

Date of issue: Thursday, 14 March 2024

MEETING	AUDIT AND CORPORATE GOVERNANCE COMMITTEE
DATE AND TIME:	WEDNESDAY, 20TH MARCH, 2024 AT 6.45 PM
VENUE:	COUNCIL CHAMBER - OBSERVATORY HOUSE, 25 WINDSOR ROAD, SL1 2EL
DEMOCRATIC SERVICES OFFICER: (for all enquiries)	SHABANA KAUSER 07821 811 259

SUPPLEMENTARY PAPERS

The following Papers have been added to the agenda for the above meeting:-

* Item 5 was not available for publication with the rest of the agenda.

PART 1

<u>AGENDA ITEM</u>	<u>REPORT TITLE</u>	<u>PAGE</u>	<u>WARD</u>
5.	Update on Annual Governance Statement and Code for Corporate Governance	1 - 28	All

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Slough Borough Council

Report To:	Audit and Corporate Governance Committee
Date:	20 March 2024
Subject:	Update on Annual Governance Statement and Code for Corporate Governance
Chief Officer:	Stephen Brown – Chief Executive Adele Taylor – Executive Director Finance and Commercial Stephen Taylor – Monitoring Officer
Contact Officer:	Sarah Wilson – Assistant Director – Legal and Governance
Ward(s):	All
Exempt:	No
Appendices:	Appendix 1 – Draft Code for Corporate Governance

1. Summary and Recommendations

- 1.1 This report provides an update on progress against the Action Plan in the Annual Governance Statement 2022/23 (AGS), the process for preparing the Annual Governance Statement for 2023/24 and an update on preparation of a new Code for Corporate Governance.

Recommendations:

Committee is recommended to:

- (a) Review and comment on the progress made against the actions contained in the Annual Governance Statement 2022/23.
- (b) Note the process for preparing the Annual Governance Statement for 2023/24.
- (c) Note and comment on the draft Code for Corporate Governance at Appendix 1.

Reason:

Good corporate governance is an essential in any organisation, but in particular in public sector bodies. Significant governance failings attract huge attention and inevitably lead to expense being required to correct the failings. Local authorities are complex organisations and vitally important to taxpayers and service users. It is necessary to have in place effective systems, people and culture to meet the highest standards and ensure that governance is sound and seen to be sound.

The Council has a Policy Statement for Corporate Governance and published its 2022/23 Annual Governance Statement (AGS) last year having been considered by this committee at its July 2023 meeting. It has kept the action plan under review. As part of the constitutional review, the Council's Policy Statement for Corporate Governance has been

reviewed and a new draft Code for Corporate Governance appended for consideration by the Committee. Members are also updated about the process in place for preparing the AGS for 2023/24.

Commissioner Review

The Commissioners note the report, which should be considered in the context of the Department for Education and Department for Levelling Up, Housing and Communities Commissioners latest reports and / or the associated ministerial responses.

2. Report

Introductory paragraph

2.1 Slough Borough Council is responsible for ensuring that its operations are conducted in accordance with the law and proper standards, that public money is safeguarded, properly accounted for and used economically, efficiently and effectively. To achieve this the Council should ensure its governance framework supports a culture of transparent decision making.

Options considered

1. **Conduct a formal review of the current Policy Statement on Corporate Governance and prepare the 2023/24 AGS**– this is the **recommended option**. The policy statement was last updated in 2021. This was the first time it has been prepared against the CIPFA/SOLACE Delivering Good Governance Framework (the Framework). It is proposed to update this to a formal Code of Corporate Governance, including clearer statements of commitment. The AGS is based on the same framework, containing an assessment on governance during the current financial year, as well as updating the Action Plan from the AGS 2022/23.
2. **Not update the Policy Statement for Corporate Governance** – The current Policy Statement is based on the 2016 Framework, however many of the documents referred to have been updated and new structures are in place. Whilst documents and systems alone do not demonstrate good governance, undertaking a regular review allows officers and members to test the measures in place and learn from best practice and failings elsewhere. This is **not recommended**.

Background

2.2 The Council's Policy Statement on Corporate Governance was approved following review by this Committee in September 2021. By having a publicly available statement, the Council is committing to regularly reviewing its procedures, analysing its performance and recommending improvements in an open and transparent manner. The AGS provides an annual review of governance against the standards set out in the policy statement.

2.3 The Framework emphasises that leaders and chief executives should keep their governance arrangements up to date and relevant. The Framework is intended to assist authorities individually in reviewing and accounting for their own unique approach, but each authority is responsible for developing and shaping its own approach to governance, taking account of the environment in which it operates. The aim of the review should be to ensure that resources are directed in accordance with agreed policy and accounting to priorities, that there is sound and inclusive decision making and that there is clear accountability for the use of those resources in order to achieve desired outcomes for service users and communicates.

The Code of Corporate Governance

2.4 It is recommended that the Council updates its policy statement into a Code of Corporate Governance and that this contains positive commitments for officers and members against each of the principles and sub-principles in the Framework. To ensure ownership and input from a wide range of stakeholders, it is proposed to consult the following individuals and groups to inform the Code to be presented to Full Council:

- (a) The Leader and Cabinet via an informal meeting;
- (b) All elected members via a member briefing;
- (c) CLT officers;
- (d) Directorate management teams;
- (e) Staff networks;
- (f) Corporate governance officer group;
- (g) The DLUHC and DfE Commissioners
- (h) Key statutory partners

2.5 The Framework recommends that authorities test their governance structures and partnerships against the principles contained in the Framework by:

- (a) Reviewing existing governance arrangements;
- (b) Developing and maintaining an up-to-date local code of governance, including arrangements for ensuring ongoing effectiveness;
- (c) Reporting publicly on compliance with their own code on an annual basis and on how they have monitored the effectiveness of their governance arrangements in the year and on planned changes.

2.6 The term “local code” essentially refers to the governance structures in place as there is an expectation that a formally set out local structure should exist, although in practice this may consist of several local codes or documents. Any local code should demonstrate that the governance structures comply with the principles and sub-principles in the Framework.

2.7 As emphasised in the Framework and CIPFA and Centre for Governance and Scrutiny (CfGS) guidance, good governance cannot be achieved or demonstrated by rules and procedures alone. Shared values that are integrated into the culture of an organisation and are reflected in behaviour and policy are hallmarks of good governance. The current Policy Statement duplicates the wording of the CIPFA/SOLACE framework against each of the principles and sub-principles. It is proposed to change this to a series of first person statements at the beginning of each section and positive commitments for officers and members under the behaviours for each principle. This replicates the approach in the Code of Conduct for Members. This provides a strong demonstration by members and officers of their collective commitment to governance and can be utilised as a tool for the public to hold the Council to account.

2.8 Once feedback has been obtained as set out in paragraph 2.4, the draft Code will be reviewed by the Member Panel on the Constitution and recommended to Council for approval. It is proposed that this will be presented to the Annual Council meeting in May 2024.

Process for preparing AGS 2023/24

2.9 The 2023/24 AGS is in draft and has been discussed at CLT, with an expectation that each Executive Director will conduct a review against the CIPFA / SOLACE framework. External reviews and reports are being reported alongside significant internal audit reports to inform the assessment. The timeline is based on a report being presented to this committee in July 2023.

Update on progress against the AGS 2022/23

2.10 The AGS 2022/23 was prepared in accordance with proper practices and the Council has followed the CIPFA/SOLACE Delivering Good Governance framework. The AGS 2022/23 contained a list of issues identified for specific action and progress against these is set out below, together with a comment on whether the issue should remain an action for the AGS 2023/24.

Council Plan and compliance with DLUHC statutory direction

2.11 The Council approved a new Corporate Plan at Full Council in September 2023. It has also published its improvement and recovery plans and progress against the directions. The Council's Corporate Improvement Scrutiny Committee has received several reports on specific directions.

2.12 Notwithstanding the progress, it is accepted that the pace of change for some areas has been slower than others. Council officers and Cabinet members are working closely with commissioners to update the approach to improvement and recovery and this is likely to include increased transformation capacity.

2.13 It is recommended that the AGS 2023/24 has actions focused on specific areas of recovery, as opposed to a single action on the Council Plan and statutory direction. This will allow the Council to show ownership of its recovery plans, some of which may be in areas not covered by the directions.

Children's Social Care

2.14 The Council's Corporate Plan places a renewed focus on children and young people. The Council has also approved several refreshed strategies and plans and this is an important first step. The Council has set new contractual performance indicators and agreed an increased contract sum. The expectation is that this will ensure focus on enhanced partnership working, early help and support to families to better manage risks.

2.15 This committee has received regular reports on the progress made against the governance review of SCF and this has shown steady progress. It is recommended that the existing recovery board and internal governance boards are sufficient to drive progress and it is no longer required to include this area as a stand alone action in the AGS.

SEND Services

2.16 Since approval of the AGS, the Council has been informed it is under formal statutory intervention of the Department for Education (DfE) due to a lack of progress against its Written Statement of Action. In September, Cabinet approved a SEND improvement action plan. A further update is due to be reported to Cabinet in March. There are some early indicators of improvements, but it is fair to say this is from a low base.

2.17 The Corporate Improvement Scrutiny Committee received an update on SEND in February 2024 to inform its work programme. The Council needs to remain vigilant to any risk of over-spending in the Dedicated Schools Grant and this is being closely monitored by the DfE under the Safety Valve Programme.

2.18 It is recommended that SEND services remain as an action in the 2023/24 AGS.

Financial management / sustainability

2.19 Officers have changed the reporting format for budget and financial reporting to members. In December 2023, Cabinet received a draft budget. Financial sustainability is still a significant risk and DLUHC has provided the Council with the ability to increase its council tax above the referendum limit applying to most other councils. The Council is still heavily reliant on a capitalisation directive and there were significant overspends in the 2023/24 budget.

2.20 The Corporate Improvement Scrutiny Committee has received reports and held briefing sessions to ensure a more robust review of the budget proposals. It remains important for the scrutiny work programme to focus on financial sustainability throughout the year and when reviewing service provision.

2.21 Permanent appointments have been made in the finance team to assist the Council to produce a medium-term financial model, however there is still reliance on interims in some areas and challenges in recruiting and retaining staff with the capacity and capability to take on the significant challenges arising from historic issues. Capacity and capability were key issues highlighted by Grant Thornton in a review of issues leading to delay and disclaimer of opinion for the 2018/19 accounts.

2.22 Financial sustainability remains one of the Council's most significant risks and the governance issues relating to this are multi-faceted and cross over into other actions. For example, budget pressures have related to housing and adult social care pressures and issues with accounting for capital receipts relating to record keeping and understanding of accounting requirements within the HRA.

2.23 It is recommended that an overarching action around strengthening the Council's financial management, reporting and long-term sustainability is carried over into the 2023/24 AGS.

Asset Disposal Project

2.24 An update on the asset disposal programme was presented to Cabinet in September 2023. This included approval of a refreshed strategy. The Council has also commenced work on an estates strategy, although it is some way off having a comprehensive strategy. Issues have arisen in relation to accounting treatments and records for assets held in the HRA.

2.25 The Council needs to have a comprehensive strategy and programme in relation to the use of its physical assets to ensure they support service delivery and represent best value. When making decisions on operational assets, there will be a need to have an effective community engagement approach and to consider the role that physical assets play in supporting the voluntary and community sector to support local residents. The CISC has received an informal briefing on asset disposals to allow it to consider whether it wants to add an aspect of this to its 2024/25 work programme.

2.26 It is recommended that an action on use of land assets or estates strategy appears on the 2023/24 AGS.

Closing of statement of accounts

2.27 There is still a considerable amount of work to be undertaken both by officers and external auditors in relation to closure of previous years' statement of accounts. The latest position is subject to national guidance being issued around catch up arrangements for outstanding external audits across the country. External audit, the finance team and the DLUHC commissioners meet on a monthly basis to discuss financial governance and an

update on the progress of how the national guidance will affect external audit work of the statement of accounts.

- 2018/19 Accounts awaiting final sign-off from the auditors, Grant Thornton.
- 2019/20 Accounts prepared and sent to external audit.
- 2020/21 Accounts partially prepared but yet to be fully completed, in light of 2019/20 waiting audit.
- 2021/22 to be completed (work has started).
- 2022/23 to be completed (work has started).

2.28 In addition to the local issues with closure of accounts, there is a national issue with delays. This may result in the unprecedented step of multiple years of accounts being signed off with limited audit to enable focus on more recent years.

2.29 The Committee received a report from Grant Thornton at its January 2024 meeting. This highlighted some of the contributing factors to the issues in auditing the 2018/19 accounts. There is concern that if historic accounts are not audited in depth, local taxpayers and residents will have no assurance as to how funds have been utilised and accounted for, that the current arrangements are in good order and can be relied upon to achieve better outcomes.

2.30 Consultation on the national process for catching up on Statement of Accounts has been issued. A briefing paper and recommendation on the timeline for completing all outstanding accounts will be considered by this committee in March.

2.31 For this reason, it is recommended that this action remains on the 2023/24 AGS.

Housing Management

2.32 Cabinet received a report on the housing service improvement plan proposals in September 2023. It was agreed that 6 monthly updates would be received against progress. On implementation of the housing software system, a phased plan has been put in place with costs identified to complete all work in the first quarter of 2024. In relation to strategies, a new tenant and resident engagement strategy was approved in December 2023 and the HRA 30 year business plan was approved as part of annual budget setting.

2.33 Whilst there are still significant concerns around housing management, there are plans in place to re-commission repairs, maintenance and investment services, a new tenant and leaseholder board and a reduction in the number of complaints being referred to the LGSCO. For this reason it is not proposed to roll over this action to next year.

Company governance arrangements

2.34 The Council has four controlled companies: Slough Children First Ltd (SCF), James Elliman Homes Ltd (JEH), Development Initiative for Housing Slough Ltd (DISH) and Ground Rent Estates 5 Ltd (GRE5). Reports have been presented to Cabinet on SCF and GRE5 and these companies have had reviews of the board composition and skills, with replacements being made to fit the needs of the entity at a particular point in time.

2.35 Less formal reporting and progress has been made in relation to JEH and DISH, although a new director appointment has been made and reports are planned for Cabinet in March. This is despite statutory recommendations from the Council's external auditors in 2021. Further work is needed on ensuring the governance arrangements in place are suitable and effective and where appropriate, to identify appropriate exit strategies.

2.36 The draft best value guidance states that a characteristic of a well-functioning authority is to ensure proper member oversight (as shareholder) of companies and partnership bodies, in accordance with the Local Partnerships Local Authority Company Review Guidance and that their existence is regularly and independently reviewed. The Local Partnerships framework has been utilised for the governance review of SCF, as the Council's most significant company, and update reports have been brought to this committee on a quarterly basis. In addition, Local Partnerships were commissioned to undertake a review of JEH.

2.37 Company governance should remain a feature of the action plan in the AGS 2023/24.

Supporting new and inexperienced members

2.38 A report was presented to the Standards Committee in October 2023 updating members on the member induction and development programme and member survey.

2.39 Details of third party training and development opportunities are publicised through the weekly member bulletin. This includes training offered by the Local Government Association and other bodies, plus training provided by council officers. The CfGS ran a scrutiny induction programme over several sessions, funded by the LGA, which included work programming support for the scrutiny committee, finance scrutiny training, and sessions for cabinet members and officers. Council officers co-presented throughout. Since then the CfGS have conducted a follow up review of progress.

2.40 Officers encouraged members to give feedback on induction and support, including via a member survey in November 2023. This has been used to inform the next update of the member development programme. Opportunities are being sought for members to learn from peers at other local authorities. For example, the Chairs of Audit and Corporate Governance Committee and Chair of Corporate Improvement Scrutiny Committee both have experienced politicians from other authorities as peer mentors and these mentors have attended and viewed the chairing skills in meetings.

2.41 It is recommended that this action is not rolled over to next year.

Organisation and culture

2.42 Full Council approved a new chief officer structure and a new director tier in September 2023. The new structure is being implemented with the majority of director posts now appointed to, although there have since been resignations leading to further roles to recruit to.

2.43 Governance learning sessions are run on a weekly basis for senior leaders, alongside governance being covered in the corporate induction. Newly appointed directors and heads of service will attend these, alongside other induction programme activity.

2.44 Regular staff engagement sessions, including in person roadshows, have been rolled out alongside enhanced internal communications. Staff networks, representing staff with specific protected characteristics, are being utilised to inform policy and the proposed new equality objectives include two focused on a diverse workforce. A performance appraisal system is in place.

2.45 Concerns have been raised by the DLUHC commissioners about the lack of progress on a future operating model and culture change. This links to the need to increase the pace of transformation work in some areas.

2.46 It is recommended that this area remains a focus on the AGS 2023/24.

Resident engagement

2.47 The Council's Corporate Plan was approved in September and included a resident focused approach, which commits to ensuring residents are consulted on key decisions, improving response times and customer service and making it easier for residents to access advice and information.

2.48 As evidence of improved engagement, the Council consulted on its corporate plan. A new tenant and resident engagement strategy for housing services was approved in 2023. The Council's adult social care directorate have presented a number of strategies to Cabinet for approval, following a co-design approach. Finally, Cabinet approved a Children and Young People's Participation Strategy in November 2023.

2.49 The Council utilises complaints data as a useful source of learning. This includes the corporate leadership team receiving quarterly updates on complaints data and the Audit and Corporate Governance Committee receiving an annual report, which includes statutory and corporate complaints data, themes and learning as well as information about ombudsman complaints. The complaints process was subject to a scrutiny task and finish group review, which reported in early 2023. This resulted in changes being made to the process to make it more effective and accessible to residents and service users.

2.50 The Corporate Improvement Scrutiny Committee is undertaking a task and finish group on resident engagement and its outcomes have yet to be reported. However CISC members have regularly raised concerns about the views and impact on residents not being highlighted in reports. The DLUHC commissioners have noted that whilst the LGA undertook a resident satisfaction survey, there is limited evidence of a proactive and systematic resident engagement approach.

2.51 It is recommended that resident engagement remains an action for improvement in the AGS 2023/24.

Performance and risk management

2.52 The Council's risk management strategy has been reviewed and this committee will have an opportunity to comment on it before it is referred to Cabinet for approval. The Council is also procuring a system which will make it easier to capture and analyse risk across the organisation. However there is still a lack of consistency in how risk is identified, assessed and mitigated.

2.53 The Council has reviewed its performance reporting and is now presenting quarterly public updates to Cabinet. It was agreed that this should be reported to Full Council twice a year and scrutiny and audit committee members will have access to performance data to assist with their work programming.

2.54 Further work is being undertaken to ensure the performance measures are appropriate and members are likely to see this evolve over time. This includes ensuring that measures are appropriately outcome focused and frequently interrogated at an officer and member level.

2.55 It is recommended that an action on the internal control system, including internal audit and risk management, is included in the AGS 2023/24.

3. Implications of the Recommendation

3.1 Financial implications

3.1.1 There are no direct financial implications resulting from this report. However, a failure to respond to actions in the AGS is likely to result in a failure of financial governance and a risk that the Council makes decisions that are not in its financial interests.

3.2 Legal implications

3.2.1 There is a legal requirement to prepare an AGS, however there is no requirement to provide a quarterly update on progress against the action plan.

3.2.2 The Council has a best value duty under the Local Government Act 1999 and this includes making arrangements to secure continuous improvement in the way in which its functions are exercised. The draft best value guidance states that authorities should be transparent in their AGS about how they are delivering improvements over time against any recommendations, including those made by external parties. A characteristic of a well-functioning authority is one whose AGS is prepared in accordance with the CIPFA / SOLACE Good Governance Framework, is the culmination of a meaningful review designed to stress test both the governance framework and the health of the control environment.

3.3 Risk management implications

3.3.1 The AGS is a statutory document. Failure to respond to the action plan could increase the risk of financial exposure as a result of poor decision-making and lack of action to make improvements. The quarterly review allows members to question officers on progress and to consider whether focus and resource should be allocated differently. The Committee is permitted to report to other member bodies if it is concerned about lack of progress.

3.3.2 Several of the matters highlighted in the action plan also appear on the Council's corporate risk register. Members should review this document to establish whether appropriate mitigations are in place.

3.4 Environmental implications

3.4.1 There are no environmental implications as a result of this report.

3.5 Equality implications

3.5.1 Improvement in the control environment will ensure that decisions are informed by evidence. This should include information on impact on residents and service users with protected characteristics. One of the actions relates to resident engagement and progress includes engagement on equality objectives and updates on engagement activities and strategies with key groups, including older persons, carers, people with learning disabilities, children and young people and housing tenants.

4. Background Papers

None

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Part 5.9 Code on Corporate Governance

Introduction

The Council is committed to achieving excellence in the provision of services for the people of Slough and recognises the importance of effective corporate governance so that local communities can place trust in the way that the Council undertakes and carries out its duties. This Code sets out and describes the Council's commitment to corporate governance and identifies the arrangements to ensure its effective implementation and application in all aspects of the Council's work.

In April 2016, the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives and Senior Managers (SOLACE) published a framework and guidance notes entitled "Delivering Good Governance in Local Government" (the CIPFA / SOLACE framework). This provides guidance to local authorities on local codes and procedures on corporate governance.

What is Corporate Governance

The CIPFA/SOLACE framework defines governance as follows:

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

It goes on to say:

To deliver good governance in the public sector, both governing bodies and individuals working for public sector entities must try to achieve their entity's objectives while acting in the public interest at all times.

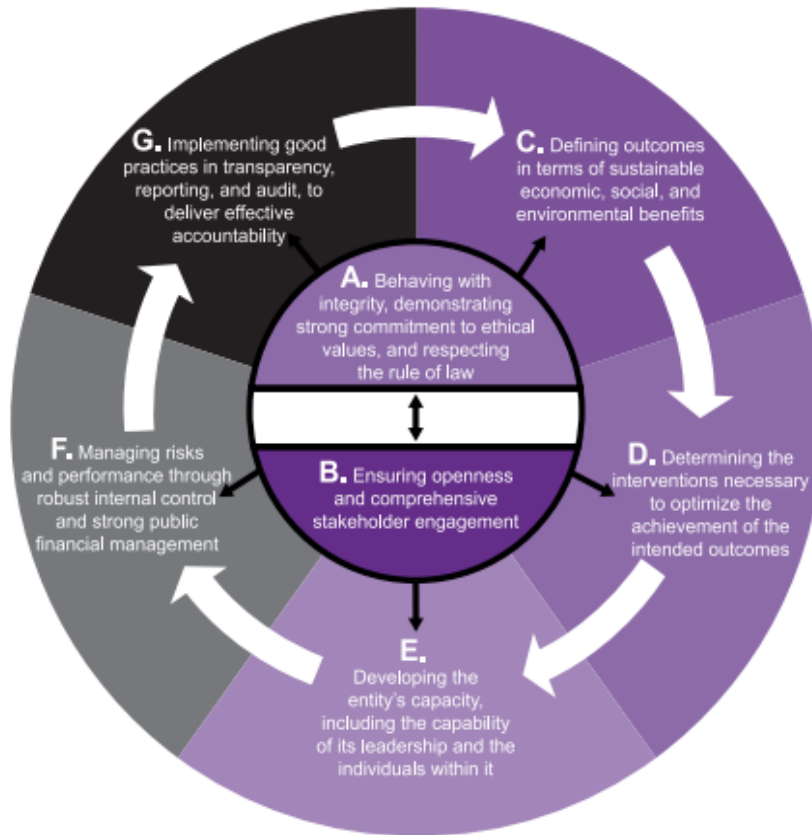
Acting in the public interest implies primary consideration of the benefits for society, which should result in positive outcomes for service users and other stakeholders.

In the Council, the governing body is Full Council.

Principles of Good Governance in Slough Borough Council

The Council has adopted the seven core principles of good governance set out in the CIPFA/SOLACE framework, which are shown below.

Achieving the Intended Outcomes While Acting in the Public Interest at all Times



The seven core principles each have a number of supporting principles, which in turn have a range of specific requirements that apply across the Council's business. The following sections set out each sub principle, together with the behaviour and actions that demonstrate good governance in practice. The tables also reference how this is evidenced in the Council.

Annual Governance Statement

The Council reports annually to its Audit & Corporate Governance Committee in a formal Annual Government Statement, reviewing its performance against the seven core principles. This report will include an analysis of the previous year and recommendations for improvements to be made.

Principle A – Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law

We are a steward of public resources and accountable for how we use these.

We serve the public interest, comply with the law and Government policies.

We foster a culture of behaviour based on shared values, ethical principles and good conduct.

Sub Principle	Behaviours and actions demonstrating good governance	How will this be evidenced
Behaving with integrity	<ul style="list-style-type: none"> • Members and officers behave with integrity and foster a culture of visibly acting in the public interest. • Members lead in establishing the principles and values for the organisation, building on the Seven Principles of Public Life. • Members and officers lead by example using these principles and values as a framework for decision-making and action. • These principles and values are embedded and communicated and regularly reviewed through appropriate policies and processes. 	<ul style="list-style-type: none"> • Member Code of Conduct and standards complaints process • Standards Committee receiving reports on member complaints, member development programme and member survey results • Member induction and development programme • Member Officer Relations Protocol • Registers of interest and gifts and hospitalities for members and officers • Local Code of Conduct for Employees • HR policies reviewed and approved at Employment Committee • Published Whistleblowing Policy and staff training • Anti-fraud and corruption policies, procedures and training • Annual report to Audit & Corporate Governance Committee on complaints including theming and learning • Regular staff survey, with themes considered by Employment Committee. • Performance appraisal system in place • Staff induction and onboarding systems • Governance learning programme for senior officers

<p>Demonstrating strong commitment to ethical values</p>	<ul style="list-style-type: none"> • Members establish and regularly monitor the ethical standards. • Officers monitor and maintain the ethical standards and performance. • Members and officers exemplify the Council's values in their behaviour. • Members set policies which place emphasis on agreed ethical values. • Officers develop and maintain procedures and regularly review policies on agreed ethical values. • Officers ensure external providers of services are required to act with integrity and in compliance with ethical standards. 	<ul style="list-style-type: none"> • Regular review of ethical framework within Constitution • Governance learning programme covers ethical framework • Human Resources Policies • Performance management framework, including appraisal process takes account of values and ethical behaviour • Induction processes • Register of interests – officer and member • Contract procedure rules • Internal boards – Procurement Review Boards • Contract management procedures • Contract management training and support • Regular staff surveys with questions on values and culture • Staff equality groups in place • Co-production networks established in Adults Social Care
<p>Respecting the rule of law</p>	<ul style="list-style-type: none"> • Members and officers demonstrate a commitment to the rule of law and adhere to relevant laws and regulations • Statutory officers and other post holders given the conditions and work within a culture that allows them to fulfil their roles • Members and officers use their powers for the public interest and for the collective benefit of residents, service users, taxpayers and other local partners • Officers effectively respond to breaches of legal and regulatory requirements, including reporting these transparently to elected members as appropriate • Members and officers ensure that effective action is taken in 	<ul style="list-style-type: none"> • Council Constitution (Part 3 – Responsibility for Functions), including officer scheme of delegation • Directorate schemes of officer delegations • Senior legal officer attendance at Corporate Leadership Board • Regular meetings between 3 statutory governance officers • Member report clearance processes, including early involvement of lawyers in advising on proposed decisions • Business case templates for all major decisions and projects • Monitoring Officer Protocol within Constitution • Internal officer boards with legal representation - Strategic Procurement Review Board

	response to allegations and findings of corruption and misuse of power	<ul style="list-style-type: none"> • Anti-Fraud and corruption policies and procedures and mandatory training • Staff survey with questions on whistleblowing procedures • Governance learning programme and other training programmes for officers are required
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Principle B - Ensuring openness and comprehensive stakeholder engagement

We provide services for the public good and will ensure openness in our activities.

We use clear, trusted channels of communication.

We use consultation as a means to effectively engage with stakeholders, including individual citizens, service users, statutory partners and local businesses and organisations.

Sub Principle	Behaviours and actions demonstrating good governance	How will this be evidenced
Openness	<ul style="list-style-type: none"> • Officers maintain a website set out in a clear and accessible way to provide local stakeholders with the information they need. • Members make decisions in public, unless the information falls within an exempt category and it is not in the public interest to publish this. • Officers publish information, including reasons, on significant decisions. • Decisions be evidence based and informed by resource implications, consider options, risks and outputs and be outcomes focused. • Officers ensure effective engagement, including use of formal consultation, to determine the most appropriate and effective intervention or action. For member level decisions, information on engagement will be set out in a fair and impartial way. 	<ul style="list-style-type: none"> • Council Constitution – Article 13 – Decision Making and Part 4.2 • Corporate Plan 2023-27 commitment to ensuring residents are consulted on key decisions and are able to access advice and information • Quarterly performance monitoring reports to cabinet • Quarterly budget monitoring reports to cabinet • Council Constitution – Access to Information Rules • Member Officer Relations Protocol • Freedom of Information publication scheme • Public reports on member level decisions, with exempt reports being the exception • Significant officer decisions published with reasons for decision • Annual Pay Policy with details of senior officer pay, including interim senior officers • Children and Young People Participation Strategy • Housing Resident Engagement Strategy

		<ul style="list-style-type: none"> • Community engagement/development arrangements • Evidence of resident engagement when approving strategies
<p>Engaging comprehensively with institutional stakeholder (such as commercial partners, suppliers and public and third sector organisations)</p>	<ul style="list-style-type: none"> • Officers engage effectively with institutional stakeholders to ensure a clear purpose, objective and intended outcome for each relationship. • Members and officers develop and maintain relationships with leaders of other organisations across the private, public and voluntary sector to contribute to the Council’s strategy and vision. • Officers ensure that formal and informal partnerships are utilised to allow resources to be used more efficiently and outcomes achieved more effectively. • Officers ensure that there are appropriate governance arrangements in place to allow each partnership to be based on trust, a shared commitment to change, a culture promoting acceptance of challenge amongst partners and an understanding of the explicit added value of the partnership 	<ul style="list-style-type: none"> • Formal partnerships boards, including: <ul style="list-style-type: none"> • Slough Health and Wellbeing Board • Health and Care Partnership • Safer Slough Partnership • Safeguarding Boards • Corporate Parenting Panel • Berkshire Prosperity Board Joint Committee • Informal partnership boards, including: <ul style="list-style-type: none"> • Leaders’ Group • Regeneration, Economy & Skills Board • Coproduction network • Learning Disability Steering Group • Database of stakeholders • Partnership / Multi-agency strategies and annual reports approved and reviewed in public • Terms of reference reviewed at agreed frequency • Memorandum of Understanding in place where appropriate
<p>Engaging with individual citizens and service users effectively</p>	<ul style="list-style-type: none"> • Members will set out a clear policy on the type of issues that will require meaningful consultation. • Officers will ensure that the consultation method used is meaningful and tailored to ensure involvement of communities, individual citizens, service users and 	<ul style="list-style-type: none"> • Corporate Plan 2023-27 • Community Engagement Toolkit • Communications Strategy • Member development programme • Equality objectives and annual report • Children and Young People Participation Strategy

	<p>other stakeholders to inform a decision on how service provision contributes towards intended outcomes.</p> <ul style="list-style-type: none"> • Officers will maintain effective communication channels, including via the use of social media, to proactively engage with Slough’s diverse communities. • Officers will encourage, collect and evaluate the views and experiences of communities, citizens, service users and organisations to inform future service priorities. This information will regularly be presented to members in publicly available reports. • Officers encourage feedback on services, including via a complaints system and will publicly report to members on themes and learning from complaints. • Officers consider the need for tailored engagement methods to hear from a wide range of people, including future generations of taxpayers and service users. 	<ul style="list-style-type: none"> • Housing Resident Engagement Strategy and tenant and leaseholder board • Strategic needs assessments, including joint strategic needs assessment • Complaints policy and annual reporting to Audit and Corporate Governance Committee, including on themes and learning • Evidence of resident engagement when approving new strategies and policies • Coproduction network
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Principle C - Defining outcomes in terms of sustainable economic, social, and environmental benefits

We define and plan outcomes, ensuring these are sustainable.

We make decisions which further our overall purpose, contribute to intended benefits and outcomes and are within the limits of the law and our resources.

We welcome input from stakeholders, including citizens, service users, partners and local organisations to fairly balance competing demands when determining priorities within limited resources.

Sub Principle	Behaviours and actions demonstrating good governance	How will this be evidenced
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<p>Defining Outcomes</p>	<ul style="list-style-type: none"> • Members approve a vision setting out the Council’s statement of purpose and intended outcomes and will keep this under review. • Officers ensure that there are appropriate performance indicators to measure the effectiveness of the Council’s overall strategy, planning and decisions and that these are regularly reported to Members. • Policies and strategies set out the intended outcome impact on stakeholders over a defined period • Members and officers identify and manage risks associated with achievement of outcomes. • Members and officers will give clear reasons for determining priorities and making best use of resources to manage service users’ expectations. 	<ul style="list-style-type: none"> • Corporate Plan 2023-27 used as a basis for corporate and service planning • Improvement and recovery plans reviewed at internal boards and published / debated at member level meetings • Joint Strategic Needs Assessment and Joint Wellbeing Strategy • Adult Social Care Market Position Statement • Quarterly performance reporting to cabinet • Strategies and policies approved at a member level, including service specific strategies for Adult Social Care, Children’s Social Care, Education and Housing. • Annual reports on progress against specific strategies to ensure action plans are meeting strategic aims • Corporate risk register reported to Audit and Corporate Governance Committee • Directorate risk registers • Performance indicators in contractual and company arrangements, including regular reporting to members
<p>Sustainable economic, social and environmental benefits</p>	<ul style="list-style-type: none"> ○ Members and officers consider the economic, social and environmental impact of proposed decisions and will balance these when making decisions. ○ Members and officers take decisions in the long-term public interest and will balance the long term impact with short term factors such as political cycles and financial constraints. ○ Decisions informed by accurate, relevant and timely performance, intelligence and 	<ul style="list-style-type: none"> • Council Constitution – Part 3 – Responsibility for Functions • Cabinet report template and clearance processes • Corporate Plan • Capital programme structured to optimise social, economic and environmental wellbeing • HRA 30 Year Business Plan and 5 Year Capital Programme reviewed annually • Social value included in contract procedure rules • Joint Strategic Needs Assessment and other needs assessment to inform strategies

	benchmarking information where available.	<ul style="list-style-type: none"> • Data Strategy and access to data including Census data
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Principle D - Determining the interventions necessary to optimise the achievement of the intended outcomes

We achieve our intended outcomes by using legal, regulatory and practical actions as appropriate.

We ensure decisions are made using robust mechanisms to ensure defined outcomes are achieved in a way that best uses limited resources and enables effective and efficient operations.

We regularly review decisions made to ensure they remain appropriate and that the intended outcomes is being achieved.

Sub Principle	Behaviours and actions demonstrating good governance	How will this be evidenced
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<p>Determining Interventions</p>	<ul style="list-style-type: none"> • Members and officers consider a range of options with appropriate analysis of each to inform decisions. • Members and officers consider feedback from citizens and service users when making decisions on future service provision and on use of resources, including people, skills, land and assets 	<ul style="list-style-type: none"> • Council Constitution – Article 13 Decision Making and Part 3 – Responsibility for Functions, including Scheme of Delegation to Officers • Council Constitution – Financial Procedure Rules and Contract Procedure Rules • Cabinet report template and clearance processes • Business case templates and training to support completion • Medium Term Financial Strategy • Budget setting process, including capital programme and treasury management strategy, with timetabling for scrutiny and public consultation • Resident surveys Safeguarding investigations and practice reviews • Complaints reports and data used to inform service reviews
<p>Planning Interventions</p>	<ul style="list-style-type: none"> ○ Members and officers take decisions informed by the Council's medium term financial strategy and medium term plans, strategies and 	<ul style="list-style-type: none"> • Forward plan for approval of council strategies • Performance management framework

	<p>policies and will keep these under regular review.</p> <ul style="list-style-type: none"> ○ Officers ensure there is a robust planning and control cycle that allows decisions to be made on operational plans, priorities and targets. ○ Officers undertaken formal engagement activities with staff, residents and service users to help determine how services should be planned and delivered and will use this information to inform member and officer level decisions. ○ Officers ensure effective risk management systems are in place, including in relation to shared partnership risks. ○ Officers be agile to the need to make changes to service delivery to take account of changing circumstances and will make appropriate use of urgent and emergency decision-making processes, whilst ensuring transparency. ○ Officers establish appropriate key performance indicators to measure performance and ensure that performance reports are provided to members and the public on a regular basis. 	<ul style="list-style-type: none"> ● Quarterly reporting to cabinet on performance indicators ● Budget setting cycle, including capital programme, treasury management strategy, MTFS ● Quarterly reporting to cabinet on budget ● Service plans and performance appraisal system ● Staff engagement activities ● Risk management strategy and directorate, corporate and member reporting ● Urgency procedures for transparent decision making, including reporting to Council on waiving of call in ● Coproduction networks and other resident engagement groups ● Resident engagement strategy
<p>Optimising achievement of intended outcomes</p>	<ul style="list-style-type: none"> ● Members will set a medium term financial strategy which integrates and balances service priorities, affordability and other resource constraints. ● Members will set an annual budget taking into account the full cost of operations over the medium and longer term. ● Members will ensure the medium term financial strategy sets the context for ongoing decisions on significant delivery issues or responses to 	<ul style="list-style-type: none"> ● Council Constitution – Budget and Policy Framework Procedure Rules and Financial Procedure Rules ● Budget setting process, including MTFS, capital programme and treasury management strategy ● Social value included in contract procedure rules ● Contractual KPIs focused on outcomes and social value ● Joint Strategic Needs Assessment

	<p>changes in the external environment.</p> <ul style="list-style-type: none"> Members and officers will consider the achievement of social value through service planning and commissioning. 	<ul style="list-style-type: none"> Data Strategy and access to data to inform decision-making
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Principle E - Developing the entity’s capacity, including the capability of its leadership and the individuals within it

We ensure we have the appropriate structures and leadership in place, with people with the right skills, qualifications and mind-set to operate efficiently and effectively and achieve intended outcomes within specified periods.

We ensure there are systems and investment in place to develop the capacity, skills and behaviours necessary to deliver our services and priorities.

We aspire to have a leadership which is strengthened by the participation of people with different types of background, reflecting the structure and diversity of our local communities.

Sub Principle	Behaviours and actions demonstrating good governance	How will this be evidenced
Developing the entity’s capacity	<ul style="list-style-type: none"> Officers maintain asset registers and keep these under review to ensure assets remain operationally effective and efficient. Officers regularly benchmark services and commission external reviews to inform effective utilisation of resources. Members and officers consider the benefits of partnerships and collaborative working where added value can be achieved. Officers develop and maintain an effective workforce plan to enhance the strategy allocation of resources. 	<ul style="list-style-type: none"> Emerging Estates Strategy Asset Disposal Strategy LGA and other externally commissioned reviews reported in public Data Strategy and utilisation of data, including benchmarking and external research to inform decision-making Workforce development strategy Formal partnerships: <ul style="list-style-type: none"> Slough Health and Wellbeing Board Safer Slough Partnership Safeguarding Board Informal partnership boards: Leaders Group
Developing the capacity of the entity’s leadership and other individuals	<ul style="list-style-type: none"> Members and officers follow existing protocols for working with each other and will keep these under review to ensure a shared understanding of roles and objectives is maintained. 	<ul style="list-style-type: none"> Member development programme Member Officer Relations Protocol Member development and mentoring programme

	<ul style="list-style-type: none"> • Officers adhere to the approved schemes of delegation when making decisions, including decisions to decline delegation and refer a matter to a member body. • Members and officers keep under review delegated decision making to ensure the thresholds are effective and appropriate. • The Leader and Chief Executive ensure that their roles are clearly defined and understood to allow the Chief Executive to lead in implementing strategy and managing delivery of services within a framework set by Members. • Members and Senior Officers develop their capabilities on an ongoing basis to achieve effective leadership and enable the Council to respond to changing legal and policy demands and economic, political and environmental changes. • Members and officers undertake induction programmes and training and development tailored to their roles. • Officers ensure there is an effective recruitment and appraisal process to build a workforce with the right skills, knowledge, resources and support to fulfil their roles and responsibilities. • Members engage with ongoing member learning and development, including making use of external resources. 	<ul style="list-style-type: none"> • Governance learning programme including delegated decision making and significant officer decisions • Chief Executive appraisal process involving cross party involvement • Senior officer restructure and workshops • Officer induction and onboarding programme • Performance appraisal systems • Update on constitutional reviews presented to Council at least annually • Regular review of HR policies, including reporting to Employment Committee • Resource and capability audit informing annual service plans
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Principle F - Managing risks and performance through robust internal control and strong public financial management

We put in place and maintain an effective performance management system that facilitates effective and efficient delivery of planned services.

We embed risk management and internal control into our operating systems and ensure that risks are considered and addressed as part of all decision-making activities.

We ensure a strong system of financial management for the effective implementation of policies and achievement of intended outcomes. This will include financial discipline, strategic allocation of resources, efficient service delivery and accountability.

We embed a culture of and appropriate systems for scrutiny as a key part of accountable decision-making, policymaking and review.

We encourage constructive challenge as part of successful scrutiny and service delivery and will regularly publicise our commitment to public scrutiny.

Sub Principle	Behaviours and actions demonstrating good governance	How will this be evidenced
Managing risk	<ul style="list-style-type: none"> • Members and officers ensure that risk management is an integral part of all activities and will be considered in all aspects of decision-making. • Members and officers ensure robust and integrated risk management arrangements and review how effectively these are working. • Officers ensure that responsibility for individual risks are allocated clearly. 	<ul style="list-style-type: none"> • Risk Management Strategy • Corporate and directorate risk registers • Annual Audit Letter • Internal Audit reports, including annual report • Audit and Corporate Governance Committee work programme • Business case templates and guidance to inform risk management
Managing performance	<ul style="list-style-type: none"> • Members and officers regularly monitor service delivery, including planning, specification, execution and independent post implementation review. • Members and officers make decisions based on relevant, clear objective analysis and advice pointing out the implications and risks inherent in the organisation's financial, social and environmental position and outlook. 	<ul style="list-style-type: none"> • Cabinet report template and clearance processes • Quarterly performance reports aligned to Corporate Plan priorities • Scrutiny work programme agreed annually and kept under review • Pre-briefing meetings for all scrutiny members to ensure effective and constructive challenge and debate

	<ul style="list-style-type: none"> • Members and officers ensure an effective scrutiny / oversight function which provides constructive challenge and debate on policies and objectives before, during and after decisions are made to enhance the Council's performance • Members and officers will encourage effective and constructive challenge and debate on policies and objectives to support effective decision-making. • Officers will regularly report to Members on service delivery plans and on progress towards outcomes achieved. 	<ul style="list-style-type: none"> • CLT – reviewing major projects, budget proposals, developing council strategies and policies, providing robust and constructive challenge and monitoring corporate performance, budget and risk. • Budget monitoring processes, including monthly reporting to directorates and quarterly to cabinet. • Annual update reports to Cabinet on key service strategies • Calendar of deadlines for submitting reports through clearance processes, with regular review of corporate schedule through directorate and corporate leadership teams • Assurance updates for regulated services • External reviews of services
Robust internal control	<ul style="list-style-type: none"> • Members and officers ensure that the risk management strategy and procedures are aligned with achieving objectives. • Officers ensure there are systems in place to evaluate and monitor risk on a regular basis and that this is publicly reported at a member level. • Officers ensure that are effective counter fraud and anti-corruption arrangements in place. • Officers ensure that internal assurance is provided on the overall adequacy and effectiveness of the framework of governance, risk management and control by its internal audit function. • Members ensure that a member body independent of the executive provide effective 	<ul style="list-style-type: none"> • Council Constitution – Article 9 Audit and Corporate Governance Committee • Council Constitution – Part 5.7 - Anti Fraud Corrupton Strategy and Policy • Internal Audit Plan • Regular reporting to Audit and Corporate Governance Committee on progress against internal audit actions and significant internal audit reports • Complaints policy and annual reporting to Audit and Corporate Governance Committee • External Auditors reports • Corporate risk register reported to Audit and Corporate Governance Committee

	<p>assurance regarding arrangements for managing risk and an effective control environment and that its recommendations are listened to and acted.</p> <ul style="list-style-type: none"> • The member body responsible for independent assurance will be accountable to Full Council. 	<ul style="list-style-type: none"> • Annual report from Audit and Corporate Governance Committee to Full Council • Training programme for audit committee members • Appointment of independent members to Audit and Corporate Governance Committee
Managing data	<ul style="list-style-type: none"> • Officers ensure effective arrangements are in place for the safe collection, storage, use and sharing of data, including processes to safeguard personal data and sharing data with other bodies. • Officers ensure that data is regularly reviewed and audited to ensure its quality and accuracy to enable it to be reliably used in decision-making and performance monitoring. 	<ul style="list-style-type: none"> • Information governance policies and procedures • FOI publication scheme • GDPR / data protection training programme • Information sharing protocols and MOUs • Information governance and data strategies, policies and procedures
Strong public financial management	<ul style="list-style-type: none"> • Members and officers ensure financial management supports both long term achievement of outcomes and short-term financial and operational performance. • Officers ensure well-developed financial management is integrated at all levels of planning and control, including management of financial risks and controls. 	<ul style="list-style-type: none"> • Council Constitution – Financial Procedure Rules • Council Constitution – Part 3.6 Scheme of Officer Delegation • Directorate internal schemes of delegation • Budget setting cycle, including MTFS, capital programme and treasury management strategy • Monthly budget monitoring reports to directorates • Quarterly budget monitoring reports to cabinet • Finance business partner for each directorate • Finance IT system controls • Budget monitoring reports, with quarterly updates provided to Cabinet • Expenditure control processes agreed and followed

Principle G - Implementing good practices in transparency, reporting, and audit to deliver effective accountability

We are accountable for the decisions we make and for delivering services.

We ensure that public reports are written to enable stakeholders to understand and respond to future plans.

We are open and transparent about how we carry out activities and make decisions.

We have in place effective internal and external audit functions and have systems in place to work with each.

Sub Principle	Behaviours and actions demonstrating good governance	How will this be evidenced
Implementing good practice in transparency	<ul style="list-style-type: none"> • Officers write reports for the public and other stakeholders in a fair, balanced and understandable style appropriate to the intended audience and ensuring they are easy to access and interrogate. • Officers balance the need for public transparency with the risk of making information too onerous or technical for users to understand. 	<ul style="list-style-type: none"> • Cabinet template and clearance processes • Business plan templates • Governance learning programme including writing member level reports • Accessibility review of website
Implementing good practices in reporting	<ul style="list-style-type: none"> • Officers report to Members in a public report on performance on a regular basis. Reports will include performance indicators on service delivery and financial management. • Officers and members undertaken regular reviews, including self assessments and external reviews on the effectiveness of the governance and internal control systems. The results of such reviews will be reported in public. • Members and officers utilise the annual governance statement process, including reviewing the action plan, to ensure a continuous focus on governance and a cycle of continuous improvement. • Officers and members work with external auditors to ensure timely information sharing for the closure and auditing of the statements of accounts. 	<ul style="list-style-type: none"> • Publication of external reviews • Annual Governance Statement reported to members and published • Progress against AGS reported to members quarterly • Code on Corporate Governance regularly reviewed and amendments approved by Full Council • Quarterly reporting to cabinet on budget and performance management • Regular meetings with external auditors at

		<p>officer and member level</p> <ul style="list-style-type: none"> • CLT receiving regular performance and assurance reports and effective link between DLTs, CLTs and internal boards
<p>Assurance and effective accountability</p>	<ul style="list-style-type: none"> • Members and officers ensure that recommendations for corrective action are reported in public and updates on progress are provided. • Officers ensure there is an effective internal audit service with direct access to Members and that this service is provided with the resources to provide assurance with regard to governance arrangements and recommendations on improvements. • Members and officers welcome peer challenge, external reviews and inspections and see this as a means to continuously improve. • Officers ensure that internal audit has access to information on services delivery by third parties and that there are effective risk management arrangements in place to manage third party delivery of services. • Officers ensure that governance arrangements for partnerships include clarity on accountability and access to information to enable public scrutiny. 	<ul style="list-style-type: none"> • Audit and Corporate Governance Committee – work programme and reporting cycle • Internal audit work programme and reporting mechanisms • Reporting results of peer reviews, self assessments, assurance reviews and inspections to appropriate member level meeting • Annual governance statement process • Internal audit plan includes audits of contractor and partnership arrangements