

## Annual Governance Statement 2025

### Executive Summary

The Annual Governance Statement (AGS) provides an account of the processes and systems which give assurance for the effectiveness of the Council's discharge of its responsibilities. It covers the period 1 April 2024 to 31 March 2025.

A narrative is given recording both key processes and in year developments against each of the seven principles on which the Statement is based.

2024/25 has seen key challenges around financial management which were largely addressed through efficiency initiatives during the course of the year resulting in an overall budget underspend.

The year has seen notable achievements in development activity of the Council's Joint Venture partnership including progress in construction work at its Market Street Site. The Coopers Hill construction work was also concluded with residents taking up possession of their new homes.

The Council also delivered a 25-place specialist resourced provision at Sandhurst School with a further 75 place provision scheduled at Edgbarrow and All Saints in 2025.

The Council's participation in the development of the Berkshire Prosperity Board both reflected its ambition to develop a thriving and connected economy whilst also providing the foundations for future activity around Devolution.

The year also saw significant further activity in climate change initiatives including the adoption of the Council's Climate Change Strategy and Delivery Plan.

Business change activities continued apace with notable successes around digital efficiency and recruitment and retention. The Council's financial status is currently stable though with emerging cross winds linked to changes in local government funding allocations and uncertainty around the continuation of the DFE override for the deficit accruing on local authority DSG accounts, the need for financial prudence remains constant.

There has been growing awareness amongst members in the use of constitutional processes within the decision-making process. This has been reflected in the application of tools such as points of order, amendments to motions, use of call in and declarations of interest all of which represents progress in democratic engagement.

The Head of Internal Audit delivered a partial assurance for the Council on the adequacy of the Internal Control, Risk management and Governance Framework for 2024/25 due to a number of areas of weakness identified in internal audit reviews. Whilst this is of concern, the identification of these areas and appropriate oversight from the Governance & Audit Committee reflects the robustness of governance processes in highlighting and seeking to remedy reported deficits.

**Overall, the Statement provides good assurance that the Council's system of internal control is fit for purpose.**

An update on the previous year's Annual Governance Statement Actions is included as **(Appendix A)**.

Work underway or planned to address any governance issues for 2025/26 is set out in an Action Plan **(Appendix B)**.

## **1. Scope of Responsibility**

- 1.1 Bracknell Forest Borough Council ("The Council") is responsible for ensuring that its business is conducted in accordance with the law and proper standards and that public money is safeguarded, properly accounted for, and used economically, efficiently, and effectively. The Council also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.
- 1.2 In discharging this overall responsibility, the Council is responsible for putting in place proper arrangements for the governance of its affairs and facilitating the effective exercise of its functions, including arrangements for the management of risk.
- 1.3 This Statement explains how the Council has complied with the code and also meets the requirements of regulation 6 (1) of the Accounts and Audit Regulations 2015 in relation to the preparation of a statement on internal control.

## **2 The Council's Governance Framework**

- 2.1 The governance framework comprises the systems and processes, culture and values by which the authority is directed and controlled. It underpins its activities through which it accounts to, engages with, and leads the community. It enables the authority to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the appropriate delivery of services and value for money.

**Diagram 1** Overview of Bracknell Forest Council Governance Framework



### **3. The CIPFA Governance Assurance Framework Principles**

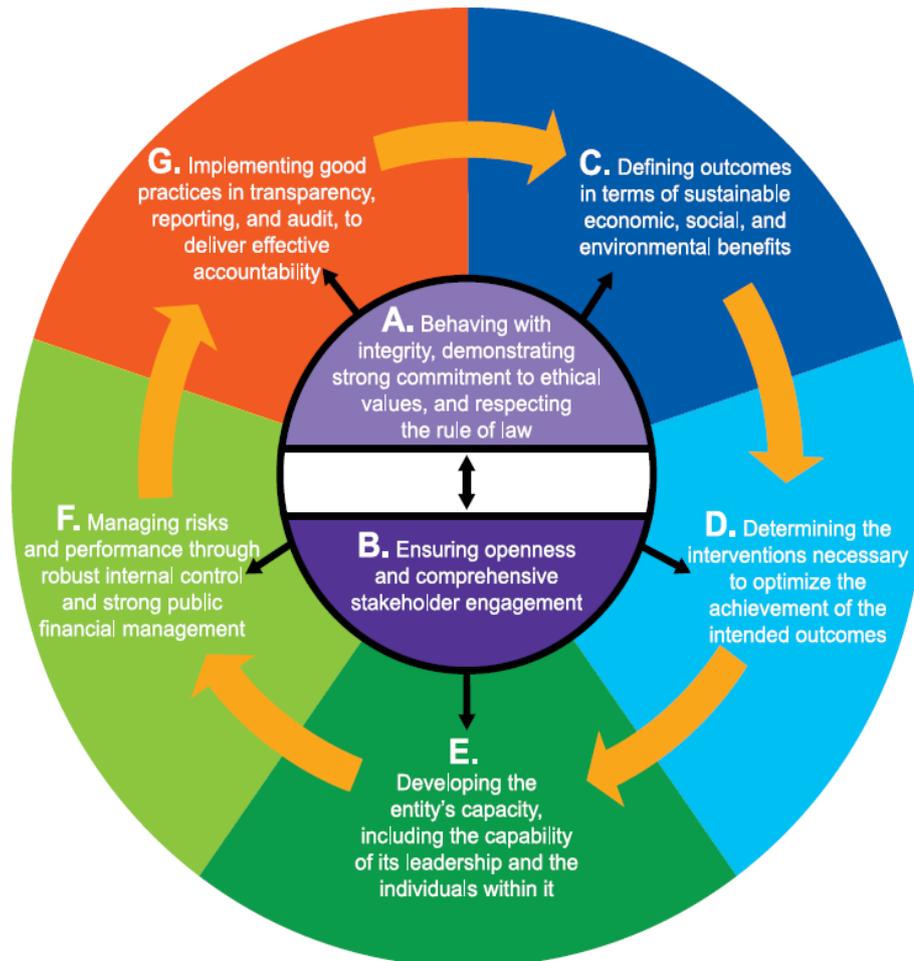
The CIPFA/SOLACE Framework 2016 - Delivering Good Governance in Local Government suggests that this Annual Governance Statement should include a brief description of the key elements of the governance framework that the Council has in place.

- 3.1 There are seven principles and sub-principles of Corporate Governance incorporated within the CIPFA/SOLACE framework and as set out in Diagram 2 below.

**Diagram 2.** -The seven CIPFA Principles of Good Governance

3.2 Each element of the governance framework is considered in this Statement within the context of the seven CIPFA Principles of Good Governance.

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



#### 4. Key Roles in preparation of the Annual Governance Statement

Key roles	Responsibilities
Elected representatives	<p>Overall responsibility for the governance of the local authority and for the fulfilment of accountabilities to the public and stakeholders.</p> <p>Approval of the governance arrangements of the authority, either directly or through delegations, including the Constitution and local code of governance.</p> <p>In a local authority the AGS must be approved by a body charged with governance (full council) or delegated to an appropriate committee, such as an audit committee. The AGS must then be signed by a leading member alongside the chief executive.</p> <p>Following publication, elected representatives have oversight of and accountability for agreed actions to improve governance.</p>
Chief Executive (Head of Paid Service), chief financial and monitoring officer	<p>Statutory officers with specific governance responsibilities. Typically, the annual review and preparation of the AGS is overseen by one of them.</p> <p>The chief executive must sign the AGS.</p>
Other senior management	<p>Responsible with the statutory officers to put in place the appropriate arrangements for governance and providing assurance on its effectiveness in their service areas.</p>
Other officers with governance roles	<p>Co-ordination of the annual review and drafting of the AGS in support of the statutory officers and other governance leadership responsibilities.</p>
Head of internal audit	<p>Provides an annual conclusion on governance, risk management and internal control as part of internal audit standards, which informs the review.</p> <p>Charter and safeguards agreed, such as alternative processes to gain assurance.</p>

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

**Background**

The Council has adopted structures, systems and processes which reflect consistency with high ethical expectations of those in its service, including Members, Officers, and outside Partners. A culture of compliance is also embedded with Code breaches, disciplinary issues, data protection infringements and whistleblowing referrals being reviewed, investigated, and determined in accordance with defined processes. Training has been provided to senior managers around the required competencies for working in a political environment and Member Officer relations. The values of the organisation around being Ambitious, Inclusive and Always learning are role modelled and supported by senior managers.

The Register of Member Interests is reviewed annually and both staff and Members are required to complete a declaration in respect of related party transactions.

Legal requirements related to Information Governance, particularly the handling of personal data is firmly developed in organisational culture with mandatory training in this field required of all new starters as well as refresher training for existing staff.

**Key activities**

- Member/Officer Protocol updated.
- 13 Code of Conduct complaints/4 in relation to Town or Parish Councillors.
- Additional Code of Conduct training provided to Sandhurst Town Council.
- Constitutional updates relating to Contract Standing Orders, Budget meeting procedure rules & Member/Officer Protocol.

Examples of corresponding framework

- Councillor Code of Conduct
- Councillor Training Programme
- Whistleblowing procedure
- Anti Bribery Policy
- Member/Officer protocol
- HR Procedures
- Protocol for Members in dealing with Planning matters
- Information management strategy

## **B. Ensuring openness and comprehensive stakeholder engagement**

### **Background**

The Council exists to serve its residents and works effectively in partnership with a wide range of stakeholders. It has transparent decision-making processes in place. Formal decisions of the Council, Cabinet, and committees as well as officer decisions are made following a well-established and transparent decision-making process. Forthcoming executive decisions are published via the council's forward plan, at least 28 days prior to the decision being made and recorded. Within the reports the various alternative options are set out so that these are clear for the decision maker to see. Hybrid meetings have become embedded within the Council's meetings framework. In the absence of a legislative framework for remote decision making, the Council ensures legal compliance by reserving voting rights to a quorate in person cohort at formal meetings. Members of the public continue to have live and recorded access to all formal meetings online.

Overview and Scrutiny has established a structure that allows activity to better align with the themes of the Council Plan. The function has established and aims to deliver against a four-year work programme that supports the council's objectives. The Overview & Scrutiny Commission meets regularly throughout the municipal year and considers reports from the scrutiny panels covering a range of issues. Scrutinising the budget and monitoring the performance of all Council departments through the Council Plan Overview Report are recurring actions each year.

### **Key activities**

- Several significant consultations were undertaken via the Council's portal, most notably relating to the 2025/26 Budget, Equality Objectives 2025-29, Community Safety Partnership Plan, School attendance strategy, Local Transport Plan, Climate Change Strategy and Discretionary Business rates relief for charitable organisations.
- A review of the Council's Public Participation Scheme for public meetings is currently being undertaken.

### **Examples of corresponding framework**

- Transparent decision making in line with statutory and constitutional provisions
- Executive Decisions on Forward Plan
- Exempt status of reports subject to Monitoring Officer scrutiny
- Public participation scheme
- Pay policy statement
- Development of Contracts Register
- Contracts over £5000 on Data share

## **C. Defining outcomes in terms of sustainable economic, social and environmental benefits**

### **Background**

The Council has in place clear arrangements to define outcomes and monitor performance. In setting policies and strategies, it adopted a long-term view about outcomes in the 2023-27 Council Plan with Borough Priorities centred around Communities, the Economy, and the Environment. These priorities are underpinned by the following cross cutting principles:

- Equality, Diversity & Inclusion
- Health in all Policies
- Climate & Sustainability

Each Directorate Service Plan is framed around the three priorities with a number of annual actions and indicators which are monitored and reported against on a quarterly basis in both the Quarterly Service Reports and the Council Plan Overview Reports.

The Bracknell Forest Cambium Partnership joint venture with Countryside Properties is intended to help the Council's objective of ensuring Bracknell town centre remains a sustainable and popular retail and leisure destination as well as a home to increasing numbers of people. The re-development of the Coopers' Hill site has recently been completed. The Market Street site has progressed to the construction phase with an emphasis on the social value it will provide to the Council's regeneration and affordable housing objectives. Eighty-nine of the one hundred and sixty-nine units will be designated as affordable housing.

The Council's Local Plan sets out the vision and strategy for development in the Borough until 2037.

### **Key activities**

- In the past year the Council has approved a number of supplementary planning documents and has consulted on the new Local Transport Plan and is developing an Asset Management Strategy. These all seek to create the conditions for sustainable development and the prudent use of resources.
- Bracknell Forest Economic Strategy development.
- Development of Berkshire Prosperity Board.
- Development of Social Value policy.

### **Examples of corresponding framework**

- Council Plan 2023-27
- Corresponding Service Plans
- Quarterly Service reports and Quarterly Council Plan Overview reports
- Partnership working (e.g. Community Safety partnership, Cambium Partnership, Joint Waste Board, Public Protection Partnership)

## **D. *Determining the interventions necessary to optimise the achievement of the intended outcomes***

### **Background**

The Council takes decisions on interventions based on its published Council Plan, setting outcomes for services and defining actions and targets for achieving them. Proposed interventions are recorded through Directorate Service Plans for ensuring the achievement of intended outcomes within set timescales. More significant interventions through service or organisational transformation are considered and overseen by CMT via the Business Change programme.

### **Key activities**

- Delivery of a 25-place specialist resourced provision at Sandhurst School
- Participation in the development of the Berkshire Prosperity Board reflecting corporate ambition to develop a thriving and connected economy whilst also providing the foundations for future activity around Devolution.
- Adoption of the Council's Climate Change Strategy and Delivery Plan.
- Business change activities continued apace with notable successes around digital efficiency and recruitment and retention.
- Development of Bracknell Forest Vision for approval by Council.
- Publication of Procurement pipeline in compliance with new legislation.
- Implementation of AI strategy.

### **Examples of corresponding framework**

- Council Plan
- Service Plans
- Quarterly Service reports and Quarterly Council Plan Overview reports
- Outbreak Control Plan

**E. Developing the entity's capacity, including the capability of its leadership and the individuals within it**

**Background**

Recruitment, retention and training are all key components of the Council's approach to creating a well-qualified and diverse workforce. Recruitment over the past few years has proved challenging and in cases the council has been unable to recruit those with the correct skills and training to key posts. Where this has occurred, the Council has made use of agency staff or short-term contracts to cover gaps in the structure. This is not the preferred method of recruitment but enables the Council to sustain services which are of importance to residents and service users and meet its statutory requirements.

A broad internal training programme of courses is run each year for officers as well as specific professional training and this is supplemented by e-learning opportunities and also less formal learning such as mentoring and work shadowing schemes. Compliance with Continuing Professional Development requirements of staff is monitored by individual officers. The Council provides sufficient resources to fund this. As part of the performance appraisal process, each officer is required to identify their learning and development objectives.

Member Development has continued beyond the initial 12 months of the Member Induction Programme with regular Monday evening development sessions covering relevant themes.

**Key activities**

- Reduction in spending on agency workers of over £2m helping to ensure service stability.
- Academy model champions group formed comprised of staff with experience of learning and developing within the organisation advocating for the Academy model. This brings together the Council's learning, development and growth opportunities such as apprenticeships, career pathways and learning.
- Councillor Learning & Development Strategy 2025-28 published.

**Examples of corresponding framework**

- Induction programmes for Officers & Members
- Member Development Programme
- Behaviours
- Role profiles

## **F. Managing risks and performance through robust internal control and strong public financial Management**

### **Background**

Budget Monitoring, auditing of services, reviewing delegations and regularly reviewing the corporate risk register are key areas of governance activity for the Council.

The Council has maintained a culture of financial prudence since its creation as a Unitary Authority in 1998. Pressures across its range of services, particularly Adult Social Care and SEN provision remain challenging. The level of reserves held by the Council remain strong compared with most other authorities though the application of some of those reserves in the Safety Valve programme will present a new financial challenge for the Council in the coming years necessitating an even greater level of financial discipline. Information Governance and data protection have been areas of corporate focus with enhanced governance oversight. Each year the council minimises its risk of data breach by having a federated set of Information Governance leads in each division of the council.

The leads have been effective in being the on the ground advisors to high-risk areas of the council. As the staff who lead breach investigations and reviewing Privacy Impact Assessments, an effective learning cycle has been established to ensure that the council has “double loop” learning from each incident.

Central resources have also been increased, with the Data Protection Officer (DPO) role being linked to the Head of IT role bringing the data and systems controls under a single management team. The IG leads and DPO are now supported by more compliance officers, ensuring that the area is well resourced to carry out its task.

Performance is reported to the Information Management Group (IMG), a sub board of CMT, ensuring corporate ownership of the area of work and a forum for corporate agreement and assurance. The SIRO and DPO provide CMT with quarterly reports on performance and key issues, ensuring that corporate leaders have the tools necessary to ensure the control environment remains strong.

Annual GDPR training is monitored by CMT. This is supported by a suite of cyber security training and on-line guidance to support staff to maintain standards. This is also backed up by robust internal communications, using Forest Views and screen saver messaging to ensure that awareness and vigilance is maintained.

### **Key activities**

- Underspend delivered against 2024/25 budget.
- Partial Assurance Opinion by Head of Internal Audit on the adequacy of the Internal Control, Risk management and Governance Framework for 2024/25. This was due to a number of areas of weakness identified in the internal audit reviews undertaken during the year and the limited progress to address audit recommendations in some areas.
- Strategic Risk Register updated and considered by the Strategic Risk Management Group on a quarterly basis and reviewed twice by the Governance and Audit Committee with feedback provided. Actions to address strategic risks were updated and monitored and key changes to strategic risks were summarised in the quarterly Corporate Performance Overview Report.

- Annual Information Governance Statement produced by DPO.

Examples of corresponding framework

- Financial Regulations
- Annual Budget setting process
- S151 Officer role
- 2021/22 Audit programme
- Head of Audit and Risk Management's annual opinion
- The Strategic Risk Management Group (SRMG)
- Risk Management Strategy
- Strategic Risk register

## **G. Implementing good practices in transparency, reporting and audit, to deliver effective accountability**

### **Background**

Accountability is about ensuring that those making decisions and delivering services are answerable for them. Effective accountability is concerned not only with reporting on actions completed but also ensuring that stakeholders are able to understand and respond as the organisation plans and carries out its activities in a transparent manner. Both external and internal audit contribute to effective accountability.

The Council has transparent processes in place through publication of the Forward Plan of key decisions, of agendas and reports of its meetings and those of its committees and of its key decision reports on the website. It publicises its pay policy statement in line with legislation as well as expenditure on contracts in excess of £5000 in value and all other expenditure in excess of £500. The Council has robust audit arrangements in place and there is regular audit reporting to the Council's Governance and Audit Committee.

Internal audit provides an independent and objective annual appraisal of key financial systems through routine compliance testing and by undertaking a number of audit reviews within service departments in accordance with the Internal Audit Plan. The Head of Audit and Risk Management develops the Annual Internal Audit Plan which is then delivered by the in-house team supplemented by the use of the Internal Audit Team at Wokingham Borough Council under Section 113 of the Local Government Act 1972. The Head of Internal Audit and Risk Management reports outcomes for all audits to the Corporate Management Team and the Governance and Audit Committee on a quarterly basis. For audits where an inadequate or partial assurance opinion has been concluded, she provides details of the significant findings to the Corporate Management Team and the Governance and Audit Committee, and follow-up audits are generally carried out within 12 months to ensure that actions have been taken to address the areas of concern.

For other audits, the Head of Audit and Risk Management obtains management updates on the progress on implementation of agreed recommendations and this information is also reported to the Corporate Management Team and the Governance and Audit Committee. To assist management, the Head of Audit and Risk Management has put in place a recommendation tracker which can be accessed by service areas to provide an update to directors on the progress against proposed management actions to address weaknesses identified by Internal Audit.

Work has been undertaken by the External auditors to resolve the legacy local government financial reporting and audit backlog. Amendments were made to the Accounts and Audit Regulations Audit Practice which allowed auditors to give disclaimed opinions over any open, incomplete audits up to the period ending 31 March 2023. These were required to be delivered by 13th December 2024. For the Council this had the impact of a disclaimed audit opinion for one financial year, being 2022/23 (as issued by the previous auditors). The current auditors KPMG issued a disclaimed audit opinion for 2023/24 on 28 February 2025 to comply with the backstop date relevant to the Council's audit.

### **Key activities**

- Renaming Executive as Cabinet to provide clarity in distinguishing against executive director roles.
- First Call in of Cabinet decision in over a decade reflected transparency of governance pathways promoting transparency.
- Publication of procurement pipeline in line with new statutory requirement.
- Updating of Corporate Contracts Register.
- Updating of Contract Standing Orders.

### **Examples of corresponding framework**

- Council Scheme of Delegation, Procedural rules, Standing Orders and Financial Regulations as set out in constitution.
- Governance and Audit Committee terms of reference
- Executive Forward Plan
- Council Plan overview reports
- Scrutiny arrangements
- Information Governance Framework

## APPENDIX A

### 2025 Annual Governance Statement Action Plan Update

	<b>Item</b>	<b>Proposed action</b>	<b>Owner</b>	<b>Implementation deadline</b>	<b>Update</b>
1	Whistleblowing Review (b/f from 23/24)	Review/Redraft to improve awareness and accessibility.	Borough Solicitor	31 March 25	Deferred to accommodate potential legislative changes
2	Financial Management	Ensure all weaknesses identified in 23/24 Budget Monitoring Internal Audit are remedied.	Executive Director-Resources	31 March 25	The Council engaged an external review of its financial management arrangements. Its findings together with internal audit findings from last year has informed the scope for a corporate improvement programme focusing on arrangements that will help ensure improved medium-term financial planning and financial sustainability.
3	Procurement	Ensure compliance with requirements of Procurement Act reflected in internal procedures and training.	Head of Corporate Procurement	28 October 24	Concluded - timescales were relaxed due to late implementation of legislation in February 2025
4	Budget meeting Procedure Rules	Develop rules to provide clarity for Members and Officers around conduct of Annual Budget	Borough Solicitor and AD Democratic and Registration Services	February 25	Signed off by Council in November 2024

		Setting meeting.			
5	Scheme of Public Participation	Review current schemes of public participation and consider developing single version for all formal meetings.	Borough Solicitor and AD Democratic and Registration Services	March 2025	Delay in implementation. Due to go to G&A Committee and Council for approval in September and November
6	Member/Officer protocol	Review of Effectiveness in light of changes in political balance.	Borough Solicitor and AD Democratic and Registration Services	July 2025	Implemented in March 2025
7	Remote Meeting Procedure Rules	Review rules to ensure they effectively reflect post covid requirements	Borough Solicitor and AD Democratic and Registration Services	April 2025	Deferred to 25/26 programme of reviews due to Government consultation on remote meetings

## **APPENDIX B**

### **2025/26 Annual Governance Statement Action Plan**

	<b>Item</b>	<b>Proposed action</b>	<b>Corresponding Principle</b>	<b>Owner</b>	<b>Implementation Deadline</b>
1	Whistleblowing Review (b/f from 24/25)	Review /Redraft to improve awareness and accessibility.	A	Borough Solicitor	December 2025
2.	Constitutional updates	1. Review Remote Meeting procedure rules in accordance with anticipated legislative developments 2. Review Council and Committee Procedure Rules.	B	Borough Solicitor and AD Democratic and Registration Services	March 2026
3	Communities Strategy	Publish 10-year communities Strategy.	D	AD Communities & Policy	March 2026
4	Bracknell Forest vision	Co-produce and publish a long-term Vision for Bracknell Forest to 2050 that aligns with the council's objectives, addresses future challenges, and leverages local strengths.	D	CMT	March 2026
5	Service Planning	Develop 3-year service Plans to inform the development of the council's medium term financial strategy 2026-29.	C	AD Communities & Policy	March 2026

**Signed:**

Councillor Mary Temperton

A handwritten signature in black ink that reads "Mary Temperton".

**Leader of the Council  
July 2025**

Susan Halliwell

A handwritten signature in blue ink that reads "S Halliwell".

**Chief Executive  
July 2025**