number of additional structural issues have been identified which have had an impact on the ACM works and the resolution of the legal claim. A report was taken in March 2023 and a further update to be given in September 2023.

- Slough Urban Renewal – in principle agreement obtained for the restructuring of the Council’s commercial relationship with Muse. Progression with negotiations and Heads of Terms for the SUR key sites (Montem and NWQ have been sold and Wexham, Haymills and Stoke Wharf – sale is being progressed).
 - Actionee: Pat Hayes
 - Target date: 31 March 2024
 - Latest Update: The Council has established a Corporate Oversight Board for SUR to strengthen governance and management arrangements, including oversight of a phased reduction in SUR’s activities.

Following an Options Review by Montague Evans, the SUR Partnership will not be undertaking any further major developments.

Good progress has been made on the only ongoing SUR development project; the Old Library Site (OLS) where all flats have been sold and the loan paid off.

- James Elliman Homes – strategy for exit is going to Cabinet in September 2023.
 - Actionee: Pat Hayes
 - Target date: 30 September 2023
 - Latest Update: strategy for exit is going to Cabinet in September 2023
- DISH – establish regular performance reporting to the Board, commence high level options review to explore the potential to transfer DISH properties into the HRA, commercial review of DISH lease, preparation of a service level agreement to reflect the services the Council is providing.
 - Actionee: Pat Hayes
 - Target date: 31 March 2024
 - Latest Update: DISH was established in 1988 and has a lease with the Council for 54 properties; with the majority of tenants classed as long-term tenants. DISH is considered to be a lower risk compared to other companies and an options review and exit strategy is scheduled to be complete by FY23/24.
- SCF – an update on actions and risks is covered in Risk 1. There is a monthly corporate oversight group including the Council’s contract manager, “shareholder” representative and finance lead.

	Inherent Risk	Current Risk	Target Risk
Likelihood	5	3	1
Impact	4	3	2
Score	20	9	2

Date last updated: **3 August 2023**

Risk 13: Improvement and Recovery Planning

Risk Owner: Chief Executive

Direction of Travel: ↑

Description:

Failure to deliver on the wide range of improvement and recovery actions specified in the Directions and various Government reports leads to further intervention.

Context

- The Council has put in place a wide range of improvement and recovery actions to respond to the various reports it received. The council has carefully considered the timing and delivery of improvement and recovery actions, so they are completed in line with Government Directions.
- The Council has delivered a wide range of the required actions but only recently brought these together in a holistic manner in communication with the Commissioners, for example:
 - As of October 2022, a new reporting style and content has been made available for the monthly Improvement and Recovery Board (IRB) meetings. Feedback has been positive from the Commissioners.
 - Commissioners provide regular feedback on the IRB reporting and continuous improvements and expansion of the contents being made for each IRB.
 - Recovery plans continue to develop across the council, and these have been brought together in summary form as a “plan on a page” to share with the IRB. Plans include:
 - An action plan to achieve financial sustainability and to close the long-term budget gap. This includes completion of accounts up to and including 2020/21.
 - An Asset Disposal programme with forecasts to return c. £216m and c. £164m in 2022/23 and 2023/24 respectively.
 - An action plan to achieve improvements in relation to the proper functioning of the Procurement and Contract Management function.
 - A plan to ensure the proper oversight of SBCs subsidiary companies.
 - Action plans to ensure proper functionality of Scrutiny and Democratic functions.
 - Recruitment of an Internal Audit team and plans to ensure its proper functioning. Closure of existing identified Management Actions is underway.
 - An extensive set of plans to ensure the proper functioning of ICT and the systems / procedures in use at the Council. Recruitment is ongoing.
 - Demonstrating to Commissioners that significant progress has been made in the structure and recruitment of the Snr. Management teams (CLT and SLT levels).
 - Plans for the revision of the Corporate Plan are under development.

Consequence:

- Failure to deliver a robust Improvement and Recovery Plan will lead to further intervention and Directions from DLUHC
- Preparing these plans will enable the Council to set its strategic direction and set the Council on its way to recovery.
- Failure to put in place an effective Transformation Team risks being unable to deliver the plan to the satisfaction of the Commissioners as required by Directions.

Current Controls:

- The Commissioners' Improvement and Recovery Board now receives monthly updates on progress in delivering the plan, alongside other reports on the council's finances and performance, which includes detail on any risks and issues that have been identified against delivery of the plan's four strategic priorities and seven recovery themes.
- There is now regular reporting on progress to Cabinet and Scrutiny, this will continue quarterly.
- There is a newly established officer Transformation Board that is governing and prioritising the significant programme of improvement that needs to take place.
- A Transformation Team led by the Associate Director for Transformation is now established and supporting major programmes of change in the Council.
- A consistent corporate approach to reporting on all improvement actions arising from the costed action plans corporately. Services have been asked to liaise with the IT, HR and Comms teams to identify co-dependencies. This will be updated following the conclusion of service planning.

Strategic Objectives:

- A Council that lives within our means, balances the budget, and delivers best value for taxpayers and service users.
- An environment that helps residents live more independent, healthier, and safer lives.
- A borough for children and young people to thrive.
- Infrastructure that reflects the uniqueness of Slough's places and a new vision for the town centre

Actions Required:

- Continue to refine the Improvement and Recovery Board reporting and monitor implementation of the required actions.
 - Actionee: CEO / AD Transformation
 - Target date: This is an ongoing action reported monthly to the IRB.
 - Latest Update: Monthly review through the Improvement and Recovery Board
- Deliver the revised Corporate Plan and evolve service delivery plans.
 - Actionee: All EDs
 - Target date: 30 September 2023
 - Latest Update: First drafts have been completed and currently being consulted on with the public. The delay to the target date was as a result

of the change of administration at the recent elections and to ensure the corporate plan reflects the aspirations of the new administration.

- Manage the communications with Commissioners in a positive manner and implement any further actions arising from the Commissioners Reports as required.
 - Actionee: CEO / AD Transformation
 - Target date: 31 December 2023
 - Latest Update: The commissioners have sent their most recent report (July 2023) to DLUHC which the council will respond to once it has been shared.

	Inherent Risk	Current Risk	Target Risk
Likelihood	6	5	3
Impact	4	4	2
Score	24	20	6

Date last updated: **27 July 2023**

Risk 14: Risk that the lack of an agreed council-wide vision, principles, and governance for building digital access for residents continues to lead to incoherent and poor-quality digital services

Risk Owner: Executive Director Strategy and Improvement

Direction of Travel: ⇔

Description:

- There is a risk that the Council is unable to meet its ambition for more efficient digital services due to insufficient resources, poor governance and engagement across services, and poor understanding of the tools in place and the work done to-date.

Context

- The Council has not had an integrated Digital and Customer service strategy that is focused on delivery of more efficient and effective customer service.
- The Council has not transferred the point of access of enough of its services to a coherent digital platform resulting in significant capacity and customer service issues in many frontline services.

Consequence:

- The Council cannot switch to lower cost transactions that are easier for residents, leading to an inability to make savings and poorer quality of interactions for the public.

Current Controls:

- Analysis of the current digital interactions has identified which are working, which need to be removed and which require further investigation to see if they are meeting resident needs.
- Direct engagement with our CMS/CRM/Forms supplier, Jadu, has identified several minor updates that should improve user experience.
- Recruitment of new Digital Customer engagement Manager has been successful. Due to start in September.

Strategic Objectives:

- Corporate Health: Customer engagement

Actions Required:

- Establish more robust governance (TDA) to ensure departments connect to corporate CRM.
 - Actionee: Simon Sharkey Woods
 - Target date: 31 August 2023
 - Latest Update: Technical Design Authority (TDA) agreed in principle at recovery and transformation board, IRB and directly with Commissioners. Terms of reference in draft and to be finalised and approved in August.

- Complete the resourcing of the core digital team.
 - Actionee: Simon Sharkey Woods
 - Target date: 31 December 2023
 - Latest Update: Digital Customer Engagement Manager recruited and will start in September. Recruitment of other roles to commence in August so that interview can begin quickly in September.

	Inherent Risk	Current Risk	Target Risk
Likelihood	4	3	2
Impact	4	4	4
Score	16	12	8

Date last updated: **30 July 2023**

Risk 15: The Authority will receive an ‘Inadequate’ Rating when CQC begin inspecting Adult Social Care in April 2023

Risk Owner: Executive Director People, Adults

Direction of Travel: ⇄

Description:

If the Authority receives an ‘Inadequate’ Rating when CQC begin inspecting Adult Social Care, resulting reputational damage and enforcement action may have a detrimental effect on resident outcomes and budget position.

Context

- There are pressures across the adult social care service with regard to provider stability, increasing demand, partnership working and provider costs.

Consequence:

- Registration could be suspended or cancelled.
- Not being able to provide regulated services.
- Prosecution.
- Loss of income.

Current Controls:

- Self -Assessment 2 completed – Action Plan developed – Progress made with Policies, Strategies, and recording – Request for improvement specific resources (short term) requested from CLT.

Strategic Objectives:

- A council that lives within our means, balances the budget and delivers best value for taxpayers and service users.
- An environment that helps residents live more independent, healthier and safer lives.

Actions Required:

- Agreement for Assurance work to continue to be funded via PMO – Self Assessment 3 to review progress against initial plan complete.
 - Actionee: Amanda Halliwell
 - Target Date: October 2023
 - Latest Update: Progress continues to be made.
- Scrutiny Task and Finish Group established – Cllr Hulme Chair – Set up meetings established.

	Inherent Risk	Current Risk	Target Risk
Likelihood	4	3	2
Impact	4	4	4
Score	16	12	8

Date last updated: **17 August 2023**

Risk 16: Failure to have a stable Adult Social Care Market capable of meeting the needs of vulnerable local residents

Risk Owner: Executive Director People, Adults

Direction of Travel: ⇄

Description:

- Risk associated with Providers increasing costs in line with rising costs everywhere.
- Risks that some Providers cease to trade as market conditions continue to affect profitability.
- Risk that other authorities obtain care and beds originally used by Slough because they are able to offer more attractive rates.
- Increase cost pressure affects quality of provision.

Context

- There are pressures across the adult social care service with regard to provider stability, increasing demand, partnership working and provider costs.

Consequence:

- Registration could be suspended or cancelled.
- Not being able to provide regulated services.
- Prosecution.
- Loss of income.

Current Controls:

- Securing block purchase arrangements where possible.
- Using NHS Discharge Grant in creative ways to support providers.
- Consideration of how best to quality assure provision is an ongoing discussion, also in line with the Council's Assurance Workstream around Regulatory Inspection.

Strategic Objectives:

- A Council that lives within our means, balances the budget, and delivers best value for taxpayers and service users.
- An environment that helps residents live more independent, healthier, and safer lives.

Actions Required:

- Actionee: Marc Gadsby
- Ongoing
- Latest Update: Approach to Provider uplift agreed.

	Inherent Risk	Current Risk	Target Risk
Likelihood	3	3	2
Impact	4	4	4
Score	12	12	8

Date last updated: **17 August 2023**

Risk Matrix

Appendix C

Likelihood	Negligible Impact	Marginal Impact	Critical Impact	Catastrophic Impact
Very High	6	12	18	24
High	5	10	15	20
Significant	4	8	12	16
Low	3	6	9	12
Very Low	2	4	6	8
Almost impossible	1	2	3	4

Assessing the SEVERITY/ IMPACT of a risk

Severity is assessed on a scale of Negligible to Catastrophic indicating increasing seriousness. The impact is assessed looking at credible scenarios (taking prevailing circumstances into consideration) and looking forward to the risks that arise from these scenarios.

	Negligible 1	Marginal 2	Critical 3	Catastrophic 4
Economic /Financial	Financial impact up to £50,000 requiring virement or additional funds	Financial impact between £50,000 and £500,00 requiring virement or additional funds	Financial impact between £500,000 and £1,000,000 requiring virement or additional funds	Financial impact in excess of £1m requiring virement or additional funds
Political	Could have a major impact one departmental objective but no impact on a Council strategic objective	Could have a major impact on a department's objective with some impact on a Council strategic objective	Council severely impact the delivery of a Council strategic objective	Council would not be able to meet multiple strategic objectives.
Health & Safety	Reduced safety regime which if left unresolved may result in minor injury	Minor injuries	1 death or multiple serious injuries	Multiple deaths
Environment	Minimal short-term/temporary environmental damage	Borough-wide environmental damage	Major long term environmental damage	Very severe long term environmental damage.

Legal/Regulatory	Minor breach resulting in small fines and minor disruption for a short period	Regulatory breach resulting in small fines and short-term disruption for a short period	Minimal CLT but major departmental management effort required	Very severe regulatory impact that threatens the strategic objectives of the Council
Management including Contractual	Minimal contract management required	Minimal departmental but major contract management required	Minimal CLT but major departmental management effort required	Major CLT management effort would be required

The **examples** against each category are for your guidance and should be thought of as the consequences that would be likely to occur if things were left to go out of control.

The **examples** detailed below will help ensure a consistent approach.

Assessing the LIKELIHOOD of a risk occurring

The LIKELIHOOD of the risk occurring is estimated on the basis of historic evidence or experience that such situations have materialised or are likely to.

The table gives example details of how the likelihood is assessed.

The likelihood needs to be assessed in terms of has it happened before and is it expected to happen in the near future.

Almost Impossible 1	Very Low 2	Low 3	Significant 4	High 5	Very High 6
Less than 10%	10 – 30%	30 -50%	50-70%	70 – 90%	More than 90%
Event may occur only in exceptional circumstances	Event will occur in exception circumstances	Event should occur at sometime	Event will occur at sometime	Event may occur only in most circumstances	Event will occur only in most circumstances

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Slough Borough Council

Report To:	Audit and Corporate Governance Committee
Date:	13 th September 2023
Subject:	Local Government & Social Care Ombudsman (LGSCO) upheld complaints. Statutory & corporate complaints summary of 2022-2023
Chief Officer:	Sarah Hayward, - ED Strategy & Improvement Stephen Taylor - Monitoring Officer
Contact Officer:	Finbar McSweeney - Complaints, Casework & FOI Lead
Ward(s):	All
Exempt:	NO
Appendices:	Appendix A- Summary of upheld LGSCO complaints received 1 April 2022- 31 March 2023 Appendix B – LGSCO Annual Review Letter July 2023 Appendix C- Statutory and Corporate Complaints report 2022-23

1. Summary and Recommendations

1.1 This report sets out a summary of the upheld complaints determined by the LGSCO in 2022-23 and a summary of statutory & corporate complaints during 2022-23.

Recommendations:

Committee is recommended to:

- (a) Note the summary of upheld decisions by the Local Government and Social Care Ombudsman during 1st April 2022 - 31 March 2023 (Appendix A).
- (b) Note the summary of statutory and corporate complaints during 1st April 2022 – 31 March 2023.
- (c) Note the themes identified and the actions being taken to respond to these themes.

Reason:

1.1 Where complaints are upheld by the LGSCO, they recommend ways for authorities to put things right when faults have caused injustice. Their recommendations try to put individuals back in the position they were in before the fault. The LGSCO also monitor authorities to ensure compliance with their recommendations. Appendix A includes LGSCO recommendations for each upheld complaint.

1.2 Based on a total of 4 compliance outcomes for the period between 1 April 2022 to 31 March 2023 the LGSCO was satisfied that the council had successfully implemented agreed recommendations.

1.3 During the reporting period 2022-23, the LGSCO issued its first public report against the Council about delays to its Disabled Facilities Grant (DFG) process. Their investigation found the Council was operating a waiting list to submit applications for DFGs, which was at odds with Government guidance and a form of gatekeeping. They asked the Council to apologise to the complainant and make payments for the distress and difficulties they had experienced and their avoidable time and trouble. They also asked the Council to immediately end the waiting list, process the applications received and review its DFG policy and arrangements with local housing associations. The Council reported this matter to Cabinet last year and action has been taken in response.

Commissioner Review

The council is working to improve the way it responds to complaints. Members and officers are aware that many services are not meeting the standards that they would wish. In these circumstances complaints should be handled particularly well with a marked willingness to apologise. It should be rare that a valid complaint should make its way through to and be upheld by the LGO. The complaint should be acknowledged and remedied within the authorities own processes. It is very rare for a **public report** to be issued against an authority. That this happened in relation to Disabled Facilities Grants is a cause of significant concern. That the authority then tried to reduce the compensation that it was to pay in those cases is particularly worrying. Members will wish to keep a close eye on any continuing attempts to avoid legitimate blame or appropriate remedies.

2. Report

2.1 Complaints are a free and valuable source of information and insight to enable the Council to focus on improvements to our processes and service delivery. This reports provides the Committee with information on complaints received in the past year

Options considered

2.2 The council could report individual findings of maladministration on a case by case basis. This is not recommended as it does not provide an opportunity to identify themes and learn from complaints, even when they are not upheld by the LGSCO.

2.3 By publicly reporting on complaints data and learning, the Committee has an opportunity to scrutinise how this data is used to inform the Council's risk management procedures and to ensure continuous improvement. This option is recommended as it allows the council to learn from complaints to continuously improve its services and increase resident satisfaction.

Background

LGSCO data

3.1 From the 14th August 2023, the Council has implemented a new two stage corporate complaints process. Before that the Council operated a three-stage corporate complaints procedure which this report relates to;

- At Stage 1 the departmental manager deals with the complaint with the aim of resolving the complaint.
- At Stage 2 complaints which are not resolved at Stage 1 are reviewed by the relevant Head of Service or above.

- At Stage 3 complaints which are not resolved at Stage 2 are reviewed by the chief executive. This is the final stage of the corporate complaints process.

3.2 If the complainant remains dissatisfied after going through the Council's corporate complaints procedure, they may escalate the matter to the Local Government and Social Care Ombudsman (LGSCO). Where the matter relates to complaints about social housing then it falls under the jurisdiction of the Housing Ombudsman rather than LGSCO.

3.3 There are separate statutory processes in relation to social care complaints for Adult's and Children's services (termed 'statutory social care complaints'). Once the statutory procedure is exhausted the complainant has the right of recourse to the LGSCO.

3.4 The LGSCO reserves the right to accept and investigate a complaint even if it has not been through either our corporate or the statutory complaints procedures. This can occur when there are urgent issues (such as imminent homelessness), vulnerability, or if the complainant shows that they have complained to the council but have not received a response. However, in general the LGSCO expects complainants to utilise the internal complaints process first to give local authorities the opportunity to resolve the matter directly.

3.5 This report covers the reporting period:

- 1 April 2022 - 31 March 2023

3.6 Every July the LGSCO writes an annual review letter to every local authority which outlines the complaints and enquiries they have dealt with during the previous financial year. The annual letter received by Slough Borough Council for 2022-23 can be found in Appendix B.

3.7 Officers have reviewed the annual letters from the LGSCO and noted that;

- In 2022-23, 11 of 13 investigations conducted by the LGSCO were upheld. Their average uphold rate for all investigations has increased this year and the LGSCO explained that we may find that our organisation's uphold rate is higher than previous years. This means that comparing uphold rates with previous years carries a note of caution. Therefore, they recommend comparing this statistic with that of similar organisations, rather than previous years, to better understand our organisation's performance. The council's figure of 85% against the average figure of 72% (see appendix B) for similar authorities, highlights why learning has been essential.

- Based on a total of 4 compliance outcomes for the period between 1 April 2022 to 31 March 2023 the LGSCO was satisfied that the council had successfully implemented agreed recommendations. With the public report the LGSCO advised that the Council initially sought to reduce the payments they had recommended but were pleased to note it then accepted and implemented most of our recommendations. Unfortunately, there was a lengthy delay in the Council completing the review of its arrangements with housing associations. Consequently, they have not yet been able to confirm satisfaction with the Council's actions in response to the report. The Council are therefore in continued communication with the LGSCO to supply the required evidence of the outstanding actions without further delay.

- The Ombudsman have been working to develop a new programme of work that will utilise complaints to drive improvements in both local complaints systems and services. This is something Slough Borough Council has concentrated on starting with a review of the complaint process and changing to a 2 stage corporate complaint process as well as improving the internal reporting to CLT to ensure corporate leadership of complaints. This was informed by elected members in a Scrutiny task and finish group.

3.8 The table below shows the full breakdown of the outcomes of LGSCO complaints decided over the last 3 years and highlights a reduction in the total number of LGSCO complaints reports year on year of %. Note: this includes cases where the LGSCO determined there was no further action and they chose not to progress the complaint to an investigation as, for example, the complaint has not been through the corporate or statutory process, or the matter is outside the jurisdiction of the LGSCO.

LGSCO decision	Number of Complaints (% of total)							
	2020-21		2021-22		2022-23			
Investigated -Upheld	1	4%		4	8%		11	15%
Investigated –Not upheld	1	4%		1	2%		2	3%
No further action	25	92%		46	90%		59	82%
Total number of LGSCO complaints decided	27	100%		51	100%		72	100%

3.9 There was a significant increase in the number of Ombudsman cases decided in 2022-23 compared to 2021-22. Notably 36%/4 consisted of Adult Social Care complaints.

Of the remaining upheld complaints received by the LGSCO in 2022-23, two -Benefits, one - Council Tax, two – Environmental, one - Home to School transport, one SEND. Further detail is provided in Appendix A.

3.10 This trend appears in-line with the national picture; the LGSCO’s Review of Local Government Complaints 2022-23 [Annual review of Local Government Complaints - 2022-23](#) where their largest percentage of upheld complaints were for Education & Children services, Adult Social Care, Benefits & Tax and Environmental. They published 38 public interest reports, with Education and Children’s Services, Adult Care Services and Housing the subject matter in most cases.

Internal complaints data

3.11 In the period 1st April 2022- 31st March 2023 the council received and investigated 839 complaints at stage 1, 77 at stage 2 and 5 at stage 3. Of the stage 1 complaints received 42 were investigated under the statutory adult social care complaints process. The table below shows a breakdown of the number of complaints received by stages over the last 3 financial years. (Please refer to Appendix C for a detailed analysis of the Council’s Statutory and Corporate Complaints 2022-23).

	2020/21	2021/22	2022/23
Stage 1	701	898	839
Stage 2	62	74	77
Stage 3	7	3	5
Total Complaints handled	770	975	921

3.12 41% or 345 of the complaints received in the period 1st April 2022- 31st March 2023 were relating to Housing Repairs and remains the highest complained about area. 11% were for Revenues and Benefits, 8% Environmental, 6% each for Housing Neighbourhood services and Housing services and 5%/ each for Adult Social Care and Customer services, the remaining were widely varied.

3.13 The main root causes for complaints were largely related to capacity and broadly centred on;

- Delays & Timeliness- Most complaints relating to timeliness have been Upheld. This category relates to the time taken to carry out a service. The Council always seeks to avoid delays in service delivery however as many of the services we undertake are demand led, this is not always possible. Although each service would seek to prioritise more urgent areas or ensure the most urgent cases and people with the highest levels of need are prioritised, this can understandably still be dissatisfying for members of the public whose concerns are not prioritised.
- Communication- A high number of complaints due to lack of communication have been Upheld or Partially Upheld. These are generally between officers, teams or departments within the Council. Where it is established, the council accepts fault and both acknowledge and apologise for any inconvenience caused.
- Quality- These complaints relate to services provided directly by Council staff or relate to the quality or conduct of staff employed by service partners. Quality issues within any area services are addressed through the relevant line managements. Quality issues with provider services are addressed through the Council's contract management procedures.

3.14 A total of 69% of the complaints received was partially/fully upheld and is below the uphold rate of 74% reported by the Local Government and Social Care Ombudsman for the same period. The Ombudsman's yearly report also confirms that this is an increase in their uphold rate for complaints investigated by them of 7 percentage points.

3.15 Some of the learnings we derived from complaints resulted in; changes to processes and procedures, additional training where a need was identified, feedback to staff individually and in team meetings, reminders to staff and partners (Enforcement agents, Osbornes, e.g.) of Standard Operation Procedures, adjustments to working practices, improvements to contract management, and more transparency and management of customer expectations around service delivery and capacity. The Implementation of transitional arrangements when changes were made as well as an implementation of systems for formal review.

Learning and improvements

Complaints have used a 3 stage corporate complaint until 14th August 2023 when it was reduced to 2 stage.

LGSCO complaints highlighted the need for quality of complaints instead of time being spent on various stages. Officers therefore liaised with scrutiny members in October 2022 and set up a task & finish group to look at best practice guidance and the LGSCO's training

programme to enable recommendations to be made to cabinet on improving the complaints process.

A focus over the last year has been with embedding the concept of learning into the investigation and responses to complaints, with the implementation quarterly quality assurance checks to discuss with those who process complaints.

Whilst data has been reported previously, this has sometimes focused on the number of complaints and timeliness of responding as opposed to focusing on capturing learning and trends. The Monitoring Officer is responsible for reporting maladministration to members and the Head of Legal has taken a lead on reviewing all cases which have been referred to the LGSCO on behalf of the Monitoring Officer to ensure the Council responds in an open and transparent manner and that options for early resolution are explored.

4.1 *Financial implications*

4.1.1 Payment of compensation is made on individual cases as directed by the LGSCO. Below shows the compensations awarded by the LGSCO. Total payments £6300.

- Adult Social Care **Public interest report** - £3550
- Adult Social Care £1350
- Adult Social Care - £450
- Council Tax - £250
- Environmental £150
- Home to School transport - £250
- SEND - £300

4.2 *Legal implications*

4.2.1 The LGSCO is the independent body responsible for investigating complaints made against local authorities where it is alleged that there has been maladministration causing injustice. Under the Local Government Act 1974, the LGSCO is responsible for investigating complaints against council and some other authorities, investigating complaints about adult social care providers from people who arrange or fund their own adult social care and for providing advice and guidance on good administrative practice.

4.2.2 The expectation is that a complainant will utilise a local authority's complaints process prior to referring the matter to the LGSCO, although the LGSCO can dispense with this requirement in specific cases. Complaints can be made by a member of the public, their authorised representative, a personal representative of a deceased person or a person deemed suitable to act on behalf of a member of the public if that person is unable to authorise them.

4.2.3 The LGSCO has the power to make recommendations to a local authority following a complaint on how to improve its services and to put things right for the complainant. The recommendations are not mandatory and the local authority does not have to accept or follow them. Remedies recommended by the LGSCO can include an apology, financial compensation, a review of procedures, staff training, and reconsideration of a decision and payment of money where this should have been paid.

4.2.4 Maladministration is not defined in the legislation, however case law has held that it includes bias, neglect, inattention, delay, incompetence, ineptitude, perversity, turpitude

and arbitrariness. Examples of maladministration include excessive or unreasonable delay, making misleading or inaccurate statements, failing to follow a specified procedure, failing to consult or liaise, failing to provide information when requested to do so, not keeping adequate records and failing to investigate or reply to a query from a member of the public. The LGSCO is concerned with the manner in which the decision was reached, as opposed to the actual decision.

4.2.5 Personal injustice can include the time and trouble involving in pursuing a complaint against a public body, the loss of a right or service, costs associated with pursuing the complaint and inconvenience, worry, distress and hurt feelings.

4.2.6 Certain matters are outside the remit of the LGSCO. These include decisions where there is a statutory right of appeal, situations where the complainant has had a remedy by way of court proceedings and where the complainant has failed to make a complaint within 12 months of the matter complained of (although there is discretion to extend this time limit).

4.2.7 The LGSCO regularly publishes good practice guides both on complaints handling and on suggested remedies for specific complaints. These include guidance relating to council housing repairs, neighbour nuisance, council housing management, benefits, school admissions, special educational needs, environmental health, planning and social care.

4.2.8 The Department for Levelling Up, Housing and Communities have recently consulted on draft guidance on best value standards and intervention, which include seven best value themes. Under governance, this states that well-functioning authorities learn the lessons from complaints and under service delivery, that a well-function authority has an effective and accessible complaints process and provides appropriate redress. A sign of failure could be a high level of complaints made to the LGSCO and/or annual letter requesting action to improve with no associated action plan.

4.3 *Risk management implications*

4.3.1 Complaints can be an essential means by which the Council assures the quality of council service. By listening to complaints and looking at learning, taking improvement action where necessary, the Council minimises the risk of non-compliance with legal requirements as well as financial loss and ensures improved customer satisfaction.

4.4 *Equality implications*

4.4.1 Learning from complaints also assists the Council in fulfilling its statutory duty under s149 of the Equality Act.

4.4.2 Section 149 of the Equality Act 2010 sets out the Public-Sector Equality Duty which requires a public authority (or those exercising public functions) to have due regard to the need to:

- eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Act
- advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not
- foster good relations between persons who share a relevant protected characteristic and persons who do not.

3.6 *Procurement implications*

3.6.1 None

3.7 *Workforce implications*

3.7.1 None

3.8 *Property implications*

3.8.1 None

4. **Background Papers**

None.

Appendix A – Summary of upheld decisions by the Local Government and Social Care Ombudsman (LGSCO) during 2022-23

Reference	Service area	Decision date	Decision	Complaint description and finding	Response and Remedy	Compensation
22003888	Benefits	08/07/2022	Upheld	LGSCO did not investigate this complaint about applications of council tax support. This is because the Council has now considered the applications and recalculated the support so further investigation would not lead to a different outcome.	Upheld: no further action, organisation already remedied.	
21014556	SEND	18/08/2022	Upheld	Mrs X complained about how the Council handled its provision of Speech and Language Therapy for her son, Y, and its delay in updating his Education, Health and Care Plan (EHCP). Fault was found for delay in issuing a final EHCP.	Provide a written apology to Mrs X. Issue a final EHCP for Y. Following issue of the final EHCP, consider whether any further remedy is due to Mrs X. Identify the reasons for the delay in issuing the final EHCP, take action to prevent recurrence.	£300

21017018	Adult Care Services	18/09/2022	Upheld Public Report	Ms X complained the Council has delayed in providing a disabled facilities grant (DFG) for a stairlift at her property. As a result Ms X has been unable to access the first floor of her property independently for over a year.	immediately end the DFG Minor works waiting list and process applications for those on the list in line with the statutory timeframes; • complete its review of the DFG policy, taking account of new non-statutory guidance "Disabled Facilities Grant (DFG) delivery: Guidance for local authorities in England". The Council should ensure any future policies do not include any local priority systems that extends waiting times beyond the statutory timescales. It should also ensure any future policies are approved by Cabinet, and receive legal and financial officer clearance • review its arrangements with local housing associations to ensure that works can be undertaken in a cost effective and timely manner.	£3,550
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21005198	Environmental Services	29/09/2022	Upheld	<p>Ms E complained the Council has failed to maintain the hedges near to her house. She also complained the Council failed to properly resolve the parking issues which means people are constantly parking in front of her house. We find the Council did not maintain the hedges as often as it agreed to do. It was also at fault for its record keeping. The Council has agreed to our recommendations to reflect the injustice caused by fault.</p>	<p>Send apology to Ms E and ask for evidence of any additional costs she has incurred in maintaining the hedges since July 2020. When it receives this information, it should consider reimbursing Ms E's reasonable additional costs. Change its procedures to ensure it keeps records for more than 30 days of when it maintains hedges on land it is responsible for.</p>	£150
22003644	Environmental Services	01/11/2022	Upheld	<p>Mr B complained the Council had refused to remove drug related litter from the private road where he lives. He said this meant the management association for the road had to arrange and pay for the disposal of the litter. That increased the charge all the residents paid for the upkeep of the road. There was fault by the Council in its communication with Mr B but no further action is necessary.</p>	Upheld:Fault, No Injustice.	

22003967	Benefits	14/12/2022	Upheld	We will not investigate this complaint about the Council wrongly pursuing Mrs Y for housing benefit overpayments. That is because further investigation will not lead to a different outcome.	Upheld: no further action, organisation already remedied.	
21018966	Adult Care Services	03/02/2023	Upheld	There was no fault with how the Council assessed Mrs Y's care needs. It delayed sending a copy of the assessment to Mrs Y's son, Mr X but this did not cause a significant injustice. We have completed our investigation.	Upheld; Fault, No Injustice	
22005799	Adult Care Services	06/02/2023	Upheld	Ms X complains the Council took too long to find a new permanent placement for her brother, Mr Y, after he left his supported living accommodation in March 2020, resulting in him spending a year with her, another year in a respite placement and spending money storing his possessions. The time taken to find a permanent placement was affected by some modest delay. The Council needs to apologise and pay financial redress.	Write to Ms X apologising for the faults identified and pays the amount suggested to reflect her brother's additional storage costs.	£450

22010340	Council Tax	07/03/2023	Upheld	<p>The Council recovered a large debt by direct debit without telling Mr X that a payment plan could be arranged. A Council officer also made inappropriate comments to Mr X and his wife in a Fraud investigation related interview. The Council's apology, payment and offer to arrange a retrospective payment plan remedies the injustice from the Council's actions.</p>	<p>The Council should apologise to Mr X for the inappropriate comments. (This part of the remedy had already been completed) The Council are to remind staff to use professional language when discussing potentially sensitive issues.</p>	£250
22005041	Adult Care Services	21/03/2023	Upheld	<p>Mrs X complained the Council did not ensure suitable home care was in place for her husband Mr X and forced her to arrange some of Mr X's care herself using direct payments. Mrs X also said the Council did not assess her own care needs when she asked it to. There was fault by the Council, and by Care Provider 6, which it commissioned to deliver care for Mr X on its behalf. This caused avoidable distress for Mr and Mrs X and put Mr X at risk of harm.</p>	<p>Send written apology and issue reminders to relevant Council staff, that:</p> <ul style="list-style-type: none"> i. where the Council has decided an individual has eligible care and support needs, it has a statutory duty to ensure the care and support set out in their care and support plan is provided; and ii. statutory guidance and Council policy says the Council should not force people to use direct payments to arrange care themselves <p>b) place a copy of final decision on file so relevant Council staff who would be responsible for arranging any future relationship with Care Provider 6 are aware of its failure. Share a copy of our final decision with Care Provider 6.</p>	£1,350

22011508	Home to School transport	21/03/2023	Upheld	<p>There was fault in the way the Council considered an application for free home to school transport made on SEN/disability grounds. The Council failed to follow the law or its own policy to carry out an individual assessment of need including how behaviour, SEN or sensory needs may impact on Y's ability to walk. The fault casts doubt on the decision reached. The Council will retake the decision, apologise, make a distress payment and carry out service improvements.</p>	<p>The Council will review the application and make a fresh decision. The Council will ensure all relevant staff and panel members have refresher training on how to assess applications made on the grounds of SEN and mobility needs. The Council will ensure all decision letters set out the rationale by reference to the representations and evidence gathered about the child's SEN/mobility/disability needs.</p>	£250
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19 July 2023

By email

Mr Brown
Chief Executive
Slough Borough Council

Dear Mr Brown

Annual Review letter 2022-23

I write to you with your annual summary of complaint statistics from the Local Government and Social Care Ombudsman for the year ending 31 March 2023. The information offers valuable insight about your organisation's approach to complaints. As always, I would encourage you to consider it as part of your corporate governance processes. As such, I have sought to share this letter with the Leader of your Council and Chair of the appropriate Scrutiny Committee, to encourage effective ownership and oversight of complaint outcomes, which offer such valuable opportunities to learn and improve.

The end of the reporting year, saw the retirement of Michael King, drawing his tenure as Local Government Ombudsman to a close. I was delighted to be appointed to the role of Interim Ombudsman in April and look forward to working with you and colleagues across the local government sector in the coming months. I will be building on the strong foundations already in place and will continue to focus on promoting improvement through our work.

Complaint statistics

Our statistics focus on three key areas that help to assess your organisation's commitment to putting things right when they go wrong:

Complaints upheld - We uphold complaints when we find fault in an organisation's actions, including where the organisation accepted fault before we investigated. We include the total number of investigations completed to provide important context for the statistic.

Over the past two years, we have reviewed our processes to ensure we do the most we can with the resources we have. One outcome is that we are more selective about the complaints we look at in detail, prioritising where it is in the public interest to investigate. While providing a more sustainable way for us to work, it has meant that changes in uphold rates this year are not solely down to the nature of the cases coming to us. We are less likely to carry out investigations on 'borderline' issues, so we are naturally finding a higher proportion of fault overall.

Our average uphold rate for all investigations has increased this year and you may find that your organisation's uphold rate is higher than previous years. This means that comparing uphold rates with previous years carries a note of caution. Therefore, I recommend comparing this statistic with

that of similar organisations, rather than previous years, to better understand your organisation's performance.

Compliance with recommendations - We recommend ways for organisations to put things right when faults have caused injustice and monitor their compliance with our recommendations. Failure to comply is rare and a compliance rate below 100% is a cause for concern.

Satisfactory remedy provided by the authority - In these cases, the organisation upheld the complaint and we were satisfied with how it offered to put things right. We encourage the early resolution of complaints and credit organisations that accept fault and find appropriate ways to put things right.

Finally, we compare the three key annual statistics for your organisation with similar authorities to provide an average marker of performance. We do this for County Councils, District Councils, Metropolitan Boroughs, Unitary Councils, and London Boroughs.

Your annual data, and a copy of this letter, will be uploaded to our interactive map, [Your council's performance](#), on 26 July 2023. This useful tool places all our data and information about councils in one place. You can find the detail of the decisions we have made about your Council, read the public reports we have issued, and view the service improvements your Council has agreed to make as a result of our investigations, as well as previous annual review letters.

Your organisation's performance

During the year, we [issued a public report](#) about delays in your Council's Disabled Facilities Grant (DFG) process. Our investigation found the Council was operating a waiting list to submit applications for DFGs, which was at odds with Government guidance and a form of gatekeeping. We asked the Council to apologise to the complainant and make payments for the distress and difficulties they had experienced and their avoidable time and trouble. We also asked the Council to immediately end the waiting list, process the applications received and review its DFG policy and arrangements with local housing associations.

The Council initially sought to reduce the payments we had recommended but I am pleased to note it then accepted and implemented most of our recommendations. Unfortunately, there was a lengthy delay in the Council completing the review of its arrangements with housing associations. Consequently, we have not yet been able to confirm satisfaction with the Council's actions in response to the report. We hope to see the required evidence of the outstanding actions without further delay.

Supporting complaint and service improvement

I know that complaints offer organisations a rich source of intelligence and insight that has the potential to be transformational. These insights can indicate a problem with a specific area of service delivery or, more broadly, provide a perspective on an organisation's culture and ability to learn. To realise the potential complaints have to support service improvements, organisations need to have the fundamentals of complaint handling in place. To support you to do so, we have continued our work with the Housing Ombudsman Service to develop a joint complaint handling code that will provide a standard for organisations to work to. We will consult on the code and its implications prior to launch and will be in touch with further details.

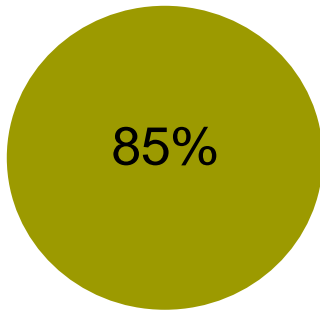
In addition, our successful training programme includes practical interactive workshops that help participants develop their complaint handling skills. We can also offer tailored support and bespoke training to target specific issues your organisation might have identified. We delivered 105 online workshops during the year, reaching more than 1350 people. To find out more visit www.lgo.org.uk/training or get in touch at training@lgo.org.uk.

Yours sincerely,



Paul Najsarek
Interim Local Government and Social Care Ombudsman
Interim Chair, Commission for Local Administration in England

Complaints upheld



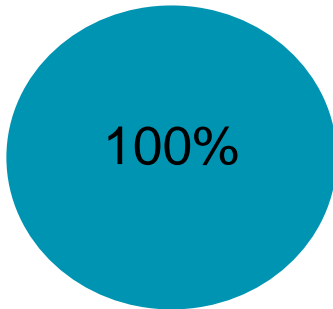
85% of complaints we investigated were upheld.

This compares to an average of **72%** in similar organisations.

11
upheld decisions

Statistics are based on a total of **13** investigations for the period between 1 April 2022 to 31 March 2023

Compliance with Ombudsman recommendations



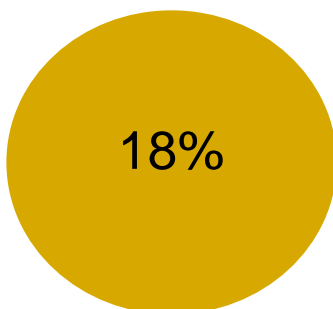
In **100%** of cases we were satisfied the organisation had successfully implemented our recommendations.

This compares to an average of **99%** in similar organisations.

Statistics are based on a total of **4** compliance outcomes for the period between 1 April 2022 to 31 March 2023

- Failure to comply with our recommendations is rare. An organisation with a compliance rate below 100% should scrutinise those complaints where it failed to comply and identify any learning.

Satisfactory remedy provided by the organisation



In **18%** of upheld cases we found the organisation had provided a satisfactory remedy before the complaint reached the Ombudsman.

This compares to an average of **13%** in similar organisations.

2
satisfactory remedy decisions

Statistics are based on a total of **11** upheld decisions for the period between 1 April 2022 to 31 March 2023

STATUTORY AND CORPORATE COMPLAINTS REPORT

SLOUGH BOROUGH COUNCIL

2022-2023

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EXECUTIVE SUMMARY

This annual report details the level of complaints received in relation to services delivered by Slough Borough Council for the last year 1st April 2022 to 31st March 2023. It also looks at our key performance targets;

- 1) the number of agreed response targets met.
- 2) the number of complaints escalated after the initial response
- 3) the number of cases partially upheld or fully upheld following independent investigation by the Local Government and Social Care Ombudsman (LGSCO) and the Housing Ombudsman.

This is inclusive of both statutory functions (Adult and Children's Social Care) as well as Corporate Complaints and Housing complaints. Slough Children's First produces a yearly complaints report which will be made publicly available via their website, [Slough Children's First Complaints](#) the annual report for 2022-23 is currently awaiting senior management sign-off.

WHAT IS A COMPLAINT?

A complaint is defined as an expression of dissatisfaction about a council service that requires a response.

In summary;

- The Council received 797 stage 1 complaints and 42 Adults Social Care complaints during 2022/2023
- 40% increase in informal complaints/ enquiries responded to, 1540 rising from 1095 in 2021/22. [Headline Figures – Complaints received](#)
- Housing Repairs continue to attract the most complaints with over 40% of the complaints being from this area [Appendix](#)
- The main root cause for complaints continue to be communication delays and quality of service [Complaint Outcomes](#)
- 69% of complaints were fully or partially upheld and is below the 74% upheld rate reported by the LGSCO, but is in line with the departmental imposed target for 2022/23 of 68%- based on the previous LGSCO upheld rate. [Complaint Outcomes](#)
- During 2022/2023 the council had 72 complaints referred to the LGSCO, 13 were investigated, 11 of which were upheld and 2 not upheld. [Referrals to the Local Government & Social Care Ombudsman/ Housing Ombudsman](#)
- The Housing Ombudsman returned 4 decisions against Slough Borough Council and upheld/ partially upheld all. [Referrals to the Local Government & Social Care Ombudsman/ Housing Ombudsman](#)
- Departments continue to ensure that learnings are identified for upheld and partially upheld complaints. ([Learning from complaints](#))[Learning from Ombudsman Upheld Complaints](#)
- The Complaints Department endeavour to record each of those learnings to run reports providing oversight and the ability to monitor and assure those actions/outcomes.

1. INTRODUCTION

- 1.1. The production of a complaints report is a statutory complaints requirement for adult social care to provide an overview of the complaints received and handled through the Council's statutory complaints procedure. This summary for Slough Borough Council Adult Social Care is designed to meet this requirement of adult social care and is a public document. This report provides information about adult social care complaints for the period 1 April 2022 to 31 March 2023.
- 1.2. The Local Authority has a duty to ensure that any individual (or appropriate person acting on their behalf) who wishes to make a complaint about the actions, decisions or apparent failings of a local authority's social care provision have access to the Adults statutory complaints procedure.

2. ADULT SOCIAL CARE STATUTORY COMPLAINTS PROCEDURE

- 2.1. The Council is required to operate a separate Statutory Complaints and Representations procedure, in accordance with the Local Authority Social Services and National Health Services Complaints (England) Regulations 2009 and the Local Authority Social Services and National Health Service Complaints (England) Regulations 2009 (hereby referred to as 'the Regulations'). Any complaint which does not fall under these requirements is considered under the Council's Corporate Complaints Procedure. All complainants that have exhausted the Council's Statutory Complaints Procedure retain the right to approach the Local Government and Social Care Ombudsman (LGSCO).
- 2.2. The LGSCO are impartial and independent and act as the final stage for complaints about the Council, Social Care Providers, Care Homes and Home Care Agencies.

3. ACCESSING THE COMPLAINTS PROCEDURE

- 3.1. The complaints process aims to be as accessible as possible. Complaints can be made by telephone, in writing, by email or using our online complaints form on the Slough Borough Council website. [Adult social care feedback and complaints – Slough Borough Council](#)
- 3.2. All complaints received are aimed to be acknowledged within 2 working days and we aim to respond or send an update within 10 working days. More complex complaints may be responded to within 20 working days, with the complainant being kept informed during the process.

Our principles for responding to complaints in adult social care are that all complaints are dealt with efficiently.

- Complaints are properly investigated.
- Complainants receive a timely and appropriate response.
- Complainants are told the outcome regarding the investigation of the complaint.
- An apology is given if required.

- Appropriate response is taken where necessary.
- 3.3. The Adults Social Care statutory procedure starts with an internal investigation. A response will be sent from the manager within the service area. In the majority of cases, if a complaint is upheld or partially upheld, an apology will be offered and information will be given to the complainant outlining actions the service will take to ensure the situation does not arise again for the complainant or individuals in the future. The apology would be given by the manager on behalf of the service area complained about.
- 3.4. If the complainant is not happy with the outcome of their complaint, they can refer the matter to the Local Government and Social Care Ombudsman for consideration. Representations may be made to the LGSCO at any time and any member of the public is able to complain to the Ombudsman if they feel there has been maladministration or injustice, however, the LGSCO will not normally accept the complaint until the Council has had a chance to complete the investigation internally first.

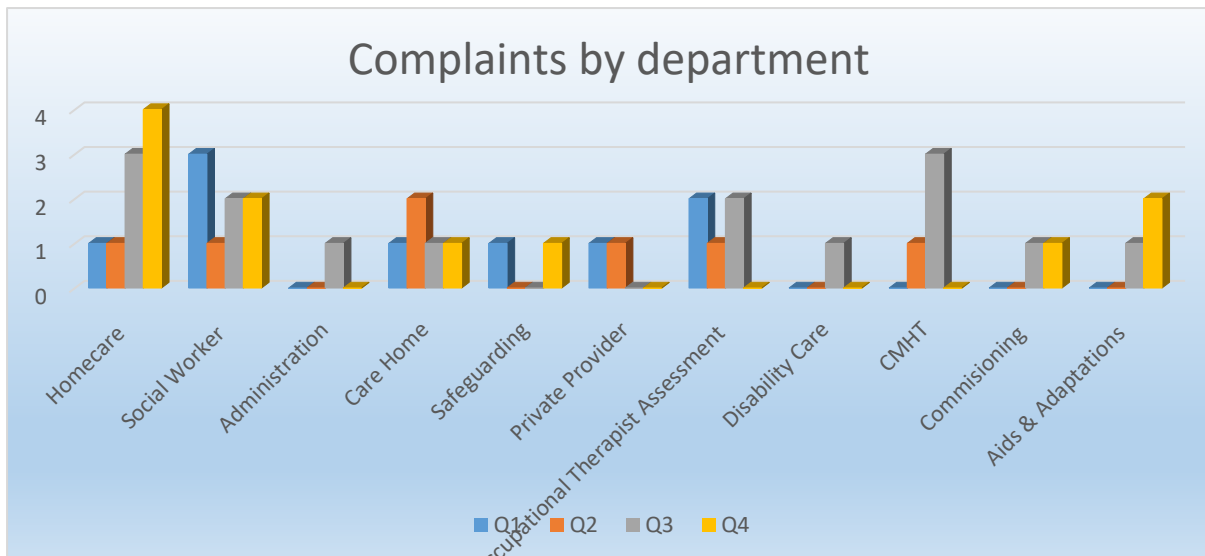
4. OVERVIEW

- 4.1. Between 1 April 2022 and 31 March 2023, the Social Care Direct Team received: 11,957 contacts. In addition, Slough adult social care:
- carried out approximately 888 reviews;
 - investigated 1335 safeguarding concerns and there were 163 section 42 safeguarding enquiries;
 - supported 85 adults in residential care; 106 adults in nursing care; and 50 adults in supported living
 - provided enablement to 242 people through 357 externally purchased reablement care packages, and homecare to 464 people through 723 care packages.
 - supported over 1500 adults with a total of 2,990 care packages, including over 144 adults through direct payments, and 234 family carers.
- 4.2. The following adult social care complaints were received by the Council from service users, carers and/or their representatives. There were 42 statutory Adult Social Care complaints investigated from 1st April 2022- 31st March 2023. This represents a decrease from previous years by 5%. Table 1.below shows a representation of the statutory Adult Social Care Complaints investigated over the last 3 financial years.

Table 1. Adult Social Care complaints by tax year (2020-2023)

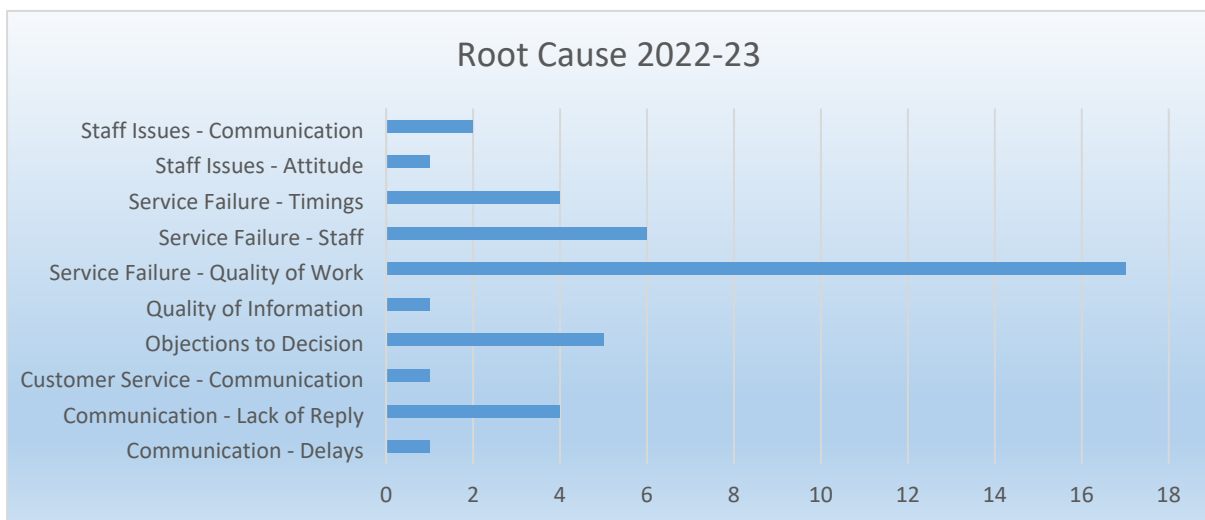
Year	Number of complaints	Percentage change (year on year)
2020-21	28	0
2021-22	44	+ 57%
2022-23	42	- 5%

Fig 4.1 Adult Social Care Quarterly Complaints by department Apr 22- Mar 23



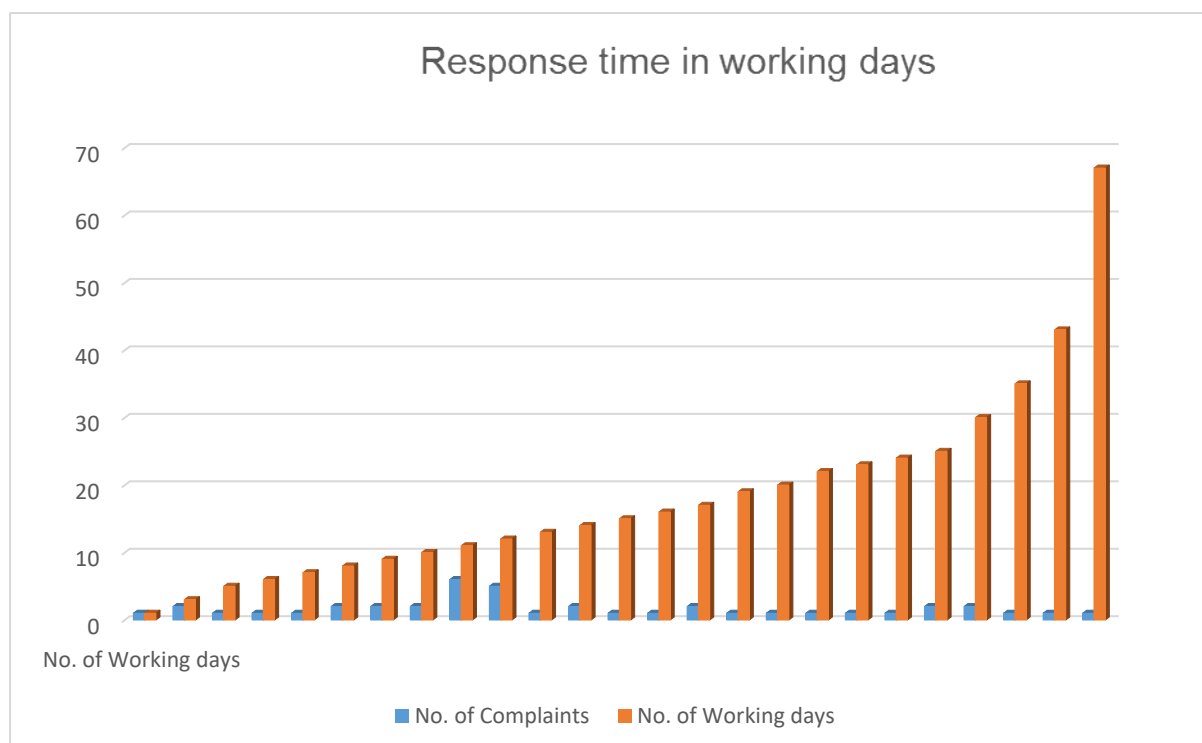
4.3. Most complaints received were in the latter half of the financial year with 26 of the complaints received during Q3 and Q4. The most complained about departments/areas were Home Care; 9, Social Worker; 8, Care Homes; 5, Occupational Therapist; 5. This is somewhat reflective of the previous years, as Homecare concerns continues to be the leading source for complaints to the service. Complaints relating to staff/social workers continues to be a relative factor and represents 19% of the 42 received. Fig 4.2 represents the trends of the complaints received over the 2022-23 period.

Fig 4.2 Complaints by Root Cause



4.4. To better understand and implement learnings to complaints it is helpful to know what triggers them being received in the first instance and thus we consider the causal factors. Although the root cause of the complaints received were varied, the main trend for complaints in 2022-2023 was Service Failure – Quality of Work 27% /12. A total of 19 /43% of the 44 investigated complaints were attributed to service factors. A further, 20% /9 were attributed to an objection to decisions made and also notable is that 23% /10 were attributed to staff related factors (attitude, customer service and communication). The remaining 14% /6 were related to communication; 5 or billing; 1.

Fig 4.3 Response time by working days (Adult Social Care Complaints)



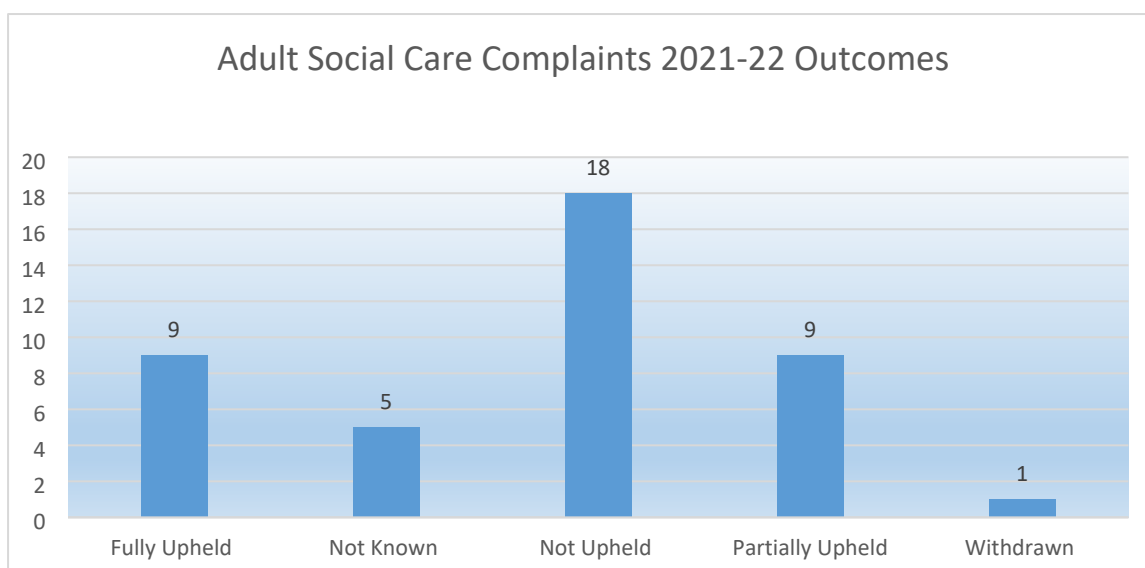
- 4.5. Of the 42 complaints investigated in 2022-23, 24% or 10 were responded to on or after 20 working days. This timing was necessary as there were complex investigations required. 5 of these in particular exceeded 30 working days with 1 needing 67 working days to be satisfactorily resolved.
- 4.6. 29%/12 were responded to by the 10th working day, with 10 of these, being responded to in under 10 working days- the council’s internal timescale for a response. Over 70% of the complaints were responded to after 10 working days, the department aims to respond to complaints within 20 working days; 76%/ 32 of the responses met this target. The average response time for Adult Social Care responses has also improved overall to 16 working days, down from 18.6 working days from in the previous year. This can be directly correlated to actions being taken to improve complaint handling and response times across the organisation.
- 4.7. There continues to be an increasing number of complaints which deal with integrated care; these are joint Adult Social Care/NHS complaints, and therefore require a multi-agency approach. This can have a detrimental impact on the Council’s performance against its internal response target as the co-ordination of responses means that the Council may be obliged to work to the Statutory Social Care and National Health Service timescales, which allow a six-month timeframe for complaints to be investigated and responded to.
- 4.8. It is however standard practice to send holding replies prior to the target response date, to inform complainants of any anticipated delays and to advise of any revised deadlines. Investigating managers maintain communication with complainants (with their agreement), informing them of progress throughout the investigation of their complaint and offering support, guidance and advice prior to formal complaint resolution.

PROVIDER COMPLAINTS

- 4.9. Complaints regarding a commissioned service received directly by the council, are logged and processed in accordance with the statutory complaints procedure and referred to the Adult Social Care management. These are then referred to the provider to respond to the complainant; the council does however require a copy of the response to report on.
- 4.10. These do not include complaints by those who privately arrange their care and are therefore able to complain directly to the care provider and/or Local Government & Social Care Ombudsman.
- 4.11. There were no complaints received in the last year relating to the service and communication of care providers, however two were recorded in the previous year.

COMPLAINT OUTCOMES

Fig 4.4 Outcome of complaints (Adult Social Care)



- 4.12. Fig 4.4 shows that 18 of the complaints received in 2022-23 were fully/ partially upheld, this represents an 8% drop on the previous year where 50% were fully/partially upheld. It also indicates that the authority's actions pertaining to these complaint in several instances was appropriate, thus being unable to accept fault. 42%/18 were not upheld and 11% /5 closed with no defined indication as to whether upheld or not. 1 complaint was withdrawn.

LOCAL GOVERNMENT & SOCIAL CARE OMBUDSMAN COMPLAINTS

- 4.13. A complainant reserves the right to refer their complaint to the Local Government and Social Care Ombudsman at any time. However, in most instances, the Ombudsman will seek to ensure that the Local Authority has been provided with the opportunity to respond to the complaint in accordance with the Council's statutory complaints process.

- 4.14. Slough Borough Council received 5 Adult Social Care enquiries & complaints from the Local Government & Social Care Ombudsman in 2022-23; 1 was classed as premature and the remaining 4 upheld. (see section 7 of this report for further details)

5. CORPORATE COMPLAINTS

COMPLAINTS PROCESSES

- 5.1. Slough Borough Council have 3 complaints procedures they work under. These are Corporate, Social Care and Neighbourhood Services. Children's Services complaints fall under the responsibility of Slough Children's Services Trust.

CORPORATE PROCESS:

- 5.2. **Stage One:** The complaint will be sent to the manager of the service that is being complained about.

Stage Two: The stage two complaint needs to be in writing, stating which aspects of the previous response they are not happy with and what more they think we should do. This will then be sent to the relevant service lead or director for a response.

Stage Three: If the customer remains unhappy with their stage 2 response, they can ask for the chief executive to review and respond to their complaint.

- 5.2.1. Complainants who are unhappy with the internal complaints process are entitled to seek a further review by contacting the Local Government and Social Care Ombudsman (LGSCO) or the Housing Ombudsman.

NEW COMPLAINT PROCESS

- 5.3. From the 14th August 2023, the council has implemented a new two stage Corporate Complaints process. Corporate Complaints addressed and informed on, in this report relate to the previous three stage corporate process only.

Stage One: The Council will nominate an appropriate officer to respond to the complaint.

Stage Two: The stage two complaint needs to be in writing, stating which aspects of the previous response they are not happy with and what more they think we should do. This will then be sent to a more senior manager to respond, in most cases this be the service Director or a designated officer.

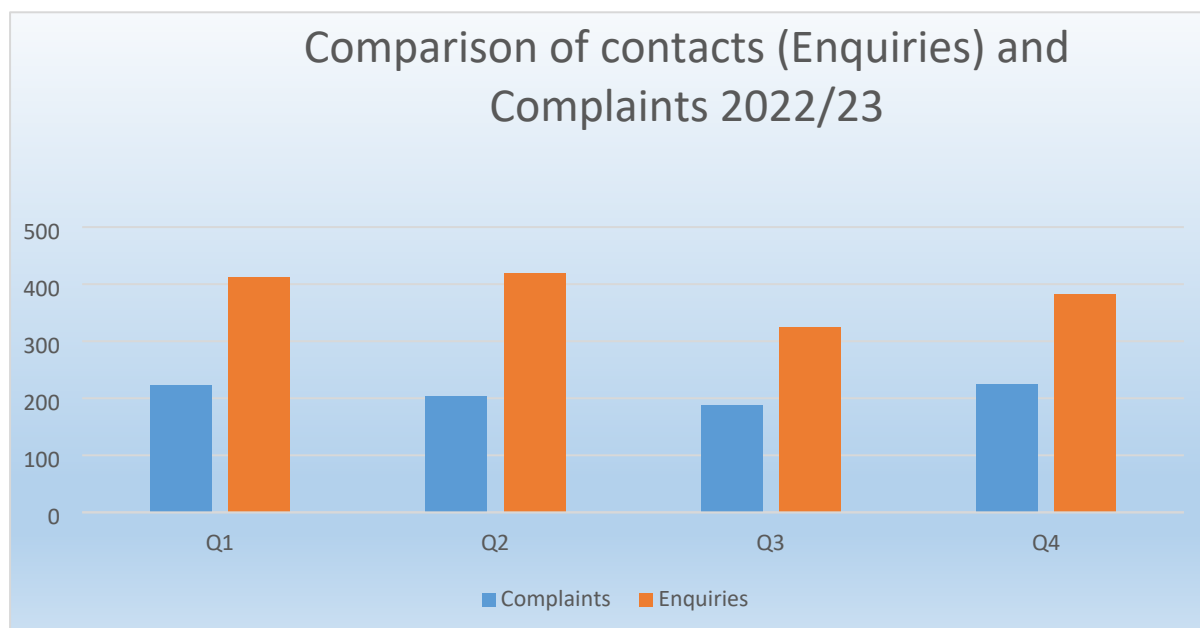
- 5.3.1. Complainants who are unhappy with the internal complaints process are entitled to seek a further review by contacting the Local Government and Social Care Ombudsman (LGSCO) or the Housing Ombudsman.

HEADLINE FIGURES – COMPLAINTS RECEIVED

- 5.4. In the period 2022/23, 2,395 contacts were received via the Complaints team from the public; to express dissatisfaction with the services they had been provided. Of these, 854 were formally investigated via the complaints process, with the remaining 1,540 being handled as service requests (enquiries) through early resolution. This equated to 64% of all contacts received.

5.5. We are continuing to see a variation in the number of contacts being resolved informally to the customer's satisfaction, with 344 (22 %) of these being related to Revenues and Benefits. This high volume of contact/enquiries being resolved informally confirms that there needs to be a continued focus placed on early resolution of cases. The following graph Fig 5.1, shows the total number of complaints received in 22/23; the number of contacts received in 22/23 and the number of those contacts entering the formal complaints process.

Fig 5.1 Contacts/enquiries and complaints by quarter 2022/23



5.6. Tables 2 and 3 below shows a three year “like for like” comparison of complaints received by the Council but excludes complaints relating to Slough Children’s First. Complaints usually have to go through each stage of the council’s complaints process, though in some cases, may be dealt with at a later stage; usually at the direction of the Local Government & Social Care Ombudsman.

Table 2. Complaints by Tax year (2020-2023)

Year	Number of complaints	Percentage change (year on year)
2020-21	701	+5.7% (Previous year recorded 663 complaints)
2021-22	898	+ 28%
2022-23	839	- 7%

Table 3. Complaints by stages (2020-2023)

	2020/21	2021/22	2022/23
Stage 1	701	898	839
Stage 2	62	74	77
Stage 3	7	3	5
Total Complaints handled	770	975	921

5.6. The number of complaints handled has decreased by 7%, this is likely as a result of smarter approaches including redirecting request such as an appeal to the appropriate channels in the first instance, improvements in response timings of enquiries has also contributed to this. Of the 839 Complaints investigated, 77

progressed to a stage 2 and only 5 of these progressed to a stage. Figure 5.2 shows the number of complaints received at each stage of the process, whilst Figure 5.3 below shows how this is reflected as a % of the total complaints received for each department/area.

Fig 5.2 Complaints by stages 1st April 2022-31st March 23

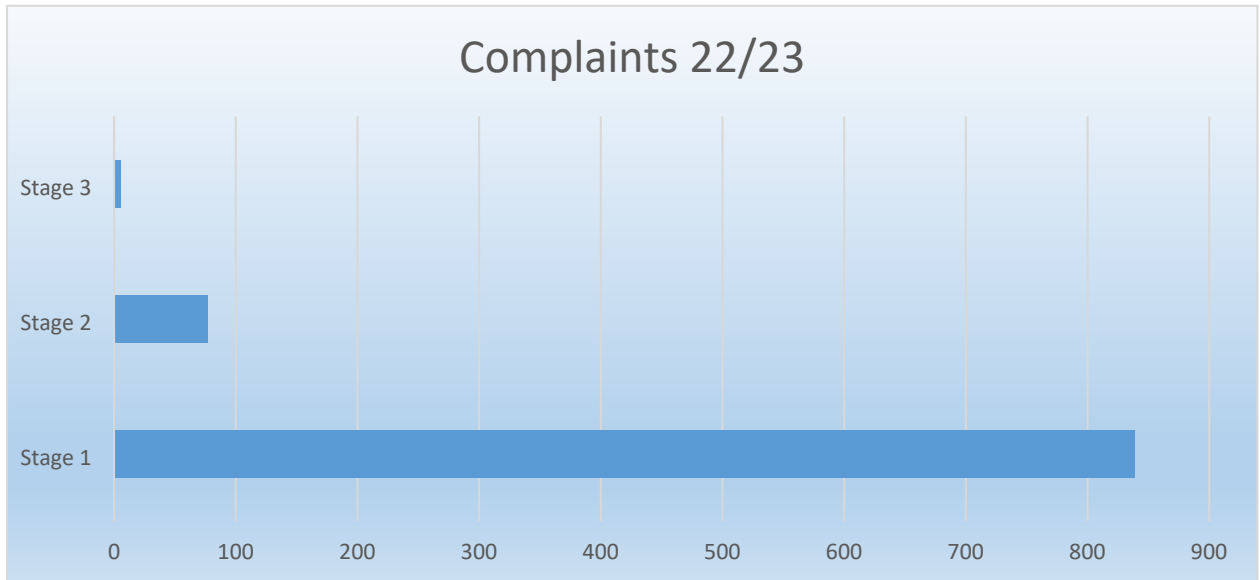
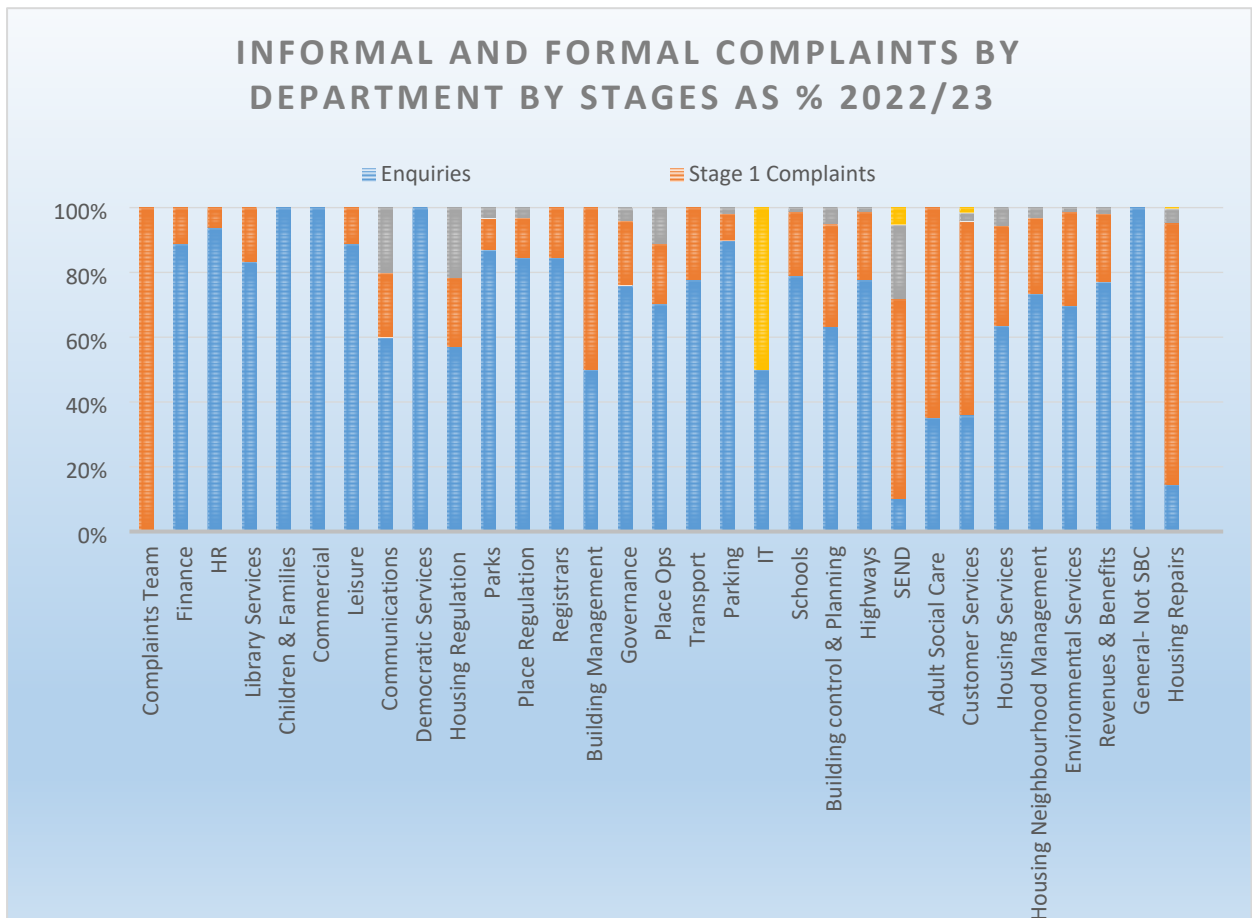


Fig 5.3 Informal and Formal Complain by Department and stages as % 2022/23

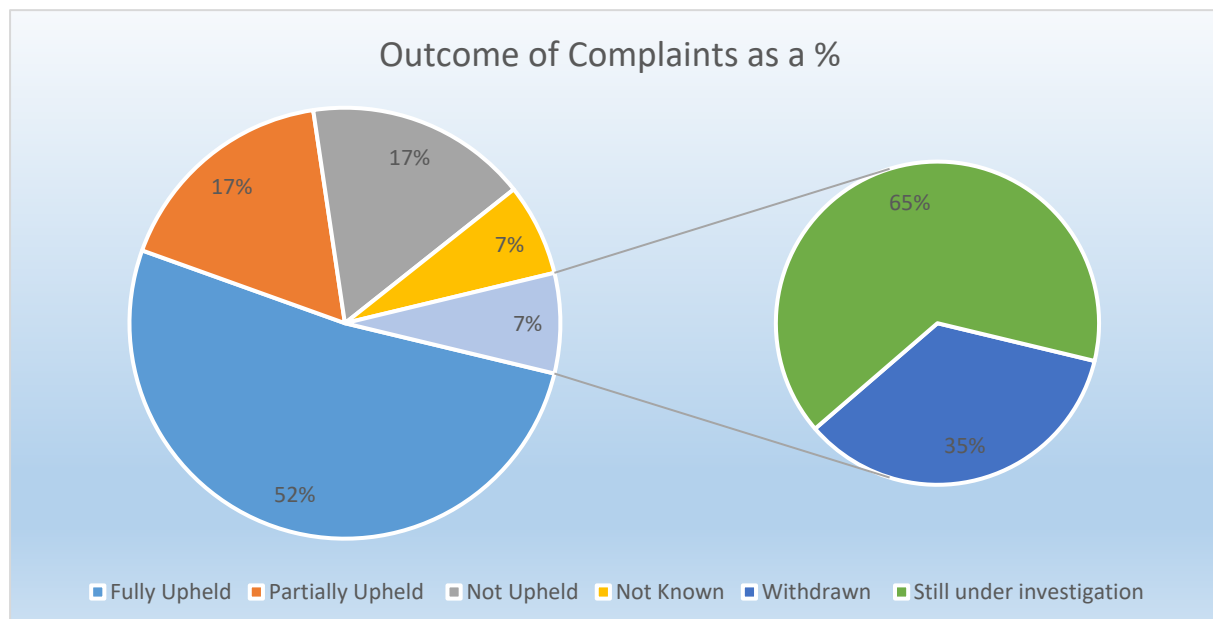


- 5.7. For all services, complaints which have been found to be either fully or partially upheld, have been analysed further to determine if there are any common factors which can be improved for future service provision. It is these cases that are now being used to make recommendations to services, on areas which require work and improvement. Appendix A shows a breakdown of complaints received by departments and highlights the areas which received the most complaints within the period 1st April 2022- 31st March 2023. Areas which received the most stage 2 complaints were Housing Repairs; 19, SEND; 9, Housing Services; 9, Housing Neighbourhood Management; 8 and Revenues & Benefits; 8. The standout in this list is SEND when considered that the other areas received significantly more complaints at stage 1 comparatively. Slough have been particularly impacted by the national shortage of Educational Psychologists. This has created unprecedented delays in finalising plans and has contributed to an increase in complaints being escalated to the next stage following the initial response at stage 1, two of these also progressed to stage 3. The LGSCO in their recent annual review has recognised that this difficulty in recruiting educational psychologists - a key requirement of the EHC plan statutory process, is a national issue with similar difficulties being seen across large areas of England.
- 5.8. Appendix A, shows that more than 40% or 345 of the complaints received in the period 1st April 2022- 31st March 2023 were relating to **Housing Repairs** and remains the highest complained about area. Of these, 193 or 55% of the 345 complaints received for this area, had a causal factor which centred on delays to either communication or service, and a further 28%/ 97 were attributed to the quality of work completed. 81% /279 of all complaints received for this area were fully or partially upheld. This is significantly higher than other departments, however work is being done to address the upheld rate in this area through quality monitoring. Complaints relating to damp more than doubled from 23 recording in the previous year to 51. A high profile case from Rochdale, resulting in the tragic death of a child from exposure to severe damp and mould reported on in November 2022 has brought this into greater focus and have encouraged residents to escalate their concerns around this matter. As a result, an open letter was sent by the Housing Ombudsman on the 30th November to all Social Housing landlords referencing this case and providing tips and suggestions for tackling this issue, the housing department have since written to all tenants providing them a specific route to report their damp and mould concerns to better facilitate the management of these repairs.
- 5.9. **Revenues and Benefits-** the second highest area to have received complaints saw 54%, 50 of the 93 stage 1 complaints being fully or partially upheld, again the root causes centred on communication or service delays. Although 28% of these were also in objection to the decisions made or the quality of work completed. Complaints for Revenues & Benefits decreased significantly this year by 43 which is a representative 31% decrease, conversely the number of informal complaints/enquiries for this area increased from 184 to 344 an increase by 87%. This largely relates to the Energy Rebate scheme introduced by Central Government and managed through Local Authority's Council Tax function. It required payments of £150 to be made to eligible households in council tax band A to D in response to rising energy bills. The money was paid to around 49,000 Slough households, which represents 89 per cent of all the borough's homes.

- 5.10. **Environmental Services-** Having received 8% of the stage 1 complaints over the last year, as anticipated the main causal factors unlike other areas mentioned were with reference to the quality of service being received with 50% of their complaints being as a result of this. From the 1st December 2022 the department introduced a change to green waste collection, which required registration and payment to join; this saw an influx in enquiries relating to this matter and contributing to an almost twofold increase by 92% of enquiries for this area from 84 to 161. The following chart shows the overall outcomes of all formal complaints in 2022/23.

COMPLAINT OUTCOMES

Fig 5.4 Outcome of complaints (1st April 2022- 31st March 2023)



- 5.11. The above chart shows the final outcome after the investigation has been completed and response sent. This is separated into the above categories. Upheld complaints are complaints that have been found to be true and correct. Withdrawn complaints are complaints that the complainants have decided they no longer wish to pursue. Partially upheld complaints are those the investigation has been found to be partially true and correct. Not upheld complaints are those the investigation found to be incorrect or untrue. Not known are complaints for which an outcome cannot be disclosed (staff related complaints).

- 5.12. There were more complaints upheld this year than in previous years reported, with 52% of the complaints investigated in the period that this report covers being fully upheld compared to just 17% being not upheld. A further 17% were partially upheld and 2% withdrawn. Like many other local authorities, our focus over the last year has been to do the most we can with the resources we have, as a result, we are less likely to carry out investigations on requests which are not clear dissatisfaction of service. This allows for a more sustainable work approach, the changes means that our uphold rate has increased seven percentage points from last year to 52%. A total of 69% of the complaints received was partially/fully upheld and is below the uphold rate of 74% reported by the Local Government and Social Care Ombudsman for the same period. The Ombudsman's yearly

report also confirms that this is an increase in their uphold rate for complaints investigated by them of 7 percentage points.

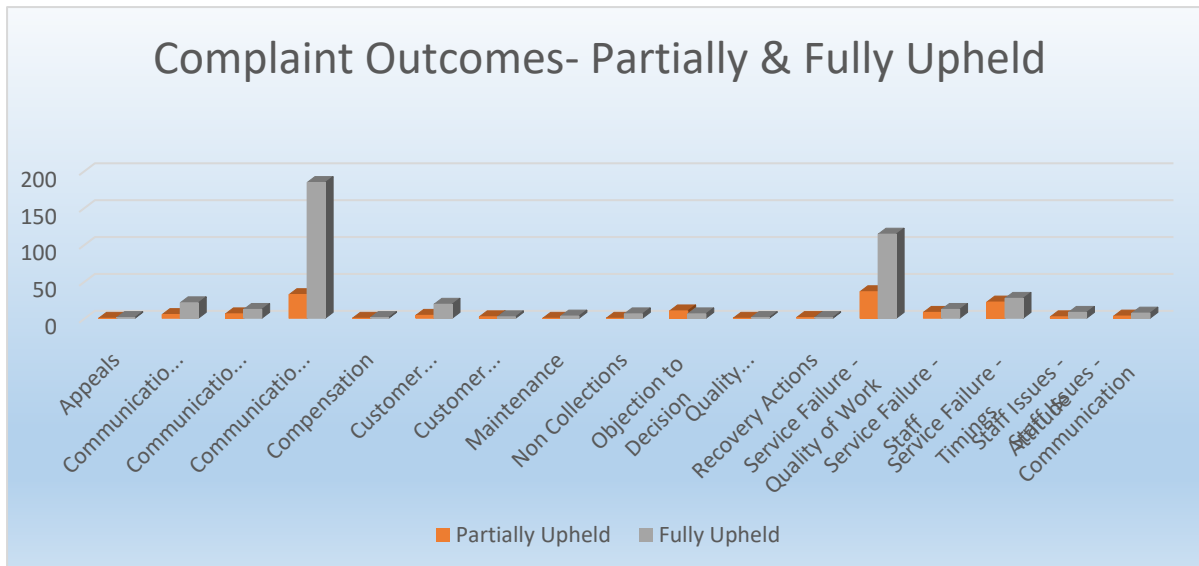
- 5.13. Of the 77 Complaints that were escalated to stage 2, 18 were fully upheld and 22 partially upheld; this represents a total of 40/ 52% of the 77. 28 of the remaining were not upheld and 3 were closed as not known and 7 are still under investigation.
- 5.14. Of the investigated stage 3s for which there were 5, 3 were fully (1) or partially upheld (2), 1 not upheld and the other still under investigation.

Table 4. Root Cause of Complaints

Root Cause/ Reasons for Complains	Number of Complaints
Appeals	1
Communication – Delays	38
Communication - Information Given	32
Communication - Lack of Reply	297
Compensation	2
Customer Service - Communication	27
Customer Service - Staff Issues	6
Maintenance	4
Non Collections	7
Objection to Decision	56
Quality of Information	3
Recovery Actions	5
Service Failure - Quality of Work	209
Service Failure - Staff	30
Service Failure – Timings	72
Staff Issues – Attitude	24
Staff Issues - Communication	26

- 5.15. The causal factor of the complaints received highlighted above, demonstrates that greater work needs to be done to address the lack of, and delays to communications, as well as delays to service delivery. Another outlier and area for improvement is with the quality of work and remains consistent with the previous year. The following shows where fault was found in complaints that were upheld and the founded aspects of those complaints partially upheld, which reflected the established trend noted above.

Fig 5.5. Complaint Outcomes- Partially and Fully Upheld (2022-23)

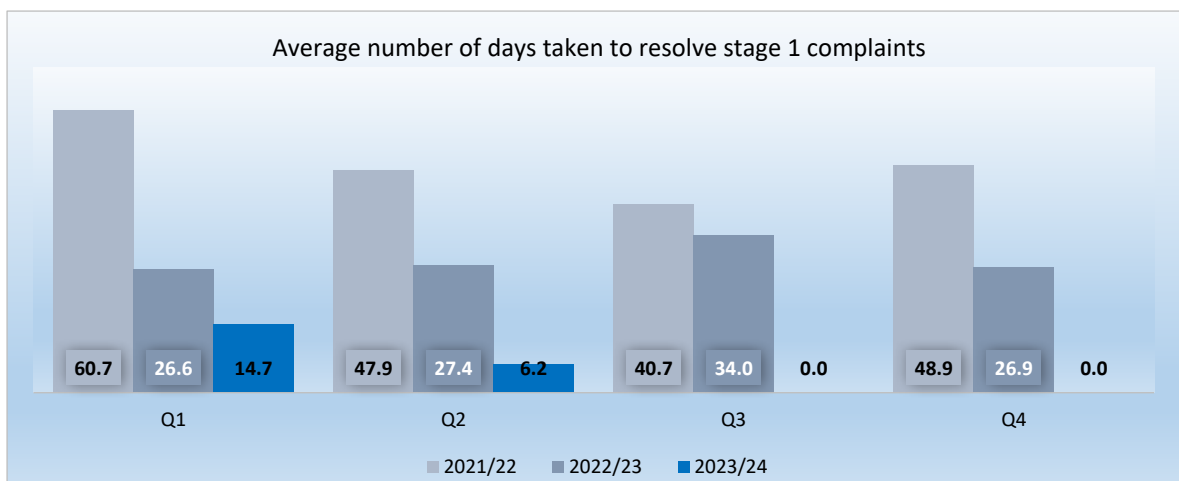


- Delays & Timeliness- Most complaints relating to timeliness have been Upheld. This category relates to the time taken to carry out a service. The Council always seeks to avoid delays in service delivery however as many of the services we undertake are demand led, this is not always possible. Although each service would seek to prioritise more urgent areas or ensure the most urgent cases and people with the highest levels of need are prioritised, this can understandably still be dissatisfying for members of the public whose concerns are not prioritised.
- Communication- A high number of complaints due to lack of communication have been Upheld or Partially Upheld. These are generally between officers, teams or departments within the Council. Where it is established, the council accepts fault and both acknowledge and apologise for any inconvenience caused.
- Quality- These complaints relate to services provided directly by Council staff or relate to the quality or conduct of staff employed by service partners. Quality issues within any area services are addressed through the relevant line managements. Quality issues with provider services are addressed through the Council’s contract management procedures.

RESPONSE TIMES OF COMPLAINTS

5.16. The target for responses across the organisation is 10 working days, however the nature and complexities of some enquiries/complaints means that this is not always met. A concerted effort has however been placed on improvements to response times organisationally, resulting in a steady increase in response times being reflected. The response time for informal complaints over the last year was 9.3 working days with approximately 77% 1193 of the 1540 informal complaints being responded to by the 10th working day.

Fig 5.6 Average number of days to resolve stage 1 complaints by quarter (2021-2024)



6. LEARNING FROM COMPLAINTS

6.1. Slough Borough Council welcome and recognise the importance of complaints and all customer feedback. Departments are required to follow through changes resulting from complaints within their areas, recording these and reporting on the outcome and actions taken. Part of the complaints process is that learning is requested on fully/ partially upheld complaints which becomes part of the complaint file. Performance meetings are convened quarterly to review and discuss complaints response times, key themes and shared learning from complaints. This has enabled stronger engagement with the areas that log complaints. It is important that lessons are learnt and improvements made from complaints, with this in mind two regular items on the agenda for the quarterly Complaints Performance meeting are key learning from complaints and data entry review- ensuring informal/ formal complaints are appropriately recorded.

6.2. Any learning or training needs identified are followed through with relevant actions to be implemented to prevent further occurrences. Below are some identified themes, where learning was drawn.

Table 5. Identified themes and actions from learning.

	Theme	Actions
People	Issues relating to the behaviour or conduct of a member of staff	Formal reflections completed with staff, conducted additional training where a need was identified. Expanding capacity within teams and improving/ adjusting resource allocation. Provided staff with reminders both individually and in team meetings/121s, Reminded staff of Standard Operation Procedures (SOP) and expectations when communicating with members of the public. Improved management of customer expectations and customer care priorities.

Procedures	Changes to current procedures and working practice as a preventative measure	Changed working practice, Amended procedures. Implementing transitional arrangements. Implement systems for formal review.
Process and Performance	Issues relating to performance and processes	Reviewed existing processes and made amendments/improvements or implemented new processes. Accepted/Acknowledged when fault was found with any of our processes and remedial steps taken to ensure that this isn't repeated, with an established learning shared departmentally. Monetary compensation in some instances where multiple failings were noted. Partnership working with other LAs for best practice/guidance
Provider	Work with providers/ partners to review working practices, policies and contract compliance where applicable	Reported findings to providers (e.g. Enforcement Agents, Care Providers), reminded them of expected SOPs Monitor quality and care being provided by a specific care provider. Improvement to Contract management through increased communication and engagement, (Osbornes)

WHAT HAVE WE LEARNT?

Some specific examples of these learnings in action as it pertains to individual departments are listed below;

- 6.3. **Osbornes-** As a result of increased complaints relating to damp and mould, it became necessary for the reallocation of resources to respond to these concerns. Osbornes are continuing to take steps towards improving complaint response through the hiring of complaint handlers as well as a specific multi-skilled operatives. The team continues to meet weekly to discuss outstanding cases, with increased communication and refresher training to individual teams where training needs are identified or highlighted.
- 6.4. **Revenues & Benefits -** Where administrative delays were established, fault was acknowledged and the teams reminded of the need to ensure issues are fully investigated and resolved when identified and to escalate these, where unable to resolve individually. The focus has been on embedding the learnings from the previous year which has helped to reduce the number of complaints for this area by 30%.
- 6.5. **Environmental Services-** Having received and responding to several informal and formal complaints relating to missed recycling bin collections, as a result or rejections due to contamination (when items that cannot be recycled are placed

in the recycling bin). Slough residents produce too much waste and have the lowest rates of recycling in the country. This needs to change to enable us to meet targets set by government and reduce costs to the council. Therefore, the focus over the last year 2022/23 has been on educating residents on what can and cannot be recycled to help improve our recycling rate, as well as engaging more with landlords and management companies on flat premises to ensure waste management standards are maintained and recycling promoted. In addition, a Green waste subscription scheme was launched in November 2022. Following several concerns at the initial stages of launch, the administration was taken back in house and given to the back office team as delivery of stickers and correspondence by independent company was not reliable.

- 6.6. **Transport-** It has been noted that there needs to be an improvement in how some enquiries are directed when an online form is completed for the wider area of Transport and Highways; this creates delays to responses of an initial service requests and results in increased complaints; the teams are currently working on changes to online form routing in collaboration with the Web management team.
- 6.7. There remains a concern of a lack of capacity in some areas and work continues to be done on improving transparency in communication and managing resident expectations in their interactions with residents. This has meant that these key departments had to be clear on the significance of resource prioritisation in addressing the most problematic areas or concerns. Organisationally work is being done towards channel shifting and encouraging residents and customers to utilise available self-serve options as well as being clearer on what constitutes a complaint as some matters have stipulated processes that must be followed.

7. REFERRALS TO THE LOCAL GOVERNMENT & SOCIAL CARE OMBUDSMAN/ HOUSING OMBUDSMAN

- 7.1. Complainants who remain dissatisfied with the response to their complaint at local resolution level were able to request an independent review to be undertaken by the Local Government and Social Care Ombudsman. After receiving a final response from the council, complainants are advised to contact the LGSCO if they remain unhappy. In 2022/23, the Local Government and Social Care Ombudsman made 72 decisions regarding Slough Borough Council and can be shown in the table below. The Housing ombudsman has investigated and fully/partially upheld 4 complaint against the council.

Ombudsman	Investigated	Upheld	Not Upheld	Not Investigated
LGSCO	13	11	2	59
Housing Ombudsman	4	4	-	-

- 7.2. Complaints not investigated by the LGSCO include those; sign-posted (6), closed after initial enquiries (24), incomplete or invalid (4) and referred back for local resolution (25). One complaint investigated by the Housing Ombudsman can be considered as Partially Upheld based on their determination letter.

LEARNING FROM OMBUDSMAN UPHELD COMPLAINTS

7.3. Through the complaints investigated and upheld by the **LGSCO**, highlighted below by area/department.

- Adult Social Care

In a case which resulted in a public interest report and a subsequent cabinet report being issued dated 21.11.22 learning actions which were implemented.

- End the DFG Minor works waiting list and process applications for all those list in line with the statutory timeframes.
- The Council must complete its review of the DFG policy, taking account of new non-statutory guidance "Disabled Facilities Grant (DFG) delivery: Guidance for local authorities in England".
- The Council should ensure any future policies do not include any local priority systems intended to, or with the effect of, managing demand or creating waiting times beyond the statutory timescales. It should also ensure any future policies are approved by Cabinet, having been through legal and financial officer clearance.
- The Council reviews its arrangements with local housing associations to ensure that works to these properties can be undertaken in a cost effective and timely manner.

Additional learning/recommendations from adult social care investigated cases included;

- Improvement in working practices required – enhanced note taking and picking up on such a situation between teams when teams are formally discussing cases. Overall, to ensure we do not miss situations of this nature again.
 - Reminders issued to staff that; where the Council has decided an individual has eligible care and support needs, it has a statutory duty to ensure the care and support set out in their care and support plan is provided; and statutory guidance and Council policy says the Council should not force people to use direct payments to arrange care themselves against their will. Discussed at 1:1's, team meetings.
 - Copy of LGSCO's final decision on file so relevant Council staff who would be responsible for arranging any future relationship with the specified Care Provider are aware of its failure.
- Council Tax/ Fraud
 - Formalising the procedures for communication between different teams within the council; reviewing the approach to high value amendments to council tax accounts, and a review of the operating procedures of the counter fraud team.
 - Council tax to ensure that staff are reminded to contact and make arrangement/s with residents for large sums of outstanding debts, prior to making any direct debit deductions.
 - Fraud team to reminded staff to use professional language when discussing potentially sensitive issues.
- Home to School Transport & SEND
 - Home to School Transport staff and panel members to undertake refresher training on how to assess applications made on the grounds of SEN and mobility needs.
 - Ensure all decision letters set out the rationale by reference to the representations and evidence gathered about the child's SEN/mobility/disability needs.
 - Identify the reasons for the delay in issuing the final Education Health and Care Plan and take action to prevent recurrence.

- Environmental Services
- The Council has agreed to change its procedures to ensure it keeps records for more than 30 days of when it maintains hedges on land it is responsible for.
- A request for website to be updated regarding information on the removal of drug paraphernalia on privately land.

7.4. From the complaints investigated and upheld by the **Housing Ombudsman** highlighted below are the learnings/recommendations;

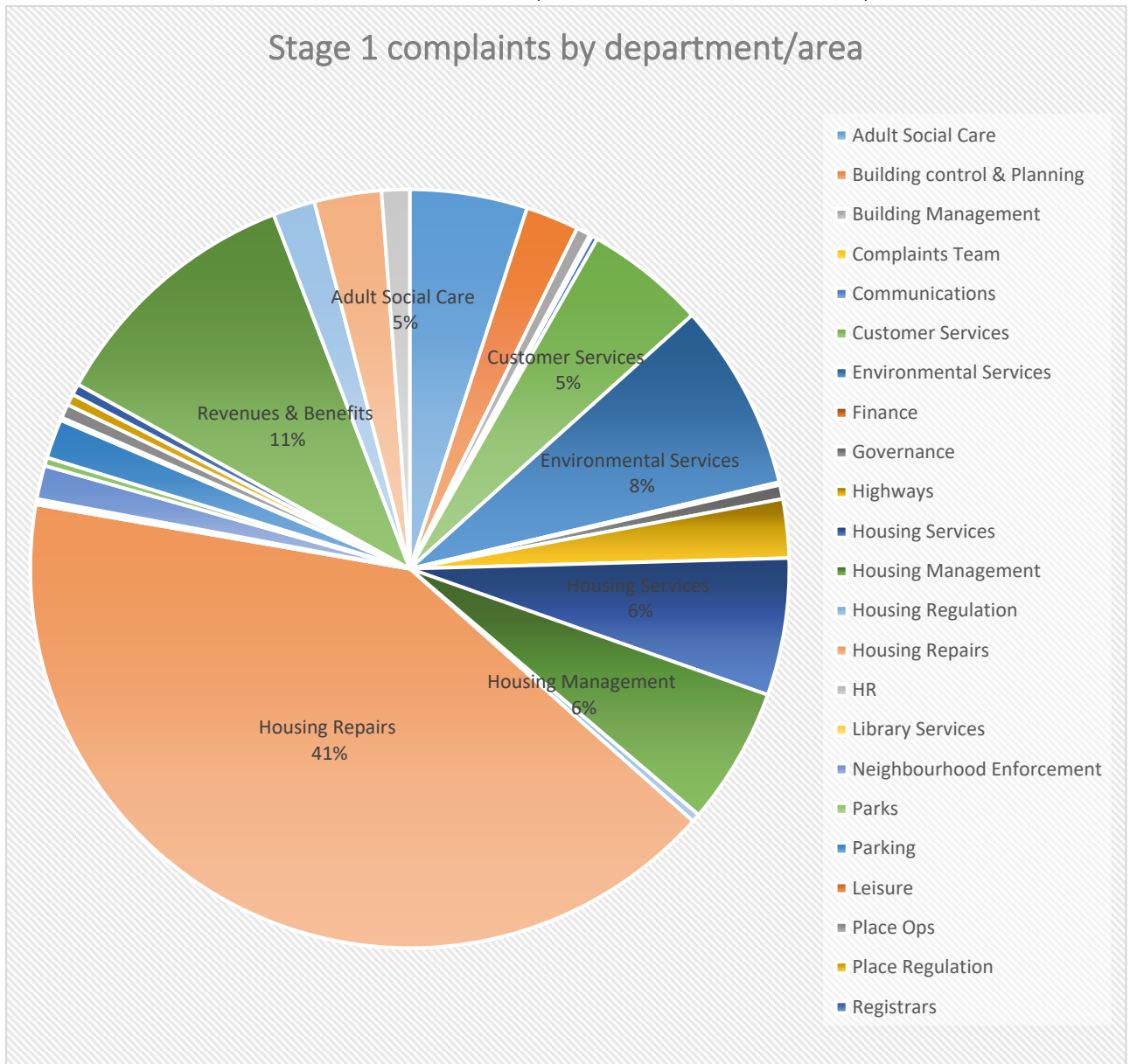
- to review its complaint handling: including reviewing drafts before these are issued by its repairs service provider, and to ensure all points raised in a complaint are being addressed.
- To review its handling of this complaint and ensure that its complaint responses include escalation rights and that its processes are in line with the Ombudsman's Complaint Handling Code; if it has not already done so, it should complete and publish the annual Code self-assessment
- to clarify processes for how compensation is handled at stage one of its procedure.
- to review its repairs prioritisation processes, to ensure these sufficiently allow repairs to be identified and flagged for completion as quickly as possible where appropriate.
- to review its handling of the legal advice it received, and to ensure that in future it uses this to inform how it addresses issues, rather than omit response to these altogether.
- arrange post inspection to some works and confirm in writing the outcome and the timescale for any remedial works

8. CONCLUSION

8.1. It is of note that there is an increased focus in respect of the provision of public services. Whilst we strive to bring down the dissatisfaction with services being delivered, complaints continue to provide data from which we are able to learn and improve as an organisation. As a result of the figures, and as mentioned earlier in this report, it is vital that a continued focus be placed on early resolution of concerns. This is an area where the LGSCO or Housing Ombudsman are able to find fault with the council, and monitoring and continued to be monitored with data shared to Heads of Services. Improvements were noted and included in this report for the first time is a view on response timescales, this remains an area of focus to ensure compliance rates are met. It is anticipated that the change in the Corporate Complaints process from three stages to two stages with increased timings will both foster and encourage greater compliance as well as a renewed focus on the quality of complaint responses thereby further reducing and improving complaint handling for all involved stakeholders. It has also been demonstrated that more complex complaints need more time to investigate thoroughly. Through streamlined processes and staff engagement the response rate for non-complex complaints has also improved and has been sustained. Learning from complaints is an integral part of the process and this has been managed and supported through increased internal reporting on complaints and quality assurance checks. However further work is needed to ensure that this continues to be embedded across the Council.

APPENDIX

APPENDIX A- COMPLAINTS BY AREA/DEPARTMENT (1ST APRIL 2022- 31ST MARCH 23)



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Slough Borough Council Audit Progress Report and Sector Update

September 2023

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The contents of this report relate only to the matters which have come to our attention, which we believe need to be reported to you as part of our audit planning process. It is not a comprehensive record of all the relevant matters, which may be subject to change, and in particular we cannot be held responsible to you for reporting all of the risks which may affect the Authority or all weaknesses in your internal controls. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

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Introduction

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This paper provides the Audit and Corporate Governance Committee with a report on progress in delivering our responsibilities as your external auditors.

The paper also includes:

- a summary of emerging national issues and developments that may be relevant to you as a local authority; and
- includes a number of challenge questions in respect of these emerging issues which the Committee may wish to consider (these are a tool to use, if helpful, rather than formal questions requiring responses for audit purposes)

Members of the Audit and Corporate Governance Committee can find further useful material on our website, where we have a section dedicated to our work in the public sector. Here you can download copies of our publications

<https://www.grantthornton.co.uk/en/services/public-sector-services/>

If you would like further information on any items in this briefing, or would like to register with Grant Thornton to receive regular email updates on issues that are of interest to you, please contact either your Engagement Lead or Engagement Manager.

Progress at September 2023

Financial Statements

2018-19

Our audit of the financial statements of Slough Borough Council for the year ended 31 March 2019 commenced in July 2019, when the Council first produced its first draft statement of accounts. Unfortunately, the audit on the financial accounts did not complete during 2019, due to a number of significant matters identified in the financial statements audit. Our review of value for money arrangements at the Council also identified a number of significant issues, resulting in an adverse value for money opinion.

In early 2021, the Council found itself in financial difficulties resulting in a Section 114 being issued, therefore, requiring an application to Government for a Capitalisation Direction. The old finance team who were involved in producing the first draft accounts subsequently left the Council during early 2021.

A new finance leadership team was appointed during 2021 with considerable financial expertise and experience of working with or for other local authorities in the sector. The team was responsible for reviewing the financial arrangements at the Council and overseeing the production of a revised set of financial statements for 2018/19.

The Local Audit and Accountability Act 2014, requires local authorities to keep adequate records and to prepare an annual statement of accounts, which must be audited. During their review, the team identified significant weaknesses in financial accounting and record keeping issues at the Council, leading to a substantial re-write of the original 2018/19 draft accounts. The revised draft accounts produced in June 2022 included 16 Prior Period Adjustments, revised core statements, revised accounting policies, presentation and disclosure of notes.

The new finance team attempted to produce a set of financial accounts fit for audit. However, their initial starting position was the previous version of the accounts and general ledger (containing thousands of accounting entries) prepared by the old finance team, which had several legacy issues. The new finance team had to undertake detailed reviews of the financial systems, attempt to re-create records held within and outside the financial management systems and conclude whether sufficient financial information was available. The new finance team experienced a number of challenges with many members of the old finance team who prepared the first draft of the accounts or posted accounting transactions no longer employed at the council. Therefore, it was difficult to obtain supporting evidence or explanations to transactions posted in 2018/19 and prior periods. These issues increased the complexity of preparing the accounts, correcting errors and concurrently elevated our audit risks.

Grant Thornton agreed to recommence the audit of the revised accounts in July 2022. As a result of the scale and number of misstatements and amendments to the 2018/19 draft accounts, we revisited our planning and risk assessment and re-issued an updated Audit Plan on 29 September 2022 to the Audit & Corporate Governance Committee.

Our audit work continued into 2023 and we reported our final conclusions to the Audit Committee and full Council in February 2023. The most significant issues relate to the accounts audit are:

- Inadequate processes and controls over journals posted by the old finance team, i.e. lack of supporting evidence and explanations for journal entries posted in the general ledger or adjusting entries on the trial balance.
- Inadequate record keeping and audit trails, lack of good working papers and appropriate reconciliations, mapping issues within the financial statements.
- A significant number of material misstatements identified in the 2018/19 accounts audit and material prior period misstatement identified relating to the 2017/18 accounts and early sets of financial statements.

The scale and size of the issues identified meant we were unable to assure ourselves that the financial statements were free from material errors and are fairly stated for us to provide an unqualified opinion. We consider the nature of these issues identified within the accounts to be pervasive, and our audit report opinion will be a Disclaimer of opinion.

Since February 2023, the audit team has been undertaking an extensive period of assembling key audit documentation to ensure required audit quality standards are met and our key audit conclusions are appropriately documented. We have now reached the concluding stages of our work. Subject to receiving final clearance of our audit opinion wording and the finalisation of the signed letter of representation, our final opinion will be issued in September 2023.

Alongside the completion of these final stages of our audit work, we have interviewed a number of former finance officers of the Council and conducted further investigative work to better understand the problems and root causes of the significant findings identified with the accounts production processes. We have prepared our report of these findings and this is currently with the Council's management and Commissioners for final review.

Progress at September 2023 (cont.)

Subsequent Financial Years

The audit team has been in regular consultation with the Council's new finance team and the Council's commissioners around the arrangements for completion of the remaining financial statements audits that are outstanding. Management have prepared the draft financial statements for the 2019-20 year and the preparation of the 2020-21 statements are well progressed.

Senior members of the audit team met with the Council's senior finance officers on 9 August to discuss plans for the preparation of the remaining financial statements up through to the 2023-24 financial year.

Alongside this, the Department for Levelling Up, Housing and Communities has been working, along with the Financial Reporting Council and other local audit system partners to progress proposals to address the significant backlog of local government audits in England and develop a sustainable solution to the timeliness challenges which the local audit sector has faced in recent years. The attached paper derives from this work and outlines clear proposals to resolving these issues, which have been agreed in principle with key partners in the local audit system.

Whilst the proposals are subject to further work over the coming months, measures are expected to clear significant audit backlogs within the next 12 months. In addition, the National Audit Office is currently working up a new Code of Audit Practice to support these measures.

Value for Money Update

2018-19

Our 2018-19 VFM work has been completed and our audit findings report presented to the Council's audit and corporate governance committee on 18 May 2021 proposed an adverse conclusion on our value for money work. Our final VFM opinion will be issued alongside the opinion on the 2018-19 financial statements in September 2023.

2019-20 and 2020-21

A planning memorandum was provided to the Audit & Corporate Governance committee on 28th July 2022 which combined our VFM risk assessment for the two financial years 2019/20 and 2020/21, including changes to the scope of our value for money work. This work has now been concluded and the draft report has been issued to the Council. The report is in the process of final management clearance and the final report will be presented to the next committee.

2021-22 and 2022-23

We have discussed the timings of the completion of our remaining VFM work and have agreed with finance officers that this can commence from September 2023. We plan to complete all remaining VFM work to bring us fully up to date by the end of the calendar year.

Meetings

We have on-going regular meetings with the new Finance Team as part of the 2018/19 financial statement audit. As part of the meetings we are in regular discussions regarding emerging developments at the Council and in the local government sector to ensure the audit process is smooth and effective. We also meet with the Council's Commissioners monthly to discuss the Council's strategic priorities and plans, as well as provide regular updates on the progress of the audit.

Sector Update

Authorities continue to try to achieve greater efficiency in the delivery of public services, whilst facing the challenges to address rising demand, ongoing budget pressures and social inequality.

Our sector update provides you with an up to date summary of emerging national issues and developments to support you. We cover areas which may have an impact on your organisation, the wider local government sector and the public sector as a whole. Links are provided to the detailed report/briefing to allow you to delve further and find out more.

Our public sector team at Grant Thornton also undertake research on service and technical issues. We will bring you the latest research publications in this update. We also include areas of potential interest to start conversations within the organisation and with audit committee members, as well as any accounting and regulatory updates.

- [Grant Thornton Publications](#)
- [Insights from local government sector specialists](#)
- [Reports of interest](#)
- [Accounting and regulatory updates](#)

More information can be found on our dedicated public sector and local government sections on the Grant Thornton website by clicking on the logos below:

A teal rectangular button with the text "Public Sector" in white, sans-serif font, centered within the button.

Public Sector

A dark purple rectangular button with the text "Local government" in white, sans-serif font, centered within the button.

Local
government

Delayed publication of audited local authority accounts

In December 2022 there were over 600 local audit opinions outstanding. This means that many stakeholders can't rely on audited accounts to inform decision making – a significant risk for governance and control.

Local authority accounts are becoming increasingly complex as accounting standards evolve and local authorities enter more and more innovative financing arrangements and income generation projects. A significant challenge in managing local audits is the differing needs of various stakeholders. The local government sector, central government and regulators need to agree on the purpose of local audit and find a consensus on improving efficiency in publishing accounts. Grant Thornton has produced a report that explore the reasons for delayed publication of audited local authority accounts.

Table 1 below illustrates the declining performance against the target date for publication of audited accounts in recent years.

Table 1 Audited accounts published by target date over the last six years

Financial year	Deadline for publication of unaudited accounts	Target date for publication of audited accounts	% audited accounts published by target date (all firms average)	% audited accounts published by target date (Grant Thornton audits)
2016/17	30 June 2017	30 September 2017	95	97
2017/18	31 May 2018	31 July 2018	87	91
2018/19	31 May 2019	31 July 2019	58	65
2019/20	1 September 2020	30 November 2020	45	54
2020/21	1 August 2021	30 September 2021	9	12
2021/22	1 August 2022	30 November 2022	12	20

About time?

Exploring the reasons for delayed publication of audited local authority accounts

March 2023



Delayed publication of audited local authority accounts

What more can be done?

All key stakeholders in the local audit system will need to continue their efforts to secure improvement and a return to high levels of compliance with timely publication of audited accounts. The report explores several of the causes of delay and steps which might be taken to reduce the incidence of delays.

These steps relate to systems leadership, holding both authorities and auditors to account for their performance, a continued focus on the quality of accounts preparation and audit, and the effective engagement between auditors and audited bodies.

The report makes 20 recommendations for improving timeliness in publishing audited accounts.

The report also sets out a checklist which management and the audit committee should consider. The report recommends DLUHC, CIPFA or the FRC set out expectations for the system as a whole.

[Click here for full report](#)

About time?

Exploring the reasons for delayed publication of audited local authority accounts

March 2023



Local government procurement and contract management

Background

Local authorities in England spend around £82.4 billion a year on goods and services. More than a third of all UK government spending on goods and services is spent in the local government sector¹. Allowing for capital spending as well, the UK public sector procures around £300 billion a year overall.

We reviewed a large number of reports, inspections and interventions issued by a number of firms, including 53 Annual Auditor Reports issued by Grant Thornton UK LLP. To help build on existing good practice, in this report we highlight some common themes for members and officers to consider:

This report considers a selection of issues we identified under each theme and makes recommendations both to local authorities and, in one case, to central government. The report presents a good practice checklist for local authority members and officers to reflect on.

The analysis sets out five key themes for ensuring good practice:

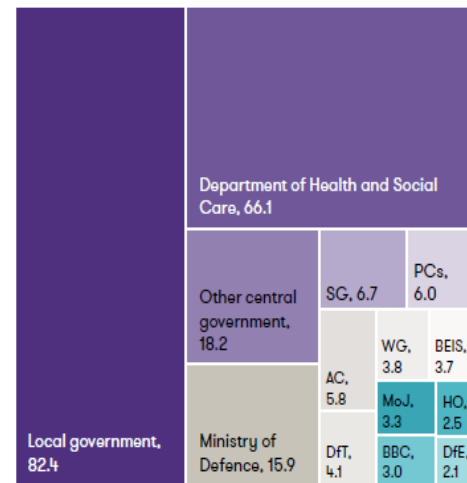
- Strategic planning
- Internal control
- Time, technical expertise, and people
- Commercial awareness
- Contract management

[full report here](#)

More than a third of all UK government spending on goods and services is spent by local government, so it's important councils have effective arrangements for procurement and contract management

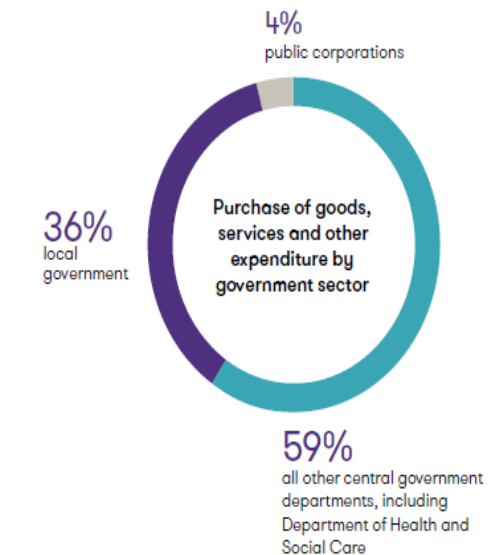
UK public spending

Public spending on goods and services, £ billions - analysis by segment and department²



PCs Other Public Corporations AC Academies
 DfT Department for Transport MoJ Ministry of Justice
 WG Welsh Government BBC British Broadcasting Corporation
 HO Home Office
 DfE Department of Education BEIS Department of Business, Industry Strategy
 SG Scottish Government

Goods, services and other expenditure by segment⁴



¹ HM Treasury, Whole of Government Accounts: year ended 31 March 2020, June 2022
² Cabinet Office, Transforming Public Procurement: Government response to consultation, December 2021
³ HM Treasury, Whole of Government Accounts: year ended 31 March 2020, June 2022
⁴ HM Treasury, Whole of Government Accounts: year ended 31 March 2020, June 2022

Audit Committees: Practical Guidance For Local Authorities And Police – CIPFA

In October 2022, CIPFA published this guide, stating “This fully revised and updated edition takes into account recent legislative changes and professional developments and supports the 2022 CIPFA Position Statement. It includes additional guidance and resources to support audit committee members, and those working with and supporting the committee’s development.”

CIPFA go on to state “Audit committees are a key component of governance. Their purpose is to provide an independent and high-level focus on the adequacy of governance, risk and control arrangements. They play an important role in supporting leadership teams, elected representatives, police and crime commissioners and chief constables.

This edition updates CIPFA’s 2018 publication to complement the 2022 edition of the CIPFA Position Statement on audit committees.

The suite of publications has separate guidance resources for audit committee members in authorities, members of police audit committees, and a supplement for those responsible for guiding the committee.

New aspects include legislation changes in Wales and new expectations in England following the Redmond Review. All authorities and police bodies are encouraged to use the publication to review and develop their arrangements in accordance with the Position Statement.

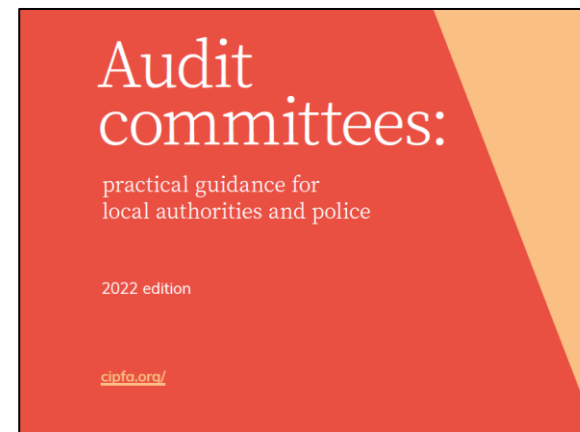
The appendices include suggested terms of reference, a knowledge and skills framework and effectiveness improvement tools.”

The guide covers a number of key areas for Audit Committees, including:

- Purpose
- Core functions:
 - Governance, Risk and Control
 - Accountability and Public Reporting
 - Assurance and Audit arrangements
 - Ensuring focus
- Independence and accountability
- Membership and effectiveness

The guide can be purchased via the CIPFA website:

[Audit Committee Guidance: 2022 update | CIPFA](#)





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AUDIT AND CORPORATE GOVERNANCE COMMITTEE
2023/24 WORK PROGRAMME

Meeting Date

22 November 2023

Standing Items

- Internal Audit Quarterly Progress Report - Q3 2023/24
 - Risk Management Update – Q3 2023/24
 - Internal Audit Action Tracking Report - Q3 2023/24

Other Items

- Statement of Accounts Progress Report
- Counter Fraud Policy Approval
- Risk Strategy Approval
- External Audit Fee Letter

17 January 2024

- Minimum Revenue Report update up to 23/24
- Treasury Management Strategy 24/25

20 March 2024

Standing Items

- Internal Audit Quarterly Progress Report - Q4 2023/24
 - Risk Management Update – Q4 2023/24
 - Internal Audit Action Tracking Report - Q4 2023/24

Other Items

- Annual Internal Audit Plan 2024/25

MEMBERS' ATTENDANCE RECORD 2023/24

AUDIT AND CORPORATE GOVERNANCE COMMITTEE

COUNCILLOR	19/07/23	13/09/23	22/11/23	17/01/24	20/03/24
E.Ahmed	P				
Akram	P* (until 6.48pm)				
Anderson	Ap				
O'Kelly	P				
Rana	P				
W.Sabah	P* (until 6.48pm)				
Shaik	P				
Zarait	Ap				
CO-OPTED INDEPENDENT MEMBER					
Naira Bukhari	Ap				

P = Present for whole meeting
Ap = Apologies given

P* = Present for part of meeting
Ab = Absent, no apologies given

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