



Auditor's Annual Report for Bracknell Forest Council

Year-ended 31 March 2024

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6 March 2025

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This report is addressed to Bracknell Forest Council (the 'Council'). We take no responsibility to any member of staff acting in their individual capacities, or to third parties.

External auditors do not act as a substitute for the audited body's own responsibility for putting in place proper arrangements to ensure that public business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

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01

Executive Summary

Executive Summary

Purpose of the Auditor's Annual Report

This Auditor's Annual Report provides a summary of the findings and key issues arising from our 2023/24 audit of Bracknell Forest Council (the 'Council'). This report has been prepared in line with the requirements set out in the Code of Audit Practice published by the National Audit Office and is required to be published by the Council alongside the annual report and accounts.

Our responsibilities

The statutory responsibilities and powers of appointed auditors are set out in the Local Audit and Accountability Act 2014. Our responsibilities under the Act, the Code of Audit Practice and International Standards on Auditing (UK) ('ISAs (UK)') include the following



Financial Statements: To provide an opinion as to whether the financial statements give a true and fair view of the financial position of the Council and of its income and expenditure during the year and have been properly prepared in line with the CIPFA/LASSAC Code of Practice in Local Authority Accounting 2023/24 ('the Code').



Other information (such as the narrative report): To consider, whether based on our audit work, the other information in the Statement of Accounts is materially misstated or inconsistent with the financial statements or our audit knowledge of the Council.



Value for money: To report if we have identified any significant weaknesses in the arrangements that have been made by the Council to secure economy, efficiency and effectiveness in its use of resources. We are also required to provide a summary of our findings in the commentary in this report.



Other powers: We may exercise other powers we have under Local Audit and Accountability Act. These include issuing a Public Interest Report, issuing statutory recommendations, issuing an Advisory Notice, applying for a judicial review, or applying to the courts to have an item of expenditure declared unlawful.

In addition to the above, we respond to valid objections received from electors.

Findings

We have set out below a summary of the conclusions that we provided in respect of our responsibilities.

Accounts	<p>We issued a disclaimer of opinion on the Council's financial statements on 28 February 2025. This is because we have been unable to obtain sufficient appropriate audit evidence over the financial statements as we have been unable to perform the procedures that we consider necessary to form our opinion on the accounts ahead of the statutory backstop date of 28 February 2025. Further details are set out on page 6.</p> <p>We have provided further details of the key risks we identified and our response on page 7.</p>
Narrative report	<p>Whilst in our opinion the content of the other information is consistent with the financial statements, we are unable to determine whether there are material misstatements in the other information.</p>
Value for money	<p>We identified no significant weaknesses in respect of the arrangements the Council has put in place to secure economy, efficiency, and effectiveness in the use of its resources. Further details are set out on page 9.</p>
Other powers	<p>See overleaf.</p>

Executive Summary

There are several actions we can take as part of our wider powers under the Local Audit and Accountability Act:

Public interest reports

We may issue a Public Interest Report if we believe there are matters that should be brought to the attention of the public.

If we issue a Public Interest Report, the Council is required to consider it and to bring it to the attention of the public.

We have not issued a Public Interest Report this year.

Judicial review/Declaration by the courts

We may apply to the courts for a judicial review in relation to an action the Council is taking. We may also apply to the courts for a declaration that an item of expenditure the Council has incurred is unlawful.

We have not applied to the courts this year.

Recommendations

We can make recommendations to the Council. These fall into two categories:

1. We can make a statutory recommendation under Schedule 7 of the Local Audit and Accountability Act. If we do this, the Council must consider the matter at a general meeting and notify us of the action it intends to take (if any). We also send a copy of this recommendation to the relevant Secretary of State.
2. We can also make other recommendations. If we do this, the Council does not need to take any action, however should the Council provide us with a response, we will include it within this report.

We made no recommendations under Schedule 7 of the Local Audit and Accountability Act.

We have not raised any other recommendations.

Advisory notice

We may issue an advisory notice if we believe that the Council has, or is about to, incur an unlawful item of expenditure or has, or is about to, take a course of action which may result in a significant loss or deficiency.

If we issue an advisory notice, the Council is required to stop the course of action for 21 days, consider the notice at a general meeting, and then notify us of the action it intends to take and why.

We have not issued an advisory notice this year.

In addition to these powers, we can make performance improvement observations to make helpful suggestions to the Council. Where we raise observations, we report these to management and the Governance & Audit Committee. The Council is not required to take any action to these, however, it is good practice to do so and we have included any responses that the Council has given us.

02

Audit of the financial statements



Audit of the financial statements

Our responsibility is to conduct an audit of the financial statements in accordance with the Local Audit and Accountability Act 2014, Code of Audit Practice and ISAs (UK) and to issue an auditor's report.

However, due to the significance of the matters described below, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the Council's financial statements.

We have fulfilled our ethical responsibilities under, and are independent of the council in accordance with, UK ethical requirements including the FRC Ethical Standard.

Our disclaimer of opinion on the financial statements

We have issued a disclaimer of opinion on the Council's financial statements on 28 February 2025. We therefore do not express an opinion on the financial statements. The reason for our disclaimer of opinion is as follows:

The Accounts and Audit (Amendment) Regulations 2024 (the "Amendment Regulations") require the Council to publish its financial statements and our opinion thereon for the year ended 31 March 2024 by 28 February 2025 (the "Backstop Date").

We have been unable to obtain sufficient appropriate audit evidence over a number of areas of the financial statements as we have been unable to perform the procedures that we consider necessary to form our opinion on the financial statements ahead of the Backstop Date. These areas include but are not limited to: property, plant and equipment; investment properties; the carrying amount of property, plant and equipment; investment properties; long term debtors; short term debtors; short term creditors; provisions; long term creditors; council tax income; general and other non-ringfenced government grants; business rates income and expenditure; capital grants and contributions; other service expenses; revenue impact of capital items; fees, charges and other service income; government grants and contributions and the balances of, and movements in, usable and unusable reserves for the year ended 31 March 2024.

In addition, we have been unable to obtain sufficient appropriate evidence over the disclosed comparative figures for the year ended 31 March 2023 due to the Backstop Date. Therefore, we were unable to determine whether any adjustments were necessary to the opening balances as at 1 April 2023 or whether there were any consequential effects on the Council's income and expenditure for the year ended 31 March 2024.

Any adjustments from the above matters would have a consequential effect on the Council's net assets and the split between usable reserves and unusable reserves as at 31 March 2024 and 31 March 2023, the Collection Fund and on its income and expenditure and cash flows for the years then ended. Further information on our audit of the Bracknell's financial statements is set out overleaf.

The full audit report is included in the Council's Annual Report and Accounts for 2023/24 which can be obtained from the Council's website.

Audit of the financial statements

The table below summarises the key financial statement audit risks that we identified as part of our risk assessment and how we responded to these through our audit.

Significant financial statement audit risk	Procedures undertaken	Findings
<p>Valuation of post retirement benefit obligations</p> <p>The valuation of the post retirement benefit obligations involves the selection of appropriate actuarial assumptions, most notably the discount rate applied to the scheme liabilities, inflation rates and mortality rates. The selection of these assumptions is inherently subjective and small changes in the assumptions and estimates used to value the Council's pension liability could have a significant effect on the financial position of the Council.</p> <p>The effect of these matters is that, as part of our risk assessment, we determined that post retirement benefits obligation has a high degree of estimation uncertainty. The financial statements disclose the assumptions used by the Council in completing the year end valuation of the pension deficit and the year on year movements.</p> <p>We have identified this in relation to the following pension scheme memberships: Local Government Pension Scheme</p> <p>Also, recent changes to market conditions have meant that more councils are finding themselves moving into surplus in their Local Government Pension Scheme (or surpluses have grown and have become material). The requirements of the accounting standards on recognition of these surplus are complicated and requires actuarial involvement.</p>	<p>We performed the following procedures designed to specifically address this significant risk:</p> <ul style="list-style-type: none"> — Evaluated the competency, objectivity of the LGPS actuary to confirm their qualifications and the basis for their calculations; — Performed inquiries of the accounting actuaries to assess the methodology and key assumptions made; — Evaluated the design and implementation of controls in place for management to review the valuation and the appropriateness of assumptions used. — Challenged, with the support of our own actuarial specialists, the key assumptions applied, being the discount rate, inflation rate and mortality/life expectancy against externally derived data. — Confirmed that the accounting treatment and entries applied are in line with IFRS and the CIPFA Code; and — Considered the adequacy of the Council's disclosures in respect of the sensitivity of the deficit to these assumptions. 	<p>We have summarised our findings as follows:</p> <ul style="list-style-type: none"> — Our assessment found the LGPS actuary to be independent, objective and of appropriate expertise; — We noted that there are no key controls in place around the assumptions. Although reviewed, management do not challenge the assumptions used or review the reasonableness of the calculations performed; — We assessed the overall assumptions used as balanced relative to our central rates and within our reasonable range. All individual assumptions were also balanced and within our reasonable range; — Several differences were identified within the IAS 19 disclosures between version 3 of the IAS 19 report and the Council's original financial statements, which have all been corrected by management; — We considered the settlements in relation to bulk transfers of active members in respect of school to academy conversions. The LGPS actuary confirmed that these had not been allowed for in version 3 of the IAS19 report. However, following revision of the report, we were able to confirm that the impact of this omission was trivial so no adjustment has been made in the financial statements; and — Following the Court of Appeal's dismissal of the Virgin Media appeal, we recommended that the Council made appropriate narrative disclosure that it is currently not clear if there is any impact on the benefits in LGPS Funds, therefore it is not possible for employers to quantify the DBO impact, if any.



03

Value for Money

Value for Money

Introduction

We are required to be satisfied that the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources or 'value for money'. We consider whether there are sufficient arrangements in place for the Council for the following criteria, as defined by the Code of Audit Practice:



Financial sustainability: How then Council plans and manages its resources to ensure it can continue to deliver its services.



Governance: How the Council ensures that it makes informed decisions and properly manages its risks.



Improving economy, efficiency and effectiveness: How then Council uses information about its costs and performance to improve the way it manages and delivers its services

We are not required to consider whether all aspects of the Authority's arrangements are operating effectively. We are also not required to satisfy ourselves that the Authority has achieved value for money during the year.

Approach

We undertake risk assessment procedures in order to assess whether there are any risks that value for money is not being achieved. This is prepared by considering the findings from other regulators and auditors, records from the organisation and performing procedures to assess the design of key systems at the organisation that give assurance over value for money.

Where a significant risk is identified we perform further procedures in order to consider whether there are significant weaknesses in the processes in place to achieve value for money.

We are required to report a summary of the work undertaken and the conclusions reached against each of the aforementioned reporting criteria in this Auditor's Annual Report. We do this as part of our commentary on VFM arrangements over the following pages.

We also make recommendations where we identify weaknesses in arrangements or other matters that require attention from the Council. We make performance improvement observations where we identify opportunities to improve in areas where we have not identified any weaknesses.

Summary of 2023/24 findings

	Financial sustainability	Governance	Improving economy, efficiency and effectiveness
Commentary page reference	10-14	15-17	18
Identified risks of significant weakness?	✓ Yes	✓ Yes	✗ No
Actual significant weakness identified?	✗ No	✗ No	✗ No
<i>2022/23 Findings</i>	<i>No significant weakness identified</i>	<i>No significant weakness identified</i>	<i>No significant weakness identified</i>
Direction of travel	<p>Decrease due to significant risk identified, although this did not result in a significant weakness.</p>	<p>Decrease due to significant risk identified, although this did not result in a significant weakness.</p>	<p>No change from prior year</p>

Value for Money

National context

We use issues affecting councils nationally to set the scene for our work. We assess if the issues below apply to this Council.

Financial performance

Over recent years, councils have been expected to do more with less. Central government grants have been reduced, and the nature of central government support has become more uncertain in timing and amount. This has caused councils to cut services and change the way that services are delivered in order to remain financially viable. Some councils have initiated innovative plans to raise new funds, such as through increasing commercial activity. Some have questioned whether commercialisation activities open Councils to excessive risk or could be a poor use of taxpayer monies.

Some councils have issued what are known as “section 114” notices, in this instance a declaration that they cannot generate sufficient resources to meet the costs they need to incur. In some instances, this has resulted in a need for exceptional financial support from central government (such as approval to sell council buildings to meet costs) and severe cutbacks to services.

Education

Many schools are now the responsibility of academy trusts, however some schools are still controlled and overseen by the local council. Dedicated funding is provided by central government to run schools, however, due to cost pressures many councils have overspent against their central government allocation, particularly in relation to “high needs” expenditure (i.e. to support students with special educational needs and disability (SEND)). In response to this, the Department for Education has created the “safety valve” arrangement, where councils are given additional funding whilst education costs are brought under control, with an expectation that schools reserves are brought back to break-even over time. When the safety valve arrangements end, some Councils are concerned that structural sustainability issues will not be resolved, and Councils will be financially unviable.

Infrastructure assets

Councils make use of their infrastructure assets data to support decisions in relation to roads, parks, and pavements they are responsible for. Some councils have experienced issues with the quality of their records for infrastructure. From a financial reporting perspective, temporary arrangements have been put in place to ensure financial statements can be prepared whilst infrastructure records are improved. However, if records are not up to date, councils will struggle to identify assets they are responsible for and when assets are life-expired and require replacement. That may result in a worsening quality of infrastructure that everyone depends on.

Financial Sustainability

How the Council plans and manages its resources to ensure it can continue to deliver its services.

We have considered the following in our work:

- How the Council ensures that it identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them;
 - How the Council plans to bridge its funding gaps and identifies achievable savings;
 - How the Council plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities;
 - How the Council ensures that its financial plan is consistent with other plans such as workforce, capital, investment, and other operational planning which may include working with other local public bodies as part of a wider system; and
 - How the Council identifies and manages risks to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions underlying its plans.
- The Council has developed a Council plan which sets out its high level objectives for the period 2023-27. This is then supplemented by individual directorate service plans as well as an Asset Strategy.
 - The Council operates an annual budget planning policy which includes the following key stages: 1) Development of the Executive's proposals for the budget for the year; 2) Development of service line budgets to support those proposals; 3) Public Consultations; 4) Supporting opposition parties to develop alternative budget proposals; and 5) Formal Full Council debate on the annual budget.
 - The finance team provide the support to the various services to develop their plans for the year (in line with the approved policy choices). Finance also work with the opposition groups to develop their alternative proposals and challenges to the budget. Whilst the budget rules require that all alternatives are formally submitted prior to the full debate, this is only for the purposes of allowing sufficient time to deliver a balanced position in each proposal.
 - Throughout the year the finance officers work with the Budget Holders in order to monitor delivery of the agreed budgets on a regular basis. Similarly, regular reports are provided to the Executive setting out the performance against the budget and a range of other performance measures. The Council monitors their performance throughout the year both against prior year and against budget.
 - Cost savings and efficiencies are identified as part of the initial Budget setting processes. This will initially be set at the overall council level with efficiency targets being set. Each service area will then be responsible for identifying the specific savings which will enable them to meet those savings. These are subject to scrutiny from finance as well as political scrutiny from Members. As part of the budget monitoring processes set out above, the Council also monitors and review the performance against those savings targets. Where individual savings are identified as no longer deliverable alternative savings will be required to be identified.
 - During 2023/24 the Council has made some use of the general reserves, but the value (£1.2m) is not material and the remaining reserves (£9.9m) are more than sufficient to allow for similar levels of usage for numerous years. The budget for 2024/25 includes further use of reserves of £1.5m which again is not material. The Council has significantly reduced the value of earmarked reserves but again the remaining balance is high compared to annual expenditure (£15.0m transfer of reserves, leaving a balance of £62.5m).
 - It was noted that IA have flagged issues with the engagement of budget holders below the strategic level in the budgeting process. As noted on page 12, the Council has accepted the recommendations raised as a result of this and is in the process of implementing them.
 - Through discussions with Officers we were notified that the level of contracts recorded in the Council's system appeared to be lower than expected. The Council is working towards ensuring that all contracts are correctly recorded in the procurement system as they are renewed.

Financial Sustainability

Key financial and performance metrics:	2023/24 £'000	2022/23 £'000
Planned net cost of General Fund services	129,685	134,267
Actual net cost of General Fund services	131,280	134,966
Actual surplus/(deficit) on provision of services	(31,710)	(81,371)
Usable reserves	365,096	333,585
Gross debt compared to the capital financing requirement	0.5 : 1	0.4 : 1
Year-end borrowings	(104,597)	(85,007)
Year-end cash position	6,161	5,980

Gross debt compared to the capital financing requirement: Authorities are expected to have less debt than the capital financing requirement (i.e. a ratio of under 1 : 1) except in the short term, else borrowing levels may not be considered prudent.

Significant value for money risks

1

Budgetary management and procurement

Domain: Financial sustainability



Significant Value for Money Risk

The Council has a statutory duty to balance their annual budget. Where a Council does not meet its budget this creates pressure on the Council's usable reserves and this in turn provides a pressure on the following year's budget.

As a result of the above, it is essential that the Council establishes robust processes in relation to the setting and management of budgets (both annual and longer term). This is especially true as funding becomes tighter and the it becomes more challenging to find further cost savings.

Internal Audit have identified weaknesses in the budget setting process. Whilst the finance team have strong arrangements in place, the budget holders are not always fully aware of the responsibilities of the role. The way in which budget holders interact with the budget setting process is also inconsistent.

In addition, as noted on page 10, the level of contracts recorded in the Council's system appears to be low and this may indicate that the established procurement processes are not being fully followed.



Our response

We performed the following procedures:

- Considered the steps that have been, or are being taken, in response to the issues identified by Internal Audit;
- Reviewed the budget setting process for 2023/24 and 2024/25 to ensure that the level of engagement from budget holders was sufficient and that there was appropriate levels of challenge; and
- Considered the way in which the budget is monitored and revised during the year based upon actual performance, comparing the budgeted results to actuals for the year.
- Reviewed the training that is provided to budget holders to ensure that it provides clear and detailed guidance in relation to the responsibilities of the role and how the budget setting process is to be undertaken;
- Reviewed the progress made by the Council towards ensuring that all contracts are held in the procurement system.



Our findings

Findings

- Internal Audit raised concerns around the budget setting process based upon the extent to which budget holders were felt to be involved. We have confirmed that responsive actions have been recorded against each recommendation raised and that these are in the process of being implemented.
- Through discussion with service directors we identified that they felt appropriately supported by finance staff both through the budget setting process and throughout the year in terms of monitoring. We identified no instances of service directors indicating that they did not have sufficient input into the current budget setting process, although it was noted that engagement could improve below that level and this is expected to be addressed through the responses to Internal Audit's recommendations.
- The finance team includes four Finance Business Partners who assist the directorates in developing the budget and monitoring performance during the year.

Conclusion

Based on the findings above **we have not identified any significant weaknesses in the Council's financial sustainability arrangements related to this risk.**

Significant value for money risks

2

Social care provision

Domain: Financial sustainability



Significant Value for Money Risk

Like many Councils, one of the most significant areas of spend is in relation to social care (both children's and adults') and this is an area where there are increasing costs pressures combined with reductions in the availability of funding (particularly from the NHS).

Through discussions with the Executive Director for People we identified that SEND is a particular area of challenge for the Council, with planning often undertaken too late and without sufficient involvement of schools. In addition, the Council only has access to one special school. Failure to provide adequate support at younger ages often results in increased demand as those in need move into adulthood.

We identified adverse media coverage in relation to the Council's SEND delivery as well as in relation to their Safety Valve arrangements.



Our response

We performed the following procedures:

- Reviewed how the Council has developed its social care delivery plans, including considering the involvement of schools, healthcare providers and other stakeholders;
- Considered how the Council monitors its delivery of social care services in order to identify pressure areas as they arise and respond in a timely manner; and
- Review the Council's Safety Valve agreement and consider how it supports the sustainable deliver of SEND services (including the plans that the Council is developing to ensure that it can remain sustainable once the agreement ends).
- Inspecting any regulatory reviews undertaken during the year (CQC, Ofsted etc) in order to identify any issues raised and the actions that management has taken in relation to such issues.



Our findings

Findings

- The Head of SEND has been undertaking visits to schools where provision is funded in order to gain assurance that the services provided are meeting expectation.
- During the year Ofsted has undertaken a focused visit looking at the Council's children services. The report highlighted that services were continuing to improve since the previous inspection which already rated them as "good". It specifically noted the detailed oversight maintained by senior leaders.
- Since the year end the Care Quality Commission has also published an updated assessment. This also resulted in a "good" rating, although specific areas were highlighted as requiring improvement. The report noted that 73% of enquiries are dealt with at the point of contact and that longer assessments usually related to more complex cases which is in line with expectation.

Conclusion

Based on the findings above **we have not identified any significant weaknesses in the Council's financial sustainability arrangements related to this risk.**

Governance

How the Council ensures that it makes informed decisions and properly manages its risks.

We have considered the following in our work:

- how the Council monitors and assesses risk and how the body gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud;
 - how the Council approaches and carries out its annual budget setting process;
 - how the Council ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information (including non-financial information where appropriate); supports its statutory financial reporting requirements; and ensures corrective action is taken where needed, including in relation to significant partnerships;
 - how the Council ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency; and
 - how the Council monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of management or Board members' behaviour.
- The Corporate Management Team maintains a strategic risk register that highlights the most significant risks facing the council and ensures that appropriate mitigations are identified and implemented to manage those risks, as far as that is reasonably possible. The Strategic Risk Management Group is chaired by the Executive Director: Resources and considers the strategic risk register as part of its quarterly meetings, in support of CMT. A comprehensive review of risks, risk scores and mitigating actions has been undertaken by risk owners in July and August 2024.
 - Risks are identified initially at the service/directorate level and recorded on the relevant risk registers. These are then managed and monitored under the supervision of the Strategic Risk Management Group who determine which risks are required to be included on the strategic risk register. This is then reported at the Governance & Audit Committee as well as Cabinet. All risk registers follow a standard format.
 - The Council has developed a Code of Corporate Governance which sets out the core principles it seeks to operate under and the overarching governance structures in place.
 - Decisions are delegated to appropriate bodies (Executive and Committees) based upon their area of responsibility. When making decisions, consideration is required to be given to a range of factors including finance, impact on the public, political objectives. This helps to ensure that actions are taken based upon appropriate considerations.
 - From an officer point of view, the Council is managed by the Chief Executive and under that role sits the Directors of the various services operated by the Council. Each Director then has a leadership team under them in order to ensure that there is proper management of the individual services they are responsible.
 - The Council has established a code of conduct supported by a suite of individual policies which set out the expectations of both Members and Staff. This includes, but is not limited to, specific policies around declarations of interests and whistleblowing.
 - The Council reports its performance through to regular reporting to the Executive and the Full Council. This includes both financial performance and operational performance throughout the year.
 - Both the Financial Regulations and the Terms of Reference for the Council's various committees and bodies set out an appropriate framework for the escalation of matters through the Council's management and governance framework (including setting financial thresholds for the various authorisations provided). The roles and responsibilities of individual is clearly defined in their job descriptions.
 - The last local election resulted in significant changes to the elected members, as well as the Leadership of the Council. As a result of this, the members of the Council's key committees had limited experience of monitoring the Council's activities and performance. A training programme has been developed to support Members and we observed that the quality of scrutiny increased during the year (see page 17 for further details).

Governance

Key governance metrics	2023/24	2022/23
Head of Internal Audit Opinion	Partial	Partial
Ofsted rating	No inspection	Good
Local Government Ombudsman findings	12 decisions upheld (9.5 per 100,000 compared to average of 4.6) 100% compliance with recommendations 8% of decisions already had satisfactory remedy (compared to average of 13%)	
Care Quality Commission rating	Good	Good

Significant value for money risks

3

Governance, scrutiny and challenge

Domain: Governance



Significant Value for Money Risk

The last local election resulted in significant changes to the elected members, as well as the Leadership of the Council. As a result of this, the members of the Council's key committees have limited experience of monitoring the Council's activities and performance.

In light of this, we have determined that there is a risk that the level of scrutiny and governance provided to management may not be sufficient to ensure that the Council's governance processes operate effectively.



Our response

We performed the following procedures:

- Reviewed the minutes of committee meetings to assess the level of challenge provided to management;
- Discussed with management the level of support and challenge that they receive from members;
- Reviewed the training that was provided to new members (especially those taking on committee or leadership roles) to ensure that it covered appropriate topics; and
- Confirmed that new members completed the training within an appropriate timeline.



Our findings

Findings

- We have been able to observe the increasing level of scrutiny and challenge that members have provided to management over the last year as they have settled into their roles. This has shown clear improvements and we are satisfied that the level of scrutiny is now appropriate.
- We have observed management being held to account by way of “deep-dive” sessions.
- We have also confirmed that the Council has established a formal training programme for new Members. Whilst this is still in the process of being implemented, we note that it is designed to cater to different learning styles and cover the key areas that we would expect.
- As the training programme is still under development, we were not able to confirm that members have completed it, however this is not deemed to create an issue so long as the training is completed in a timely manner once deployed.

Conclusion

Based on the findings above **we have not identified any significant weaknesses in the Council's governance arrangements related to this risk.**

Improving economy, efficiency and effectiveness

How the Council uses information about its costs and performance to improve the way it manages and delivers its services

We have considered the following in our work:

- how financial and performance information has been used to assess performance to identify areas for improvement;
 - how the Council evaluates the services it provides to assess performance and identify areas for improvement;
 - how the Council ensures it delivers its role within significant partnerships and engages with stakeholders it has identified, in order to assess whether it is meeting its objectives; and
 - where the Council commissions or procures services, how it assesses whether it is realising the expected benefits.
- The annual budget setting process includes consultation with the public to ensure that they are appropriately capturing and considering the needs and opinions of service users and other stakeholders.
 - The Council reports its performance through to regular reporting to the Executive and the Full Council. This includes both financial performance and operational performance throughout the year.
 - The Council holds £125m of investment properties. This is a standard approach for local authorities and commonly relates to assets such as retail parks, business parks etc. We have identified no issues with the Councils investment property portfolio and the management thereof.
 - Like most Councils' the management of demand led care budgets is a challenge. The Council work with various service providers (including schools) in order to undertake early identification of individuals likely to need support. This helps to support delivery in line with demand. Furthermore, the Council monitors its providers to ensure that they have capacity to deliver additional demand as it arises.



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