

Agenda

Audit and Risk Assurance Committee

Thursday, 21 September 2023 at 6.00 pm
In the Council Chamber - Sandwell Council House, Oldbury

- 1 Apologies for Absence**
To receive any apologies for absence.
- 2 Declarations of Interest**
Members to declare any interests in matters to be discussed at the meeting.
- 3 Minutes** 5 - 12
To confirm the minutes of the meeting held on 20 July 2023.
- 4 Additional Items of Business**
To determine whether there are any additional items of business to be considered as a matter of urgency.
- 5 Improvement Plan Progress** 13 - 98
To consider and comment upon the progress of the Improvement Plan and the Risk Register up to 3 August 2023.
- 6 Auditor's Interim Annual Report** 99 - 148



To receive Grant Thornton's Interim Annual Report.

- | | | |
|----|---|-----------|
| 7 | Audit Findings for Sandwell Council | 149 - 176 |
| | To receive Grant Thornton's Audit Findings Addendum. | |
| 8 | Strategic Risk Register Update | 177 - 192 |
| | To consider the Strategic Risk Register Update. | |
| 9 | Annual Report of the Audit and Risk Assurance Committee 2022-23 | 193 - 206 |
| | To consider the annual report of the Audit and Risk Assurance Committee 2022-23. | |
| 10 | CIPFA Audit Committee Update | 207 - 226 |
| | To receive the CIPFA Audit Committee Update. | |
| 11 | Work Programme 2023/24 | 227 - 232 |
| | To review and monitor the work programme of the Committee for the municipal year. | |
| 12 | Cabinet Forward Plan | 233 - 272 |
| | To consider the items on the Cabinet Forward Plan. | |

Shokat Lal
Chief Executive
Sandwell Council House
Freeth Street
Oldbury

Distribution
Councillor Preece (Chair)
Councillors Anandou, H Bhullar, Dhariwal, L Giles, V Smith and Tipper
Mr Michael Ager and Mr Jay Hussain – co-opted members
Contact: democratic_services@sandwell.gov.uk

Information about meetings in Sandwell



If you are attending the meeting and require assistance to access the venue, please contact Democratic Services (democratic_services@sandwell.gov.uk).



If the fire alarm sounds, please follow the instructions of the officers present and leave the building by the nearest exit.



Only people invited to speak at a meeting may do so. Everyone at the meeting is expected to be respectful and listen to the discussion.



Agendas with reports with exempt information should be treated as private and confidential. It is your responsibility to ensure that any such reports are kept secure. After the meeting confidential papers should be disposed of in a secure way.



This meeting may be recorded and broadcast on the Internet. If this is the case, it will be confirmed at the meeting and further information will be provided.



You are allowed to use devices for the purposes of recording or reporting during the public session of the meeting. When using your devices they must not disrupt the meeting – please ensure they are set to silent.



Members who cannot attend the meeting should submit apologies by contacting Democratic Services (democratic_services@sandwell.gov.uk)



All agenda, reports, minutes for Sandwell Council's meetings, councillor details and more are available from our [website](#)

Minutes of Audit and Risk Assurance Committee

**20 July 2023 at 5.00pm
at Sandwell Council House, Oldbury**

Present: Councillor Preece (Chair);
Councillors Anandou, L Giles, Smith and Tipper.
Mr Ager (Vice-Chair-Independent Member).

Officers: Tony McGovern (Director – Regeneration and Growth), Alice Davey (Director – Borough Economy), Clair Norton (Commissioner), Peter Farrow (Audit Services and Risk Management Manager), Oliver Knight (Counter Fraud Lead), and Johane Gandiwa (Committee and Constitutional Services Lead Officer).

27/23 **Apologies for Absence**

An apology was received from Councillor Bhullar.

28/23 **Declarations of Interest**

There were no declarations of interest.

29/23 **Minutes**

Resolved that the minutes of the meeting held on 5 June 2023 be confirmed as a correct record.



30/23 **Urgent Additional Items of Business**

There were no urgent additional items of business.

31/23 **Counter Fraud Annual Report**

The Council's updated Anti-Fraud and Corruption Policy and Counter Fraud Strategy outlined details of the recent areas of counter-fraud activities undertaken by the Council's Counter Fraud Unit.

Fraud and error to the value of £28,600 had been identified, the majority of which was made up of Council Tax Reduction or Single Person Discount. An additional £512,000 worth of estimated savings based on the Cabinet Officer's notional estimated savings calculations was identified. The estimated figures were based on over 90 potentially fraudulent housing applications being cancelled prior to the allocation process beginning.

103 investigations were completed resulting in 9 prosecutions and 28 housing applications being cancelled. A further 36 properties were recovered to be relet. Prosecutions included areas of direct payments, Covid business grants, sub-letting and the theft of a council laptop.

In response to members' comments and questions, the following points were clarified/noted: -

- Covid grants investigations were completed;
- it was difficult to compare anti-fraud activities with other local authorities because of the absence of a benchmarking exercise. However, Sandwell had a bigger anti-fraud team with better results;
- in relation to tenancy fraud, reporting mechanisms were open to the public. These also included online/email direct reports which had proven to be very effective. Statistics on these would be shared with members;



- Council controls were robust. However, in one incident, a laptop had been lost to theft. An officer leaving the Council had removed the laptop from a controlled environment, however, the laptop was subsequently recovered. All Council laptops were tracked as part of the control mechanisms;
- all Directorates had asset registers and when officers left employment, there was a checklist used to ensure that all assets had been returned;
- in future reports officers would provide more information on Suspicious Activity Reports.

Resolved that the Council's updated Anti-Fraud and Corruption Policy and Counter Fraud Strategy be approved.

32/23 Directorate Risk Register – Borough Economy

The Director of Borough Economy provided an update on the Directorate's Risk Register.

Risks were managed through the Council's risk management process which was set out in its Corporate Risk Management Strategy, and involved the development of risk registers at strategic, directorate, operational and project levels. A summary of the directorate risks was presented to the Committee.

In response to members' comments and questions, the following points were clarified/noted: -

- the Directorate Risk Register did not reflect Council budget risks. These were dealt with at corporate level. The directorate was key in this process through managing financial risks and the monthly approach to budget monitoring;
- the directorate would cover income generation and financial risks in future reports as these may affect service delivery. A report would be provided to the Committee at a future meeting;



- road safety was sixth on the priority list and the risk profile was projected to fall to the green category by 2024. The priorities were set using the systems and processes and criteria set at the West Midlands regional level. A range of data was looked at over a five-year period;
- the Council would publish Road Safety Plans for the year online so that residents could see in a more transparent way the priorities that were in place for the Borough;
- a 7-day traffic survey was undertaken in May 2023 following concerns from communities. 85% of the vehicles were driven below the 29 miles per hour and police were able to enforce the regulations. The evidence from the survey did not support additional safety measures;
- waste management risk had moved from Red to Amber following an agreement between the Union and Serco. The accumulation of waste was added to the risks following the illegal blockade. The risk register was updated accordingly so the risk would remain at amber. It was hoped to have the risk profile on Green in the future;
- the business continuity plan with Serco was being reviewed to manage risk;
- in respect of refuse collection, the Directorate Risk Register did not encompass contract management as that was reflected at corporate level.

Officers assured the Committee that the most recent copy of Strategic Risk Register would be provided at the next meeting of the Committee.

33/23

Strategic Risk Review - Customer Journey

The Director of Regeneration and Growth presented the Customer Journey strategic risk review.

The key challenge observed was lack of consistency in dealing with customers. Other challenges in achieving the strategic objective were linked to the scale of the matter. For instance, 1.5 million contacts with clients had been made. The existing technology infrastructure was also not adequate.



The Committee was advised of the need for a cultural shift in respect to service provision. The extensive customer journey work programme was closely monitored by Cabinet and senior management. The customer journey required the Council to listen and be more attentive to the needs of customers. The Council received useful feedback from customers as well as members.

Making progress on the customer journey was key to lifting government intervention. Very high positive levels of satisfaction and feedback on the one stop shops had been recorded. Data and charts would be shared with Members.

The Council was in the process of procuring a new telephone system. The current system did not support good customer care, was out of date and did not have the functionality to transfer calls seamless across all parts of the Council. Council will select a partner for this process in due course, the strategic risk was therefore projected to continue in red up to June 2024.

In response to members' questions, the following points were clarified/noted:-

- community hubs had been successful. The satisfaction scores were impressive. Over 85% gave the Council four or five stars. Every person who attended the hubs gave positive feedback;
- data and statistics were available for the Committee. Most of the customers had housing enquiries;
- the cost of Council's pilot customer contacts was very high. A decision on continuing with the pilot exercise would be made in September in consultation with the Cabinet Member;
- the telephone system was a multifaceted challenge beyond technological considerations. A new system could not solve everything as there were other behavioural and cultural issues to be addressed;
- reported cases must not be closed prematurely and if any Councillor had a specific case, they must be taken to the Directors for actioning;



- challenges were encountered in getting statistically significant feedback from the customers. However, informal intelligence had been gathered and was found to be quite useful;
- the performance of Directorates was a standing item discussed at meetings of the central management team.

Officers would circulate to members top line figures for the Council Portal and MySandwell function.

34/23

Annual Internal Audit Report 2022-2023

The Committee considered the Internal Audit Annual Report 2022-2023. This followed the presentation of a summary of the issues by the Audit Services and Risk Management Manager. Four limited assurances opinions were presented in relation to Disabled Facility Grant, Taylors Lane Theft, Boscobel Repairs/Voids and Procurement and Contract Compliance.

Delays in the completion and signing-off of the Council's Statement of Accounts were reported. At the time the Audit report was produced, the finalisation of the 2020/21 and 2021/22 Statement of Accounts had encountered similar delays. Delays also affected the Council's Annual Governance Statements, which form part of the Statement of Accounts.

Based on the work undertaken during the year by Internal Audit, alongside that undertaken by other external bodies, there was reasonable assurance that the Council had adequate and effective governance, risk management and internal control processes.

However, the ongoing delays in the finalising and approving of the Council's Statement of Accounts from 2020/21 onwards, must be addressed to provide the Council with a more comprehensive and overall wider level of assurance going forward.

The Committee raised concern about the limited assurances on procurement and contract compliance. Officers gave reassurances that the Director of Finance would be invited to the next meeting to shed more light on procurement and contract compliance issues.



35/23 **Cabinet Forward Plan**

The Committee noted the Cabinet Forward Plan.

Meeting ended at 6.35pm

Contact: democratic_services@sandwell.gov.uk



This page is intentionally left blank

Report to Audit and Risk Assurance Committee

21 September 2023

Subject:	Improvement Plan Progress
Director:	Chief Executive Shokat Lal
Contact Officer:	Strategic Lead – Service Improvement Kate Ashley Kate1_ashley@sandwell.gov.uk Senior Lead Officer – Service Improvement Rebecca Jenkins Rebecca_jenkins@sandwell.gov.uk Lead Officer – Service Improvement Dawn Webster Dawn_webster@sandwell.gov.uk

1. Recommendations

- 1.1. That Audit and Risk Assurance Committee considers and comments upon the progress of the Improvement Plan and the Risk Register up to 3 August 2023.
- 1.2. That any recommendations or comments in relation to 1.1 above are reported to Cabinet.
- 1.3. That the Committee considers any additional areas of focus for its work plan.









2. Reasons for Recommendations

- 2.1 This report provides a quarterly update on progress against the Improvement Plan agreed by Council on 7 June 2022. The Improvement Plan incorporates all recommendations from the Grant Thornton Governance Review, the LGA Corporate Peer Challenge and the CIPFA Financial Management Review, as well as the Statutory Directions from the Secretary of State for Levelling Up, Housing and Communities.
- 2.2 On 28 June 2022, Audit and Risk Assurance Committee received the Improvement Plan and accompanying risk register and requested regular updates on progress. This report is the fifth quarterly progress report to Audit and Risk Assurance Committee.
- 2.3 As part of the governance and assurance arrangements for the Improvement Plan, Audit and Risk Assurance Committee and Budget and Corporate Scrutiny Management Board review progress of the Improvement Plan and utilise the plan for work programming purposes. Both Committees are due to consider progress at their meetings in September and any recommendations or comments will be presented for Cabinet's consideration.
- 2.4 As part of the council's assurance framework for the Improvement Plan, the LGA, Grant Thornton and CIPFA conducted follow-up reviews in Autumn 2022 to evaluate the council's progress on implementing the specific recommendations from those individual reviews. The responses to the findings from the follow-up visits from Grant Thornton and the LGA were reported to the Committee in March 2023. The response to the CIPFA FM Model Re-Assessment Report was reported to Committee in June 23.
- 2.5 The Improvement Plan is intended to be a live document updated to take account of progress and relevant changes. Changes to the Improvement Plan are tracked through programme management mechanisms. As a result of the findings from the CIPFA FM follow up review, new and/or updated activity has been required within the Improvement Plan. This has been managed through the established change control process to form a refresh of the Improvement Plan.



2.6 Under the Statutory Directions, the council is required to report progress against the Improvement Plan to the Department of Levelling Up, Housing and Communities every six months. The first report was submitted in December 2022 and the second was submitted in June 2023.

3. How does this deliver objectives of the Corporate Plan?

		<p>Sandwell Council’s Improvement Plan focuses on the governance arrangements of the council and areas of improvement across the organisation. The underpinning objective of the Improvement Plan is to ensure that the council is able to deliver on the aims and priorities as set out in the Corporate Plan. The deliverables set out in this Improvement Plan will achieve long-term sustainable improvements in how the council operates and is able to make effective decisions focused on improving outcomes for residents and experiences of service users. Therefore, this impacts on the council’s ability to deliver all the objectives in the Corporate Plan.</p>
		
		

4 Context and Key Issues

4.1 Background

4.1.1 A single Improvement Plan was agreed by Council on 7 June 2022 to address recommendations from a Value for Money Review into the council’s governance arrangements, a CIPFA financial management review, an LGA Corporate Peer Challenge, and Statutory Directions from the Secretary of State for Levelling Up, Housing and Communities. The single Improvement Plan replaced the Governance Review Improvement Plan which was approved in January 2022.

4.1.2 To ensure that senior officers and members have oversight of delivery against the Improvement Plan, Council approved that progress will be monitored by Leadership Team monthly and reported to Cabinet quarterly. This will continue until all actions have been completed, or changes have been embedded into business as usual.



4.1.3 This report is the fifth quarterly update to Audit and Risk Assurance Committee on progress of the Improvement Plan.

4.2 Improvement Plan Progress

4.2.1 Over this quarter, significant progress has continued to be made to deliver the actions within the Improvement Plan. This includes the handover of Sandwell Aquatics Centre to Sandwell Leisure Trust (SLT) in July 2023 and the agreement for future delivery of leisure services, the launch of the One Team Framework (values and behaviours), and the conclusion of historic matters through a report to Audit and Risk Assurance Committee.

4.2.2 A comprehensive monitoring tool has been developed which includes a progress status rating for all actions. The monitoring tool provides quick reference around which actions are on track for delivery, as well as highlighting areas that may require remedial action or additional levels of assurance. The Improvement Plan Monitoring Tool is included at Appendix 1.

4.2.3 Progress against each theme of Improvement Plan is contained within Appendix 2. This includes a description of workstream progress including progress against milestones and achievements, and any progress issues. A summary by theme is provided below.

4.3 Organisational Culture Theme

4.3.1 Achievements this quarter:

- Values and Behaviours Launch and Share events with people managers carried out.
- Approach agreed for Corporate Governance Development learning and development with preparations being made for a series of scenario-based learning events.
- Member Development Plan in place for 2023-24 Municipal Year and Member Handbook created.



4.3.2 Organisational Culture Progress Issues:

- **Identify mechanisms for ongoing insight and assurance around the Officer and Member Relationship**
 - In relation to the Member-Officer Relationship, there are ongoing mechanisms in place for insight and assurance around the Officer Member Relationship include views from external reviews, standards cases, feedback from Directors, Group Leaders and Chief Whips. The external reviews in late 2022 acknowledged the significant strides in the relationship
 - A Member-Officer relationship survey was launched in April to gain further insight into the relationship and provide a source of insight to aid continuous improvement activity.
 - The reason for the exception report is that the survey received a lower response rate from Officers and Members than was expected. As a result, new plans have been formed for additional insight-gathering to take place in Autumn 2023. The insight will be used in sessions focusing on the Member-Officer Relationship led by the LGA. The approach takes into account feedback from Officers and Members around the response rate and style of engagement.
 - Following the Autumn insight-gathering, consideration will be given to whether an ongoing mechanism is needed and to embed this within our continuous improvement approach.

4.4 Corporate Oversight Theme

4.4.1 Achievements this quarter

- SEND 2 Transport procurement project lessons learnt shared with Wider Leadership Team. Actions embedded into plans for SEND 3 procurement
- Refreshed Corporate Plan agreed, and Directorate business plans finalised
- Improvement Plan Annual Report and Report to Secretary of State on the Improvement Plan progress
- Local Partnerships Review to inform Corporate Programme Management Office
- Member engagement held to inform Customer Journey Programme



4.4.2 Corporate Oversight Progress Issues:

- **Oracle Transformation Programme**
 - The Oracle Transformation Programme is currently in its modelling phase.
 - The reason for the exception report is that there have been delays to some workstreams within the modelling phase of the programme. A revised plan has been created and approved by the Oracle Programme Board. The programme is still on track for its planned Go Live date of April 2024.
- **Integration of Performance Reporting on revenue, capital and performance information**
 - Quarterly performance reports are made to Cabinet and Leadership Team across the Performance Management Framework. This includes separate financial reports and performance management reports.
 - The intention is to bring the reporting together to improve collective insight into performance.
 - The reason for the exception report is that work to commence on this has been revised to commence from March 2024. This will allow the work to be informed by the reporting ability of Oracle Fusion once implemented.
- **Directorate level restructuring and review of Spans and Layers**
 - An appointment has been made to the Assistant Chief Executive position and they are due to commence in September
 - The reason for the exception report is that the Directorate-level structure is under discussion, and the spans and layers review is being considered in line with the workforce strategy implementation.
 - Actions are currently placed on hold.



4.5 Strategic Direction Theme

4.5.1 Achievements this quarter

- Cabinet approval to new Terms of Reference for the Equalities Commission Board
- Cabinet approval to appointment of Strategic Delivery Partner for the Regeneration Pipeline
- Appointment of Contractor for housing stock condition surveys
- Budget Consultation launched

4.5.2 Strategic Direction Progress Issues

- **HRA Business Plan: Stock condition surveys**
 - The HRA Business Plan was agreed by Cabinet in February.
 - A range of factors need to be taken into account in reviewing and amending the plan in future years including the results of stock condition surveys.
 - The reason for the exception report is that problems were encountered with the initial procurement resulting in a new procurement activity.
 - A contract has now been awarded and the contractor is due to commence work in September.
- **Commercial Strategy – Business Cases and Resourcing**
 - The Commercial Strategy was agreed in March 2023. A set of project outlines were agreed, and work has commenced to develop these to full business case stage and monthly highlight reporting is in place.
 - The reason for the exception report is that there is slippage against the action plans for developing the full business cases. This continues to be monitored by the Corporate Transformation Board. There has also been difficulty in recruiting a Commercial Project Officer. Other options are being considered for the recruitment.



- **Customer Journey Strategy**

- Work is progressing on the Customer Journey Programme with governance arrangements and a plan in place.
- The reason for the exception report is that engagement sessions with residents were put on hold due to planned sessions coinciding with Serco strike action.
- Engagement with Members has been conducted focusing on ward and casework management and these have been positively received.
- New plans have been formed for the resident engagement sessions and the date for the approval of the strategy adjusted to March 2024.

4.6 Decision Making Theme

4.6.1 Achievements this quarter

- Position of historic issue report received by ARAC June 2023 and matter concluded.

4.6.2 Decision Making Progress Issues

- No issues in this theme

4.7 Procurement and Commercial Theme

4.7.1 Achievements this quarter

- Handover of Sandwell Aquatics Centre to SLT
- Agreement reached with SLT to extend SLT's operation of leisure centres
- Contract Management Guidance and Templates live on Council's intranet
- Street Cleansing Recovery plan incorporated into the annual service delivery plan provided by Serco.
- Completion of Phase 2 Tech Forge Asset Management System (transfer of data into the system)



4.7.2 Procurement and Commercial Progress Issues:

- **Completion of Fleet Replacement**

- The waste service fleet replacement continues to be overseen through contract management arrangements with Serco.
- The reason for the exception report is that there has been a delay to the final order of 16 Refuse Collection Vehicles linked to supplier issues for build slots and discussions around the waste management strategy. The final order is now in place with delivery of vehicles expected by end 2023.

- **Performance Management System: Options Appraisal**

- A performance management system is being explored to support business intelligence across the council and facilitate reporting within the performance management framework.
- The reason for the exception report is that the original timescales to bring forward an options appraisal have been pushed back due to supplier availability for system demos. The final system demo is being held in August.
- The options appraisal is due to be completed by October 2023.

4.8 Partnerships and Relationships Theme

4.8.1 Achievements this quarter

- Continuation of effective governance arrangements and joint work with Sandwell Children's Trust including launch of Family Hubs programme with partners.
- Commencement of modelling of currently processes relating to the transition from children's to adults' services
- Engagement with key regional and sub-regional groups continues to bring benefits for Sandwell including forthcoming Devolution Deal (due to be reported to Cabinet in September), securing funding for 2-3 sites under the OPE programme, submission of a substantial bid for affordable homes to the WM Growth Company, and ongoing engagement in relation to the Commonwealth Games Underspend (having already secured £2m to fund increased utility costs at the Sandwell Aquatic Centre).



4.8.2 Partnerships and Relationships Progress Issues

- **Consultation on VCS Draft Strategy**
 - A Cabinet Workshop has been held and a report is being prepared for Cabinet in Autumn with the next steps for delivering the strategy.
 - The reason for the exception report is that the strategy is being developed over a longer period to enable a more fundamental look at the relationship with the VCS to take place.
- **Preparing for Adulthood Project**
 - Work on this project has commenced and modelling of current processes is taking place.
 - The reason for the exception report is due to resources as there have been difficulties recruiting to a project manager position. The project is being supported by the Corporate Transformation Office.

5 Statutory Recommendations

- 5.1 The Grant Thornton Value for Money Governance Review 2021 included three statutory recommendations (appendix 3) that the council has a legal obligation to respond to. These recommendations are incorporated into the single Improvement Plan and are embedded across each of the six themes.
- 5.2 In their follow up review 2022, Grant Thornton recognised progress against all three statutory recommendations.
- 5.3 **Statutory Recommendation 1** - It is imperative that senior officers and senior members take effective corporate grip of long-standing service issues highlighted by the findings in this report (including SLT, SCT, the waste service, the ERP system, and Lion Farm) and prioritise corporate effort in managing the issues identified and embed the solutions into the Council.

Progress update:

- Continuing to implement strategies to address the service issues highlighted in the Grant Thornton report.



- Sandwell Leisure Trust – agreement reached to extend SLT’s operation of leisure centres to March 2027.
- Handover of Sandwell Aquatic Centre to SLT
- Sandwell Children’s Trust – Governance arrangements remain in place. Joint work in place with SCT in relation to corporate parenting and early help. Revised contract commenced April 2023
- Waste Contract – Contract Monitoring framework progressing well and embedded in PMF reporting. Review of the Contract is complete.
- ERP (Oracle Fusion) – support provider in place and implementation commenced. Project Management and Governance arrangements are in place.
- Regeneration Strategy and Pipeline to underpin significant regeneration in Sandwell approved by Cabinet 23 March 2022. First monitoring provided to Cabinet in November.

5.4 **Statutory Recommendation 2** - The Council must ensure that the learning in relation to commercial decisions, procurement and contract management highlighted in this report are understood through the organisation.

Progress Update

- The first phase of the Governance Review has completed with the Constitution refresh.
- Corporate Governance Training - Programme of training and development commenced in September 2022 on effective decision-making, good governance, and revised contract procedure rules. Next phase of Corporate Governance Development is being rolled out during 2023-2024.
- Commercial Strategy approved in March 2023.
- Corporate Asset Management Strategy approved by Cabinet in November 2023.
- SEND Transport lessons learnt completed and shared with Wider Leadership Team

5.5 **Statutory Recommendation 3** - Senior leadership, both officers and members, must demonstrate that they can continue to work together effectively, that they operate in line with the Council’s values, codes, policies and procedures, and that there is zero tolerance to inappropriate behaviours. This includes changing the organisational culture in relation to complaints so that they restore balance and proportionality.



Progress Update

- Member Development – New Member induction arrangements are in place. Member Development Programme is being regularly reviewed by Ethical Standards and Member Development Committee. Member Handbook created for Municipal Year 2023-24.
- Officer Development – A consolidated programme of fundamental training for managers on Corporate Governance matters has commenced. A broader Management Development Programme will be rolled out in 2023 following the approval of the Workforce Strategy.
- Organisational Culture – Extensive engagement held to inform the One Team Framework (Values and Behaviours) which was approved in March 2023. Values and behaviours launched.
- Meeting structures to facilitate Cabinet Member and Leadership Team cross-working in place and meeting needs.

6 Specific Recommendations from External Reviews relating to Audit

- 6.1 The Statutory Directions set out that the Council must secure improvement in relation to the proper functioning of the scrutiny and associated audit functions.
- 6.2 In their follow-up review in Autumn 2022, Grant Thornton commented on the positive progress to improve the culture and professionalism of key Council committees and commenting that the Audit Committee has continued to operate throughout the year in a manner focussing on significant governance matters.
- 6.3 In the original Value for Money Governance Review (2021) Grant Thornton set out four recommendations that relate to scrutiny and audit. Grant Thornton made an additional recommendation relating to audit in their 2022 follow-up review relating to the Executive confirming their position on historic matters. Appendix 4 sets out an overview of progress against the recommendations made by Grant Thornton in relation to scrutiny and audit.

7 External Reviews

- 7.1 External assurance continues to play a part in our improvement journey to monitor our progress in addressing the recommendations made through external reviews. Grant Thornton, LGA and CIPFA conducted follow up reviews in late 2022. Audit and Risk Assurance Committee received the follow up review reports in January 2023.



7.2 Reports from Sandwell's Commissioners have been submitted to the Secretary of State on a six-monthly basis. In their June 2023 report, Commissioners noted the considerable progress made over the first fifteen months of the intervention towards addressing the significant challenges facing the authority. In their third report, the Commissioners outlined that their focus over the coming months will be in the following areas:

- Developing the strategic capacity of the organisation
- Implementation and embedding of the council's values and behaviours (One Team Framework)
- Establishing a comprehensive transformation programme linked to the delivery of the medium-term financial strategy
- Approval of the 2020/21 accounts by the external auditors and a clear timetable for approval of the 2021/22 accounts

7.3 Planning is underway for a return visit of Grant Thornton in Autumn 2023.

8 Changes to the Improvement Plan

8.1 The Improvement Plan is intended to be a live document updated to take account of progress and relevant changes.

8.2 The Improvement Plan report to Council in June 2022 set out that changes (which may include the addition of new workstreams or objectives, or the amendment of timescales for delivery of actions) will be tracked through programme management mechanisms and that Cabinet will retain oversight of changes through regular formal reporting.

8.3 The list of all changes is provided in Appendix 5. Where new actions have been added to the Improvement Plan, these are displayed within the monitoring tool with red font colour.

8.4 The changes made are summarised below.

- 3 new sub-actions have been added
- 14 changes have been made to action delivery timescales, and milestones (6 of which are of more than 3 months)



- 2 changes have been made to descriptions of actions
- 3 Main actions have been closed as the activity is complete (this includes 1 main action that also closing results in a Workstream closure)
- 2 Assurance actions have been closed.

9 Risk Management

- 9.1 The Improvement Plan Risk Register underpins the council’s strategic risk relating to the council’s Improvement Plan (59a 02/22) and is currently rated as an overall Amber risk. The risk register is reported monthly to Leadership Team and quarterly to Cabinet and Audit & Risk Assurance Committee.
- 9.2 The current risk register is attached as Appendix 6. The main risks are associated with:
- **Resources** – for delivery of key components of the plan including the corporate programme management office. The financial resources required have been identified and were approved by Council in June. To provide additional capacity across improvement activities, the Improvement Reserve is being used to fund graduate placements within the National Graduate Development Programme which will commence from September 2023.
 - **Communication** – to ensure everyone is aware of their respective roles and responsibilities. Communication is taking place through a range of methods including briefings, live events, and regular messages.
 - **Investment and Financial Resources** – to ensure financial resources are made available resource gaps/ pressures associated with the Improvement Plan have been identified
 - **Constitutional Changes-** If key governance changes (agreed during 2022) are not embedded throughout the organisation then opportunities will be missed. First round of training has been delivered along with revised templates and guidance. Phase 2 of the Corporate Governance Review is underway, and this will focus on embedding the constitutional changes
- 9.3 Since the last report to Audit and Risk Assurance Committee, the following risks have reduced:
- IP10 Performance Management Framework (PMF) and Data Quality- Amber to Green



9.4 Since the last quarterly report to Audit and Risk Assurance Committee, the following risks have been closed:

- IP2 Programme Management Arrangements - target score reached

10 Reporting Framework and Governance

- 10.1 To ensure that senior officers and members have oversight of delivery, Council approved the reporting mechanism for the Improvement Plan in June 2022. This set out that progress will be monitored by Leadership Team monthly and reported to Cabinet quarterly until all actions have been completed, or changes have been embedded into business as usual. The diagram included at Appendix 7 sets out the governance framework.
- 10.2 The Government Directions require reporting on the delivery of the Improvement Plan at six monthly intervals to the Secretary of State from the council and the Commissioners. Reports have been submitted in December 2022 and June 2023. The next report is due December 2023
- 10.3 Member-led committees, such as the Governance & Constitution Review Committee, Audit & Risk Assurance Committee and Scrutiny Committees, are used for providing a steer and maintaining oversight of the actions and implementation of the Improvement Plan.
- 10.4 The Governance & Constitution Review Committee and cross-party Working Group have been integral to the development and review of the governance documents, ahead of decisions taken by Council last year.
- 10.5 Audit & Risk Assurance Committee receive quarterly updates on the Improvement Plan and the Improvement Plan Risk Register.
- 10.6 Budget & Corporate Scrutiny Management Board has included several elements of the Improvement Plan on their work programme as well as regular reports on overall progress. This has included a 'deep dive' focus on the work under the Organisational Culture theme and engagement with the workforce.



10.7 Any recommendations or comments from Audit & Risk Assurance Committee and Budget & Corporate Scrutiny Management Board will be reported to Cabinet.

11 Implications

Resources:	The monitoring of the Improvement Plan is being carried out within existing resources. Council’s approval of the single Improvement Plan included allocation of resources to ensure delivery of the Improvement Plan. These resources are monitored regularly by the Programme Management Office and Leadership Team.
Legal and Governance:	<p>On 22 March 2022, The Secretary of State for Levelling Up, Housing and Communities issued Directions under Section 15(5) and (6) of the Local Government Act 1999 (the 1999 Act) in order to ensure that the council can comply with the requirements of Part 1 of the 1999 Act. Failure to comply with these Directions may lead to further intervention measures for the council.</p> <p>The delivery of actions within the Plan agreed by Council in June 2022, as well as any subsequently identified actions, will support the council to achieve sustainable improvement. This will support the end of government intervention.</p> <p>Ultimately, the changes made through the Improvement Plan will enable the council to effectively deliver its strategic priorities and ensure it is delivering value for money for Sandwell.</p>
Risk:	If the Council fails to take appropriate action to meet the requirements set out in the government Direction, or the Commissioners appointed by the Secretary of State do not have sufficient confidence that appropriate actions are being taken to implement and sustain the required improvements, then the council risks not having appropriate arrangements in place to comply with its best value duty under Part 1 of the 1999 Act. This could lead to further government intervention, increased costs and damage to reputation.



	A risk register is in place and will be maintained for the duration of the Improvement Plan which will underpin the council's strategic risk relating to the council's Improvement Plan (59a 02/22). This will be reported monthly to Leadership Team, quarterly to Cabinet and will be regularly reported to Audit and Risk Assurance Committee.
Equality:	The successful delivery of this Improvement Plan will require the development and review of many of the council's policies and procedures. These changes will build in consideration of the impact on equalities throughout the development and will include an Equality Impact Assessment where appropriate.
Health and Wellbeing:	The underpinning objective of the Improvement Plan is to ensure the council is able to achieve the strategic priorities as set out in the Corporate Plan. These priorities focus on improving the health and wellbeing of our residents and tackling health inequalities in a multi-faceted way. Therefore, any improvements to the council's governance structures will strengthen the council's ability to deliver services that will improve the health and wellbeing of Sandwell.
Social Value	Within the Improvement Plan, the council is committed to developing the Social Value Policy in conjunction with the refresh of the Procurement & Contract Procedure Rules. Through strengthening our asks of contractors through this Social Value Policy and linking them to the Corporate Plan objectives, the council will be able to maximise its social value return.
Climate Change	The underpinning objective of the Improvement Plan is to ensure the council is able to achieve the strategic priorities as set out in the Corporate Plan. Green in everything we do is one of the Fairer Sandwell principles running throughout the Corporate Plan. Any improvements to the council's governance structures will strengthen the council's ability to embed this principle and further the climate change agenda.



Corporate Parenting:	The underpinning objective of the Improvement Plan is to ensure the council is able to achieve the strategic priorities as set out in the Corporate Plan. These priorities include being a good Corporate Parent for the children in our care and supporting young people once they leave care. Therefore, any improvements to the council's governance structures will strengthen the council's ability to be a good Corporate Parent.
-----------------------------	---

12 Appendices

1. Improvement Plan Monitoring Tool July 2023
2. Improvement Plan Theme Summary July 2023
3. Statutory Recommendations Reporting July 2023
4. Scrutiny and Audit Recommendations Reporting July 2023
5. Changes to the Improvement Plan July 2023
6. Improvement Plan Risk Register July 2023
7. Improvement Plan Governance Diagram

13 Background Papers

- [Sandwell Council Improvement Plan](#)
- Approval of Sandwell Council Improvement Plan [Report to Council 7 June 2022](#)
- Reports to the Secretary of State for Levelling up Housing and Communities:
 - June 2022 Reports
 - [Sandwell Council Report to Secretary of State for Levelling up, Housing and Communities](#), June 2022
 - [Sandwell Council Commissioners: third report to Secretary of State for Levelling up, Housing and Communities, June 2023](#) (published July 2023)
 - [Ministerial response to third letter](#) (July 2023)
- Improvement Plan Progress Reports:
 - To Council: [13 December 2022](#)
 - To Cabinet:
 - [March 2023](#)



- [December 2022](#) including LGA Corporate Peer Challenge Progress Review Report Nov 2022
 - [September 2022](#)
- To Audit and Risk Assurance Committee
 - [March 2023](#)
 - [January 2023 \(External Review Reports\)](#)
 - [November 2022](#)
 - [September 2022](#)
 - [June 2022](#)
- To Budget and Corporate Scrutiny Management Board
 - [March 2023](#)
 - [November 2022](#)
 - [September 2022](#)
- External Review Reports
 - [Grant Thornton Value for Money Governance Review Follow-up Report 2022](#)
 - [Grant Thornton Value for Money Governance Review December 2021 – reissued October 2022](#)
 - [LGA Corporate Peer Challenge Progress Review Report 2022](#)
 - [LGA Corporate Peer Challenge Report February 2022](#)
 - [CIPFA Financial Management Report January 2022](#)
- Reports to the Secretary of State for Levelling up Housing and Communities:
 - [Sandwell Council Report to Secretary of State for Levelling up, Housing and Communities, December 2022](#)
 - [Sandwell Council Commissioners: second report to Secretary of State for Levelling up, Housing and Communities, December 2022 \(published March 2023\)](#)
 - [Ministerial response to second letter \(March 2023\)](#)



This page is intentionally left blank



IMPROVEMENT PLAN

Progress against Plan Status Rating	Definition	Leadership Team Action as a result
On Track	Progress against the action is good and there is i) a low level of issues; and/or ii) progress is in line with the delivery date with no/ minor slippage (e.g. less than 1 months); and/or that	Leadership Team note progress and seek assurance that on track
Medium progress	Progress on the action is being made but there is i) a medium level of issues and/or ii) slippage (actual / projected) of 1-2 months	Leadership Team watching brief and review impact on dependencies
Significant issues / slippage	There is a significant level of issues and/or slippage (e.g. more than 2 months)	Leadership Team review and remedy
Not due to start	Work on the action is not due to start	N/a
Complete	Action is complete	N/a
Closed	Action is complete and there is evidence that the measures of success have been fulfilled	Evidence to be provided
N/A	Update not required at this time	N/a
On hold	Action placed on hold due to different approach being considered	

Theme 1 -Organisational Culture

Static data			Owners					Dates		Focus	Progress against plan	Evidence of status rating	Progress against plan	Evidence of status rating	
Workstream	Ref	Action	Milestones	We will statement (code & statement in full)	Director Lead	Cabinet Member	Other Leads	Update Owner (if different)	Start date	Due date	Main Action Risk	Status (June 2023)	Update (Initial and Date)/June 2023)	Status (July 2023)	Update (Initial and Date)/July 2023)
Establishing Organisational Culture	OCA2.0	Create the right environment for that organisational culture to thrive	Workforce Strategy approved	(New) O1 We will embed the One Team Framework	Chief Executive	Deputy Leader					Focus 1	N/A	N/A	N/A	N/A
Establishing Organisational Culture	OCA2.1	Workforce Strategy approved			Chief Executive	Deputy Leader		Head of HR	Dec-22	Jul-23	N/A	On Track- little or no slippage	The draft of the workforce strategy is being taken to Leadership in July 2023 for approval. (N. DS 3.7.23)	Medium Progress- actual/ projected slippage of 1-2 months	Workforce strategy being agreed at September Leadership. There is no delay to the workstreams within the strategy whilst this approval is pending. (DS)
Establishing Organisational Culture	OCA2.3	Project Plan for launch of One Team Framework and alignment to people management practices - Launch and share events with people managers (June & July 2023) - Alignment of One Team framework values and behaviours in people practices and L&D offer .			Chief Executive	Deputy Leader		Head of HR	Mar-23	Jul-23	N/A	On Track- little or no slippage	3 sessions completed. 5 remaining - Programme plan drafted and key workstreams identified.	On Track- little or no slippage	Final launch and share session 21 July 2023. Feedback and evaluation from launch is being collated. Programme plan meeting with stakeholders of the wider OTT embedding taking place 19.7.23. (DS)
Establishing Organisational Culture	OCA2.4	Employee performance review and objective setting, linked to Corporate Plan and Directorate Plans (Appraisal) a) confirm approach for 2023 b) determine fully refreshed approach for 2024 onwards			Chief Executive	Deputy Leader		Head of HR	Mar-23	Mar-24	N/A	On Track- little or no slippage	Project scoping taking place inline with programme plan	On Track- little or no slippage	L&OD have a draft proposal and will commence a timeline to consult with stakeholders as part of the project plan in OCA2.3. (DS)
Officer Learning and Development	OC.B2.0	Develop a clear programme of management development	Management Development Programme Agreed	(New) O2 We will develop and embed excellent people management practices, by effectively leading, supporting and improving our workforce, fostering a workforce that is engaged and productive	Chief Executive	Deputy Leader	Director- Law & Governance				Focus 2	N/A	N/A	N/A	N/A
Officer Learning and Development	OC.B2.1	Management and Development Programme Scope, Content and Budget Agreed			Chief Executive	Deputy Leader	Director- Law & Governance	Head of HR HR Team Manager L&D/OD	Oct-22	April 23	N/A	On Track- little or no slippage	Manager essentials sessions and Sandwell Manager essentials will continue as BAU. Learning for managers	Complete	Can this marked as complete now as Sandwell Manager essentials will continue as BAU. Learning for managers
Officer Learning and Development	OC.B2.4	Management Development Programme Delivery			Chief Executive	Deputy Leader	Director- Law & Governance		Apr-23	tbc	N/A	On Track- little or no slippage	As above	Complete	As above
Officer Learning and Development	OC.B2.5	New action: Senior Leadership Development Programme Scope, Content and Budget Agreed			Chief Executive	Deputy Leader		Head of HR HR Team Manager L&D/OD		TBC	N/A	New Action Added	VL and DS to meet with SL (13th July) scope requirements	New Action Added	VL/DS met with Shokat and provisional ideas and plans are being developed for a pilot of a programme approx January 2024. (DS)
Officer and Member Relationship	OC.C4.0	Assurance Activity to sustain positive Officer and Member Relationship		(New) O4-We will continue to improve Officer-Member Relationships	Director - Law & Governance	Leader of the Council			Jan-23		Focus 2	N/A	N/A	N/A	N/A
Officer and Member Relationship	OC.C4.1	Identify mechanisms for ongoing insight and assurance around the Officer and Member Relationship			Director - Law & Governance	Leader of the Council			Jan-23	May-23	N/A	Medium Progress- actual/ projected slippage of 1-2 months	The ongoing mechanisms for insight and assurance around the Officer-Member Relationship include views from external reviews, standards cases, feedback from Directors, Group Leaders and Chief Whips. Following discussions with ARAC and BCSMB around the Officer-Member	Medium Progress- actual/ projected slippage of 1-2 months	The ongoing mechanisms for insight and assurance around the Officer-Member Relationship include views from external reviews, standards cases, feedback from Directors, Group Leaders and Chief Whips. Following discussions with ARAC and BCSMB around the Officer-Member survey conducted in April, there is
Officer and Member Relationship	OC.C4.2	New action: Compile insight into the Member-Officer Relationship in preparation for Autumn sessions with LGA around the Member-Officer Relationship			Director - Law & Governance	Leader of the Council			Jul-23	Nov-23	N/A	New Action Added	To commence following discussions with Group Leaders and Chief Whips and Ethical Standards and Member Development Committee around approach ahead of LGA sessions	New Action Added	Preparations underway for Autumn insight gathering around the Member-Officer relationship.
Member Learning and Development	OC.D3.0	Continue forward plan for all Member briefings based on themes of work / areas for development	LT review of All Member briefings	(New) O4-We will continue to improve Officer-Member Relationships	Director - Law & Governance	Leader of the Council					Focus 2	N/A	N/A	N/A	N/A
Member Learning and Development	OC.D3.2	Leadership Team Review of All Member Briefings to ensure they are meeting needs			Director - Law & Governance	Leader of the Council			Mar-22	Jun-23	N/A	On Track- little or no slippage	Continuous learning has been taking place throughout the previous Municipal Year. Once next All Member briefing has been scheduled (likely end July), discussion will take place with Leadership Team on content and preparation including continuous learning around how the briefings are working.	On Track- little or no slippage	Leadership Team conversation held 18/07/23 around All Member briefings and agreed level of detail to be shared and approach. Next briefing will take place mid August. Once forward plan of All Member briefing dates in place this action will be closed.
Member Learning and Development	OC.D5.0	Member development programme	Approval of refreshed Member Development Programme for start of Municipal Year	(New) O4-We will continue to improve Officer-Member Relationships	Director - Law & Governance						Focus 2	N/A	N/A	N/A	N/A
Member Learning and Development	OC.D5.1	Approval of next iteration of MDP that includes actions as a result of Member POP analysis			Director - Law & Governance	Ethical Standards and Member Development Committee			Mar-23	23-Mar	N/A	Complete	Complete	Complete	complete

Static data			Owners				Dates		Focus	Progress against plan	Evidence of status rating	Progress against plan	Evidence of status rating		
Workstream	Ref	Action	Milestones	We will statement (code & statement in full)	Director Lead	Cabinet Member	Other Leads	Update Owner (if different)	Start date	Due date	Main Action Risk	Status (June 2023)	Update (Initial and Date)/June 2023)	Status (July 2023)	Update (Initial and Date)/July 2023)
Member Learning and Development	OC.D5.2	New action: New Member Survey conducted and any required amendments made to MDP / New Member Induction programme			Director - Law & Governance	Ethical Standards and Member Development Committee			Jul-23	23-Aug		New Action Added		On Track- little or no slippage	Due to be launched at end July.
Internal Communications	OC.E2.0	Deliver the communications strategy to assist with more effective internal communications		(New) O5- We will ensure we are effectively communicating and engaging with our residents, internal workforce and external stakeholders (See O20 - O22)	Chief Executive	Leader of the Council			Feb-22	Ongoing	Focus 2	N/A	N/A	N/A	N/A
Internal Communications	OC.E2.1	Internal comms channels used to deliver comms messages on an ongoing basis including: - All staff briefing - Team Talk Leadership Updates - Member bulletin - Director live events - We are Sandwell e-bulletin (New)			Chief Executive	Leader of the Council		Strategic Lead - Communications	Ongoing	Monthly updates through IP	N/A	On Track- little or no slippage	CE blog, Team Talk, Directorate events and We are Sandwell bulletins delivered. A corporate live event was held to mark Corporate Parenting Week and work is underway to deliver an in person all staff briefing at the SAC in July.	Complete	First in person all staff briefing held at the SAC on 19th July setting out the vision for the organisation and the high-level roadmap on how we get there. This has been followed up with comms for those unable to attend on the day, including a booklet going to colleagues who do not have an email account. Other BAU internal comms channels maintained.
Internal Communications	OC.E2.2	Chief Executive's Comms Plan launch			Chief Executive	Leader of the Council		Strategic Lead - Communications	Spring 2023 TBC	TBC	N/A	Complete	Matt / Harps - suggest this is closed as the plan is now in place	Complete	Complete
Internal Communications	OC.E2.3	Develop proposal for all staff conference			Chief Executive	Leader of the Council		Strategic Lead - Communications	TBC Aligned to CEX 100 day plan	TBC	N/A	On Track- little or no slippage	Being held on 19th July.	Complete	Delivered on 19th July.
Internal Communications	OC.E2.4	Formal Employee Recognition Scheme - approach and resources identified			Chief Executive	Leader of the Council		Strategic Lead- Service Improvement	Mar-23	Oct-23	N/A	On Track- little or no slippage	Development of Employee Recognition Scheme is being linked to values and behaviours roll out. Aiming for October for proposal for scheme.	On Track- little or no slippage	Development of Employee Recognition Scheme is being linked to values and behaviours roll out. Aiming for October for proposal for scheme.
Internal Communications	OC.E2.5	Continuous feedback on effectiveness of internal comms			Chief Executive	Leader of the Council		Strategic Lead - Communications	Ongoing	Quarterly Reporting Jan, Apr, July, Oct	N/A	On Track- little or no slippage	dashboard to monitor engagement levels of internal bulletins established.	Complete	Survey being conducted to get feedback from the all staff briefing. Continue to add pulse/feedback surveys to internal comms channels and directorate.
Internal Communications	OC.E2.6	Regular comms activity around the scale of financial activities and how the organisation is addressing them.			Chief Executive	Leader of the Council	Director - Finance	Strategic Lead - Communications	Jan-23	ongoing	N/A	On Track- little or no slippage	as last month- Regular comms setting out the MTS as one of the top priorities for the organisation - this will be covered in the all staff briefing in July.	Complete	Reminder of the financial position of the council included in the CE's message at all staff briefing.
Internal Communications	OC.E2.7	Review social media policy and create guidance/ protocol for working with MPs			Chief Executive	Leader of the Council		Strategic Lead - Communications AD - HR	Jan-23	23-Aug	N/A	On Track- little or no slippage	Revised policy was taken to last TU meeting.	On Track- little or no slippage	Meeting with TUs to discuss their proposed changes on 25th July.
Internal Communications	OC.E2.8	Regular comms activity around the golden thread			Chief Executive	Leader of the Council		Strategic Lead - Communications	Jan-23	ongoing	N/A	On Track- little or no slippage	Main method to do this is now the CE blog.	Complete	Golden thread articulated as part of the CE's presentation at the all staff briefing.
Embedding Constitutional Changes	OC.G1.0	Governance review training Phase 2		- Corporate Governance Development Programme Agreed - Delivery of Corporate	(New)O10- We will ensure that our refreshed governance arrangements are embedded	Director - Law & Governance	Leader of the Council		Jan-23	TBC	Focus 2	N/A		N/A	
Embedding Constitutional Changes	OC.G1.3	Governance Training and Development	Corporate Governance Training Delivery		Director - Law & Governance	Leader of the Council	Director-Finance		Jan-23	May-24	N/A	On Track- little or no slippage	First round of scenario-based learning to be delivered in October across DSU, Procurement, Legal and Finance.	On Track- little or no slippage	First round of scenario-based learning to be delivered in October across DSU, Procurement, Legal and Finance.
Embedding Constitutional Changes	OC.G1.4	Annual Refresher of Corporate Governance Training			Director - Law & Governance	Leader of the Council			June 2023	Dec-23	N/A	On Track- little or no slippage	Code of Corporate Governance Training Contained within MDP. 2 further training dates are being identified to capture Members who didn't attend first session. AGS has to be presented alongside Annual Accounts.	On Track- little or no slippage	Code of Corporate Governance Training Contained within MDP. 2 further training dates are being identified to capture Members who didn't attend first session. AGS has to be presented alongside Annual Accounts.

Static data			Owners						Dates		Focus	Progress against plan	Evidence of status rating	Progress against plan	Evidence of status rating
Workstream	Ref	Action	Milestones	We will statement (code & statement in full)	Director Lead	Cabinet Member	Other Leads	Update Owner (if different)	Start date	Due date	Main Action Risk	Status (June 2023)	Update (Initial and Date)/June 2023)	Status (July 2023)	Update (Initial and Date)/July 2023)
Embedding Constitutional Changes	OC.G1.5	Delivery of Directorships and Trusteeships Training			Director - Law & Governance	Deputy Leader			Jan-23	Jul-23	N/A	On Track- little or no slippage	Contained within MDP. Delivery due in August	On Track- little or no slippage	Contained within MDP. Delivery due in August
Role and Function of Scrutiny and Audit	OC.H1.0	Assurance Activity to ensure effective contribution of Scrutiny and Audit is sustained		New O10- We will ensure that our refreshed governance arrangements are embedded	Director - Law & Governance						Focus 2	N/A		N/A	
Role and Function of Scrutiny and Audit	OC.H1.2	Quarterly survey of Member and Officers participating in Scrutiny and Audit meetings			Director - Law & Governance			Strategic Lead - Service Improvement Democratic and Member Services Manager		Jan April July October	N/A	Complete	Surveys of Officers and Members attending Scrutiny and Audit ended April 2023 and findings shared with IPRM and Chairs. Next steps are for feedback to be sought from New Members on their experiences of Committee Meetings to ensure that they are receiving the required support to participate fully in these meetings. Autumn engagement around Member-Officer Relationship will be a route for continuous improvement and learning.	Complete	complete

Theme 2- Corporate Oversight

Static data			Owners				Dates		Focus	Progress against plan		Evidence of status rating		July Update Due	
Workstream	Ref	Action	Milestones	We will statement (code & statement in full)	Director Lead	Cabinet Member	Other Leads	Update Owner (if different)	Start date	Due date	Main Action Risk	Status (June 2023)	Update (Initial and Date)(June 2023)	Status (July 2023)	Update (Initial and Date)(July 2023)
ERP	CO.A1.0	Implement Oracle Fusion	Oracle Fusion Implemented Discovery phase complete Modelling phase complete	(New) O15 We will deliver the Oracle transformation programme	Director-Finance	Deputy Leader	Director-Business Strategy & Change Director- Law		Apr-22	Apr-24	Focus 2	N/A	N/A	N/A	N/A
ERP	CO.A1.9	Completion of the modelling phase			Director-Finance	Deputy Leader		PMO lead	Feb-23	Jun-23	N/A	Medium Progress- actual/ projected slippage of 1-2 months	Modelling phase complete for Finance and Procurement. Extended until mid-July for HR and Payroll. Amended Project Plan being considered by Programme Board to use contingency and ensure April 2024 Go Live is still achievable.	Medium Progress- actual/ projected slippage of 1-2 months	CRP3 completed for SCM and Finance. Modelling phase further extended for HCM to complete and Sign-Off Design BPS and DM design into August. Preparation for DM3 start in progress. Revised plan submitted and approved by Programme Board on 9th July. Go Live still planned for April 2024.
ERP	CO.A1.10	Go live			Director-Finance	Deputy Leader		PMO Lead	Apr-24	Apr-24	N/A	On Track- little or no slippage	As above - some slippage in HR and Payroll but April Go Live still achievable	On Track- little or no slippage	Go Live still planned for April 2024.
ERP	CO.A1.11	Programme benefits will be defined during the duration of the programme and agreed with the programme board -a process will be agreed for monitoring and reporting the benefits -benefit realisation will take place post go live.			Director-Finance	Deputy Leader		PMO lead	Feb-23	quarterly May Aug Nov Feb	N/A	On Track- little or no slippage	due August		due August
Improvement Planning, Monitoring and Learning	CO.B1.0	Single Improvement Plan Phase 1	6 monthly report to SoS	(New) O17 We will complete a review of strategic capacity at Senior Leadership level to support successful delivery of the Corporate Plan and long term planning.	Leadership Team	Leader of the Council			Mar-22	Ongoing	Focus 2	N/A	N/A	N/A	N/A
Improvement Planning, Monitoring and Learning	CO.B1.4	Ongoing Monitoring of Improvement Plan (Monthly Monitoring by Leadership Team, Quarterly Monitoring by Cabinet, ARAC, regular review of IP and IP Risk Register, Scrutiny regular review of IP)			Leadership Team	Leader of the Council		Strategic Lead: Service Improvement	Ongoing	Monthly assurance	N/A	On Track- little or no slippage	Quarterly reports made to Cabinet, Scrutiny and Audit in June. Council approved report to SoS and report. Next monthly report due to IPRM 13/07. R120/06/23	On Track- little or no slippage	Quarterly reports made to Cabinet, Scrutiny and Audit in June. Council approved report to SoS. Monthly report (June return) to IPRM made 13/07 and due to Leader's Meeting 26/07. July return being prepared. Due to be reported to IPRM 03/08, Leader's Meeting 09/08 and to Cabinet, Scrutiny and Audit in September
Improvement Planning, Monitoring and Learning	CO.B1.5	6 monthly report to Secretary of State			Leadership Team	Council		Strategic Lead: Service Improvement	Dec-22	June & December each year throughout intervention	N/A	On Track- little or no slippage	June report submitted. Next report due December. R120/06/23	On Track- little or no slippage	June report submitted. Next report due December. R120/06/23
Improvement Planning, Monitoring and Learning	CO.B1.6	Employee Engagement Survey Action Plan monitored and reviewed by Leadership Team		(New) O22 We will develop and embed excellent people management practices, by effectively leading, supporting and innovating our workforce	Chief Executive	Deputy Leader			Jan-23	Jan July each year	Focus 2	On Track- little or no slippage	Included in monitoring return for June and on IPRM agenda 13/07/23 Preparations underway for Autumn 2023 EES.	Complete	Compiled for IPRM on 13/07/23 and key messages are being included in comms for all staff event on 19/07/23. Final sign off on questions for Autumn 2023 survey due in July.
Improvement Planning, Monitoring and Learning	CO.B1.7	New action to be added: Conduct Employee Engagement Survey for 2023 and consider actions required in response to the findings		(New) O22 We will develop and embed excellent people management practices, by effectively leading, supporting and innovating our workforce	Chief Executive	Deputy Leader		AD - HR Strategic Lead - Service Improvement	Jul-23	early 2024	Focus 2	New Action Added	new action added	New Action Added	Preparations underway for EES to be launched in Autumn 2023. Leadership Team sign off on questions due in July.
Improvement Planning, Monitoring and Learning	CO.B2.0	Single Improvement Plan Phase 2 and Phase 3	SIP phase 2 approved	(New) O17 We will complete a review of strategic capacity at Senior Leadership level to support successful delivery of the Corporate Plan and long term planning.	Leadership team	Leader of the Council			Dec-22	Jun-23	Focus 2	N/A	N/A	N/A	N/A
Improvement Planning, Monitoring and Learning	CO.B2.2	Approval of Improvement Plan Phase 3			Leadership team	Leader of the Council		Strategic Lead: Service Improvement	Mar-23	Jun-23	N/A	Complete	Reported to Cabinet in June 2023.	Complete	complete
Improvement Planning, Monitoring and Learning	CO.B3.0	Continuous Improvement	CI framework developed LL framework developed SEND 2 LL actions embedded in business plans	O17 We will hold ourselves to account for the delivery of the improvement plan and continuously improve	Chief Executive	Leader of the Council			Autumn 2022	Oct-23	Focus 2	N/A	N/A	N/A	N/A
Improvement Planning, Monitoring and Learning	CO.B3.1	Develop a Continuous Improvement framework			Chief Executive	Leader of the Council			Autumn 2022	Oct-23	N/A	On Track- little or no slippage	Framework will utilise transformation principles. Being planned for October.	On Track- little or no slippage	Framework will utilise transformation principles. Being planned for October.
Improvement Planning, Monitoring and Learning	CO.B3.2	Develop a lessons learnt framework			Chief executive	Leader of the Council			23-Jan	Oct-23	N/A	On Track- little or no slippage	Lessons Template and Guidance being prepared	On Track- little or no slippage	Lessons Template and Guidance being prepared

Static data		Owners							Dates		Focus	Progress against plan	Evidence of status rating	July Update Due	
Workstream	Ref	Action	Milestones	We will statement (code & statement in full)	Director Lead	Cabinet Member	Other Leads	Update Owner (if different)	Start date	Due date	Main Action Risk	Status (June 2023)	Update (Initial and Date)(June 2023)	Status (July 2023)	Update (Initial and Date)(July 2023)
Improvement Planning, Monitoring and Learning	CO.B3.3	Ensure SEND 2 lessons learnt applied			Leadership Team	Leader of the Council			23-Jan	June	N/A	Complete	SEND2 transport Lessons Learnt shared with WLT 08/06/23. Actions embedded in plans for SEND3. Tools falling out of this capture will be used across the organisation to support wider procurement activity. Included in business plans.	Complete	complete
Performance Management	CO.C1.0	Performance Management Framework (PMF)	Q4 report Performance Management Framework	New O16- We will embed a performance culture	Chief Executive	Deputy Leader			Sep-22	Ongoing	Focus 2	N/A	N/A	N/A	N/A
Performance Management	CO.C1.3	Quarterly Performance Reports made to Cabinet			Chief Executive	Deputy Leader		Strategic Lead: Service Improvement	Ongoing action	Quarterly monitoring to ensure approach embedded	N/A	On Track- little or no slippage	Preparations on track for Q4 report to Cabinet in July. SI Team preparing new template for Q1 reporting. KW 27/06	On Track- little or no slippage	Q4 went to Cabinet in July. Q1 report now being drafted which will go to Leadership Team in September and Cabinet in October.
Performance Management	CO.C1.4	Review Corporate KPIs for organisational health to reflect workforce strategy			Chief Executive	Deputy Leader		Strategic Lead: Service Improvement	January 2023	Mar-24	N/A	On Track- little or no slippage	There are significant capacity issues in HR services due primarily to the (growing) demands of Oracle Fusion. However, Pis are being reviewed and may be ready to be reported earlier than originally scheduled (Q1 2024/25). As updated in April, the existing set of organisational health metrics have been prepared for year end reporting within the PMF which will go to Leadership Team in May and Cabinet in July. KW 27/06/23	On Track- little or no slippage	There remain capacity issues in HR services due primarily to the (growing) demands of Oracle Fusion. However, Pis are being reviewed and may be ready to be reported earlier than originally scheduled (Q1 2024/25). The existing set of organisational health metrics were included in the Q4 report that went to Cabinet in July.
Performance Management	CO.C1.5	Review Corporate KPIs for customer experience to reflect customer experience programme			Chief Executive	Deputy Leader		Strategic Lead: Service Improvement	January 2023	Apr-23	N/A	On Track- little or no slippage	The Customer experience measures have been reviewed and went to Cabinet on June 7 as part of the Corporate Plan refresh. The Customer Service Standards were agreed at Leadership Team on the 23 May. Performance against the Customer Service Standards will be included in the Corporate Performance Reports, starting in Q1. KW 27/06/2023	Complete	No change for August, we are now putting together the Q1 report.
Performance Management	CO.C1.6	Review PMF and put in place plans to address data gaps			Chief Executive	Deputy Leader		Strategic Lead: Service Improvement	Mar 23	Jun-23	N/A	On Track- little or no slippage	The Corporate Plan which includes revised Pis has been to Cabinet on 7 June. The new measures will be included in the Q1 Corporate Performance Report. KW 27/06	Complete	No change- we are putting together the Q1 reports
Performance Management	CO.C1.7	Q4 SCT Contract Report to include overview of ITS (invest to save) activity.			Director - Children & Education	Deputy Leader		Strategic Lead: Service Improvement	June-23	Jun-23	N/A	Complete	Complete - Q4 report submitted to PMO.	Complete	Complete
Performance Management	CO.C1.8	Corporate performance team in place			Chief Executive	Deputy Leader		Strategic Lead: Service Improvement	dec 22	Sep-23	N/A	On Track- little or no slippage	The start date for the G grade has been confirmed as the 4 September. Recruitment for the F grade to begin later in the summer. KW 27/06	On Track- little or no slippage	as June update
Performance Management	CO.C1.9	Consider integrating revenue, Capital and Performance reporting			Director-Finance	Deputy Leader		Strategic Lead: Service Improvement	July 23	Mar-24	N/A	Not due to start	due July23	Significant issues / actual/projected slippage more than 2 months	This will be fully reviewed once Oracle Fusion is in place and we can fully understand the reporting capabilities of the systems. Change of timescales proposed to commence work in March 24 aligned to Oracle implementation.
Performance Management	CO.C2.0	Budget Monitoring	n/a AA	New O11- We will set a sustainable and balanced budget each year	Director- Finance	Deputy Leader			Mar-22	Ongoing	Focus 2	N/A	N/A	N/A	N/A
Performance Management	CO.C2.4	Assurance action: Quarterly Budget Monitoring Reports made to Leadership Team, Cabinet and Scrutiny			Director-Finance	Deputy Leader			Ongoing action- March, June, Sep, Dec	Quarterly monitoring to ensure approach embedded	N/A	Assurance Action	Financial Outturn report made to Cabinet and Scrutiny in June.	Assurance Action	due sept
Performance Management	CO.C2.5	Assurance action: Where budget pressures identified, assurance provided that action has/is being taken (monthly summary comment from S151 Officer / raise issues)			Director-Finance	Deputy Leader			Ongoing action	Monthly monitoring	N/A	Assurance Action		Assurance Action	
Performance Management	CO.C2.6	Embed financial benchmarking in budget planning			Director-Finance	Deputy Leader			Apr-23	Jan-24	N/A	On Track- little or no slippage	Benchmarking used in budget planning to date	On Track- little or no slippage	Benchmarking used in budget planning to date
Organisational Structure and Enabling Corporate Core	CO.D1.0	Restructuring			Leadership Team	Deputy Leader			Dec-20	on hold	Focus 2	N/A	N/A	N/A	N/A

Static data		Owners							Dates		Focus	Progress against plan	Evidence of status rating	July Update Due	
Workstream	Ref	Action	Milestones	We will statement (code & statement in full)	Director Lead	Cabinet Member	Other Leads	Update Owner (if different)	Start date	Due date	Main Action Risk	Status (June 2023)	Update (Initial and Date)(June 2023)	Status (July 2023)	Update (Initial and Date)(July 2023)
Organisational Structure and Enabling Corporate Core	CO.D1.1	Directorate Level restructuring	All Directorate-level restructuring completed		Chief Executive	Deputy Leader		Head of HR	TBC	TBC	N/A	Action on Hold		Action on Hold	ACE appointed and due to commence in September 2023. Next steps and timeline for Directorate Level Restructuring to be confirmed.
Organisational Structure and Enabling Corporate Core	CO.D1.2	Review of spans and layers across Council's managerial structures in line with LGA Guidance (likely to be incorporated within Target Operating Model Programme in due course)			Chief Executive	Deputy Leader		Head of HR	July 23	TBC	N/A	Action on Hold		On Track- little or no slippage	Work is underway. Initial report due to Leadership Team in August. Timeline and next steps to be confirmed.
Organisational Structure and Enabling Corporate Core	CO.D2.0	Embedding Finance Business Partner role		New O13- We will embed the finance business role	Director- Finance	Deputy Leader			Jan-22	Jul-23	Focus 2	N/A	N/A	N/A	N/A
Organisational Structure and Enabling Corporate Core	CO.D2.3	Workforce development plan implemented for financial services section			Director-Finance	Deputy Leader	Finance Improvement Manager	Finance Improvement Manager		Jul-23	N/A	On Track- little or no slippage	Skills gap analysis completed and training programme being finalised		
Organisational Structure and Enabling Corporate Core	CO.D2.5	Assurance Action: Performance against KPIs for financial services section			Director-Finance	Deputy Leader	Finance Improvement Manager	Finance Improvement Manager	Quarterly	Jun Sep Dec Mar	N/A	Assurance Action		Assurance Action	
Organisational Structure and Enabling Corporate Core	CO.D3.0	Reduction of financial transactional activity		New O18- We will establish a corporate transformation programme and programme management office	Director-Finance	Deputy Leader			Jan-22		Focus 2	N/A	N/A	N/A	N/A
Organisational Structure and Enabling Corporate Core	CO.D3.6	Implement recommended processes for a single view of debt	Business Case for Transactional Finance Team approved		Director-Finance	Deputy Leader			Jun-23	TBC	N/A				
Organisational Structure and Enabling Corporate Core	CO.D3.4	Programme of end to end process reviews			Director-Finance	Deputy Leader			May-22	May-23	N/A	On Track- little or no slippage	Complete for Finance. Will want to consider adopting similar practice in other services.		
Organisational Structure and Enabling Corporate Core	CO.D3.5	Implementation of Recommendations from CIPFa in relation to internal charges			Director-Finance	Deputy Leader			Oct-22	Apr-24	N/A	On Track- little or no slippage	As May update		
Organisational Structure and Enabling Corporate Core	CO.D3.7	Develop Business case for Transactional Finance Unit			Director-Finance	Deputy Leader				TBC	N/A	On Track- little or no slippage	Suggest adding milestones from implementation plan - SH to discuss with Kae/Rebecca	On Track- little or no slippage	This has been progressed and links with the business support review
Organisational Structure and Enabling Corporate Core	CO.D4.0	Resolve issues relating to the completion and sign off of final accounts.	AA n/a	New O11- We will set a sustainable and balanced budget	Director- Finance	Deputy Leader			Jan-22	AA- ongoing	Focus 1	N/A	N/A	N/A	N/A
Organisational Structure and Enabling Corporate Core	CO.D4.4	Assurance Action: GT sign-off of 2020/21 Accounts (assurance that previous issues raised have been resolved)	sign off of 2020/21 accounts		Director-Finance	Deputy Leader			Monthly monitoring	Monthly monitoring	N/A	Assurance Action	As May update-Grant Thornton have final adjustments in relation to revaluation error. Awaiting feedback.	Assurance Action	As May update- Grant Thornton have final adjustments in relation to revaluation error. Awaiting feedback.
Organisational Structure and Enabling Corporate Core	CO.D4.5	Assurance Action: Preparation of Draft Accounts for 2021/2022 (assurance that approach to completion and sign-off of final accounts is becoming embedded)	sign off of 2021/22 accounts		Director-Finance	Deputy Leader			Monthly monitoring	Monthly monitoring	N/A	Assurance Action	As May update-Agreed with Grant Thornton that audit dates for 2021/22 will be moved to October to allow more internal quality assurance process before external audit takes place.	Assurance Action	As May update-Agreed with Grant Thornton that audit dates for 2021/22 will be moved to October to allow more internal quality assurance process before external audit takes place.

Static data			Owners						Dates		Focus	Progress against plan	Evidence of status rating	July Update Due	
Workstream	Ref	Action	Milestones	We will statement (code & statement in full)	Director Lead	Cabinet Member	Other Leads	Update Owner (if different)	Start date	Due date	Main Action Risk	Status (June 2023)	Update (Initial and Date)(June 2023)	Status (July 2023)	Update (Initial and Date)(July 2023)
Corporate Transformation	CO.E1.0	Corporate Transformation programme		New O18- We will develop a corporate transformation programme and a corporate programme management office and approach	Director- Finance	Deputy Leader			Dec-21		Focus 1	N/A	N/A	N/A	N/A
Corporate Transformation	CO.E1.3	Corporate Transformation PMO established - Local Partnerships Review Concludes - Establishment of PMO	Transformation PMO in place Corporate PMO in place		Director- Finance	Deputy Leader		AD- Transformation	Sep-23		N/A	On Track- little or no slippage	Final PMO report to LT on 11th July.	On Track- little or no slippage	Reported to leadership team 11 July, governance arrangements approved now moving to implementation.
Corporate Transformation	CO.E1.4	Programme and Project Management System Implementation	Verto system implemented		Director- Finance	Deputy Leader		AD- Transformation	Jul-23		N/A				Work underway to develop Verto following the approval of the PMO framework and threshold tool. Timeline for roll out to be determined following presentation at LT 08.08.23. PMO Comment: Change control to be proposed for a change to timescale following LT discussion on 08.08.23
Corporate Transformation	CO.E1.5	Corporate Transformation Board operational -ToR finalised -Membership confirmed -Board dates in place	Corporate Transformation Board operational		Director- Finance				23-Jan	Jun-23	N/A	On Track- little or no slippage	CTB TOR revised and meeting scheduled for 5th July.	Complete	ToR have been finalised, board is in place and dates confirmed.
Customer Journey	CO.F5.0	Customer Journey Programme		New O8 We will deliver the customer journey programme	Director – Regeneration & Growth	Deputy Leader		Transformation Programme Manager	22-Sep	TBC	Focus 1	N/A	On track with the customer journey plan.	N/A	
Customer Journey	CO.F5.4	Ward and Casework Management - Member Engagement held			Director – Regeneration & Growth			Strategic Lead - Customer	TBC	TBC	N/A	On Track- little or no slippage	Presentation has been taken to 4 Town Meetings so far with good Member attendance at all, data being collected and follow up meetings will be held once all meetings have been attended. Follow up meetings will identify all issues raised and solutions and actions to address concerns.	On Track- little or no slippage	All 6 Town Meetings attended. Presentation provided to Cabinet Member, Town & Vice Chair Meeting held on 10/07/23. This detailed the issues raised by Members in the Town Meetings and what the next steps were, commitment made to attend future meetings with solutions/quick wins and any items that may need further exploration. Positive feedback received from Members to the approach taken and they also highlighted that they felt that they had been listened to.
Customer Journey	CO.F5.5	Ward and Casework Management - Action plan in place Plan for Responsiveness re: Ward & Casework Management 2023/24.			Director – Regeneration & Growth			Strategic Lead - Customer	TBC	TBC	N/A	On Track- little or no slippage	See above, 4 of 6 sessions have been held. Leadership Team are also continuing to receive a weekly report on open member cases.	On Track- little or no slippage	LT continue to receive weekly updates on cases. Solutions are being worked up based on the issues and suggestions highlighted in the recent meetings held with Members.

Static data			Owners						Dates		Focus	Progress against plan	Evidence of status rating	July Update Due	
Workstream	Ref	Action	Milestones	We will statement (code & statement in full)	Director Lead	Cabinet Member	Other Leads	Update Owner (if different)	Start date	Due date	Main Action Risk	Status (June 2023)	Update (Initial and Date)(June 2023)	Status (July 2023)	Update (Initial and Date)(July 2023)
Strategic Planning framework	CO.G1.0	Strategic Planning framework	Refreshed Vision 2030 Refreshed Directorate Business Plans Refreshed appraisal process	New O16- We will embed a performance culture	Chief Executive				2024		Focus 2	N/A	new action	N/A	new action
Strategic Planning framework	CO.G1.1	Refresh of partnership wide vision 2030	State of Borough report Sept 23, Strategic Partnership eng		Chief Executive			Strategic Lead - Service Improvement		early 2024	N/A	On Track- little or no slippage	Joint Strategic Chairs Board agreed the refresh process and to prioritise partnership discussions on the State of the Borough report. State of Borough report on track for September, draft end of July	On Track- little or no slippage	State of the Borough data on track to be drafted by end of July
Strategic Planning framework	CO.G1.2	Finalise directorate business plans 2023-2026			Chief Executive			Strategic Lead - Service Improvement		Jun-23	N/A	Complete	Finalised in line with Cabinet's approval of Corporate Plan refresh in June 2023 (RJ 03/07/23)	Complete	complete
Strategic Planning framework	CO.G1.3	Refresh appraisal process			Chief Executive			AD - HR Strategic Lead - Service Improvement		TBC	N/A	On Track- little or no slippage	2022-23 appraisal season underway. Planning commenced for new appraisal arrangements from 2024 onwards	On Track- little or no slippage	2022-23 appraisal season conducted. Planning commenced for new appraisal arrangements from 2024 onwards
Strategic Planning framework	CO.G1.4	Pilot an approach to service planning			Chief Executive			Strategic Lead - Service Improvement		TBC	N/A	Medium Progress- actual/ projected slippage of 1-2 months	Resource remained aligned to CP Refresh and realignment of Directorate BP's.	On Track- little or no slippage	commenced refresh of business planning framework for 24/25, seeking to incorporate key strategic themes within template eg. workforce, ICT, procurement, assets, EDI to fully embed changes and key agendas in service planning. Ready for launch in Autumn 23

Theme 3 -Strategic Direction

Static data													Owners				Dates		Focus	Progress against plan	Evidence of status rating	July Update Due	
Workstream	Ref	Action	Milestones	We will statement (code & statement in full)	Director Lead	Cabinet Member	Other Leads	Update Owner (if different)	Start date	Due date	Main Action Risk	Status (June 2023)	Update (Initial and Date)(June 2023)	Status (July 2023)	Update (Initial and Date)(July 2023)								
Strategy development and refresh	SD.A1.0	Regen Pipeline Development and Delivery	Strategic delivery partner in place	E10- We will develop an overarching Regeneration Strategy supported by an approved Pipeline of Regeneration Projects to support economic recovery from Covid19.	Director-Regeneration & Growth	Cabinet Member for Regeneration and Growth			Autumn 2021	Apr-27	Focus 2	N/A	N/A	N/A	N/A								
Strategy development and refresh	SD.A1.2b	Assurance Action- Pipeline projects updated to IPRM on a 6-monthly basis			Director-Regeneration & Growth	Cabinet Member for Regeneration and Growth			22-Dec	6 monthly update	N/A	Assurance Action	Pipeline is broadly on track but has been impacted in some areas by construction cost inflation which is making certain schemes not viable to take forward. 6 monthly report due for July cabinet.	Assurance Action	6 monthly update completed in June - check for closure at CC								
Strategy development and refresh	SD.A1.3	Regeneration Pipeline: Agreement to procure a strategic delivery partner			Director-Regeneration & Growth	Cabinet Member for Regeneration and Growth			Mar-22	Jul-23	N/A	OnTrack- little or no slippage	Process of signing the initial access agreement. We are pulling the internal working group together. Presentation is due to Leadership Team the 23rd May and will go to Cabinet in July 23. Cabinet members have been briefed and report due to be published tomorrow	Complete	Went to Cabinet in July and secured approval to enter in to procurement. Report will return to Cabinet once procurement has been successful.								
Strategy development and refresh	SD.A3.0	Communications and Corporate Affairs Strategy Development and Delivery	Approval of Communications and Corporate Affairs Strategy	(New) O5 - We will ensure we are effectively communicating and engaging with our residents, internal workforce and external stakeholders	Chief Executive	Leader of the Council		Strategic Lead-Communications	Autumn 2021	Ongoing	Focus 2	OnTrack- little or no slippage		On Track- little or no slippage	First in person all staff briefing held at SAC on 19th July that set out the vision and next steps for the council.								
Strategy development and refresh	SD.A4.0	Refresh and embed the Corporate Procurement Strategy	Corporate Procurement Strategy Approved	E2 - We will spend more money directly with suppliers in Sandwell. We will do this by developing better intelligence and improving our knowledge of local supply chains, as well as working with major contractors to encourage spending and sub-contracting with local suppliers.	Director- Finance	Deputy Leader		Interim Procurement Strategy Manager	Autumn 2021	Jul-23	Focus 2	N/A		N/A									
Strategy development and refresh	SD.A4.4	Action Plan to address gap analysis in strategy to be completed			Director- Finance	Deputy Leader		Interim Head of Procurement	Apr-23	Jul-23	N/A	OnTrack- little or no slippage	As May update - action plan drafted for approval	On Track- little or no slippage	Reporting on local spend is being built into the fusion project in a different way. We will start collating supplier data on whether they deliver the goods and services out of a WMBC postcode by West Midlands combined authority postcode. This way we can reflect a more educated view on money passing into smbc authority area but also recognised that due to the high manufacturing density of smbc that our opportunities may be reduced for local spend v our needs. Many residents may be working in WMCA areas and therefore value is still being added by widening the post code area reporting but with an ability to separate out. In the meantime the message for local spend has been communicated widely via CPR's, Leadership team, Wider								
Strategy development and refresh	SD.A5.0	Develop and Implement the Commercial Strategy	Commercial Strategy Approved	O19 - We will develop our commercial approach including our approach to contract management and monitoring and deliver our first commercial business streams.	Director- Finance	Deputy Leader			Autumn 2021	Ocr 23	Focus 2	N/a		N/a									
Strategy development and refresh	SD.A5.3	Complete Full Business Cases for identified Business Steams in line with Commercial Project Plan approved by Leadership Team			Director- Finance					Oct-23	N/A	Medium Progress- actual/ projected slippage of 1-2 months	Highlight reports for each workstream shows slippage against action plans. Escalated at LT/CTB	Medium Progress- actual/ projected slippage of 1-2 months	Highlight reports/ project scopes due to be presented at LT 01.08.23								

Static data			Owners					Dates		Focus	Progress against plan	Evidence of status rating	July Update Due		
Workstream	Ref	Action	Milestones	We will statement (code & statement in full)	Director Lead	Cabinet Member	Other Leads	Update Owner (if different)	Start date	Due date	Main Action Risk	Status (June 2023)	Update (Initial and Date)(June 2023)	Status (July 2023)	Update (Initial and Date)(July 2023)
Strategy development and refresh	SD.A5.4	Recruit Commercial Project Officer			Director- Finance					Jun-23	N/A	Medium Progress- actual/projected slippage of 1-2 months	Recruitment unsuccessful - considering other options.	Medium Progress- actual/projected slippage of 1-2 months	Post re-advertised via HAYS WC 31.07.23
Strategy development and refresh	SD.A6.0	HRA 30 year Business Plan	HRA 30 year Business Plan approved	H17- We will ensure that council homes are safe places to live by fully complying with fire and building safety requirements and regularly reviewing compliance. We will support people in the private rented sector to ensure their landlords comply with safety standards too. H15- We will modernise our tenancy and estate management offer, delivering a more proactive service, early identification and intervention to mitigate risks to tenancy sustainment and a new neighbourhood management working in partnership with communities to address their priorities.	Director- Housing	Cabinet Member for Housing	Assistant Directors - Housing Management and Asset Management		Autumn 2021	Jun-23	Focus 2				
Strategy development and refresh	SD.A6.4	Procurement of stock condition surveys	Tendering process complete and contract awarded		Director- Housing	Cabinet Member for Housing				Jun-23	N/A	Significant issues / actual/projected slippage- more than 2 months	Tender bids now received through framework and being evaluated. Contract award due to be made on 1st August 2023. Number of surveys has been reduced to 5,000 due to competition for surveyors in the market. Will be completed over 12 mths.	Significant issues / actual/projected slippage- more than 2 months	Contract award has been signed off and contractor will start surveying properties from 1st September 2023.
Strategy development and refresh	SD.A6.5	New action: Stock Condition Surveys Undertaken to inform HRA business plan			Director- Housing	Cabinet Member for Housing			Sep-23	Sep-24				New Action Added	New action added
Strategy development and refresh	SD.A7.0	Refresh the Early Help Strategy		B11 -We will work with partners to make sure that vulnerable children in our community receive the right support to enable them to thrive and have successful adult lives. B15- We will work with partners to ensure early help is available to children and young people at the earliest opportunity depending on their need.	Director- Children & Education	Cabinet Member for Children and Education			Autumn 2021	ongoing	Focus 2				
Strategy development and refresh	SD.A7.2	Early Help Strategy to be reviewed annually at the early help partnership board			Director- Children & Education	Cabinet Member for Children and Education			Apr-23	Annually	N/A	Assurance Action	Due April 24	Assurance Action	Due April 24
Strategy development and refresh	SD.A8.0	Refresh Corporate Parenting Strategy		B14- We will be a good Corporate Parent for the children in our care, ensuring that those children are fully a part of our 'family', and promoting fostering and adoption.	Director- Children & Education	Cabinet Member for Children and Education			Jan-22	Ongoing	Focus 2	N/A	N/A	N/A	N/A
Strategy development and refresh	SD.A8.3	Corporate Parenting Strategy - yearly assurances provided to the Corporate Parenting Board			Director- Children & Education	Cabinet Member for Children and Education			Sep-23	Annually	N/A	Assurance Action	Due September 23	Assurance Action	Due September 23
Equality, Diversity and Inclusion	SD.B1.0	Equality, Diversity and Inclusion	Appointment of Consultant for Data Analysis Appointment of Consultant for Strategy Development	(New) O3 - We will progress and drive our equality performance through the Equality Framework for Local Government and utilise Council resources to support our equalities needs.	Director- Law & Governance	Leader of the Council			Autumn 2021	Ongoing	Focus 2	N/A		N/A	

Static data			Owners						Dates		Focus	Progress against plan	Evidence of status rating	July Update Due	
Workstream	Ref	Action	Milestones	We will statement (code & statement in full)	Director Lead	Cabinet Member	Other Leads	Update Owner (if different)	Start date	Due date	Main Action Risk	Status (June 2023)	Update (Initial and Date)(June 2023)	Status (July 2023)	Update (Initial and Date)(July 2023)
Equality, Diversity and Inclusion	SD.B1.13	Refresh Equalities Commission Board Renew terms of reference			Director- Law & Governance	Leader of the Council		Manager, Equality, Diversity and Inclusion Team	Feb-23	Jun-23	N/A	Complete	Cabinet approval to new ToR for Equalities Commission Board 21/06/23	Complete	complete
Equality, Diversity and Inclusion	SD.B1.14	Equality, Diversity and Inclusion Assessment - appointment of consultant for data analysis - appointment of consultant for strategy development			Director- Law & Governance			Manager, Equality, Diversity and Inclusion Team	Feb-23	Jul- 24	N/A	On Track- little or no slippage	Data consultant has commenced. Audit and assessment stage has commenced and is due to be completed in Jul. The baseline data and feedback will be shared with Leadership Team and Cabinet. Following this stage, strategy development stage will commence. On track for strategy approval in July 2024.	On Track- little or no slippage	Report scheduled at Leadership Team 8 August on findings of the audit and assessment stage. Following this stage, a more detailed assessment will commence. On track for strategy approval in July 2024. No issues to report
Equality, Diversity and Inclusion	SD.B1.15	Equality, Diversity and Inclusion Strategy approved and published			Director- Law & Governance	Leader of the Council		Manager, Equality, Diversity and Inclusion Team	Jun-24	Jul-24	N/A	Not due to start	due July 24	Not due to start	due July 24
MTFP & Capital Strategy	SD.D1.0	Fundamental review of the Medium Term Financial Plan (MTFP) and Capital Strategy	Approval of Medium-Term Financial Plan and Capital Strategy	O12 - We will update the Medium Term Financial Strategy at least annually	Director- Finance	Deputy Leader			Jan-22	Ongoing	Focus 1	N/A	N/A	N/A	N/A
MTFP & Capital Strategy	SD.D1.2	Approval of MTFP and Capital Strategy			Director- Finance	Deputy Leader				Nov-22	N/A	closed	closed		closed
MTFP & Capital Strategy	SD.D1.3	New Assurance Action (strategy implemented through budget plans): Budget Report to Cabinet (2023-2026) reflects funding gaps identified in MTFP			Director- Finance	Deputy Leader			Feb-23	and annually thereafter	N/A	Assurance Action	Due feb 2024	Assurance Action	Due feb 2024
MTFP & Capital Strategy	SD.D1.4	New Assurance Action (embedding the approach): MTFP and Capital Strategy refreshed and approved in October each year			Director- Finance	Deputy Leader			October 2023	and annually thereafter	N/A	Assurance Action	Due October 2023	Assurance Action	Due October 2023
Consultation and Engagement	SD.E2.0	Incorporate Public Consultation Results into Performance Management Framework	Regular Residents' Survey in Place	(New) O5 - We will ensure we are effectively communicating and engaging with our residents, internal workforce and external stakeholders (New) O16 - We will embed a performance culture.	Chief Executive	Leader of the Council			Autumn 2022		Focus 2	N/A	N/A	N/A	N/A
Consultation and Engagement	SD.E2.6	Procurement of Consultant to deliver regular residents' survey, budget consultation and Citizens' Space			Chief Executive	Leader of the Council		Strategic Lead- Service Improvement			N/A	Complete	Complete	Complete	Complete
Consultation and Engagement	SD.E2.7	Consultation and Engagement Framework produced			Chief Executive	Leader of the Council		Strategic Lead- Service Improvement			N/A	On Track- little or no slippage	Training continues to be rolled out, a number of surveys are live on the site with activity increasing month on month. Consultation and Engagement Principles and Standards agreed by Leadership Team 13/6, now being rolled out across the Council.	Complete	Continuing to roll out the framework and develop a schedule of planned consultation and engagement activity to embed this within normal practice, working group continues to be engaged.
Customer Journey	SD.F1.0	Customer Journey Strategy	Customer Journey Strategy Approved	O8 - We will deliver the customer journey programme and improve customer experience across all of our channels	Director- Regeneration & Growth	Deputy Leader	Director Business Strat.	Strategic Lead- Customer	Oct-22	Oct-23	Focus 2	Medium Progress- actual/projected slippage of 1-2 months	Delays with face to face customer engagement sessions, these are currently not being promoted and the on-line survey has also been put on hold, this will impact timescales for the completed Strategy.	Significant issues / actual/projected slippage- more than 2 months	Delays with face to face customer engagement sessions, these are currently not being promoted and the on-line survey has also been put on hold, this will impact timescales for the completed Strategy. As the sessions have not been able to be promoted the last 4 sessions have only been attended by 6 people in total.

Theme 4 - Decision Making

Static data			Owners						Dates		Focus	Progress against plan	Evidence of status rating	July Update Due	
Workstream	Ref	Action	Milestones	We will statement (code & statement in full)	Director Lead	Cabinet Member	Other Leads	Update Owner (if different)	Start date	Due date	Main Action Risk	Status (June 2023)	Update (Initial and Date)(June 2023)	Status (July 2023)	Evidence of status rating
Role and Function of Scrutiny and Audit	DM.C3.0	Manage position on historic issues through work with ARAC chair	Leader to confirm Executive's position on any further review relating to the Wragge and Cox reports		Director - Law & Governance	Deputy Leader			Dec-21	Ongoing	Focus 2	Complete	Received by ARAC 05/06/23 and matter concluded.	Complete	complete
Role and Function of Scrutiny and Audit	DM.C3.1	New assurance action: Watching brief to ensure that historic matters do not re-surface			Director - Law & Governance	Deputy Leader			Quarterly	Sep Dec Mar June		New Action Added	New assurance action	Assurance Action	No issues to report. Minutes of ARAC will be reported to Council in July.

Static data			Owners				Dates		Focus	Progress against plan	Evidence of status rating	July Update Due	
Workstream	Ref	Action	Director Lead	Cabinet Member	Other Leads	Update Owner (if different)	Start date	Due date	Main Action Risk	Status (June 2023)	Update (Initial and Date)(June 2023)	Status (July 2023)	Update (Initial and Date)(July 2023)
Waste Contract	PC.A1.0	Introduction of a more focused framework for contract monitoring	Director - Borough Economy	Cabinet Member for Environment Services			Autumn 2021	Aug-22	Focus 2	Complete	assurance actions in place	Complete	assurance actions in place
Waste Contract	PC.A1.3	Assurance Action- Report provided to Officer Leadership on a quarterly basis. Regular reporting through PMF	Director - Borough Economy	Cabinet Member for Environment Services			Feb-23	quarterly (from Feb) Feb May Aug	N/A	Assurance Action	Quarterly performance reports continue to be reported through PMF	Assurance Action	Quarterly performance reports continue to be reported through PMF
Waste Contract	PC.A1.4	Assurance Action- Annual report on leisure and waste contracts going through to cabinet member	Director - Borough Economy	Cabinet Member for Environment Services			Nov-22	annually	N/A	Assurance Action	Next annual reports due by Nov 23	Assurance Action	Due November 23
Waste Contract	PC.A1.5	Assurance Action- The large contracts in BE for waste/street cleansing, and both leisure providers will be added to the Intend contract management module.	Director - Borough Economy	Cabinet Member for Environment Services				monthly	N/A	On Track- little or no slippage	Steady progress continues with the upload of the waste contract	On Track- little or no slippage	Additional enhancement works commissioned from Intend.
Waste Contract	PC.A2.0	Review of the contract to refocus our communications and contract monitoring in areas of poor performance and to ensure the council receives the full provisions within the contract from Serco	Director - Borough Economy	Cabinet Member for Environment Services			Autumn 2021	Jan-23	Focus 2	N/A	N/A	N/A	N/A

Static data			Owners				Dates		Focus	Progress against plan	Evidence of status rating	July Update Due	
Workstream	Ref	Action	Director Lead	Cabinet Member	Other Leads	Update Owner (if different)	Start date	Due date	Main Action Risk	Status (June 2023)	Update (Initial and Date)(June 2023)	Status (July 2023)	Update (Initial and Date)(July 2023)
Waste Contract	PC.A2.5	Delivery of recommendations – as appropriate	Director - Borough Economy	Cabinet Member for Environment Services			Apr-23	Mar-24	N/A	On Track- little or no slippage	Leadership reporting in place	On Track- little or no slippage	Waste Review reported to Leadership Team. Proposed to progress "Shared Improvement Plan" with Serco. May now include "lessons learned" exercise post June's industrial action.
Waste Contract	PC.A4.0	Street Cleansing Recovery Plan – completion and implementation	Director - Borough Economy	Cabinet Member for Environment Services			Autumn 2021	Mar-23	Focus 2	N/A		N/A	
Waste Contract	PC.A4.2	Recovery plan implemented	Director - Borough Economy	Cabinet Member for Environment Services			22-Oct	ongoing delivery	N/A	Complete	This is now incorporated in the annual service delivery plan provided by Serco. Action complete.	Complete	complete
Waste Contract	PC.A4.3	Assurance Action- Senior management meeting - annual plans requested- service delivery plan from SERCO is contractually compliant and includes elements of street cleansing.	Director - Borough Economy	Cabinet Member for Environment Services			22-Nov	quarterly (from Nov) Nov Feb May Aug	N/A	On Track- little or no slippage	Waste board completed in June - some delay to date due to local elections in May 2023	On Track- little or no slippage	Next Waste Board scheduled September 2023

Static data			Owners				Dates		Focus	Progress against plan	Evidence of status rating	July Update Due	
Workstream	Ref	Action	Director Lead	Cabinet Member	Other Leads	Update Owner (if different)	Start date	Due date	Main Action Risk	Status (June 2023)	Update (Initial and Date)(June 2023)	Status (July 2023)	Update (Initial and Date)(July 2023)
Waste Contract	PC.A5.0	Manage the delayed Serco Fleet replacement programme in line with the requirements of the contract	Director - Borough Economy	Cabinet Member for Environment Services			Autumn 2021	Mid 2023	Focus 2	N/A	N/A	N/A	N/A
Waste Contract	PC.A5.2	Fleet replacement complete	Director - Borough Economy	Cabinet Member for Environment Services				Mid 2023	N/A	Medium Progress-actual/ projected slippage of 1-2 months	Reported to Waste Board in June 2023 final order for 16 RCVs in place with build slots meaning that delivery will be	Medium Progress-actual/ projected slippage of 1-2 months	Next tranche of fleet replacement remains due end 2023.
Waste Contract	PC.A5.3	Assurance Action- Monthly fleet steering group taking place where the documentation considered by the group is contractually compliant.	Director - Borough Economy	Cabinet Member for Environment Services			22-Nov	quarterly (from Nov) Nov Feb May Aug	N/A	On Track- little or no slippage	Fleet discussions and meetings are guiding replacement programme effectively. Final RCV order placed, no further large orders anticipated until decision around alternative collection regimes is complete	On Track- little or no slippage	Formal Fleet Steering Group Meeting did not take place in June due to industrial action, but officers discussed fleet matters informally. No issues identified.
SEND Transport	PC.B3.0	Procurement of 2024 SEND Transport Contract	Director - Children and Education				Nov-22	Apr-25	Focus 2	N/A	n/a	N/A	n/a
SEND Transport	PC.B3.2	Mobilise project team and establish project governance	Director - Children and Education	Cabinet Member for Children and Education Dept Leader	Director - Law & Governance Director - Finance	Group Head - Education	Aug 23	Sept 23	N/A	Not due to start		Not due to start	not due to start
SEND Transport	PC.B3.3	Commence Procurement	Director - Children and Education	Cabinet Member for Children and Education Dept Leader	Director - Law & Governance Director - Finance	Group Head - Education	Sep-23	Sep 23	N/A	Not due to start	need a new start date for change control	Not due to start	need a new start date for change control
SEND Transport	PC.B3.4	Working with contract management consultant to introduce and embed robust contract management arrangements	Director- Finance	Dept Leader / Cabinet Member for Children and Education	Director - Children & Education		Jan-23	Ongoing	N/A	On Track- little or no slippage	TAS working with consultants to ensure new contract management arrangements align with the Framework specification & operational policies and procedures		

Static data							Owners			Dates		Focus	Progress against plan	Evidence of status rating	July Update Due	
Workstream	Ref	Action	Director Lead	Cabinet Member	Other Leads	Update Owner (if different)	Start date	Due date	Main Action Risk	Status (June 2023)	Update (Initial and Date)(June 2023)	Status (July 2023)	Update (Initial and Date)(July 2023)			
New System Procurement	PC.C1.0	Explore implementation of a corporate performance management system	Chief Executive	Deputy Leader			Jun-21		Focus 2	N/A	N/A	N/A	N/A			
New System Procurement	PC.C1.1	Options Appraisal	Chief Executive	Deputy Leader		Strategic Lead - Service Improvement		Aug-23	N/A	On Track- little or no slippage	Options appraisal is continuing, focusing on exploring current systems/tools, including Verito, Oracle Fusion and Power BI or the procurement of a new Performance Management System. Options appraisal including internal consultation and engagement to completed by August 2023, with recommendation to Leadership Team to follow.	Medium Progress-actual/ projected slippage of 1-2 months	Options appraisal will be delayed because a date for the demo of Oracle Fusion system will be the end of August.			
New System Procurement	PC.C1.2	Business Case and Implementation Plan Considered	Chief Executive	Deputy Leader		Strategic Lead - Service Improvement		TBC based on selected option	N/A	Not due to start	Not due to start	Not due to start	Not due to start			
Leisure Contract	PC.E1.0	Governance arrangements to manage, develop and support the current and future delivery of leisure services across the borough, including the new Aquatic Centre	Director - Borough Economy	Cabinet Member for Leisure and Tourism			Autumn 2021	May-23	Focus 2	N/A	N/A	N/A	N/A			

Static data			Owners				Dates		Focus	Progress against plan	Evidence of status rating	July Update Due	
Workstream	Ref	Action	Director Lead	Cabinet Member	Other Leads	Update Owner (if different)	Start date	Due date	Main Action Risk	Status (June 2023)	Update (Initial and Date)(June 2023)	Status (July 2023)	Update (Initial and Date)(July 2023)
Leisure Contract	PC.E1.5	Arrangement in place for future delivery of leisure facilities	Director - Borough Economy	Cabinet Member for Leisure and Tourism				Jul-23	N/A	On Track- little or no slippage	Agreements drafted to continue partnership with Sandwell Leisure Trust (inclusive of Sandwell Aquatics Centre) to 31.03.27.	Complete	Supplementary agreement with SLT agreed 13.07.23 to extend SLT's operation of leisure centres (including SAC) to 31.03.27. Enhanced contract management regime and framework in place.
Leisure Contract	PC.E1.6	Aquatic Centre Handover	Director - Borough Economy					Jul-23	N/A	On Track- little or no slippage	Handover to operator (Sandwell Leisure Trust) on schedule for 13 July, open to the public 24 July	Complete	Handover to SLT took place 13/07/23. Heads of Terms for lease agreed.
Asset Management	PC.F1.0	Asset Management	Director – Regeneration & Growth				23-Jan		Focus 2				
Asset Management	PC.F1.1	Implementation of Phase 2 Tech Forge: Integration of Data in to the system	Director – Regeneration & Growth			Assistant Director – Property, Strategic Assets and Land Transforming Local services- programme manager		May-23	N/A	Complete	Complete	Complete	Complete
Asset Management	PC.F1.3	Implementation of Phase 2 Tech Forge: Configuration and organisation of data Implementation of supplementary modules.	Director – Regeneration & Growth			Assistant Director – Property, Strategic Assets and Land Transforming Local services- programme manager	23-May	Aug-23	N/A	On Track- little or no slippage	All on track for completion in Sept 23.	On Track- little or no slippage	All on track for completion in Sept 23.

Static data			Owners				Dates		Focus	Progress against plan	Evidence of status rating	July Update Due	
Workstream	Ref	Action	Director Lead	Cabinet Member	Other Leads	Update Owner (if different)	Start date	Due date	Main Action Risk	Status (June 2023)	Update (Initial and Date)(June 2023)	Progress against plan	Evidence of status rating
Asset Management	PC.F1.2	Corporate Asset Management Strategy delivery plan in place	Director-Regeneration & Growth	Cabinet Member for Regeneration and Growth			23-Jan	ongoing	N/A	Complete	Covers 3 years- working towards targets with a working group set up. Leader and Cabinet have been briefed and it is an ongoing agenda item to leadership team and leaders meeting.	Complete	complete

Theme 6-Partnerships & Relationships

Theme 6-Partnerships & Relationships															July Update Due	
Static data				Owners					Dates		Focus	Progress against plan	Evidence of status rating		Progress against plan	Evidence of status rating
Workstream	Ref	Action	Milestones	We will statement (code & statement in full)	Director Lead	Cabinet Member	Other Leads	Update Owner (if different)	Start date	Due date	Main Action Risk	Status (June 2023)	Update (Initial and Date)(June 2023)	Status (July 2023)	Update (Initial and Date)(July 2023)	
Sandwell Children's Trust	PR.A1.0	Continue with robust governance arrangements in place ensuring the accountability of SCT to deliver improved outcomes for children and young people in Sandwell in line with the contract	Review of SCT Contract concludes	B13 - We will work with Sandwell Children's Trust to improve the quality of children's social care.	Director - Children and Education	Cabinet Member for Children and Education			Autumn 2021	Ongoing	Focus 2	N/A	N/A	N/A	N/A	
Sandwell Children's Trust	PR.A1.7	New KPIs reported through PMF			Director - Children and Education	Cabinet Member for Children and Education			Aug-23	Sep-23	N/A	Not due to start	due Sept 23	Not due to start	due Sept 23	
Sandwell Children's Trust	PR.A1.8	KPI's (along with accompanying tolerances) implemented in Q2			Director - Children and Education	Cabinet Member for Children and Education			Jul-23	Oct-23	N/A	On Track- little or no slippage	Due to start Sept 23	On Track- little or no slippage	Due to start Sept 23	
Sandwell Children's Trust	PR.A2.0	Establish and maintain positive relationship between SMBC and SCT at senior officer and member level	n/a assurance	B13 - We will work with Sandwell Children's Trust to improve the quality of children's social care.	Director - Children and Education	Cabinet Member for Children and Education			Autumn 2021	Ongoing	Focus 2	N/A	N/A	N/A	N/A	
Sandwell Children's Trust	PR.A2.3	Assurance action: Feedback provided on a 6 monthly basis on the continuation of regular cross - SMBC/SCT leadership team meetings.			Director - Children and Education	Cabinet Member for Children and Education			Jan	6 monthly Jan July	N/A	Assurance Action	July update	Assurance Action	Monthly schedule of meetings will recommence in Autumn Term, and include the Chair of SCT Board and CE of Trust, Lead Member and Director of Education and Childrens Services	
Sandwell Children's Trust	PR.A3.0	Establish corporate approach to working with SCT on shared issues, such as corporate parenting and delivery of Early Help service	n/a assurance	B15-We will work with partners to ensure early help is available to children and young people at the earliest opportunity depending on their need.	Director - Children and Education	Cabinet Member for Children and Education			Autumn 2021	Ongoing	Focus 2	N/A	N/A	N/A	N/A	
Sandwell Children's Trust	PR.A3.3	Assurance action- Twice yearly performance reports tabled at Children and Education Scrutiny Board			Director - Children and Education	Cabinet Member for Children and Education			Apr-23	6 monthly	N/A	Assurance Action	Due October 23	Assurance Action	Due October 23	
Sandwell Children's Trust	PR.A3.4	New Assurance Action: Outcomes around early help and corporate parent reporting through PMF at Q1			Director - Children and Education	Cabinet Member for Children and Education			Sep-23	Sep-23	N/A	New Action Added	new action	New Action Added	new action	
Regional and Sub-Regional presence	PR.B1.0	Continue to develop the relationship with and actively participate in regional and sub-regional bodies (e.g. WM Combined Authority, Black Country LEP) to maximise opportunities for Sandwell	n/a assurance	A1 -We will work with the WMCA to ensure that our residents can access employment opportunities across the region, particularly by public transport. H18 Housing - CP Action	Director-Regeneration & Growth	Leader of the Council / Cabinet Member for Regeneration and Growth	Cabinet Chief Executive		Jan-22		Focus 2	N/A	N/A	N/A	N/A	
c	PR.B1.6	Assurance Action: Update provided on a 6 monthly basis by Director of Regen and Growth to confirm representation at key meetings continues and brings benefit to the council. Key meetings for Members to attend at sub regional and regional level are: ABCA Leaders; WMCA Board; WMCA Economic Growth Board; WMCA Housing and Land Board.			Director-Regeneration & Growth	Leader of the Council / Cabinet Member for Regeneration and Growth			Mar-23	6 monthly update	N/A	Assurance Action	Due July 23	Assurance Action	Engagement at key meetings continues to bring benefits to Sandwell these include: The Devolution deal due at Cabinet in Sept 23, includes the levelling up zone, retention of business rates and funding for housing. We also continue to engage with the Commonwealth Games underspend, having	
Effective Local Structures	PR.C1.0	Review partnership structures within the 'People's sphere'	- Transitions Project Commences - Transitions Project incorporated within Corporate Transformation Programme	(New) L17 We support people to manage their health and wellbeing so they can maximise their independence, choice and control, live healthier lives and where possible, reduce future needs for care and support.	Director - Children and Education	Cabinet Member for Children and Education / Cabinet Member for Adults, Social Care and Health	Director-Adult Social Care Director- Public Health				Focus 2	N/A	N/A	N/A	N/A	
Effective Local Structures	PR.C1.1	Initiation of Project to review and remodel the pathway between children's and adults' services (preparing for adulthood project)			Director - Children and Education	Cabinet Member for Children and Education / Cabinet Member for Adults, Social Care and Health	Director-Adult Social Care Director- Public Health			May-23	N/A	On Track- little or no slippage	Project Manager post is due to be advertised shortly- the 'as is' modelling has been completed and further work in underway to look at opportunities to improve our internal processes as these need to be changed and strengthened in the first instance. The work completed thus far will be presented to Leadership in July/August. We have also agreed an apprentice to assist with the project.	Medium Progress- actual/ projected slippage of 1-2 months	This action is being led by Adults Social Care with contributions from Children's Services. Project has technically commenced - but PM role recruitment not yet complete. Being supported by Corporate Transformation Office.	
Effective Local Structures	PR.C1.2 b	To broaden scope of partnership structures to explore the integration of adult services where appropriate			Director - Children and Education	Cabinet Member for Children and Education / Cabinet Member for Adults, Social Care and Health			Feb-23	TBC	N/A	Complete	Action no longer needed in IP since formation of 5 boards strategic group which includes children and adult governance structures MWJ 23.6.23	Complete	Complete	
Effective Local Structures	PR.C1.5	Assurance action: link to PC.C1.4 Receive a quarterly update from DPH and DAS to provide assurance that governance remains in place to test adequacy of partnerships through system-wide thematic deep dives and that any issues are being addressed by the partnership.			Director - Public Health		Director - Adult Social Care		Quarterly	Jan 23 Apr 23 July 23 Oct 23	N/A	Assurance Action	Due July 23	Assurance Action		

Static data			Owners						Dates		Focus	Progress against plan	Evidence of status rating	July Update Due	
Workstream	Ref	Action	Milestones	We will statement (code & statement in full)	Director Lead	Cabinet Member	Other Leads	Update Owner (if different)	Start date	Due date	Main Action Risk	Status (June 2023)	Update (Initial and Date)(June 2023)	Status (July 2023)	Update (Initial and Date)(July 2023)
VCS Relationships	PR.D1.0	Relationship with Voluntary & Community Sector (VCS) and Funding to Voluntary & Community Sector.	VCS Strategy approved	C1 We will ensure our grant funding of community/voluntary sector activity supports the priorities we're outlining in this plan.	Leadership Team	Cabinet Member for Communities			Mar-22	Jul-23	Focus 2	N/A	N/A	N/A	N/A
VCS Relationships	PR.D1.3	Consultation on VCS Draft Strategy			Leadership Team			Director - Housing	Jan-23	TBC	N/A	Action on Hold	A more fundamental look a the relationship with the VCS is being taken. An annual report is being prepared that will focus on investment and impact. A Cabinet session is planned for June/July with the strategy due for approval in Autumn.	Action on Hold	Report to Cabinet in the Autumn with next steps on developing the strategy
VCS Relationships	PR.D1.4	Approval of VCS Strategy			Leadership Team			Director - Housing	23-Apr	Autumn 23		Not due to start	Not due to start	Not due to start	Not due to start

This page is intentionally left blank

Improvement Plan Theme Progress Summary July 2023

Theme	Summary	Achievements this period	Key Milestones
Organisational Culture	<p>Focus 1 <u>Establishing Organisational Culture</u> Summary</p> <ul style="list-style-type: none"> One Team Framework has been agreed and is in the process of being implemented across the Council. Launch and Share events with managers have now concluded with positive feedback from managers around the events and the implementation of the values and behaviours. Framework was introduced at all staff briefing in July. Workforce strategy is in final stages of preparation. Organisational health indicators have been reported for 2022-23 and the trends are being used to inform the workforce strategy and roll out of the One Team Framework. Preparations underway for Employee Engagement Survey to be launched in Autumn which will provide a temperature check on culture. The Member and Officer relationship continues to be positive and is enabling the Council to move forward with decisions. To support continuous improvement, further insight will be collated in Autumn through the Employee Engagement Survey and semi-structured interviews with a sample of Members and Officers. <p>Progress this month:</p> <ul style="list-style-type: none"> All Values and Behaviours Launch and Share events with managers have taken place. 	<p>July</p> <ul style="list-style-type: none"> Leadership Team conversation held around All Member briefings Management and Development Programme Scope, Content and Budget Agreed First in person all staff briefing held at the SAC on 19th July with Leader and Cabinet Members present <p>June</p> <ul style="list-style-type: none"> Values and Behaviours Launch and Share events with people 	<ul style="list-style-type: none"> Phase 2 Engagement: Determining Desired Culture - March 2023. Complete Approval of document setting out the desired organisational culture - March 2023. Complete Workforce Strategy approved- Due for approval in September Management Development Programme Agreed- Pilot held in April Corporate Induction Revised. Complete Leadership Team review of All Member

Theme	Summary	Achievements this period	Key Milestones
	<ul style="list-style-type: none"> The programme plan is drafted and key workstreams have been identified. Project scoping for Employee performance review (appraisal) is taking place in line with programme plan. <p>Next steps:</p> <ul style="list-style-type: none"> Separate plan for Appraisal redesign in 2024. Feedback and evaluation from launch and share events to be collected and analysed. Programme plan meeting with stakeholders of the wider One Team Framework embedding taking place. Senior Leadership Development Programme (subject to discussions with LT). Draft of workforce strategy is being taken to Leadership September 23 for approval. <p>Issues raised: no issues raised</p> <p>Focus 2 Exceptions</p> <ul style="list-style-type: none"> OC.C4.1 Identify mechanisms for ongoing insight and assurance around the Officer and Member Relationship - Amber rated Due in May 23. Change control to December 23 <p>Progress commentary: The ongoing mechanisms for insight and assurance around the Officer Member Relationship include views from external reviews, standards cases, feedback from Directors, Group Leaders and Chief Whips.</p>	<p>managers have started with 3 complete</p> <p>May</p> <ul style="list-style-type: none"> Manager skills workshops booked for May and June Approach agreed for Corporate Governance Development to be delivered via a series of scenario-based learning Member Development Plan in place and Member Handbook created. 	<p>briefings - Meeting held in July</p> <ul style="list-style-type: none"> Processes relating to employment of Chief Officers included in induction programme for committees at start of Municipal Year- Included in MDP Approval of refreshed Member Development Programme for start of Municipal Year. Complete Employee Recognition Scheme launched- Date tbc Guidance in place for effective working with MPs- August 2023 work commenced Social Media policy reviewed- August

Theme	Summary	Achievements this period	Key Milestones
	<p>Insight gathering being prepared for Autumn '23 involving semi-structured interviews along with survey for Members and inclusion of questions in EES for staff. The data will feed into LGA sessions planned for Autumn alongside regular insight. The briefing note has been circulated to Group Leaders and Chief Whips, and to the Chair of Ethical Standards Committee for input to the proposed approach.</p> <p>Amber rating reflects that Spring survey did not provide robust insight and the need for a revised approach which is now being implemented. Date change will be required so that Autumn insight-gathering can inform the longer-term continuous improvement approach.</p> <p>Next steps: Action plan to be drawn up for the approved approach. Interviews to be carried out alongside a survey LGA to return in Autumn</p>		<p>2023 work commenced</p> <ul style="list-style-type: none"> Corporate Governance Development Programme Agreed – approach agreed to deliver via scenario-based learning. 1st sessions due in October. Delivery of Corporate Governance Programme commences- Commenced
Corporate Oversight	<p>Focus 1</p> <p><u>Customer Journey Programme</u></p> <p>Summary</p> <ul style="list-style-type: none"> Programme governance remains in place. Work is underway with Housing Solutions to map three priority areas. Further 	<p>July</p> <ul style="list-style-type: none"> Corporate transformation board ToR finalised; board is in place and 	<ul style="list-style-type: none"> Oracle- Discovery phase complete- Feb 23. Complete Oracle- Modelling phase complete- June 23. Slippage to Mid-July

Theme	Summary	Achievements this period	Key Milestones
	<p>workshops have been scheduled for Adult Social Care, Borough Economy, Housing Options and Revenues and Benefits.</p> <ul style="list-style-type: none"> Resident engagement as part of the Customer Strategy development has been halted in light of the ongoing Serco strikes and is being rescheduled. The council has collectively (including Housing, Regeneration, Borough Economy) been working to improve the response to cases on the member portal. They have been steadily bringing the number of open cases down with weekly monitoring at Leadership team. <p>Progress this month:</p> <ul style="list-style-type: none"> In relation to ward and case work management strand, the presentation has been taken to all 6 Town Meetings. Member attendance has been good at all meetings, data has been collected and will be used at follow up meetings. Presentation provided to Cabinet Member; Town & Vice Chair Meeting held on 10/07/23. This detailed the issues raised by Members in the Town Meetings and what the next steps were, commitment made to attend future meetings with solutions/quick wins and any items that may need further exploration. Positive feedback received from Members to the approach taken and they also highlighted that they felt that they had been listened to. Leadership team continue to receive weekly updates on cases. Solutions are being worked up based on the issues and suggestions highlighted in the recent meetings held with Members. 	<p>meeting dates confirmed.</p> <ul style="list-style-type: none"> EES action plan taken to IPRM and key messages included in all staff event. <p>June</p> <ul style="list-style-type: none"> SEND 2 transport lessons learnt shared with WLT. Actions embedded into plans for SEND 3. Improvement plan phase 3 reported to Cabinet alongside Annual Report. Report to Secretary of State on the Improvement Plan progress made Refreshed Corporate Plan agreed, and Directorate 	<ul style="list-style-type: none"> Oracle Fusion implemented- April 24. Impact of modelling phase slippage being considered by Programme Board Corporate debt recovery processes reviewed- Complete April 23 Sign off of 2020/21 accounts Approved by ARAC. Final adjustments with GT. Sign off of 2021/22 accounts Due to be submitted to GT in October Transformation PMO in place – Local Partnerships Review complete. Final report to LT due 11 July.

Theme	Summary	Achievements this period	Key Milestones
	<p>Next steps:</p> <ul style="list-style-type: none"> Resident engagement to be rescheduled Future meetings to be arranged to identify issues raised and solutions/actions. <p>Issues raised: No issues raised.</p> <p><u>Resolve Issues relating to the completion and sign-off of final accounts</u></p> <p>Summary</p> <ul style="list-style-type: none"> Updated 20/21 accounts were completed and handed to Grant Thornton week commencing 8th May 23. Grant Thornton have made final adjustments in relation to revaluation error. Feedback due. 21/22 accounts – agreed with Grant Thornton that audit dates will be moved to October to allow more internal quality assurance process before external audit takes place <p>Progress this month:</p> <ul style="list-style-type: none"> As reported previously <p>Next steps:</p> <ul style="list-style-type: none"> Feedback from GT on 2020/21 accounts. Provision of 2021/22 accounts to GT in October. <p>Issues raised:</p> <ul style="list-style-type: none"> Awaiting feedback from GT on 2020/21 accounts. 	<p>business plans finalised</p> <p>May</p> <ul style="list-style-type: none"> Local Partnerships Review to inform Corporate PMO complete CCo report to inform workforce development plan for financial services section complete. New methodology in place for internal charges 	<ul style="list-style-type: none"> Corporate PMO in place – Local Partnerships Review complete. Final report to LT due 11 July Verto system implemented – Commenced Corporate Transformation Board operational-ToR and Membership to be re-set following Local Partnerships Review - Local Partnerships Review complete. CTB meeting 5 July.

Theme	Summary	Achievements this period	Key Milestones
	<p><u>MTFP</u></p> <p>Summary</p> <ul style="list-style-type: none"> • MTFP projects are being managed within the Corporate Transformation Programme and project management methodology and transformation design principles are being applied. • Further set of projects agreed May/ June. <p>Progress this month:</p> <ul style="list-style-type: none"> • MTFP programme has been reviewed and RAG ratings applied to projects already in train. These projects will commence highlight reporting to Corporate Transformation Board. Projects that are red rated are due to be reported to LT on 1 August. • MTFP projects agreed in May/June are being developed to project scope stage. <p>Next steps:</p> <ul style="list-style-type: none"> • Ongoing oversight of MTFP projects by Corporate Transformation Board and reporting to LT. <p>Issues raised:</p> <ul style="list-style-type: none"> • Red rated projects are being raised with LT 1 August. <p><u>Corporate Transformation</u></p>		

Theme	Summary	Achievements this period	Key Milestones
	<p>Summary</p> <ul style="list-style-type: none"> Transformation Design principles agreed. Review was held with Local Partnerships and the report is informing the establishment of Corporate PMO. The Corporate Transformation Board's terms of reference have been revised and first meeting held 5 July 23. <p>Progress this month:</p> <ul style="list-style-type: none"> Local Partnerships review reported to leadership team 11 July, governance arrangements approved now moving to implementation. Work underway to develop Verto following the approval of the PMO framework and threshold tool. Timeline for roll out to be determined following presentation at LT 08.08.23 Corporate Transformation Board ToR have been finalised, board is in place and meeting dates confirmed <p>Next steps:</p> <ul style="list-style-type: none"> Work underway to develop Verto following the approval of the PMO framework and threshold tool. Timeline for roll out to be determined following presentation at LT 08.08.23 <p>Issues raised:</p> <ul style="list-style-type: none"> No issues raised <p>Focus 2 Exceptions</p>		

Theme	Summary	Achievements this period	Key Milestones
	<ul style="list-style-type: none"> • CO.A1.9- Oracle: Completion of the modelling phase Due June 23 – Amber rated • Modelling phase complete for finance and procurement. Modelling phase further extended for to complete and Sign-Off HR and payroll. Revised plan submitted and approved by Programme Board on 9th July. Go Live still planned for April 2024. • CO.C1.9 Consider integrating revenue, capital and performance reporting – Red rated • This will be fully reviewed once Oracle Fusion is in place and we can fully understand the reporting capabilities of the system. Change of timescales to commence work in March 2024 linked to Oracle Implementation. • CO.D1.1 Directorate level restructuring placed On Hold. • Progress commentary: ACE appointed and due to commence in September 2023. Next steps and timeline for Directorate Level Restructuring to be confirmed. 		
Strategic Direction	<p>Focus 1 Equality, Diversity, and Inclusion</p> <p>Progress this month: Cabinet approved new ToR for Equalities Commission Board. Data consultant has commenced for the EDI (Equality, Diversity, and Inclusion) strategy. Audit and assessment stage has started and is due to be reported in August.</p>	<p>July</p> <ul style="list-style-type: none"> • Regeneration Pipeline agreement to procure a strategic delivery partner approved at cabinet July 2023. 	<ul style="list-style-type: none"> • Commercial Strategy Approved- Approved March 23 • Regeneration Pipeline: Strategic delivery partner in place- Cabinet report approved July 23

Theme	Summary	Achievements this period	Key Milestones
	<p>Next steps: Baseline data and feedback will be shared with Leadership Team and Cabinet. Report due to Leadership Team on 8 August. Following this stage more detailed assessment will commence on track for approval in July 2024</p> <p>Issues raised: No issues raised.</p> <p>Focus 2 Exceptions</p> <ul style="list-style-type: none"> • SD.A6.4- Procurement of stock condition surveys- Red rated. Due June 23 • Progress commentary: Contract award has been signed off and contractor will start surveying properties from 1st September 2023. Change control to adjust date to September to allow for contract mobilisation before action is complete and new action to be added to IP to ensure progress of surveys over the next 12 months. • SD.A5.3- Commercial Strategy: Complete Full Business Cases for identified Business Streams in line with Commercial Project Plan approved by Leadership Team- Amber rated- update pending (assumption that update the same as previous month) Due October 23 	<ul style="list-style-type: none"> • HRA Business plan- stock condition surveys- contract award has been signed off and contractor to start surveying 1st Sept 2023 <p>June</p> <ul style="list-style-type: none"> • Cabinet approved new ToR for Equalities Commission Board 	<ul style="list-style-type: none"> • Approval of Communications and Corporate Affairs Strategy- Date tbc • ED&I Strategy Approved- September 2024. On track • Regular Residents' Survey & Budget Consultation in Place – Budget consultation on track to commence June 2023. Resident's survey halted due to impact of Serco strike action • Customer Journey Strategy Approved- Expected March 2024. • Approval of Medium-Term Financial Plan and Capital Strategy- Approved February 2023 • HRA 30-year Business Plan

Theme	Summary	Achievements this period	Key Milestones
	<p>Progress commentary: Transformation team has been supporting services to develop business cases. Highlight reports for each workstream shows slippage against action plans.</p> <ul style="list-style-type: none"> • SD.A5.4- Recruit Commercial project Officer- Amber rated. update pending (assumption that update the same as previous month) Due June 2023 Progress commentary: Recruitment in May was unsuccessful - we are now considering other options. • SD.F1.0- Customer Journey Strategy- Red rated Due October 23 change control date to March 24 Progress commentary: Delays with face-to-face customer engagement sessions, these are currently not being promoted and the on-line survey has also been put on hold, this will impact timescales for the completed Strategy. As the sessions have not been able to be promoted the last 4 sessions have only been attended by 6 people in total. 		approved- Approved February 2023
Decision Making	<p>Focus 1- no focus 1 in this theme Focus 2- no exceptions to report</p>	<p>June</p> <ul style="list-style-type: none"> • Position of historic issue report received by ARAC June 2023 and matter concluded. 	<ul style="list-style-type: none"> • Leader to confirm Executive's position on any further review relating to the Wragge and Cox reports –Complete-

Theme	Summary	Achievements this period	Key Milestones
			Report received by ARAC on 5th June
Procurement & Commercial	<p>Focus 1 Leisure Services</p> <p>Progress this month: Agreements drafted to continue partnership with Sandwell Leisure Trust (inclusive of Sandwell Aquatics Centre) to 31.03.27. Aquatic Centre Handover to operator (Sandwell Leisure Trust) took place and open to the public 24 July</p> <p>Next steps: Further discussions with Cabinet to take place late Aug/early Sep around longer-term arrangements for leisure services.</p> <p>Issues raised: No Issues raised this month</p> <p>Focus 2 Exceptions</p> <p>PC.A5.2- Fleet replacement complete - Amber rated- Due Mid 2023 (change control to Dec 23)-Now expected end 2023</p> <p>Progress commentary Reported to Waste Board in June 2023 final order for 16 RCVs (Refuse Collection Vehicles) in place with build slots meaning that delivery will be around end 2023</p> <p>PC.C1.1- Corporate Performance Management System Options Appraisal- Amber rated- Due August 23 (change control October 23)</p>	<p>July</p> <ul style="list-style-type: none"> Handover of Aquatics Centre to SLT took place 13/07/23. Heads of Terms for lease agreed. Supplementary agreement with SLT agreed 13.07.23 to extend SLT's operation of leisure centres (including SAC) to 31.03.27. Enhanced contract management regime and framework in place <p>June</p> <ul style="list-style-type: none"> Street Cleansing Recovery plan incorporated into the annual service 	<ul style="list-style-type: none"> Waste and Leisure Contracts added to In-tend contract management module- Steady progress. Additional enhancement work commissioned from Intend Street Cleansing Recovery Plan implemented- Ongoing delivery Fleet replacement complete- Delay on Serco fleet order (anticipated end 2023) SEND Transport Contract Monitoring arrangements in place- On track SEND3 procurement commences – due to

Theme	Summary	Achievements this period	Key Milestones
	<p>Progress commentary: Options appraisal will be delayed due to the date for the demo of Oracle Fusion system at the end of August.</p>	<p>delivery plan provided by Serco.</p> <ul style="list-style-type: none"> • Corporate Asset Management Strategy delivery plan in place covering 3 years. Work towards target has begun with working groups set up. Leader and cabinet have been Briefing and it is an ongoing agenda item to Leadership Team and Leaders meeting • Contract Management Guidance and Templates live on Council's intranet <p>May</p> <ul style="list-style-type: none"> • Implementation of Phase 2 Tech forge: transfer of 	<p>commence in September 23</p> <ul style="list-style-type: none"> • Corporate Performance Management System in place- Options appraisal due September • Lion Farm - Report to Cabinet on determination of position of developer- Complete • Arrangement in place for future delivery of leisure services- Complete • Phase 2 Tech Forge implemented- On track for completion September 2023

Theme	Summary	Achievements this period	Key Milestones
		<p>data into the system- complete</p> <ul style="list-style-type: none"> Handover date for transfer of Aquatic Centre confirmed as 13 July 	
Partnerships & Relationships	<p>Focus 1- no Focus 1 in this theme</p> <p>Focus 2 Exceptions</p> <p>PR.C1.1 Initiation of Project to review and remodel the pathway between children's and adults' services (preparing for adulthood project)- Amber Rated</p> <p>Progress commentary: This action is being led by Adults Social Care with contributions from Children's Services. Project has technically commenced - but PM role recruitment not yet complete. 'As is' modelling started in May. Being supported by Corporate Transformation Office.</p> <p>PR.D1.3- Consultation on VCS (Voluntary and Community Sector) Draft Strategy- On hold</p> <ul style="list-style-type: none"> Progress commentary: Report to Cabinet in the Autumn with next steps on developing the strategy. 		<ul style="list-style-type: none"> Review of SCT (Sandwell Children's Trust) Contract concludes- complete. 2 remaining KPIs due to be finalised in Q1. Transitions Project Commences- Project commenced and 'as is' modelling started in May. Transitions Project incorporated within Corporate Transformation Programme- Complete VCS Strategy approved- Due Autumn 2023

Appendix 3 – Statutory Recommendation Status Summary July 2023

Statutory Recommendation	Summary	Milestones
<p>S1 - It is imperative that senior officers and senior members take effective corporate grip of long-standing service issues highlighted by the findings in this report (including SLT, SCT, the waste service, the ERP system, and Lion Farm) and prioritise corporate effort in managing the issues identified and embed the solutions into the Council</p>	<p><u>Organisational Culture</u> Assurance Activity to ensure effective contributions of Scrutiny and Audit and to sustain positive Officer and Member Relationship.</p> <ul style="list-style-type: none"> • The ongoing mechanisms for insight and assurance around the Officer Member Relationship include views from external reviews, standards cases, feedback from Directors, Group Leaders and Chief Whips. • Following discussions with ARAC and BCSMB around the Officer-Member survey conducted in April, there is appetite from Members to provide input around the Member-Officer Relationship. Reflecting on their feedback on the Spring survey, the plan is for a sample of Members and Officers to be invited to semi-structured interviews. The data will feed into LGA sessions planned for Autumn alongside regular insight. Briefing note has been circulated to Group Leaders and Chief Whips, and to the Chair of Ethical Standards Committee for input. • In addition, a separate session for New Members is being held with LGA in July to bring them up to speed on the content delivered Autumn 2022 to other Members. <p><u>Corporate Oversight</u> ERP</p> <ul style="list-style-type: none"> • CRP3 completed for SCM and Finance. 	<ul style="list-style-type: none"> • Oracle Fusion Implemented- Slippage in modelling phase. Programme Board reviewing plans to ensure go live date achievable. • Regeneration pipeline: strategic delivery partner in place – due in July <p>Completed milestones:</p> <ul style="list-style-type: none"> • Review of SCT Contract concludes- Complete • Review of scrutiny arrangements- Complete • Approval of any changes to scrutiny (if required following review)- Complete • Termination notice for SLT contract approved by Cabinet- complete • Revised contract governance arrangements in place for Serco contract- complete • Waste and Recycling Recovery Plan Implementation - Complete

Statutory Recommendation	Summary	Milestones
	<ul style="list-style-type: none"> Modelling phase further extended for HCM to complete and Sign-Off Design BPS and DM design into August. Preparation for DM3 start in progress. Revised plan submitted and approved by Programme Board on 9th July. Go Live still planned for April 2024. <p><u>Strategic Direction</u></p> <p>Strategy Development and Refresh</p> <ul style="list-style-type: none"> Regen Strategy and Pipeline: Pipeline 6 monthly update presented to Cabinet July 23. Regeneration pipeline- agreement to procure a strategic delivery partner was agreed at Cabinet in July 23. Report will return to Cabinet once procurement has been successful. VERTO- Procurement complete and implementation phase has commenced. <p><u>Decision Making</u></p> <p>No actions in this theme</p> <p><u>Procurement & Commercial</u></p> <p>Waste Contract:</p> <ul style="list-style-type: none"> Continuation of quarterly monitoring through PMF. Annual reports on Leisure and waste due November 2023 Additional enhancement work commissioned from Intend to support the large contracts for BE being added to Intend contract management. Waste Review reported to Leadership Team. Proposed to progress "Shared Improvement Plan" with Serco. 	<ul style="list-style-type: none"> Street Cleansing Recovery Plan approval – Resubmission to Waste Management Board in - Complete SERCO contract performance reporting embedded in Performance Management Framework - Complete Option appraisal for future leisure management options – Complete Scrutiny work Planning event - Complete Procure new support provider to deliver Oracle Fusion-complete Approval of Regeneration Strategy and Pipeline- Complete Early Help Strategy approved and launched- Complete Corporate Parenting Strategy Refresh Approved- Complete SEND Transport procurement published- complete SMBC/SCT Leadership meetings - Complete SCT Contract performance reporting embedded within Council PMF-Complete

Statutory Recommendation	Summary	Milestones
	<ul style="list-style-type: none"> • May now include "lessons learned" exercise post June's industrial action. • Next tranche of fleet replacement remains due end of 2023. • Formal Fleet Steering Group Meeting did not take place in June due to industrial action, but officers discussed fleet matters informally. No issues identified. <p>SEND Transport:</p> <ul style="list-style-type: none"> • Preparations being made for SEND3 procurement with initial scoping discussions. Project plan and implementation to follow. • Lessons learnt completed and presented to Wider Leadership Team in June. • TAS working with consultants to ensure new contract management arrangements align with the Framework specification & operational policies and procedures <p>New System Procurement:</p> <ul style="list-style-type: none"> • Performance Management System- Options appraisal being prepared for September 2023 due to the demo of the Oracle Fusion system not being possible until the end of August. • Asset Management - Phase 2 of Tech Forge project data transfer completed. Integration of data into the system has begun with an expected completion date of September 2023. <p>Lion Farm:</p> <ul style="list-style-type: none"> • Expert Determination process has been completed and removed from the Improvement plan to be managed as BAU. 	

Statutory Recommendation	Summary	Milestones
	<p>Leisure Contract:</p> <ul style="list-style-type: none"> • Supplementary agreement with SLT agreed 13.07.23 to extend SLT's operation of leisure centres (including SAC) to 31.03.27. • Enhanced contract management regime and framework in place. • Aquatic Centre Handover to operator (Sandwell Leisure Trust) took place as scheduled on 13 July, open to the public 24 July • Continuation of quarterly reporting through PMF. <p><u>Partnerships & Relationships</u></p> <p>Sandwell Children's Trust</p> <ul style="list-style-type: none"> • The new KPIs along with accompanying tolerances will be finalised in Q1 for implementation in Q2 due to start in September 2023 • Continuation of quarterly reporting through PMF alongside SCT governance arrangements • Monthly schedule of meetings will recommence in Autumn Term, and include the Chair of SCT Board and CE of Trust, Lead Member and Director of Education and Childrens Services 	
S2 - The Council must ensure that the learning in relation to commercial decisions, procurement and contract management highlighted in this	<p><u>Organisational Culture</u></p> <p>Officer Learning and Development</p> <ul style="list-style-type: none"> • Sandwell Manager essentials will continue as BAU. • Learning for managers from the Improvement Plan learning interventions will be incorporated into the programme on an ongoing basis. • Provisional ideas and plans are being developed for a pilot of a programme for Senior Leadership Development Programme. 	<ul style="list-style-type: none"> • Corporate Governance Training Delivery –Commenced and approach to next phase agreed <p>Completed milestones</p> <ul style="list-style-type: none"> • Regular Resident Survey in place – procured and preparations underway for Resident Survey and

Statutory Recommendation	Summary	Milestones
<p>report are understood through the organisation</p>	<p>Embedding Constitutional Changes</p> <ul style="list-style-type: none"> • First round of scenario-based learning to be delivered in October across DSU, Procurement, Legal and Finance. • Code of Corporate Governance Training Contained within MDP (Member Development Programme). Two further training dates are being identified to capture members who did not attend first session. AGS to be presented alongside annual accounts. • Regular reports on timescales for submitting decision reports are being made to Leadership Team <p>Member Learning and Development</p> <ul style="list-style-type: none"> • Leadership Team conversation held 18/07/23 around All Member briefings and agreed level of detail to be shared and approach. • Next briefing will take place mid-August. • Once forward plan of All Member briefing dates in place this action will be closed • New Member Survey due to be launched end of July and any required amendments made to MDP / New Member Induction programme <p>Corporate Oversight</p> <p>Performance Management</p> <ul style="list-style-type: none"> • Q4 report went to Cabinet in July. 	<p>budget Consultation in Summer 2023</p> <ul style="list-style-type: none"> • Commercial Strategy approved – approved • HRA 30 Year Business Plan approved • Revised Financial Regs - approved • Implementation of Asset Management System -phase 1 complete • Revised Scheme of Delegation – approved • Corporate Asset Management Strategy Approved- Approved • Budget Holder Role Profile agreed - Complete • Establish Performance Management Framework – Complete • First Performance Management Report - - Complete • Revised PCR, and Sale of Land and Buildings Protocol – Complete • New Member Induction- Complete • Member Development Programme - Complete and BAU

Statutory Recommendation	Summary	Milestones
	<ul style="list-style-type: none"> • Q1 report now being drafted which will go to Leadership Team in September and Cabinet in October. • In relation to organisational health metrics – There are capacity issues in HR services due primarily to the (growing) demands of Oracle Fusion. However, PIs are being reviewed and may be ready to be reported earlier than originally scheduled (Q1 2024/25). The existing set of organisational health metrics were included in the Q4 report that went to Cabinet in July. • The Corporate Plan which included revised PIs went to Cabinet on 7 June. The new measures will be included in the Q1 Corporate Performance Report. Q1 reporting is now being put together. • In relation to capacity for Corporate Performance, G Grade due to commence in September and F grade recruitment to begin later in the summer. <p><u>Strategic Direction</u></p> <p>Strategy Development and Refresh</p> <ul style="list-style-type: none"> • Commercial Strategy: Highlight reports/ project scopes due to be presented at LT 01.08.23. • The post was re-advertised via HAYS wc 31/07/2023 for the recruitment of Commercial Project Officer. <p><u>Procurement & Commercial</u></p> <p>Corporate Asset Management:</p> <ul style="list-style-type: none"> • Phase 1 implemented. • Phase 2 commenced. The integration of data into the system complete 	<ul style="list-style-type: none"> • Asset Management System Procured- complete

Statutory Recommendation	Summary	Milestones
	<ul style="list-style-type: none"> Phase 2 Configuration and organisation of data started and due for completion by September 23. <p><u>Partnerships & Relationships</u> No actions in this theme</p>	
<p>S3 - Senior leadership, both officers and members, must demonstrate that they can continue to work together effectively, that they operate in line with the Council's values, codes, policies, and procedures, and that there is zero tolerance to inappropriate behaviours. This includes changing the organisational culture in relation to complaints so that they restore balance and proportionality.</p>	<p><u>Organisational Culture</u> Establishing Organisational Culture</p> <ul style="list-style-type: none"> Workforce strategy being agreed at September Leadership. There is no delay to the workstreams within the strategy whilst this approval is pending. Final launch and share session 21 July 2023. Feedback and evaluation from launch is being collated. Programme plan meeting with stakeholders of the wider OTF (One Team Framework) embedding taking place 19.7.23. L&OD have a draft proposal and will commence a timeline to consult with stakeholders as part of the project plan <p><u>Officer Learning and Development</u></p> <ul style="list-style-type: none"> Sandwell Manager essentials will continue as BAU. Learning for managers from the Improvement Plan learning interventions will be incorporated into the programme on an ongoing basis. Provisional ideas and plans are being developed for a pilot of a programme for Senior Leadership Development Programme 	<ul style="list-style-type: none"> Workforce Strategy – To be agreed at September Leadership. <p>Completed milestones</p> <ul style="list-style-type: none"> Organisational Culture – Part 2 Engagement – determining the desired culture – complete Approval of document / statement setting out desired organisational culture – ‘Our Values: Our Behaviours’- Complete Organisational Culture - Part 1 Engagement – Starting the Conversation- Complete New Member Induction - Complete Meeting structures to support Senior Leadership (Officer and Member) – Complete

Statutory Recommendation	Summary	Milestones
	<p>Officer and Member Relationship</p> <ul style="list-style-type: none"> The ongoing mechanisms for insight and assurance around the Officer Member Relationship include views from external reviews, standards cases, feedback from Directors, Group Leaders and Chief Whips. Following discussions with ARAC and BCSMB around the Officer-Member survey conducted in April, there is appetite from Members to provide input around the Member-Officer Relationship. Reflecting on their feedback on the Spring survey, the plan is for a sample of Members and Officers to be invited to semi-structured interviews. The data will feed into LGA sessions planned for Autumn alongside regular insight. Briefing note has been circulated to Group Leaders and Chief Whips, and to the Chair of Ethical Standards Committee for input. In addition, a separate session for New Members is being held with LGA in July to bring them up to speed on the content delivered Autumn 2022 to other Members. The Spring survey did not provide robust insight and there is a need for a revised approach which is now being implemented. Work will be carried out in Autumn with insight-gathering to inform the longer-term continuous improvement approach. <p>Member Learning and Development</p> <ul style="list-style-type: none"> Leadership Team conversation held 18/07/23 around All Member briefings and agreed level of detail to be shared and approach. Next briefing will take place mid-August. Once forward plan of All Member briefing dates in place this action will be closed 	<ul style="list-style-type: none"> Member Development Programme approved- Complete

Statutory Recommendation	Summary	Milestones
	<ul style="list-style-type: none"> New Member Survey due to be launched end of July and any required amendments made to MDP / New Member Induction programme <p><u>Corporate Oversight</u> No Actions in Theme</p> <p><u>Strategic Direction</u> No actions in Theme</p> <p><u>Decision Making</u> No actions in Theme</p> <p><u>Procurement & Commercial</u> No actions in Theme</p> <p><u>Partnerships & Relationships</u> No actions in Theme</p>	

This page is intentionally left blank

Appendix – Scrutiny & Audit Recommendation Status Summary July 2023

Grant Thornton Key Recommendation 7 (2021): Members in key statutory roles, in particular in relation to Cabinet, scrutiny, standards and audit, need to be provided with effective development training and support. The Member Development Programme should be reviewed to ensure corporate governance forms part of the training for members with governance roles	
External Follow-up Reviews 2022 Findings	<p>Grant Thornton acknowledged the progress of the Member Development Programme and noted that it has been augmented with additional training sessions delivered by the LGA focusing on the Member and Officer Relationships, and in delivering a development programme for Cabinet.</p> <p>In their follow-up review, Grant Thornton made a further recommendation in relation to the Member Development Programme as a whole, but did not make any points around learning and development in relation to scrutiny specifically, as they acknowledged the improvements made.</p> <p>The recommendation made by Grant Thornton relating to the MDP was: Improvement Rec 19 (2022): The Council needs to build on the progress being made on member development and conclude the 2022/23 programme including the review of member PDPs and take further steps to finalise arrangements on succession planning for members in SRA roles.</p> <p>The LGA commented on the council’s commitment to review the member development programme at regular intervals and set out that it is important to ensure that the pace of delivery is made to feel sustainable. The LGA follow-up review acknowledged that the improvements to scrutiny have been supplemented with a range of training.</p>
Summary of activity and next steps	<p>The current MDP has been updated to reflect the review of Member PDPs and updated arrangements for new Member Induction following the number of new Members elected in May. A New Member Survey will be carried out to gain feedback on the support and training provided to new members and will be used to make improvements to future training.</p> <p>Scrutiny Members’ and ARAC Committee Members’ learning needs remain under review by the Chairs together with supporting Officers. Scrutiny Chairs are also receiving coaching and mentoring training from external providers. A learning and development plan for audit members is currently being drafted to ensure</p>

	<p>that key skills needed for the role is clear. This is linked in with CIPFA’s ‘Audit committees: practical guidance for local authorities and the police’ guidance.</p> <p>Over Municipal Year 2022-23 a regular survey was offered to Audit and Scrutiny Members and Officers attending. This included questions around Learning and Development received and any new needs arising to help ensure that the Member Development Programme is flexible to meet emerging needs. Discussions are underway around the continuation of the survey for Municipal Year 2023-2024 and has thus far been helpful in identifying any gaps in learning or identifying where improvements can be made. Work is being mapped out on the member officer insight mechanism including surveys and face to face interviews where required.</p>
--	---

Grant Thornton Improvement Recommendation I4 (2021): Officer and Member Relationships – the forward plan of the Cabinet should be shared with the Audit Committee and Scrutiny Board to help structure their agenda planning	
External Follow-up Reviews 2022 Findings	<p>Grant Thornton acknowledged that the ‘forward plan of Cabinet business has been made available to all members to improve awareness and transparency.</p>
Summary of activity and next steps	<p>The forward plan is shared with all scrutiny boards (in so far as it relates to that respective scrutiny board) to help identify areas for pre-decision scrutiny activity and to ARAC at every meeting to assist with the Committee’s work planning. This will continue.</p>

Grant Thornton Improvement Recommendation 12 (2021): Officer and Member Relationships – There is a need to ensure that members of scrutiny and audit committees are aware of their governance roles including how to interrogate reports and ask the right questions	
External Follow-up Reviews 2022 Findings	<p>Positive feedback was received about scrutiny and audit in the follow up reviews.</p> <p>In their follow up review Autumn 2022, Grant Thornton set out that ‘There is a more mature engagement between the Leader, Cabinet, Committee Chairs and senior officers, supporting good planning and work programming across the different committees across different Council committees and a greater level of professionalism in how business is conducted by these committees.’... and ‘Overall, positive progress has</p>

	<p>been made to improve the culture and professionalism of key Council committees, with the scrutiny function making particular progress.’</p> <p>The LGA commented that ‘it is clear from the people we spoke to that this key strand of the council’s governance arrangements [scrutiny] is going from strength to strength’. And commented on scrutiny’s ‘renewed sense of energy and drive’.</p> <p>Grant Thornton did not make any further recommendations around the role of scrutiny or audit.</p>
Summary of activity and next steps	<p>Ongoing activity is in place to ensure that scrutiny and audit continue to make an effective contribution to the Council’s governance arrangements.</p> <p>This includes the regular meetings to develop and nurture strong, healthy working relationships with members and officers. Chairs of scrutiny boards have regular agenda setting meetings with Directors and officers to ensure that the content of reports enables a rich discussion and debate at Scrutiny and not just information sharing. Scrutiny Board chairs collectively are meeting regularly, whether it is a pre-meeting or prior to Cabinet to agree lines of questioning in advance as well monitoring performance of Board’s, attendance, engagement, etc. Audit are having pre meetings and work is ongoing to ensure shared learning and cross cutting areas are discussed at regular meetings between the overarching Chair of Scrutiny and the Audit Chair as well as regular meetings with the Chair of Audit and the Section 151 Officer.</p> <p>Job roles, scrutiny protocols and a framework have been developed and embedded to guide the way scrutiny is conducted, details how Cabinet members and officers interact with scrutiny and also helps to support and drive a change in culture and mindset of both members and officers to ensure that Sandwell has an effective overview and scrutiny function.</p> <p>A learning and development plan for audit members is currently being drafted to ensure that key skills needed for the role is clear and members of ARAC can work towards the skills identified as part of their PDP.</p> <p>These arrangements will continue over Municipal Year 2023-2024.</p>

Grant Thornton Improvement Recommendation 34 (2022): Audit Committee – now that the Audit and Risk Assurance Committee has agreed the action to bring this long-standing matter to resolution [review into the Cox and Wragge Report], it will be important that – as the Audit and Governance Panel recognised – the Council manages its position so that the matter does not resurface, so that it can move on and focus on its corporate objectives	
External Follow-up Reviews 2022 Findings	<p>In their follow up review, Grant Thornton outlined that: ‘The Audit Committee has continued to operate throughout the year in a manner focussing on significant governance matters’ and that ‘ Overall, we found no evidence of any significant weaknesses in the Council’s arrangements for ensuring that it makes informed decisions and properly manages its risks’. Grant Thornton noted that the Council Leader is due to confirm the Executive’s position on any further review and made an additional improvement recommendation as follows:</p> <p>Grant Thornton Improvement Recommendation 22 (2022): A final decision on the Cox report needs to be made by the Leader before this matter can be considered formally closed.</p>
Summary of activity and next steps	<p>A report was received by ARAC on 5 June which set out the Executive’s position and the matter has been concluded. The ARAC minutes were reported to Council in July 2023.</p>

To be completed by action owner									
Change Number	Theme	Action reference	Action Title	Owner	Date Raised	Type of Change	If date change is required		Change/ Impact of change (incl. any dependencies)/ Reason for change
							Change date from	Change date to	
290	Organisational Culture	OC.H1.0	Assurance Activity to ensure effective contribution of Scrutiny and Audit is sustained	Director-Law & Governance	14/06/2023	Closure of Main Action	n/a	n/a	Surveys of Officers and Members attending Scrutiny and Audit ended April 2023 and findings shared with IPRM and Chairs. Next steps are for feedback to be sought from New Members on their experiences of Committee Meetings to ensure that they are receiving the required support to participate fully in these meetings. Autumn engagement around Member-Officer Relationship will be a route for continuous improvement and learning.
291	Strategic Decision	SD.A6.4	Procurement of stock condition surveys	Director-Housing	26/07/2023	Change to delivery timescales (actions and milestones)	Jun-23	Sep-23	Contract award has been signed off and contractor will start surveying properties from 1st September 2023
292	Procurement & Commercial	PC.A1.5	Assurance Action- The large contracts in BE for waste/street cleansing, and both leisure providers will be added to the Intend contract management module.	Director-Borough Economy	14/06/2023	Change to action description	n/a	n/a	Change from an assurance action to an action be monitored with RAG rating
293	Procurement & Commercial	PC.F1.3	Implementation of Phase 2 Tech Forge: Configuration and organisation of data Implementation of supplementary modules.	Director-Regeneration & Growth	14/06/2023	Change to delivery timescales (actions and milestones)	Aug-23	Sep-23	change to September 23 for completion date-incorrect date of August imputed previously
294	Partnership & Relationships	PR.A1.8	KPI's (along with accompanying tolerances) implemented in Q2	Director-Children & Education	14/06/2023	Change to delivery timescales (actions and milestones)	Oct-23	Dec-23	Change to date to allow time for Q2 to be taken to cabinet
295	Organisational Culture	OC.C4.1	Identify mechanisms for ongoing insight and assurance around the Officer and Member Relationship	Director-Law & Governance	23/06/2023	Change to delivery timescales (actions and milestones)	May-23	Dec-23	Following discussions with ARAC and BCMB around the Officer-Member survey conducted in April, there is appetite from Members to provide input around the Member-Officer Relationship. Reflecting on their feedback on the Spring survey, emerging thinking is for a sample of Members and Officers to be invited to semi-structured interviews. The data would feed into LGA sessions planned for Autumn alongside regular insight. Date change will be required to reflect that mechanism for Autumn will be agreed by August.
296	Procurement & Commercial	PC.B3.3	Commence Procurement	Director-Children & Education	23/06/2023	Change to delivery timescales (actions and milestones)	Jun-23		Procurement not started yet- new date to be added.

297	Organisational Culture	OC.A2.1	Workforce Strategy	Chief executive	22/07/2023	Change to delivery timescales (actions and milestones)	Jul-23	Sep-23	Approval moved to September to enable reference to Transformation Strategy - aligned narrative
298	Strategic Decision	SD.A1.2b	Assurance Action- Pipeline projects updated to IPRM on a 6-monthly basis	Director-Regeneration & Growth	22/07/2023	Closure of Assurance Action	n/a	n/a	Reported twice to IPRM and continues to be taken to Cabinet on a 6 monthly basis
299	Corporate Oversight	CO.B1.7	New action to be added: Conduct Employee Engagement Survey for 2023 and consider actions required in response to the findings	Chief executive	26/07/23	Add - New Sub Actions	n/a	n/a	new action to be added
300	Strategic Decision	SD.A5.4	Recruit Commercial Project Officer	Director-Finance	22/07/2023	Change to delivery timescales (actions and milestones)	Jun-23	Sep-23	Recruitment unsuccessful - considering other options.
301	Strategic Decision	SD.B1.14	Equality, Diversity and Inclusion Strategy developed - appointment of consultant for data analysis - appointment of consultant for strategy development	Director-Law & Governance	22/07/2023	Mistake on Document	Jun-24	Jul-24	change to correct error on document
302	Strategic Decision	SD.F1.0	Customer Journey Strategy	Director-Regeneration & Growth	22/07/2023	Change to delivery timescales (actions and milestones)	Oct-23	Mar-24	Delays with face to face customer engagement sessions, these are currently not being promoted and the on-line survey has also been put on hold, this will impact timescales for the completed Strategy. As the sessions have not been able to be promoted the last 4 sessions have only been attended by 6 people in total.
303	Decision Making	DM.C3.1	New assurance action: Watching brief to ensure that historic matters do not re-surface	Director-Law & Governance	22/07/2023	Add- New Assurance Action	quarterly	sep/dec/mar /june	new assurance action added
304	Procurement & Commercial	PC.A5.2	Fleet replacement complete	Director-Borough Economy	22/07/2023	Change to delivery timescales (actions and milestones)	Mid 2023	End 2023	
305	Partnership & Relationships	PR.B1.6	Assurance Action: Update provided on a 6 monthly basis by Director of Regen and Growth to confirm representation at key meetings continues and brings benefit to the council. Key meetings for Members to attend at sub regional and regional level are: ABCA Leaders; WMCA Board; WMCA Economic Growth Board; WMCA Housing and Land Board	Director-Regeneration & Growth	22/07/2023	Closure of Assurance Action	n/a	n/a	Proposing closure on basis that we will have been through first round of regional engagement following Full Council. Ongoing assurance is through dialogue between Leader and Chief Exec and their discussion with Regional Groups, and between CMs and Directors via briefings.
306	Corporate Oversight	CO.B2.0	Single Improvement Plan Phase 2 and Phase 3	Leadership team	26/07/23	Closure of Main Action	n/a	n/a	All actions have been carried out and the IP remains updated through change control process.
307	Procurement & Commercial	PC.C1.1	Options Appraisal (corp performance management system)	Chief executive	26/07/23	Change to delivery timescales (actions and milestones)	Aug-23	Oct-23	CRP3 completed for SCM and Finance. Modelling phase further extended for HCM to complete and Sign-Off Design BPS and DM design into August. Preparation for DM3 start in progress. Revised plan submitted and approved by Programme Board on 9th July. Go Live still planned for April 2024.

308	Corporate Oversight	Co.A1.9	Completion of the modelling phase	Director-Finance	26/07/23	Change to delivery timescales (actions and milestones)	Jun-23	Aug-23	CRP3 completed for SCM and Finance. Modelling phase further extended for HCM to complete and Sign-Off Design BPS and DM design into August. Preparation for DM3 start in progress. Revised plan submitted and approved by Programme Board on 9th July. Go Live still planned for April 2024.
309	Partnership & Relationships	PR.B1.0	Continue to develop the relationship with and actively participate in regional and sub-regional bodies (e.g. WM Combined Authority, Black Country LEP) to maximise opportunities for Sandwell	Director-Regeneration & Growth	26/07/23	Closure of Main action resulting in closure of workstream	n/a	n/a	Ongoing assurance is through dialogue between Leader and Chief Exec and their discussion with Regional Groups, and between CMs and Directors via briefings.
310	Organisational Culture	OC.D5.2	New action: New Member Survey conducted and any required amendments made to MDP / New Member Induction programme	Director-Law & Governance	26/07/2023	Add - New Sub Actions	n/a	n/a	new action added
311	Organisational Culture	OC.G1.0	Governance review Phase 2- change to Governance review training phase 2	Director-Law & Governance	26/07/2023	Change to action description	n/a	n/a	change to action description
312	Strategic Decision	SD.A6.5	Stock Condition Surveys Undertaken to inform HRA business plan	Director-Housing	08/01/2023	Add - New Sub Actions	n/a	n/a	To monitor progress of stock condition surveys
313	Corporate Oversight	CO.E1.4	Programme and Project Management System Implementation	Director-Finance	08/01/2023	Change to delivery timescales (actions and milestones)	Jul-23	TBC	Timeline for roll out being discussed by LT 08.08.23. Date change to be populated following 08/08/23
314	Corporate Oversight	CO.C1.9	Consider integrating revenue, Capital and Performance reporting	Director-Finance	08/01/2023	Change to delivery timescales (actions and milestones)	Mar-24	Aug-24	To be fully reviewed once Oracle Fusion is in place and we can fully understand the reporting capabilities of the systems. Timescale aligned to Oracle Implementation

This page is intentionally left blank

Improvement Plan Risk Register

July 2023



1. Best start in life for children and young people



2. People live well and age well



3. Strong resilient communities




4. Quality homes in thriving neighbourhoods






5. A strong and inclusive economy






6. A connected and accessible Sandwell


Risk Ref	Risk Title and Description	Previous Risk Score (April 23)	Current Risk Score (July 23)	Target Risk Score	Direction of Travel	Progress to Date (incl. current risk mitigating controls and further actions to be taken to manage risk)
IP1	<p>Improvement Plan objectives and member / officer engagement in those objectives</p> <p>If programme objectives are not clearly defined to ensure they are within scope, deliverable, understood and agreed then the programme will proceed with no clear direction and may become unmanageable and/or scope creep may take place.</p>	6 (Green)	6 (Green)	3 (Green)		<p>Current and Ongoing Controls</p> <ul style="list-style-type: none"> • Engagement as part of the development of the Improvement Plan - sharing themes and workstreams with staff and members • Communications Plan implemented for governance review, CPC and Statutory Notice • Objectives for each Theme within the Improvement Plan identified • Regular reporting to Cabinet, ARAC and Scrutiny in place. Council approval of Improvement Plan and reports to SoS. • Regular Staff communications on progress of Improvement Plan in place • Improvement Plan Actions embedded into Corporate Plan and Business Plans to provide assurance of sustainable improvement • Key components of Finance Improvement Plan embedded in IP and Corporate Plan • All Improvement Plan actions have an identified Responsible Officer and Cabinet Member <p>Further Actions</p> <ul style="list-style-type: none"> • Communications Plan delivered including all staff briefings including key messages around Improvement Plan • Staff and member engagement through Organisational Culture change programme • Discussion with SH and GD to identify interim Responsible Officers for IP workstreams to provide business continuity.



Risk Ref	Risk Title and Description	Previous Risk Score (April 23)	Current Risk Score (July 23)	Target Risk Score	Direction of Travel	Progress to Date (incl. current risk mitigating controls and further actions to be taken to manage risk)
IP2-	<p>Risk Closed</p> <p>Programme management arrangements</p> <p>If appropriate programme management arrangements are not put in place then there is a risk that:</p> <ul style="list-style-type: none"> • The project will not be delivered to scope • The required improvements will not be made within the necessary timescales • The government may lose confidence in the council's ability to improve and intervention may be extended • The borough's residents may lose confidence in the council ability to deliver effective services • Inefficient use of limited resources • Continued reputational damage 	4 (Green)	4 (Green)	4 (green)		<p>Current and Ongoing Controls</p> <ul style="list-style-type: none"> • Programme Mgmt arrangements established including progress reporting, risk management arrangements and change control.
IP3	<p>Allocation of sufficient resources to project management and project delivery/ maintaining Business as Usual while delivering the Improvement plan</p>	8 (Amber)	8 (Amber)	4 (green)		<p>Current and Ongoing Controls</p> <ul style="list-style-type: none"> • Terms of Reference for internal Improvement Plan Review Meeting updated to reflect government intervention, single Improvement Plan and assurance framework • PMO support being provided by existing experienced resources within Service Improvement

Risk Ref	Risk Title and Description	Previous Risk Score (April 23)	Current Risk Score (July 23)	Target Risk Score	Direction of Travel	Progress to Date (incl. current risk mitigating controls and further actions to be taken to manage risk)
	If sufficient resources (capacity and capability) and where necessary additional resources are not allocated to the management and delivery of the improvement plan then this may result in officer fatigue, loss of motivation and the programme will fail to deliver all of its objectives.					<ul style="list-style-type: none"> Resource gaps / pressures associated with actions within the Improvement Plan have been identified Council on 07/06/22 approved Use of Improvement & Capacity Reserve and 2021/22 underspend allocated to Improvement Plan actions Resource issues and risks associated with the Improvement Plan reviewed monthly by Leadership Team and Register maintained Appointment of interim corporate transformation capacity to establish programme and project management governance arrangements, as well as moving forward key transformational activity Improvement Plan Actions embedded into Corporate Plan and Business Plans to provide assurance of sustainable improvement Local Partnerships Review of PMO concluded <p>Further Actions</p> <ul style="list-style-type: none"> LT work on prioritisation to conclude to ensure that the improvement priorities are clear and resources are available to manage risk of officer fatigue and loss of motivation. Establishment of resourced Corporate PMO National Graduate Development Scheme - placements to be focused on IP priorities
IP4	<p>Project and risk governance assurance arrangements</p> <p>If a robust assurance framework is not put in place to in respect of project assurance, including detailing roles and responsibilities of various stakeholders (eg Cabinet, Scrutiny, ARAC, partners, IB, etc) then the council may be unable to effectively monitor and evidence the improvement required.</p>	6 Green	6 Green	3 (green)		<p>Current and Ongoing Controls</p> <ul style="list-style-type: none"> Appointment of additional capacity to support delivery and implementation of key projects taken place in Asset Management, Finance, Service Improvement and Legal Services Terms of Reference for Improvement Plan Review Meeting in place Governance approach included within Council report 07/06/22 Risk identification has taken place Agreement for Grant Thornton, LGA and CIPFA to review progress regularly Improvement Plan Risk Register in place Terms of Reference for internal Improvement Plan Review Meeting updated to reflect government intervention, single Improvement Plan

Risk Ref	Risk Title and Description	Previous Risk Score (April 23)	Current Risk Score (July 23)	Target Risk Score	Direction of Travel	Progress to Date (incl. current risk mitigating controls and further actions to be taken to manage risk)
						<p>and assurance framework including role of Scrutiny and Audit Committees.</p> <ul style="list-style-type: none"> • Roles of Cabinet, Scrutiny and Audit agreed with Chairs • Quarterly reports to Cabinet, Audit and Scrutiny well-established and on forward plan for 2023-24 • Scrutiny consideration of culture theme progress in Dec 22 • Consideration of external review reports by Scrutiny and Audit • Update to Improvement Plan to reflect findings from GT, LGA and CIPFA follow-up reviews <p>Further Actions</p> <ul style="list-style-type: none"> • Scrutiny regular review on Culture Theme progress • Agreement for ongoing external assurance activity
IP5	<p>Communication Strategy If a robust communications strategy is not put in place detailing how, when and what information is shared with the various internal and external stakeholders, then not everyone will be aware of their respective roles and responsibilities for delivering the improvement plan and effective service delivery. In addition, the DLUHC may lose confidence in the council's ability to improve resulting in extended/ additional intervention.</p>	8 (Amber)	8 (Amber)	4 (green)		<p>Current and Ongoing Controls</p> <ul style="list-style-type: none"> • Review visits from GT, LGA and CIPFA held Autumn 2022. Reports received from GT and LGA and presented to Cabinet. Review report from CIPFA received Jan 23 and presented to ARAC. Due to be presented to Cabinet and Scrutiny in March • Communications Approach set out in Improvement Plan approved by Council 07/06/22 • Key messages document for stakeholders in place • Regular PMO/Communications meetings to ensure key messages are embedded within internal and external communications • Communication with stakeholders to share details of transition between KBD and SL. • Communication with stakeholders to share progress update and annual report June 2023. <p>Further Actions</p> <ul style="list-style-type: none"> • Communication with stakeholders to share details of Improvement Plan

Risk Ref	Risk Title and Description	Previous Risk Score (April 23)	Current Risk Score (July 23)	Target Risk Score	Direction of Travel	Progress to Date (incl. current risk mitigating controls and further actions to be taken to manage risk)
						<ul style="list-style-type: none"> Recruitment to vacancy within comms structure
IP6	<p>Investment and Financial Resources</p> <p>If sufficient/ additional financial resources are not made available, and the IP is expected to be delivered from existing budgets then the IP may not be delivered within the necessary timescales or to scope.</p>	8 (Amber)	8 (Amber)	8 (Amber)		<p>Current and Ongoing Controls</p> <ul style="list-style-type: none"> Regular comms with stakeholders taking place as per comms plan including incorporation in all staff briefings Resource gaps / pressures associated with actions within the Improvement Plan identified Council on 07/06/22 approved use of Improvement & Capacity Reserve and 2021/22 underspend allocated to Improvement Plan actions Resource issues and risks associated with the Improvement Plan reviewed monthly by Leadership Team Appointment of interim corporate transformation capacity to establish programme and project management governance arrangements, as well as moving forward key transformational activity Regular monitoring of improvement plan is in place and key milestones are being delivered <p>Further Actions</p> <ul style="list-style-type: none"> Review resource allocation to deliver the Improvement Plan and determine if there are any gaps Identify additional resources or reprioritise activity following identification of resource gaps Graduate recruitment to focus on IP priority projects
IP10	<p>Performance Management Framework (PMF) and Data Quality</p> <p>If a robust PMF is not put in place and appropriate quality data captured then the council will be unable to effectively monitor and evidence improvement, delivery of the Improvement Plan and delivery of the Corporate Plan resulting</p>	8 (Amber)	4 (Green)	4 (Green)		<p>Current and Ongoing Controls</p> <ul style="list-style-type: none"> Performance Management Framework approved in April 2022 Evidence of success outlined within each of the Improvement Plan themes focusing on outcomes for each theme Improvement Plan Monitoring approach approved by Council and regular monitoring in place Resources approved by Council to address staffing resources required to sustain PMF 2022/23 Quarterly Corporate Performance Report presented to Cabinet and Scrutiny (Q1 Sept/Oct 22, Q2 Dec 22/Jan 23)

Risk Ref	Risk Title and Description	Previous Risk Score (April 23)	Current Risk Score (July 23)	Target Risk Score	Direction of Travel	Progress to Date (incl. current risk mitigating controls and further actions to be taken to manage risk)
	in a failure to achieve the Council's objectives.					<ul style="list-style-type: none"> Residents Survey and Budget Consultation exercise conducted in Summer 2022 to feed into PMF and 2023/24 service and financial planning Process in place for monthly and quarterly monitoring at corporate level Corporate approach to consultation and engagement with residents, including regular residents survey agreed by Leadership Team. Member Officer Survey conducted to provide a temperature check on the relationship Improvement Plan activity embedded in Corporate Plan and Business Plans Refreshed KPIs included in Corporate Plan refresh and streamlined reporting to Leadership Team (from Q1 report) Development of Customer Experience metrics as part of Corporate Plan refresh <p>Further Actions</p> <ul style="list-style-type: none"> Evidence collation to be produced to support IP Recruitment to additional corporate performance team posts Performance Management System options appraisal and procurement to provide capability for performance management Refresh of Member Officer Survey / alternative mechanism conducted to provide a temperature check on the relationship
IP11	<p>Continued focus and resources allocated to historic issues</p> <p>If the council does not focus on the Improvement plan and corporate plan priorities and continues to focus and allocate resources on historic issues, then this will impact the timely delivery of both the Improvement Plan and Corporate Plan.</p>	4 (Green)	4 (Green)	4 (green)		<p>Current and Ongoing Controls</p> <ul style="list-style-type: none"> Assurance from LGA CPC Follow up Review around development of PMF Improvement Plan contains activity to be concluded, and lessons learnt embedding from historic issues Cabinet and Leadership Team approach to historic issues Regular monitoring of improvement plan is in place Progress on GT recommendations specifically related to the proper functioning of Scrutiny and Audit Committees. Lessons learnt captured in relation to SEND transport

Risk Ref	Risk Title and Description	Previous Risk Score (April 23)	Current Risk Score (July 23)	Target Risk Score	Direction of Travel	Progress to Date (incl. current risk mitigating controls and further actions to be taken to manage risk)
						<ul style="list-style-type: none"> Leader has confirmed executive's position in relation to a further review in relation to Wragge/Cox and this was reported to ARAC in June 2023 <p>Further Actions</p> <ul style="list-style-type: none"> Lessons learnt framework to be introduced as part of continuous improvement plan. Lessons learnt to be collated relating to historic issues and shared across organisation Maintain watching brief of council activity to ensure resources are not diverted to historical issues
IP12	<p>Risk approach and progress monitoring (optimism bias):</p> <p>If the approach taken to risk scoring and/or progress monitoring against the delivery plans is unrealistic (e.g. being overly optimistic around progress and timescales or likelihood and severity of a risk) then there will be a failure to appropriately manage the programme and a loss of confidence in its delivery.</p>	6 (Green)	6 (Green)	6 (Green)		<p>Current and Ongoing Controls</p> <ul style="list-style-type: none"> Grant Thornton follow up review of progress against historical issues Corporate risk scoring definitions applied Definition in place for progress monitoring Red/Amber/Green progress monitoring for Improvement Plan Roles of Scrutiny and Audit confirmed Reports to Scrutiny and Audit Committees presented in September 2022 PMO reviewed use of RAG ratings for consistency and to ensure that progress monitoring is presenting a realistic view and reflecting risk associated with actions as well as progress against plans (September 2022). <p>Further Actions</p> <ul style="list-style-type: none"> Regular reporting to Cabinet, Scrutiny and ARAC and Commissioners' views
IP13	<p>Constitutional Changes</p> <p>If key governance changes (agreed during 2022) are not embedded throughout the organisation and put into practice, then opportunities will be missed, progress will be limited, and there may be non-</p>	9 (Amber)	9 (Amber)	6 (Green)		<p>Current and Ongoing Controls</p> <ul style="list-style-type: none"> GT, LGA, and CIPFA follow up reviews provide assurance Alignment of workstream with organisational culture theme through Officer participation in Culture Working Group Revised set of guidance and templates in place to support the changes made around key decisions

Risk Ref	Risk Title and Description	Previous Risk Score (April 23)	Current Risk Score (July 23)	Target Risk Score	Direction of Travel	Progress to Date (incl. current risk mitigating controls and further actions to be taken to manage risk)
	compliance with council processes.					<ul style="list-style-type: none"> • First round of training delivered to budget holders and procurement card holders in relation to spend thresholds and procurements processes. • New Scrutiny Handbook launched • New EIA guidance issued for decision-making • Sub-delegation schemes developed with Directors • Member Development Plan Refreshed • Decision-making arrangements (forward plan, report sign off etc.) reviewed. • Governance Review Phase 2 project plan in place to embed the constitutional changes (Corporate Governance Development Programme) <p>Further Actions</p> <ul style="list-style-type: none"> • Implement Phase 2 of Mod.Gov • Implement a programme of learning for Officers around effective-decision making • Development of local KPIs to monitor performance in relation to decision-making e.g. timeliness of report submissions, publication of reports, use of exemptions, forward plan notice given on time. • MDP Delivery • Monitoring of local KPIs (once introduced)

This page is intentionally left blank

This page is intentionally left blank

Auditor's Interim Annual Report on Sandwell Metropolitan Borough Council

2021/22

March 2023



We are required under Section 20(1)(c) of the Local Audit and Accountability Act 2014 to satisfy ourselves that the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The Code of Audit Practice issued by the National Audit Office (NAO) requires us to report to you our commentary relating to proper arrangements.

We report if significant matters have come to our attention. We are not required to consider, nor have we considered, whether all aspects of the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.



Contents

Section	Page
Commentary on the Council's arrangements to secure economy, efficiency and effectiveness in its use of resources	3
Executive summary	5
Opinion on the financial statements and use of auditor's powers	10
Financial sustainability	14
Governance	20
Improving economy, efficiency and effectiveness	25
Follow-up of previous recommendations	33
Appendices	
Appendix A – Responsibilities of the Council	43
Appendix B – Risks of significant weaknesses, our procedures and findings	44
Appendix C – An explanatory note on recommendations	45
Appendix D – Sources of evidence	46
Appendix E – Update on Governance Review Follow-up	47

The contents of this report relate only to those matters which came to our attention during the conduct of our normal audit procedures which are designed for the purpose of completing our work under the NAO Code and related guidance. Our audit is not designed to test all arrangements in respect of value for money. However, where, as part of our testing, we identify significant weaknesses, we will report these to you. In consequence, our work cannot be relied upon to disclose all irregularities, or to include all possible improvements in arrangements that a more extensive special examination might identify. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

Grant Thornton UK LLP is a limited liability partnership registered in England and Wales: No.OC307742. Registered office: 30 Finsbury Square, London, EC2A 1AG. A list of members is available from our registered office. Grant Thornton UK LLP is authorised and regulated by the Financial Conduct Council. Grant Thornton UK LLP is a member firm of Grant Thornton International Ltd (GTIL). GTIL and the member firms are not a worldwide partnership. Services are delivered by the member firms. GTIL and its member firms are not agents of, and do not obligate, one another and are not liable for one another's acts or omissions.

Commentary on the Council's arrangements to secure economy, efficiency and effectiveness in its use of resources

Councils report on their arrangements, and the effectiveness of these arrangements as part of their annual governance statement. Under the Local Audit and Accountability Act 2014, we are required to be satisfied whether the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The National Audit Office's Auditor Guidance Note (AGN) 03, requires us to assess arrangements under three areas:



Financial sustainability

Arrangements for ensuring the Council can continue to deliver services. This includes planning resources to ensure adequate finances and maintain sustainable levels of spending over the medium term (3-5 years).



Governance

Arrangements for ensuring that the Council makes appropriate decisions in the right way. This includes arrangements for budget setting and management, risk management, and ensuring the Council makes decisions based on appropriate information.



Improving economy, efficiency and effectiveness

Arrangements for improving the way the Council delivers its services. This includes arrangements for understanding costs and delivering efficiencies and improving outcomes for service users.



Our commentary on each of these three areas is set out on pages 14 to 32 Further detail on how we approached our work is included in Appendix B.

Executive Summary

Executive summary - Overview



Value for money arrangements

Page 103

Introduction

All Councils are responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness from their resources. This includes taking properly informed decisions and managing key operational and financial risks so that they can deliver their objectives and safeguard public money. The Council's responsibilities are set out in Appendix A.

Under the Local Audit and Accountability Act 2014, in our role as appointed external auditor, we are required to be satisfied whether the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. This is done through our annual Value for Money (VfM) assessment, which focuses on three themes:

- Financial Sustainability
- Governance
- Economy, Efficiency and Effectiveness

We have now completed our VfM assessment for 2021/22. This comprised our standard VfM work programme, covering the themes of financial sustainability, governance and the 3 E's (economy, efficiency and effectiveness).

To support our 2021/22 VfM assessment and to address significant risks relating to governance identified at the planning stage, we undertook additional risk-based work in the autumn of 2022 that followed up on our Governance review in December 2021. The detailed results of this follow up work were reported to you in December 2022 and should be read alongside this report.

The improvement journey at Sandwell

Over the past year Sandwell Council has made good progress in its journey towards improvement but there remains a lot of work to do to complete and embed new processes and continue to build a strong management culture. This will take some time to complete.

Up to 2020/21 and the early part of 2021/22 the Council had seen deteriorating senior officer and senior member relationships. This had resulted in a breakdown in trust, respect and confidence between those holding governance roles. This limited the Council's ability to look forward and manage the challenges and opportunities facing it. At that point there had been poor progress in resolving service and governance issues, with a significant amount of time being spent responding to internal allegations and complaints. This impacted on the Council's ability to focus on service improvement. The Council had been insular and siloed. Its focus had been on responding to external service-based challenges as well as managing the fallout from previous decisions or investigations. Senior officers and senior members were historically been unable to make the changes required to move away from this organisational culture and focus. We examined these management failings in a detailed review of Governance as part of our VfM work for 2020/21 and this was reported to the Council in December 2021. This report set out three statutory recommendations and a number of other recommendations that were incorporated into the Council's improvement plans.

In our 2020/21 Auditor's Annual Report, we acknowledged that since the appointment of the interim Chief Executive in August 2021, working with the then new Leader of the Council, that many of these matters had started to be resolved. The Council's senior leadership team, the majority of whom are recent external appointments, recognise the challenges and issues and are supporting the interim Chief Executive on an improvement journey. In this report, we also drew attention to the need to closely manage the Council's financial position in what remained a challenging environment for local government.

In the autumn of 2022, we undertook a follow up review of our Governance report and reported the findings to the Council in December 2022. We were pleased to report that good progress had been made over the intervening year and delivery of the Improvement Plan reflected a significant strengthening of governance arrangements and the foundation of a positive management culture. However, the report also noted that there remained significant work to be done before the Improvement journey could be considered to be complete.

This Auditor's Annual Report (AAR) covers the year 2021/22 and brings together the findings of our Governance Review with findings from our assessment of arrangements to deliver VfM across the three key themes of Financial Sustainability, Governance and Economy, Efficiency and Effectiveness.

Executive summary – Summary conclusions

Page 104



Financial sustainability

The Council continues to operate in a financially and operationally challenging environment. Their financial planning both in the short and medium term is on a sound footing with a prudent assumptions being built into both. The signals are that the challenges will continue so the need for the structured and disciplined approach to managing finances and reserves which the Council has demonstrated will continue to be crucial.

We have made one Improvement Recommendation to draw attention to the concerted effort that is needed from members and senior officers to enact substantial service transformation to address the significant funding gap that is projected for 2025/26, and to protect and rebuild reserves to strengthen the Council's ability to withstand any further financial shocks.

The Council delivered an overall underspend of £4.8m in 2021/22, after transfers to reserves and adjustments for the Revenue Contribution to Capital. Overall, the Council was able to deliver to budget and maintain a stable financial position at the end of 2021/22. It was also able to consolidate and continue to build the level of reserves available to manage future financial risks.

2022/23 have been a challenging period for the Council in terms of its medium term financial planning following the significant economic challenges affecting the global economy. Despite this the Council has been able to report a small underspend of £1.9m. This has been achieved by using £34.9m of reserves but we note that the majority of this c£30.5m relates to the use of Section 31 grant which funded Business Rates income due to COVID. It has drawn relatively little from general fund reserves. The year end reserve balance was £112.5m.

The Council has been able to balance its 2023/24 budget mainly through £21m savings. However, as at end 2025/26 there is a projected funding shortfall of £41m meaning that the latter part of the medium term financial strategy presents a more challenging position and will require a significant contribution from the transformation programme over the next 12-18 months. We note that this is a worse case scenario.

Going into the 2022/23 financial year, the Council's reserves are in line with similar councils and this provided the main contingency against slippage on future savings plans. Despite the challenges, the Council's forecast reserves position remains positive, providing that sufficient savings are delivered by 2025/26.



Governance (Significant Weakness)

Our original 2021 Governance Review identified significant weaknesses in regard to the Governance aspects of VfM relating to corporate performance monitoring and grip, lack of long term planning, officer empowerment and decision making, capacity, experience and skills and changes to senior officers and members. We are pleased to report that in the period since December 2021 the Council has made significant improvements to address these, strengthening financial and governance arrangements and the direction of travel is positive. These measures will take time to fully embed and it will take time to fully address the statutory and key weaknesses we identified in 2020/21. However, we do recognise the substantial progress made in these areas and believe that the Council is progressing in the right direction. There are also two improvement recommendations following our 2021-22 VfM audit work which have been carried forward from last year's audit.

In our follow-up to the Governance Review (Dec 2022) we note that the Council's ability to make informed decisions and manage its risks was no longer an area of significant risk, noting that the appointment of the new Chief Executive was a critical step on the improvement journey. The Cabinet and Leadership team were working increasingly well together. The arrangements in place to manage complaints and the work of the Standards Committee were now in place, along side the new Performance Management Framework (PMF). The new processes will require time to embed and demonstrate their effectiveness. Issues with the engagement with residents and community groups had also been mitigated. Significant improvement was required in the production of annual accounts and a number for legacy issues needed to be resolved as a priority. Other improvements such as strengthening the finance team and implementation of the corporate asset management system would take further time to address.

While we can see progress in a number of areas, we note in particular that the Council's processes for the production of its financial statements remain poor. Our audit of the 2020/21 financial statements is still ongoing and we have identified multiple material errors in the financial statements. We are concerned about the lack of progress in this area. We have identified this as a Significant Weakness in arrangements and we have made a key recommendation that the Council needs to make significant improvements in its arrangements to deliver accurate financial statements in a timely manner and to support an efficient audit.

Executive summary – Summary conclusions



Improving economy, efficiency and effectiveness (Significant Weakness)

The Council has made significant progress in addressing the significant weaknesses identified in our original Governance Review in 2020/21 that impacted on Improving economy, efficiency and effectiveness. As with Governance, further time will be required to deliver sustainable improvement and therefore the significant weakness remains in place for 2021/22. However, we did not identify any further risks of significance under this area of the review. We have made a recommendation for improvement in the area of procurement to help ensure that resourcing in that team keeps pace with the improvements that are planned for this area.

In regard to Adult Social Care we note that the Council faces acute challenges with funding, staffing and the provider market that will need to be closely monitored. These challenges have yet to affect the quality of the services being delivered, based on the most recent performance reporting and CQC ratings. However, proposed solutions to challenges around the recruitment of social workers and the financial sustainability of both commissioned and in house care services, have major financial implications for the Council in the medium term that need to be closely monitored alongside service performance levels.

In our follow-up to the Governance Review (Dec 2022), we noted that previously identified weaknesses have been mitigated in regard to Providence Place, SEND Transport SLaP, the MADE Festival and Lion Farm.

We are also pleased to note that significant progress had been made in regard to issues identified in 2021 relating to the Children's Trust, leisure services, the waste service contract with Serco and the Introduction of the new ERP system. We are particularly pleased to note the positive outcome of the recent Ofsted inspection at Sandwell Children's Trust. However, our report noted that further time and effort was required to fully mitigate the significant weaknesses noted in these areas. Additional work around Key Line of Enquiry (KLOE A8) on Governance and Legal Support relating to the Director of Public Health did not identify any further significant risks, but did raise further Improvement Recommendations.

In addition to the ongoing delivery of the Improvement Plan, the Council must continue to closely monitor service outcomes using the new performance management process to ensure that service outcomes are sustained or improved in line with the operational improvements that have been introduced across the Council.

Statutory Recommendations Carried Forward from 2020/21

Our original Governance Review in 2021 highlighted a number of areas that reflect significant weaknesses in the Council's arrangements to secure value for money in its use of resources and made three Statutory Recommendations. Our follow up-report recognised that good progress had been made.

From the perspective of our VfM assessment for 2021/22, we have considered the fact that many of the improvements started part way through the year of assessment and will take further time to embed. Therefore for 2021/22 the Statutory Recommendations will remain in place and the state of completion of the improvement agenda will be re-visited for 2022/23. It is important to note that this should not detract from what has been a strong response on the part of the Council over the past year.

Statutory Recommendations issued under Schedule 7 of the Local Audit and Accountability Act 2014 and must be complied with by law. We are satisfied that the Council is implementing improvements in response to these recommendations and is therefore operating in line with statutory requirements.

The carried forward statutory recommendations are:

- It is imperative that senior officers and senior members take effective corporate grip of long-standing service issues highlighted by the findings in this report (including SLT, SCT, the waste service, the ERP system, and Lion Farm) and prioritise corporate effort in managing the issues identified, and embed the solutions into the Council.
- The Council must ensure that the learning in relation to commercial decisions, procurement and contract management highlighted in this report are understood through the organisation.
- Senior leadership, both officers and members, must demonstrate that they can continue to work together effectively, that they operate in line with the Council's values, codes, policies and procedures, and that there is zero tolerance to inappropriate behaviours. This includes changing the organisational culture in relation to complaints so that they restore balance and proportionality.

Executive summary – Significant Weakness

Page 106

Key recommendations from 2020/21

In addition to the Statutory Recommendations, our Governance Follow-up Report identified four new Key Recommendations that are also directed at addressing the existing significant weaknesses in arrangements. These supersede the Key Recommendations issued in our original Governance Report. The new Key Recommendations are reproduced on page 37 and will need to be addressed as a matter of urgency in order to fully address the significant weaknesses identified.

In addition to this and as noted above, in 2021/22 we have added an additional Key Recommendation in relation to the significant weakness in the process for the production of annual financial statements.

Other Improvement Recommendations

We have made a number of further Improvement Recommendations both in this report and in the Governance Follow-up report for 2021/22 that will also be important to implement. Progress against the prior year's improvement recommendations are set out in Appendix E.

Reconciling our Governance findings to the VfM themes

The Statutory and Key Recommendations reflect the overarching actions that will be required to address significant weaknesses identified across a wide range of Council operations.

These were summarised in the Governance report under seven thematic areas that in turn encompassed 17 'Key Lines of Enquiry' (KLOEs A1 to A7, A9 to A10 and B1 to B8). A further KLOE (A8) was covered in the 2022 Governance Follow Up report, and did not identify any further areas of significant weakness. We have reproduced the progress update against each KLOE in Appendix E of this report.

The adjacent table takes the seven thematic areas set out in our original Governance report (Dec 2021) and reconciles them to the three VfM themes against which this assessment is made under the National Audit Office's Auditor Guidance Note (AGN) 03.

Note that the Significant Weaknesses impact across both Governance (primarily impacted by KLOE B1 to B8 and performance management and oversight elements of A1 to A10) and Economy, Efficiency and Effectiveness (primarily impacted by KLOE A1 to A10).

Thematic areas <i>Identified in the 2020/21 Governance Review (3 December 2021).</i>	Impacting Financial Sustainability	Impacting Governance	Impacting Economy, Efficiency and Effectiveness
KLOE		B1-B8	A1-A10
Corporate performance management and grip		Yes	Yes
Procurement and commercial decision making			Yes
Contract management			Yes
Lack of longer-term planning		Yes	
Officer empowerment and decision making		Yes	
Capacity, experience and skills		Yes	
The impact of changes to senior officers and members		Yes	

Executive summary – Summary conclusions

Page 107







Our overall conclusion on the Council's arrangements to deliver Value for Money in 2021/22




In 2020/21 our risk-based work on governance identified significant weaknesses in arrangements to deliver value for money in the use of Council resources that impact on both the Governance and Economy, Efficiency and Effectiveness thematic areas of review.

For the purposes of our 2021/22 assessment these weaknesses are assessed to have carried forward into that year while the new arrangements embed and the Improvement Plan continues to be delivered. However, we are pleased to recognise the significant progress that has been made as reflected in the follow up to our Governance Review issued to Cabinet in December 2022.

We will re-assess progress in our 2022/23 VfM review and consider whether progress has been sufficient to have fully addressed our Statutory Recommendations and the Key Recommendations to mitigate the significant weaknesses identified.

Our work on our wider VfM procedures identified one further Significant Weakness relating to the process for the production of annual financial statements. No further significant weaknesses in arrangements were found across the three VfM themes. However, additional improvement recommendations have been made which we set out in this report.

Criteria	Risk assessment	2020/21 Auditor Judgment	2021/22 Auditor Judgment
Financial sustainability	Risk identified because of the Council's low level of reserves	 No significant weaknesses in arrangements identified but improvement recommendations made	 No significant weaknesses in arrangements identified but one improvement recommendation has been made.
Governance	No risks of significant weakness identified	 Significant weaknesses in arrangements identified and improvement recommendations made	 Significant weaknesses in arrangements identified but improvements being made
Improving economy, efficiency and effectiveness	Risk identified because of the inadequate rating issued by Ofsted in respect of children in care	 Significant weaknesses in arrangements identified and improvement recommendations made	 Significant weaknesses in arrangements identified but improvements being made

-  No significant weaknesses in arrangements identified or improvement recommendation made.
-  No significant weaknesses in arrangements identified, but improvement recommendations made.
-  Significant weaknesses in arrangements identified and key recommendations made.

Opinion on the financial statements



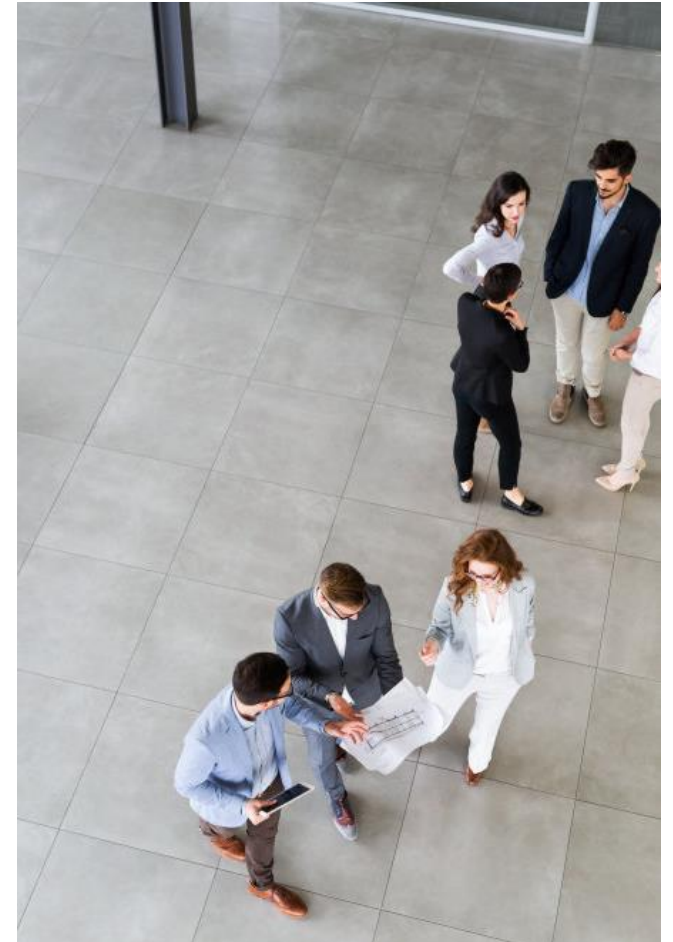
Audit opinion on the financial statements

The Council has yet to issue a draft set of accounts for 2021/22 (due to the impact of the delay in completion of the 2020/21 audit and uncertainty over opening balances). However, it is clear to us that the issues within the finance team are deeper than the additional workload associated with servicing a delayed audit. The finance team is clearly stretched, has experienced some turnover in key personnel and difficulties recruiting interims to fill the gaps in the team. References to concerns in budget reporting and other financial management arrangements is also raised in our governance report.

The 2020/21 external audit has been significantly delayed due to the quality of the financial statements and working papers presented for audit. Issues include:

- material errors in the valuation of property plant and equipment and pension fund
- material errors in cash balances and other areas of the financial statements
- uncertainty with regard to credit loss allowances, recognition of payables, and assets and liabilities relating to the SERCO waste contract.

We have not been able to draw a conclusion on a number of these areas and it is uncertain whether they will impact on the reserves available to the Council. It is possible that we will issue a modified opinion on the 2020/21 financial statements. We have been unable to commence the audit of the 2021/22 financial statements due to the delays in the 2020/21 audit.



Key Recommendation

Page 109



Governance

Recommendation

The Council needs to make significant improvements in its arrangements to deliver accurate financial statements in a timely manner and to support an efficient audit.

Why/impact

Failure to draft and publish Annual Accounts on a timely basis undermines the ability of those charged with governance to ensure good financial stewardship and fails to provide a transparent financial position to the public.

Auditor judgement

Significant Weakness

Summary findings

The Council has yet to issue a draft set of accounts for 2021/22 (due to the impact of the delay in completion of the 2020/21 audit and uncertainty over opening balances). However, it is clear to us that the issues within the finance team are deeper than the additional workload associated with servicing a delayed audit. The finance team is clearly stretched, has experienced some turnover in key personnel and difficulties recruiting interims to fill the gaps in the team. References to concerns in budget reporting and other financial management arrangements is also raised in our governance report.

The 2020/21 external audit has been significantly delayed due to the quality of the financial statements and working papers presented for audit.

Management Comments

The Council has identified a number of historic accounting issues which further delayed the completion of the 2020/21 audit process. These have now been rectified and an improvement plan put in place to address the weaknesses in the Council's financial reporting arrangements. The Council continues to struggle to recruit to key technical posts and the Head of Technical role is out to recruit for a third time. The Council has brought in a number of skilled interims to improve the quality of the 2021/22 and 2022/23 accounts.

The range of recommendations that external auditors can make is explained in Appendix C

Use of auditor's powers

Page 110

Opinion on the financial statements

Auditors are required to express an opinion on the financial statements that states whether they : (i) present a true and fair view of the Council's financial position, and (ii) have been prepared in accordance with the CIPFA/LASAAC Code of practice on local Council accounting in the United Kingdom 2021/22

The Council has yet to issue a draft set of accounts for 2021/22 (due to the impact of the delay in completion of the 2020/21 audit and uncertainty over opening balances).

Statutory recommendations

Under Schedule 7 of the Local Audit and Accountability Act 2014, auditors can make written recommendations to the audited body which need to be considered by the body and responded to publicly

The three statutory recommendations issued in 2020/21 continue to apply. However, no further statutory recommendations have been issued.

Public Interest Report

Under Schedule 7 of the Local Audit and Accountability Act 2014, auditors have the power to make a report if they consider a matter is sufficiently important to be brought to the attention of the audited body or the public as a matter of urgency, including matters which may already be known to the public, but where it is in the public interest for the auditor to publish their independent view.

Not applicable

Application to the Court

Under Section 28 of the Local Audit and Accountability Act 2014, if auditors think that an item of account is contrary to law, they may apply to the court for a declaration to that effect.

Not applicable

Advisory notice

Under Section 29 of the Local Audit and Accountability Act 2014, auditors may issue an advisory notice if the auditor thinks that the Council or an officer of the Council:

- is about to make or has made a decision which involves or would involve the Council incurring unlawful expenditure,
- is about to take or has begun to take a course of action which, if followed to its conclusion, would be unlawful and likely to cause a loss or deficiency, or
- is about to enter an item of account, the entry of which is unlawful.

Not applicable

Judicial review

Under Section 31 of the Local Audit and Accountability Act 2014, auditors may make an application for judicial review of a decision of an Council, or of a failure by an Council to act, which it is reasonable to believe would have an effect on the accounts of that body.

Not applicable

Key Findings from our VfM Review 2021/22

Financial sustainability

Page 112



We considered how the Council:

- identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds them into its plans
- plans to bridge its funding gaps and identify achievable savings
- plans its finances to support the sustainable delivery of services in accordance with strategic and statutory priorities
- identifies all the significant financial pressures that ensures 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
- identifies and manages risk to financial resilience, such as unplanned changes in demand and assumptions underlying its plans.

Financial Planning and Managing Pressures

The 2020/21 and 2021/22 Budget and MTFs were published in February 2020 and March 2021 respectively. The budgets were presented to Cabinet initially and then to full Council. As reported in our 2021 Review of Governance, there were weaknesses in the financial management arrangements in place during 2020/21 and 2021/22 that could have impacted on medium term financial sustainability. In particular, the Leadership Team were not effectively engaged in the budget setting process or medium-term financial planning. Improvements have since been made and the 2022/23 process was significantly better and we note that the Council's financial position continues to be robust despite the challenges previously outlined.

The year 2021/22 and the first three quarters of 2022/23 have been a challenging period for the Council in terms of its medium term financial planning. During 2021/22 the Council continued to experience the financial impact of Covid, most significantly a loss of income due to suspended or significantly reduced services. Key financial pressures continued to be in the areas of Adult Social Care and Children's Services, including SEND Transport. In 2022/23 a number of new financial pressures have arisen, as a result of a sharp downturn in economic conditions in both in the UK and globally, that significantly increased the magnitude of inflationary pressures from the early part of 2021/22, beyond what had been projected when the budget was set.

Assumptions underpinning revenue budgets for 2022/23 and over the medium term, which were agreed only in February 2022, have had to be revised following the significant economic challenges and cost increases affecting the global economy. In particular employment costs for direct employees and those of providers, premises costs (energy inflation), transport costs (fuel inflation) and of the general impact of inflation on the purchase of goods and services, including suppliers passing on additional costs or renegotiating contract prices. Some of the most significant levels of inflation are being experienced in the construction sector and the Council has also reacted to heighten the risk in the Regeneration and Capital programmes.

In our discussions with the S151 officer and the Head of finance it has become clear that the Council's new management team have recognised the need to move away from a reliance on short term one off measures.

We are pleased to note from our discussions too that the Council has significantly strengthened its approach and was able to identify £14.6m of savings for the 2022/23 without relying on use of reserves and other one off measures to set a balanced budget.

Overall, inflation and other factors have also led to significant increases in the Council's projected MTFP funding gaps (£41m funding gap in period in 2023/24 to 2025/26). The Council has recently submitted its 2023/24 budget proposal and revised its MTFs in the light of the Local government funding settlement in December 2022. We are pleased to see that the Council is proposing a balanced budget with £21m savings identified to achieve this. This position takes into account the reserves consumed to support the position in 2022/23. The MTFs is kept under regular review and the latest position is shown in the table below.

	2023/24 £000	2024/25 £000	2025/26 £000
Council Net Expenditure	291,847	317,103	332,410
Movements in base position:			
Pay Inflation	12,492	3,582	3,672
Service Pressures	39,803	20,267	17,523
Key Contract Inflation	17,727	5,426	6,892
Changes in Service Grants (Local Government Finance Settlement)	(23,145)	(4,945)	5,259
Approved Savings	(21,429)		
Treasury Changes	(4,942)	(273)	1,194
Changes in Reserves/ RCCO	4,750	(8,750)	0
Revised Council Net Expenditure	317,103	332,410	366,950
Funding:			
Non Ring-Fenced Government Grants	(4,064)	(1,953)	(41,723)
Retained Business Rates (including Top-up, Section 31 Funding & surplus/ deficit adjustments)	(186,501)	(189,080)	(137,330)
Council Tax Income (including surplus/ deficit adjustments)	(127,059)	(132,768)	(138,789)
Total Funding	(317,624)	(323,801)	(317,842)
Net (Surplus)/ Deficit before savings options	(521)	8,609	49,108
Cumulative Transformation, Corporate and Directorate Savings Options		(6,165)	(8,415)
Net (Surplus)/Deficit after savings options		2,444	40,693

Financial sustainability

Page 113

The Council has been able to balance its 2023/24 budget mainly through £21m savings and a change in Minimum Revenue Provision (MRP) accounting policy which contributes approximately £5m. It can also meet the shortfall at the end of 2024/25 of £2.444m from Reserves without taking these below prudent levels. However, as at end 2025/26 reserves available to deal with potential funding pressures (the Risk reserve and the general fund reserve) total £32.7m to meet a shortfall of £41m. This latter part of the medium term financial strategy is a more challenging position and will require a significant contribution from the transformation programme over the next 12-18 months. Given the nature of transformational savings and bearing in mind the potential gestation period required to realise some of these types of savings, then this makes the challenge even greater for the Council and it will need a sharp focus and regular monitoring to ensure the new savings programme is developed in line with the Council's needs.

In our view the Council has demonstrated via its financial planning that it is well aware and alive to all the prevailing pressures on its finances and has regularly updated its planning accordingly.

Savings plans

In response to the projected deficits for 2022/23 and 2023/24 the Leadership Team developed a draft Transformation Savings Programme, which has identified cross-cutting, transformational projects that will deliver service improvements and either reduce costs or generate more external income. This programme forms an established baseline from which the larger projected deficits outlined above will now be closed. The Council therefore benefits from already having established transformation arrangements in place and is not having to develop a programme from scratch. The current enhanced savings programme for 2023/24 to 2025/26 forms part of the MTFs. We have discussed the savings proposals in detail with the S151 and Head of Finance and the main components are:

- Directorate savings (£9.6m) are being managed via the Directorate governance boards so Directors are being held to account for delivering their savings. Quarterly reporting to the Leadership Team meeting updates the Leadership team on progress.
- Increase in fees income (£1.5m) - we note that the Council commissioned LG Futures to carry out a comprehensive review of the Council's Fees and Charges policy and levels. This has resulted in an increase in a number of fees and charges and additional income generation of up to £1.5m and is supported by detailed analysis.

- It is also planning to make £1.3m savings via its "making best use of assets" programme. This involves increasing income and reducing expenditure on a number of its properties.
- Corporate and technical savings (£3.25m) - £1m is from applying a consistent vacancy turnover rate of 3% to all salary budgets, £2m from using Public Health (PH) grant to fund additional pressures in Adults and Children's where they meet PH grant criteria to enable longer term savings plans to be delivered in those areas and £250k of increased Treasury income.
- Sustainable Delivery model savings (£0.9m) - Review of Waste and Fleet Service (£300k), Review of Vol Sector Grants (£600k)
- The remaining savings include a Pensions Triennial valuation

Our discussions with the AD for Transformation and the S151 have confirmed these savings (apart from the Directorate savings which are monitored separately) are being monitored and tracked via the Corporate Transformation Board. We also note that the Council include sufficient headroom within the savings plan to allow for slippage of up to 25%.

Our review of the savings plans proposed by the Council are that they are challenging but robust and the Council has put in place strong governance arrangements to ensure the savings are closely monitored and tracked. Some of these arrangements are in their early stages of development so it will be critical to ensure these bed in quickly and provide the necessary challenge required in a savings programme of this nature. But our overall view is that the Council has taken some important steps to secure future financial sustainability.

As reported previously, our 2021 Governance Review had highlighted a general lack of engagement of Directors and Portfolio Holders in 2020/21 and early in 2021/22, in budget setting discussions and the MTFs development process. We note that this improved for the 2022/23 budget and savings proposals were subject to some limited consultation with third party stakeholders who would be impacted, in addition to detailed review and scrutiny by members. For example, there was consultation with 3rd sector partners in receipt of Council grants. We note that further improvement has been made through a comprehensive budget consultation with service users and the public, to support the 2023/24 financial planning process. This is explored further in our governance section.

Financial sustainability

Page 114

Managing Financial Resilience and Reserves

As noted previously, 2022/23 has been a particularly difficult year in which to plan Council finances. Underspends from 2021-22 were carried forward into reserves and its relatively strong opening reserves position have been used to smooth the overspends that have arisen during 2022/23.

Going into the 2022/23 financial year, the Council's reserves are in line with similar councils and this provided the main contingency against slippage on future savings plans. We note that a new Financial Planning earmarked reserve of £2.5m was created as part of the 2022/23 Budget setting and MTFs process to help manage any slippage during the year and any in-year cost pressures, particularly in relation to inflation. The Council's most recent forecast reserves position is shown in the table below:

	Mar-22	Mar-23	Mar-24	Mar-25	Mar-26
	£m	£m	£m	£m	£m
Ringfenced Grants/Income	34,919	32,268	24,122	16,665	9,927
Risk	24,686	21,188	19,159	18,879	17,047
Capital and Regeneration	24,126	21,076	16,953	14,611	4,225
Service related and future projects	23,413	14,395	11,338	10,115	9,319
NDR S31	30,896	0	0	0	0
COVID Risk and Recovery	16,931	0	0	0	0
Total Committed Reserves	154,971	88,927	71,572	60,270	40,518
General Fund Balance	14,699	15,158	15,679	15,679	15,679

Despite the challenges, the Council's forecast reserves position remains positive, however we note that by 2025-26 when a General Fund deficit of £40.7m is forecast. It is imperative that ahead of this financial year the Council strengthens its savings programme with a view to both meeting the funding shortfalls and also building back reserves used to fund future shortfalls. The unallocated general fund reserves position at the end of the current MTFs cycle is still within CIPFA guidelines in terms of a % of net revenue spend (£15.7m unallocated reserves on net spend of £366m = 4.3%) though the Council is aware that reserves used up in managing funding shortfalls over the next 3 years will need to be built back up so they can retain that financial resilience. The savings identified as part of the MTFs in 2022/23 are in the main recurrent savings so will contribute to the longer term management of funding gaps. However, the Council does need to develop plans to rebuild those reserves back such that they are in a position to be able to manage any future financial challenges.

Improvement recommendation: The Council should focus its Medium Term Financial Strategy on delivering a sustainable financial position while reducing reliance on reserves and rebuilding them to strengthen financial sustainability beyond 2023/24.

Financial Performance in 2021/22

The Council delivered an underspend of £7.9m on service budgets in 2021/22. After transfers to reserves and adjustments for the Revenue Contribution to Capital, the Council was able to deliver an overall underspend of £4.8m. Within this position, most services, including Adults were able to deliver a surplus. Children's Services demonstrated a relatively small net overspend of £0.4m overspend. This was due to an overspend of £1.531m against SEND transport offset by one-off savings across the directorate. COVID emergency funding was brought forward into 2021/22 and this was used to offset short term COVID related costs as part of the financial plan and this contributed to the underspend position in 2021-22.

Overall, the Council was able to deliver to budget and maintain a stable financial position at the end of 2021/22. It was also able to consolidate and continue to build the level of reserves available to manage future financial risks.

Financial Performance 2022/23

The Council has reported an underspend for the General Fund of £1.917m. This has been achieved by using £34.9m of reserves but we note that the majority of this c£30.5m relates to the use of Section 31 grant which funded Business Rates income due to COVID. It has drawn relatively little from general fund reserves. The year end reserve balance was £112.5m.

Children's services remain an area of continued pressure with an overspend of £3.5m (£2.78m after use of reserves). This is due to SEND transport costs and out of area care placements. Adult social care underspent by £7.4m and this money has been set aside for future projects. The HRA made a surplus of £7.3m due to an underspend on capital financing costs. As with other councils, there was significant pay inflation with the average pay award being 7%. Salary costs were £5.6m above budget.

We recognise that in line with councils across the UK, the economic and inflationary pressures exceeded what could reasonably have been projected when the budget was set in February 2022. Excluding section 31 grants the Council has not needed to draw significantly on reserves. The fact that the Council has been able to effectively manage its outturn for 2022/23 and set a balanced budget for 2023/34 is indicative of robust financial management arrangements. The Council will need to continue to adapt and strengthen its financial planning processes to address the heightened level of financial challenge expected to persist over the medium term.

Financial sustainability

Page 115

Managing financial risks

The Council manages risk through its Corporate Risk Strategy and the Audit and Risk Assurance Committee provides oversight of the process. Service directors undertake an Equality Impact Assessment on all identified service changes and policy amendments.

We note that under the new Chief Finance Officer, the risk narrative in the budget and MTFS papers for 2022/23 (Feb 2022) is significantly more comprehensive than in the prior year. It includes an analysis of specific financial risks, such as a resurgence of COVID, assesses the likelihood and impact, and then sets out mitigation or options to manage the risk through reserves. This reflects an improved process to better enable Cabinet to discuss how financial risk is being managed and reflected in the MTFS.

Financial management arrangements

As we noted in our 2020/21 Annual Audit Report, the Council's financial management arrangements were subject to a detailed review by CIPFA during 2021. CIPFA scored the Council as a 'progressive' 2 stars out of 4 overall, indicating that CIPFA felt the Council had an outdated financial management culture, lacked clear engagement and leadership from members on budgeting, and has some poor processes in place, particularly around contract management. CIPFA followed up their original report in 2021 with a review in November 2022 and their summary comments in the main areas of focus were;

- Leadership - a positive direction and improvement for Sandwell. The Director of Finance is well respected.. Messages about the Council's need to get a grip on its finances and achieve savings are increasingly robust and heard. The MTFS is now much stronger. The positive progress we have encountered is extremely welcome, evident, and represents a step change in under a year. It is to be commended.

- The principal improvement in the people position is the finance restructuring and the emphasis on business partnering. In the main, the changes have been broadly welcomed and indicate a positive response to the issue raised in our previous review. They are plainly part of a coherent agenda and programme of financial reform and are linked to the positive leadership position. Again, this is real progress and to be commended.
- Process – improvements in the provision of financial data and support to Directorates in their financial monitoring and forecasting were noted as were positive reform of the procurement and contract management processes
- Stakeholders – positive intent noted on budget consultations and plans for customer journey work.

The overall conclusion was positive noting the good progress made though emphasising the need to maintain this trajectory. The CIPFA resilience index continues to indicate that the authority at present is financially stable and CIPFA acknowledged that in recent years the Council had been able to contribute towards reserves through achieving a balanced budget or an underspend. The Annual Internal Audit Report for 2021/22 concludes that there is reasonable assurance that the council has adequate and effective internal control processes.

In our view, the Council's financial management arrangements are improving in line with the Council wide Improvement Plan and have proved adequate to ensure financial sustainability in the medium term.

Financial sustainability

Page 116

Capital investment

In 2021/22 we note that overall, the Council underspent on its original planned capital budget of £150.4m, eventually delivering £137.8m in year. In the context of delivering under difficult economic conditions, this reflects reasonable performance. We note that in regard to two of the largest projects from the core programme (Rowley Regis Adult Social Care facility and the Sandwell Aquatic Centre) delivery was ahead of schedule, which compensated for slippage on a number of smaller projects.

The 2022/23 capital programme was agreed in February 2022 and subsequently updated for the Childrens' Services investment. The budget for the year was £171m. The council was awarded £67m from the government's Towns Fund initiative, to undertake 16 regeneration projects across West Bromwich, Smethwick and Rowley Regis. The acquisition of Kings Square was treated as a separate report. Due to the timing of the acquisition and its strategic importance to the wider West Bromwich Masterplan, this was recommended that this purchase was progressed prior to final confirmation of Towns Fund funding being secured. The latest forecast as at Q3 2022-23 of the Council's capital budget (£155.3m) is a small overspend of £2.2m, relating to Housing projects.

The 2023/24 budget proposal and MTFS includes a capital programme for 2023/24 of £186m of which £77m is HRA. The capital strategy 2022-23 – 2026-27 sits alongside the Medium-Term Financial Strategy and feeds into the annual revenue budget as part of an integrated revenue and capital financial strategy. The ongoing implications for the revenue budget strategy are fully considered before any capital funding decisions are confirmed.

Major new capital investment within Sandwell supports the Council's wider strategy and includes:

- New and significant new investment in Council housing, including investment in council housing stock to deliver improved energy efficiency
- An expanded schools programme
- the new Sandwell Aquatic Centre that was used for the Commonwealth Games in 2022
- Investment in the transport infrastructure and electric vehicle charging points
- Investment in Climate Change through Heat Pump Technology and other initiatives
- Towns Fund programme;
- Other investment in ICT, Oracle Fusion and Workplace Vision strategies.

Borrowing Position

The Council's borrowing position in its latest Treasury Management strategy (presented to cabinet in Feb 2023) is shown in the table below.

Operational Boundary £m	2022/23 Estimate	2023/24 Estimate	2024/25 Estimate	2025/26 Estimate
Debt	481.593	475.588	530.653	568.430
Other long-term liabilities (PFI)	71.910	68.525	65.164	60.942
Total	553.503	544.113	595.817	629.372

On the basis of its current capital plans the Council's borrowing will increase by c£80m in the next 4 years. This is primarily driven by investment in housing projects. While the cumulative balance is comparable to other similar Council's it is important that the Council balances its capital programme and borrowing against the impact on revenue budgets of increased interest payments.

Conclusion on Financial Sustainability

The Council continues to operate in a financially and operationally challenging environment. Their financial planning both in the short and medium term is on a sound footing with a prudent assumptions being built into both. The signals are that the challenges will continue so the need for the structured and disciplined approach to managing finances and reserves which the Council has demonstrated will continue to be crucial.

Improvement recommendations

Page 117



Financial sustainability

Recommendation 1

The Council should focus its Medium Term Financial Strategy on delivering a sustainable financial position while reducing reliance on reserves and rebuilding them to strengthen financial sustainability beyond 2023/24.

Why/impact

The reserves position at the end of the current MTFS cycle is still within CIPFA guidelines in terms of a % of net revenue spend (£15.7m reserves on net spend of £366m = 4.3%) though the Council is aware that reserves used up in managing funding shortfalls over the next 3 years will need to be built back up so they can retain that financial resilience. The savings identified as part of the MTFS in 2022/23 are in the main recurrent savings so will contribute to the longer term management of funding gaps. However, the pressures in the next 3 years are significant so the Council does need to develop plans to rebuild those reserves back such that they are in a position to be able to manage any future financial challenges.

Auditor judgement

Improvement recommendation

Summary findings

While the council's reserves position is relatively strong, future pressures indicate that they will come under much pressure and they need to be refreshed to ensure continuing financial resilience.

Management Comments

The Council is developing a Transformation Strategy and a Transformation Savings Programme to underpin the MTFS. A number of workstreams have been identified and some corporate, cross cutting initiatives are already underway and expected to deliver savings from 2024/25. The budget process for 2023/24 made provision to increase risk-based reserves to ensure the Council has a sufficient level of reserves to aid future financial planning.



The range of recommendations that external auditors can make is explained in Appendix C

Governance

Page 118



We considered how the Council:

- monitors and assesses risk and gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud
- approaches and carries out its annual budget setting process
- ensures effective processes and systems are in place to ensure budgetary control; communicate relevant, accurate and timely management information (including non-financial information); supports its statutory financial reporting; and ensures corrective action is taken where needed, including in relation to significant partnerships
- ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency. This includes arrangements for effective challenge from those charged with governance/audit committee
- monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of staff and board member behaviour (such as gifts and hospitality or declaration/conflicts of interests) and where it procures and commissions services.

Leadership and Committee effectiveness

As identified as part of our Governance Review, the Council's Scrutiny Boards and Audit & Risk Assurance Committee were viewed as needing improvement in order to effectively hold decision makers to account. As a result, the Council are working with the LGA to develop an updated member training programme with a focus on scrutiny and audit roles. Additionally, there is a need to ensure that members of the scrutiny and audit committees are aware of their governance roles including how to interrogate reports and ask the right questions. We would also encourage these committees to invite officers to attend the committees to present on key internal audit responses, particularly where there may be successive delays in implementation, to fully understand key risks and stimulate responsive action

Historically, there have been a number of findings relating to the Council struggling with clear communication and the need to further involve key stakeholders and run regular consultations. Grant Thornton has recognised the significant progress in this area. The Council has consulted extensively with residents in preparing the 2023-24 budget and the latest MTFs document and engaged an external communications partner to carry out detailed research with residents. This has then been used to help inform and formulate the financial plans for next year and the 4-year period covered by the MTFs.

Last year's value for money report highlighted that as a result of the historical issues and behaviour, the decision-making is underpinned by a cautious approach and risk averse culture. As reported in the Governance Follow up report in December 2022 much progress has been made with greater stability, both politically and at a senior officer level.

The Cabinet and Leadership Team are working increasingly well both collectively and via their individual Director and Portfolio Lead roles. There is a more mature engagement between senior management, supporting good planning and work programming across different Council committees and a greater level of professionalism in how business is conducted by these committees.

There is good evidence that the Council is moving away from its insularity with improved focus and engagement with regional and national bodies. The changes implemented by the Leadership team provide an opportunity for Cabinet agendas to focus on issues of strategic priority and have resulted in a significant improvement in the culture and effectiveness of committees.

In our follow-up to the Governance Review (Dec 2022) we note that the Council's ability to make informed decisions and manage its risks was no longer an area of significant risk, noting that the appointment of the new Chief Executive was a critical step on the improvement journey. The Cabinet and Leadership team were working increasingly well together. The arrangements in place to manage complaints and the work of the Standards Committee were now in place, along side the new Performance Management Framework (PMF). The new processes will require time to embed and demonstrate their effectiveness. Issues with the engagement with residents and community groups had also been mitigated.

We also reported that significant improvement was required in the production of annual accounts and a number for legacy issues needed to be resolved as a priority. Other improvements such as strengthening the finance team and implementation of the corporate asset management system will take further time to address.

In particular, the report noted that much greater stability can now be seen, both politically and at a senior officer level, and the Cabinet and Leadership Team are working increasingly well both collectively and via their individual Director and Portfolio Lead roles. This is being recognised across the wider organisation. There is a more mature engagement between the Leader, Cabinet, Committee Chairs and senior officers, supporting good planning and work programming across different Council committees and a greater level of professionalism in how business is conducted by these committees. The introduction of a PMF is evidence of an improvement in consolidated reporting and provides the Council's leadership with an opportunity for improved evidenced based decision making and monitoring the delivery of the Corporate Plan and Improvement Plan. The Council recognises that the PMF approach requires ongoing refinement to improve how key indicators can be effectively measured.

Governance

Page 119

Risk management

We discussed this with the Head of Internal Audit and he confirmed that during the year 2021/22, the Council had in place a risk management framework that includes the Strategic Risk Register (SRR) which is used to manage the Council's longest standing risks. The register is collated from an underlying template which is sent to each directorate to update quarterly from their own risks monitoring, before risks are assembled by the Risk Management & Assurance team (sitting under the Head of Internal Audit) and input into the SRR. The SRR is presented to the Audit Committee on a quarterly basis and details each risk along with an associated action plan.

There were no significant gaps noted, the register is sufficiently detailed and outlines the mitigating actions that have been developed to counteract the risks to the Council and also current actions being taken. There were clear links to the Corporate Plan and the direction of the risk score and risk owners were named for each risk. The Audit Committee have also invited risk owners to attend in order to explain further how specific risks are being managed, as well as deep dives taking place into particular areas of concern. Some of the key risks from the June risk register were:

- Risk 6b - Business Continuity Management has increased to red risk due to the further actions required as a result of the learning from the recent incident within the ICT room which resulted in the temporary loss of access to council systems.
- Risk 63 – Interim and Future Management of Nine of the Council's Leisure Centres – this risk has reduced from red to green as a result of an agreement being reached between the council and Sandwell Leisure Trust in respect of the provision of services during the interim period, while arrangements are put in place to secure the delivery of a sustainable future leisure model
- Risk 56 – Towns Fund Programme- this risk reflected the risk of not meeting the deadline for the submission of full business cases for all of the projects within the programme by the due date in March 2022. Following the timely submission of all business cases, this risk is being closed.

Policies and Procedures

We commented on the Council's policies in our report last year and a number of policies are out of date and require updating. Additionally some of the links on the Council website to policy documents are broken, such as that to the Code of Corporate Governance. The Council should ensure there is a process in place to review and update policies on a timely basis, and ensure these are added to the external and internal webpages as appropriate. This will help to prevent policies from becoming redundant or no longer following regulatory guidelines or recommended best practice. We have noted in our review of prior year recommendations on page 40 that action is still required to address this recommendation.

Budget Setting

During the year 2021/22, the Council has improved their budget setting process with wider engagement, to ensure that alternative proposals and scenarios are considered before the final budget is presented to Cabinet. Through planned engagement work on the refresh of the Corporate Plan, members and other stakeholders were asked to consider a wide range of options around budget savings. The Council has also performed an extensive consultation exercise, and the outcomes from these workshops fed into the budget proposals, and the 2023/24 Transformation Savings Plan.

The Council has adopted a two-way process for budget setting where each of the directorates are encouraged to flag their priorities to highlight those areas where budgets are changing. These flow into the Corporate Centre and the Leadership Management Team (EMT) level so that they can be adapted into the corporate level modelling. This allows the corporate centre to understand what the overall financial gap is likely to be. The size of that gap is then communicated back to directorates with suggestions and requests for a review of priorities to make savings and close the funding gap.

Despite this, the LGA Peer Review highlighted that there is a desire within the organisation for managers and budget holders to be more involved in budget setting. During the year 2021/22, there has been an effort towards greater involvement in budget setting at a manager level and there are plans in place to implement it at a budget holder level.

Governance

Page 120

The Council has introduced benchmarking analysis as part of the budget setting process during the year 2021/22. As we reported in last years VfM report, the Council uses trend analysis, utilising forward projections to understand trends in place, numbers and unit costs as part of the budget planning information. This data is then extrapolated into future years creating future estimates. The Council also utilises variance analysis, and when these are flagged, they are fed to the corporate centre to understand the overarching financial gap. Once estimated, this is communicated back to the directorates with suggestions or requests for priority reviews to make savings and narrow the gap. This has been confirmed through interviews with key officers including the Head of Finance.

In relation to external stakeholders, the Council has performed an extensive consultation exercise with a representative sample of residents. This exercise was performed by Eventure research and the data obtained from this report has been considered as part of identifying spend pressures and savings for the 2023/24 Transformation Savings Plan and the budgeting process by the Cabinet and Leadership team.

Budgetary Control

The Council operates a Finance Business Partners model and they work with the directorates to review financial performance and identify variances on a monthly basis. The Council is currently working towards moving to a self-service approach to budget monitoring, so that budget holders have access to all the information they need on a real time basis. The Oracle Fusion implementation is a key feature of this approach and will be incorporated as part of the move to the new financial system.

Monthly finance reports are also produced at Directorate level and presented to each Directorate Management Team. It is in these forums that budget holders are held to account for any variances, and development of appropriate mitigating actions. As it stands there is no regular updated training for budget holders to help manage their resources. Following our recommendation from last year, the Council is planning to develop an updated training programme to help ensure budget holders fully understand all elements of their role and to embed accountability across the organisation.

At the Committee level, budget monitoring is presented to the Budget & Corporate Scrutiny Management Board, the Audit Committee and Cabinet on a quarterly basis. This provides a high level overview of outturn for the period with explanation for any significant variances compared to budget. Finance reports are sufficiently comprehensive with a high level and detailed level analysis of costs.

Internal Audit

In our discussions with the Council's Head of Internal Audit we confirmed that the Internal Audit, Counter-Fraud and the Risk Management & Assurance Teams at Sandwell Council continue to be managed under the same management portfolio. The Counter Fraud Team provide regular updates to the Audit Committee on the progress of their work. The Council and Internal Audit team have made progress on providing training sessions regarding fraud. During the year 2021/22, the Council provided a fraud training for members, School Fraud Awareness Bulleting for staff, Blue Badge fraud training for the wardens and training sessions for the tenancy fraud officers . Furthermore, there are plans in place to reintroduce some wide staff training sessions during the upcoming months.

The Head of Audit produces an Annual Report each year and we confirmed that for 2021/22 the audit opinion was that, as a result of a number of key governance issues raised during the year (predominantly the ones highlighted in the Grant Thornton VfM Governance review) and the actions taken by the Government in appointing commissioners for the Council, Internal Audit were unable to provide reasonable assurance that the Council had fully adequate and effective governance processes. Nevertheless, they were able to provide reasonable assurance that both risk management and internal control processes remain adequate.

Some of the key areas highlighted by Internal Audit in the year were:

- Delays in the 2020/21 and 2021/22 Statement of Accounts and Annual Governance Statement. This has also been commented on by the Grant Thornton audit team and in the Governance report
- Procurement and Contract Compliance – 5 areas were highlighted for improvement including the approvals process, the completion of appropriate forms , the use of exemption reports and a lack of awareness across the Council with regards to the complexities, regulations and legal requirements involved in procurement activity. As such it was recommended training is needed for key staff involved in procurement exercises
- Disposal of Land and Property -The Disposal of Council-Owned Land and Buildings protocol was out of date and had not been formally reviewed or updated since it was introduced in 2016 . A new protocol for the Disposal of Council-Owned Land & Buildings has now been prepared

Governance

Page 121

Significant Weakness - Production of the Annual Financial Statements

This is our third year of audit and the second year when there has been a substantial delay to completion of our work. We recognise that the council is large and complex and there are technical issues within the accounts as a result. However, the extent of challenge and the number of adjustments to the accounts is much greater at Sandwell than we are seeing at other comparable authorities. Some of the audit challenges have been around relatively complex, technical matters such as property valuation and infrastructure valuation. However, some matters, such as weakness in evidence to support accruals and absence of standard management information to support arrears and to inform the provision for bad debts, is standard information that we would expect to be readily available. This, combined with the excessive time taken to respond to routine audit challenges and queries, is of significant concern to us given the size and capacity of the Council.

The Council has yet to issue a draft set of accounts for 2021/22, (due to the impact of the delay in completion of the 2020/21 audit and uncertainty over opening balances). However, it is clear to us that the issues within the finance team are deeper than the additional workload associated with servicing a delayed audit. The finance team is clearly stretched, has experienced some turnover in key personnel and difficulties recruiting interims to fill the gaps in the team. References to concerns in budget reporting and other financial management arrangements is also raised in our governance report.

We acknowledge that management has recognised a need to train and improve the technical strength of the team. Training is being rolled out along with a finance team restructure, with the objective of strengthening the team and better supporting council financial management. We are also aware that the team has had some additional temporary support to help deliver both the 2021/22 and 2022/23 accounts and support the audits.

It is critical that the finance team has in place a robust resourced delivery plan for the next two years accounts and that this is monitored by the audit committee.

We have identified this as a Significant Weakness in arrangements and we have made a key recommendation that the Council needs to make significant improvements in its arrangements to deliver accurate financial statements in a timely manner and to support an efficient audit.

The 2020/21 external audit has been significantly delayed due to the quality of the financial statements and working papers presented for audit. Issues include:

- material errors in the valuation of property plant and equipment
- material errors in cash balances and other areas of the financial statements
- uncertainty with regard to credit loss allowances, recognition of payables, and assets and liabilities relating to the SERCO waste contract.

We have not been able to draw a conclusion on a number of these areas and it is uncertain whether they will impact on the reserves available to the Council. It is possible that we will issue a modified opinion on the 2020/21 financial statements. We have been unable to commence the audit of the 2021/22 financial statements due to the delays in the 2020/21 audit.

We have made a key recommendation as follows:

The Council needs to make significant improvements in its arrangements to deliver accurate financial statements in a timely manner and to support an efficient audit.

Governance

Page 122

LGA Peer Review Follow Up

We note that the LGA followed up their report of March 2022 with a progress review in Autumn 2022. The LGA have recognised the significant progress that has been made in a number of key areas to the good governance and management of the council. The LGA also stressed that the Council is on a journey that will take time and there is still a long way to go to embed the improvements required.

The report commented specifically on the following areas of focus:

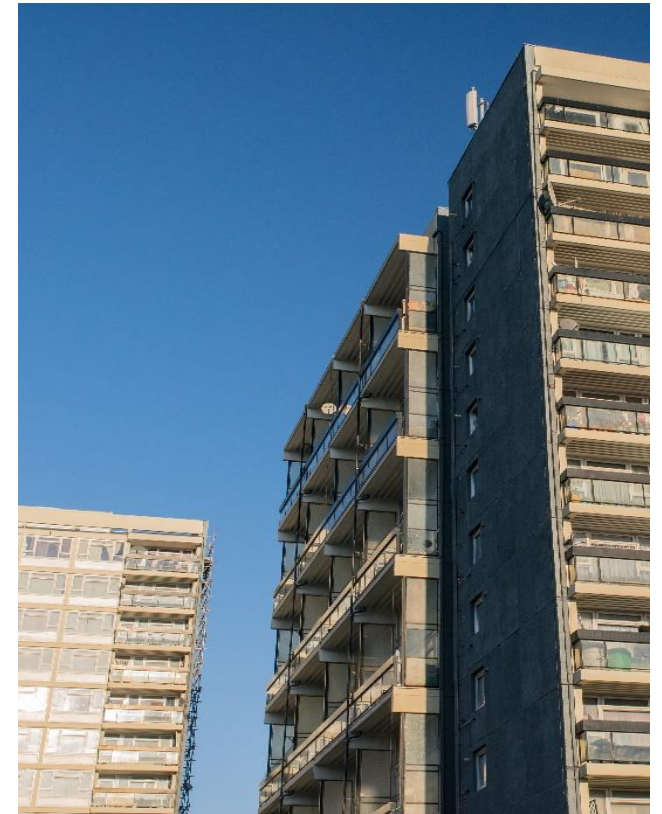
- Corporate Oversight and Strategic Direction – better stability and improved senior leaders working relationships have led to better communications across the whole council and the cabinet is starting to take the difficult decisions required. Capacity was highlighted as still a key issue
- Governance and Decision Making – Much improved relationships with officers and members was highlighted, scrutiny is improving and the forward work planning and programming across the different committees is improving. Responsiveness to customer issues and casework was highlighted as an area to improve
- Customer Journey and Organisational Culture - There is a long way to go in the work on the customer journey and organisational culture . The customer journey, Equalities Diversity and Inclusion, and organisational culture are major pieces of inter-related work that are fundamental to future success. They require a clear plan and sense of deliverability.

Governance – Overall conclusion

During our Governance Review, significant weaknesses were identified in this area relating to corporate performance monitoring and grip, lack of long term planning, officer empowerment and decision making, capacity, experience and skills and changes to senior officers and members. Furthermore, our prior year value for money work also identified a number of improvement recommendations.

The Council has made significant improvement to address these, strengthening financial and governance arrangements, but will take time to embed fully. We recognise the progress made in these areas and believes that the Council is progressing in the right direction.

While we can see progress in a number of areas we note in particular that the Council's processes for the production of its financial statements remain poor. Our audit of the 2020/21 financial statements is still ongoing and we have identified multiple material errors in the financial statements. We are concerned about the lack of progress in this area.



Improving economy, efficiency and effectiveness

Page 123



We considered how the Council:

- uses financial and performance information to assess performance to identify areas for improvement
- evaluates the services it provides to assess performance and identify areas for improvement
- 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

Performance Review, Monitoring and Assessment

Our Governance Review in December 2021 highlighted that the Council's lack of a performance management framework was a key area of weakness. We are pleased to report that the year 2021-22 saw the development and introduction of the Council's new Performance management Framework (PMF). The PMF is a type of "balanced scorecard" covering the Council's financial organisational health, customer experience and improvement activity and performance and it was formally approved on 12 April 2022. The PMF is structured across four components as set out in the diagram below.



Through the weekly leadership team meetings, one per month is set aside for corporate oversight and this is where performance issues and reports are discussed. Currently the process for collating the financial data for these reports is affected by limitations in the old finance system though the new Oracle Fusion system is expected to improve the process.

The financial plans of the Council are aligned to the Corporate Plan and PMF. Our assessment is that this is a very positive approach and its development is to be encouraged as it will allow a much more rounded assessment of the Council's performance by senior management on a regular basis. There remains work to do to complete the implementation of strong performance management processes. Our Governance Follow-up report in December 2022 noted that the Performance Management Framework provides the Council leadership with the mechanism to monitor progress against Corporate Plan objectives. Further work is required for the Council to demonstrate the necessary organisational and cultural change, including the introduction of the Phase 2 Improvement Plan, and having in place appropriate data to monitor all KPIs.

As we reported in our audit report in 2020-21, the Council has restarted the process of upgrading the ERP system which should help provide more reliable information to the Finance team and budget holders across the Council on financial performance. This has moved forward at pace and has been commented on in the Governance Review Update report in December 2022. Additionally the Oracle Fusion system implementation has been integrated as part of the Council's Transformation programme and is being managed via that process. Ultimately this system will provide enhanced financial and performance reporting to support the Council's ongoing monitoring process.

Service evaluation

Since the original Governance review in 2021, the subsequent follow-up report in December 2022 and the ongoing reviews and monitoring of the Council by externally appointed Government commissioners, the Council has been able to re-position itself and establish a firmer strategic grip.

Through its Improvement Plan it is addressing the identified shortcomings from the report and has developed a structured approach to which it is working closely. At the same time it has set in place a strategy to manage the funding shortfalls over the next 4 years and has established a Transformation programme which is identifying opportunities for the Council to improve its services and manage its costs. A detailed programme of savings has been included in the latest MTFS (Feb 2023) which has involved a review of all service costs. We have covered this programme in detail in the section on Financial Sustainability (see slide 15).

As we noted in our 2021/22 Auditors Annual Report, during 2021/22 the Council asked CIPFA to complete a review of financial management and engaged in the LGA Peer Review in order to understand performance in comparison to others. This identified that improvements can be made throughout the organisation that have been incorporated into the Improvement Plan. Officers have been engaged throughout the process and our interviews continue to demonstrate that the Council is willing to make progress against the improvement plan actions and learn from other local authorities.

Improving economy, efficiency and effectiveness

Page 124

Partnership Working

Our 2021 Governance review highlighted that the Council had been insular and siloed and the LGA Peer Review noted that the Council have been an absent partner for many of their partnerships, while noting that local operational relationships feel better developed and these have been strengthened during the pandemic. We note that, while further work is needed to embed new arrangements, the Council has made significant strides towards better partnership working during 2021/22 and 2022/23.

The Council has been working more collaboratively with the Sandwell Childrens Trust (SCT). Our Governance report Update report in December 2022 found that that the Council has improved its relationships and contract management arrangements with SCT and the most recent Ofsted rating is evidence that positive steps have been taken on the Trust's improvement journey. The Council should continue to work with SCT to ensure there is sustainability of continued progress. In particular, it will need to support SCT to mitigate workforce challenges and will need to monitor SCT's ambitious financial plans, including efficiencies and demand management savings. The LGA Peer Review also highlighted that the Council and Children's Trust work together with schools and partners across the Borough and these are recognised as being strong.

Our Governance Update Report also comments on other key partnerships including the Waste Services arrangement with Serco. We found that the Council has made progress in its management of the Serco contract including improving the governance arrangements and introducing greater control to the management of the contract. The Council and Serco are moving from what was an adversarial contract management relationship towards a more constructive and collaborative partnership approach. There is greater engagement at most levels between the Council and Serco and relationships have improved to those being experienced during the time of our previous review. However, many changes now in train need to be completed and the more collaborative approach needs to become fully embedded and progress is still required including to finalise all associated plans and schedules, and formally agree the replacement timescales for the waste fleet and the financing of replacement costs and supplier lead in times with Serco. Clarity should be sought over the use of previous capital payments in relation to the Council's accounts.

In regard to the Leisure services partnership the Governance Update Report stated that the Council has taken decisive steps to manage the contractual arrangements with SLT and is making changes to improve the provision of leisure services.

The Council now needs to successfully progress its plans for the new local authority trading company for Leisure Services which is planned to start operating in March 2023.

In regard to other key partnerships, Sandwell is one of seven constituent members of the West Midlands Combined Authority (WMCA). The WMCA is made up of 18 local authorities and three Local Enterprise Partnerships (LEPs). It aims to drive economic prosperity across the region and is one of our key partners for bringing forward opportunities both in Sandwell and for Sandwell people across the West Midlands. The Council works in close partnership with the Black Country Local Enterprise Partnership (BCLEP). The BCLEP is a joint private and public sector body created to drive forward economic development in the Black Country. It is focused on increasing employment and improving the levels of business and enterprise. The Council is working with the WMCA, BCLEP and business partners to deliver the key regeneration priorities contained within their Corporate plan. WMCA awarded £757k to Sandwell Council for the Black Country 50 plus partnership to plug gaps in support for residents aged 50 and over.

The Council now participates in multiple decision making forums of WMCA including the CA Board, Economic Growth Board, Housing Board etc. Specific projects where the Council is working closely with WMCA are:

- A legally binding Joint Venture Agreement to develop a challenging brownfield site in the Borough (Friar Park) that could deliver 630 new homes including 25% affordable homes; £9m has been allocated by the WMCA to support this project to come forward.
- £6.99m of UK Shared Prosperity Funding from the WMCA for investment in business support, skills and specific place based projects especially in one of the most deprived areas of the Borough.
- Prioritisation process for the £70m underspend of the Commonwealth Games 2022 that has been allocated to the West Midlands Region by DCMS, including a £2m proposal to support the significant increase in utility costs at the Sandwell Aquatics Centre over the next two financial years.

The Council is also working closely with WMCA and the six other LA Constituent members to negotiate a Trailblazer Devolution Deal with Government that could see devolution of significant new funding and powers to the Region to increase housing delivery, net zero, homelessness, digital and skills levels.

Improving economy, efficiency and effectiveness

Page 125

Partnership Working (continued)

The Council is also part of the NHS Black Country Integrated Care Board (ICB) and as part of this the Sandwell Health and Care Partnership is a partnership of health, social care, voluntary and community organisations who are working together to improve people's life chances and health outcomes. They aim to work more closely together to support communities in Sandwell and reduce the widening gaps in health inequalities by focusing on not just health but the wider determinants such as employment, education, lifestyle, housing and the local environment. The partnership includes:

- The Voluntary sector, represented by Sandwell Council for Voluntary Organisations (SCVO)
- Healthwatch Sandwell
- Primary Care Networks (General Practice)
- Sandwell and West Birmingham NHS Trust
- Sandwell Metropolitan Borough Council (Adult Social Care, Children's Services, Public Health, Housing)
- Black Country Healthcare NHS Foundation Trust
- NHS Black Country Integrated Care Board

The purpose of the Sandwell Health and Care Partnership (SHCP) is to improve health and wellbeing and reduce health inequalities for all people who live and work within Sandwell's rich, diverse and multicultural communities.

Procurement, Commissioning and Contract Management

In 2020/21 we identified significant weaknesses in procurement and contracting arrangements in our Governance Review. We raised both statutory and improvement recommendations in relation to these areas, which are re-iterated in the Executive Summary of this report. Many of the issues related to outsourced contracts and cover a number of areas including procurement and contract management.

Our Governance Follow up report in December 2022 commented that there is clear evidence that the Council is making better procurement and commercial decisions. The SEND Transport procurement approach was reviewed, revised and re-run and has been successfully concluded. SLaP has been dissolved, and Lion Farm and Providence Place are now being managed through to a resolution. Notice has been served on SLT with plans to create a new local authority trading company for leisure services.

In regard to services Commissioned from the Sandwell Children's Trust, the most recent Ofsted inspection of children's services has seen the rating move from 'inadequate' to 'requires improvement to be good' which represents significant improvement.

The Council is focusing strongly on procurement and is in the early stages of developing a new procurement strategy. An initial draft has been developed by an external consultant, and has gone to the FD/S151 for review in January 2023. Current activity is being led by an experienced Interim Procurement professional and involves:

- developing a revised process using the new contract and procurement regulations passed by the Council in 2022
- restructuring the procurement team
- developing a comprehensive contracts register by contacting all Executive managers in Directorates to confirm their current contracts' details
- developing a Training programme for both Procurement staff and Directorate staff involved in procurement
- The Head of Procurement is in the process of liaising with other neighbouring Councils and the West Midlands Combined Authority with a view to learning from their procurement processes and practices.

It is early days in the development of the new procurement team and process but the team is being well led and all the activity is appropriate and necessary. There are potentially issues re capacity as there is much to do and the Council needs to ensure that it resources the team appropriately.

Improvement recommendation: The Council should ensure that the procurement team is appropriately resourced as it embarks on a transformation of the service over the next 12-24 months.

Tender waivers are listed in a waivers register and there do not appear to be any questionable waivers. The Council also monitors the number of payments for which there is no Purchase Order. These totalled 255 for the year reflecting a comparatively low proportion of total payments.

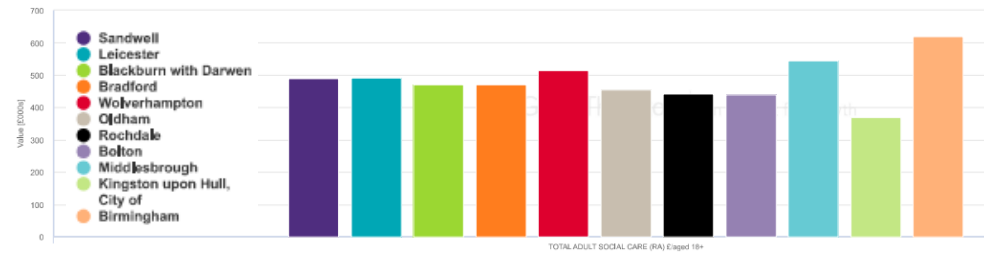
Improving economy, efficiency and effectiveness

Assessing Value for Money in the services

As part of our review we made use of the Grant Thornton data analytics platform CFO Insights to benchmark Sandwell Council against other local authorities in relation to spend per head this used the most recent available data (2022/23 RA Return). This compared the Councils submitted budget data for 2022/23 to other similar councils. The results of this indicated that the Council were not an outlier for high spend for any service area.

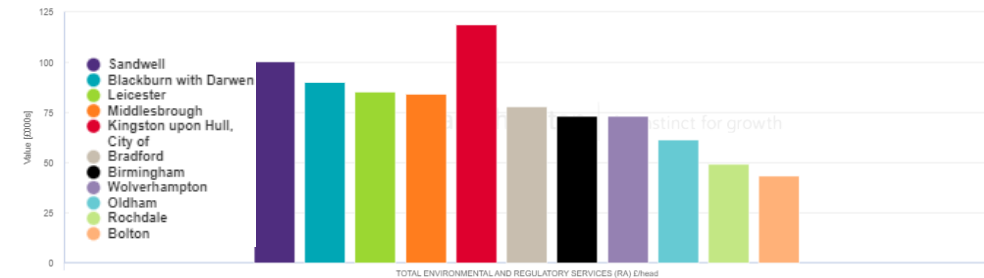
We note that in our previous Auditors Annual Report for 2020/21, we reported that Sandwell benchmarked very high for Adult Social Care, but in the more recent 2022/23 budget data, while still comparatively high, the Council was in line with other comparable councils.

Unit Cost Analysis - Total Adult Social Care (RA) £/aged 18+



During our review, we also noticed a higher expenditure on Environmental and Regulatory Services when benchmarked against comparable councils. After analysing the data, we have concluded that it relates to the contract awarded to Serco for waste management service. This issue is being addressed by the Council – see our Governance Review Report and follow up (KLOE A7) for details. However, it should be noted that the figures used pre-date the impact of inflationary pressures that have been seen in provider costs during 2022/23.

Unit Cost Analysis - Total Environmental and Regulatory Services (RA) £/head



Improving economy, efficiency and effectiveness

Page 127

Adult Social Care

Sandwell's adult social care responsibilities absorb a significant proportion of the Council's total service budget, with net expenditure of £75.8m for 2021/22. As we reported for 2020/21, the Council has been reviewing aspects of the service with key cost implications such as the transition from Children's Services the complexity of cases, and the level and intensity of packages which are currently delivered. The Directorate is in the process of shifting the focus to look at what can be provided to families to help them meet their own needs or for options for needs to be met by wider community initiatives and reablement models. Workforce continues to be a key concern, and the directorate continue to have recruitment problems, which has resulted in a reliance on agency staff.

We note that 2022/23 has been an especially challenging year for Adult Social care (ASC). Cost of living pressures and inflation have combined to make the market for recruiting staff acutely difficult and the recent Fair Cost of Care review has highlighted acute funding pressures on the service over the medium term.

Externally adult social care services appear to be performing well, with CQC reports continuing to be favourable. However internally, enhanced performance management is still being embedded in the directorate through the new Adult Social Care Outcomes Framework.

Service leaders are very aware of the challenges they face and are now under the direction of the new leadership team developing responsive action. There are a number of key issues facing the service.

Adult Social Care - Fair Cost of Care Review

The Government's Fair Cost of Care (FCoC) initiative was announced on 16 December 2021 and established a fund of £1.3bn to support Council's in meeting the additional costs that would arise. The primary purpose of the fund was to support local authorities to prepare their markets for reform, including the further commencement of Section 18(3) of the Care Act 2014 in October 2023, and to support local authorities to move towards paying providers a fair cost of care. Local Authorities were required to collate data on the cost of care in their area. The results of the Sandwell FCoC review was due to be published in February 2023 for Care Homes and for Home Care. Although the Government announced a delay in the implementation of the initiative to Autumn 2025, in line with other councils. Sandwell have continued to assess the impact of the proposed reform on their financial budgets. Our discussions with the Director of Adult Social Care confirmed that the work was being presented to Cabinet in February 2023 with the conclusions indicating that the financial impact for Sandwell of the review is an implied increase in the rates for ASC staff from £16 per hour to £20ph. The Council has calculated that the impact of each additional £1 per hour is very significant and this has formed part of the discussions on pressures feeding into the development of the revised budget and MTFS in February 2023.

Adult Social Care - Recruitment

Staffing pressures have seen a 20% reduction in ASC staff over the past year and competition from Agencies has exacerbated this as staff are looking to the higher wages available to help them deal with the "Cost of Living crisis". The Council have also found themselves out-spent by neighbouring councils who have been offering additional pay and "Golden hello" offers to suitably qualified Council staff. Work is progressing to try and address the staffing challenges and the DASC presented a paper on market supplements to the cabinet on 15 February. If accepted this is expected to go part of the way to relieving staffing pressures though there still remains capacity issues in the sector in general.

Whilst the Council have some Council run care homes, like many local authorities they also rely on the private provider market which can be expensive. Additional cost pressures have come from these providers some of whom have increased their costs by up to 48%. Pressure is also coming from the NHS to take additional patients who have been discharged from hospitals to relieve the pressures on bed capacity in local Hospital trusts. Additional funding of £600k has been received from central Government but this has to be used by 31 March 2023 and cannot be rolled forward.

Improving economy, efficiency and effectiveness

Page 128

Adult Social Care – Managing Funding Pressures

The Local Government funding settlement announced in December 2022 settlement included additional funding for Social Care, and Adult Social Care in particular through both the Social Care Grant and specific ring-fenced ASC grants. During 2022/23 the Council has been undertaking a ‘Cost of Care’ exercise as required by the Department for Health and Social Care to better understand the sustainability of fee rates within the care sector. A draft Market Sustainability Plan was submitted to DHSC in October 2022 and the final plan is due to be submitted in March 2023. A full report on the results of this exercise and the financial implications was presented to Cabinet in February 2023. The Plan sets out a 3-year forecast of social care fee uplifts which are required to ensure the sector remains sustainable. The total estimated cost in 2023/24 is £17.4m, rising to £27m in 2024/25 and £34m in 2025/26. There is also demographic growth and existing fee uplifts taking the total budget pressure to £22.675m in 2023/24. Some of these pressures were included in the draft budget report but the MTFs assumed that any further pressures as a result of the Cost of Care exercise would be funded by additional grant, which was the government’s intention. The additional Social Care Grant in the settlement will therefore be used to fund these costs.

In summary it appears that ASC is in a “perfect storm” of issues combining to put significant pressure on service delivery. Throughout 2021/22 and 2022/23 the service has continued to deliver its services but is under increasingly severe pressure. It is critical that the leadership team and members continue to focus on mitigating the challenges faced by ASC including the significant financial challenge facing the service over the short and medium term.

Improvement recommendation: The Council should ensure that it monitors the ASC funding issue very closely and puts in place a long term strategy for managing any funding shortfalls. In addition, the Council should put in place a clear process for identifying potential failure in areas of service that may be affected by the recruitment and provider funding issues, so that these can be detected and prompt remedial action taken to mitigate any risks identified.

Progress on addressing Significant Weaknesses in operational activity

In our original 2021 Governance Review we highlighted a number of Significant Weaknesses relating to specific transactions and service areas that fell under Economy, Efficiency and Effectiveness for the purposes of our VfM assessment. In our follow-up to the Governance Review in December 2022, we noted that significant weaknesses have been substantially mitigated in regard to Providence Place, SEND Transport, SLaP, the MADE Festival and Lion Farm.

Significant progress had also been made in regard to Sandwell Leisure and the Introduction of the new ERP system. However, further time and effort was required to fully mitigate the significant weaknesses noted in these areas.

In regard to Sandwell Children’s Trust (SCT), the Council has improved its relationships and contract management arrangements with SCT and the most recent Ofsted rating is evidence that positive steps have been taken on the Trust’s improvement journey. The Council should continue to work with SCT to ensure there is sustainability of continued progress. In particular, it will need to support SCT to mitigate workforce challenges and will need to monitor SCT’s ambitious financial plans, including efficiencies and demand management savings.

The Council has also made progress in its management of the Serco contract including improving the governance arrangements and introducing greater control to the management of the contract. The Council and Serco are moving from what was an adversarial contract management relationship towards a more constructive and collaborative partnership approach. There is greater engagement at most levels between the Council and Serco and relationships have improved to those being experienced during the time of our previous review. However, many changes now in train need to be completed and the more collaborative approach needs to become fully embedded and progress is still required including to finalise all associated plans and schedules, and formally agree the replacement timescales for the waste fleet and the financing of replacement costs and supplier lead in times with Serco. Clarity should be sought over the use of previous capital payments in relation to the Council’s accounts.

Additional work around Key Line of Enquiry (KLOE A8) on Governance and Legal Support relating to the Director of Public Health did not identify any further significant risks, but did raise further Improvement Recommendations.

Conclusion on Improving Economy, Efficiency and Effectiveness

Other than the ongoing significant weaknesses identified in the 2021 Governance Review, we did not identify any further risks of significant weakness in relation to improving economy, efficiency and effectiveness. We have made a recommendation for improvement in the area of procurement, set out overleaf. In addition, it is clear that ASC will be a significant and continuing pressure for the Council which needs to be kept under very close scrutiny to identify and act to mitigate any potential impact on service levels.

Improvement recommendations

Page 129



Improving economy, efficiency and effectiveness

Recommendation

The Council should ensure that the procurement team is appropriately resourced as it embarks on a transformation of the service over the next 12-24 months

Why/impact

It is early days in the development of the Procurement team but there are potentially issues re capacity given there is still much to do to develop the service into a really effective unit. Given procurement is an area where savings can be garnered both pre and post contract then the Council needs to prioritise this discipline and ensure that it resources the team appropriately.

Auditor judgement

Improvement recommendation

Summary findings

The Council's procurement service is undergoing a period of transformation and there is much to do to ensure it is delivering value for money. It will need to be adequately resourced if it is to ensure this.

Management Comments

The Director of Finance and interim Head of Procurement have prepared a restructure to address the capacity and recruitment issues within the team. The structure will also incorporate contract assurance resources. The Assistant Director – Procurement will be recruited to first and this is now out to advert. This post will then be able to lead the restructure of the team.

The range of recommendations that external auditors can make is explained in Appendix C.

Improvement recommendations

Page 130



Improving economy, efficiency and effectiveness

Recommendation

The Council should ensure that it monitors the ASC funding issue very closely and puts in place a long term strategy for managing any funding shortfalls. In addition, the Council should put in place a clear process for identifying potential failure in areas of service that may be affected by the recruitment and provider funding issues, so that these can be detected and prompt remedial action taken to mitigate any risks identified.

Why/impact

The Council is under increasing funding pressures in its ASC budget. In addition significant issues in recruiting staff and in managing provider costs which are being raised due to inflation point to a pressing need to continually monitor and manage the ASC budget. The Fair Cost of Care report promises to have a major impact on ASC costs and early identification of strategies to deal with the fallout from the report will be critical for longer term financial viability of the service

Auditor judgement

Improvement Recommendation

Summary findings

Funding shortfalls and recruitment and provider issues putting pressure on costs mean that the Council is under significant pressure in delivering its Adult Social care service

Management Comments

The MTFS makes assumptions about ASC funding and the likely impact of the Fair Cost of Care. Vacancies are being closely monitored and a joint recruitment drive is being considered as part of the Council's Place Based Partnership. ASC also has a comprehensive workforce strategy in place.

The range of recommendations that external auditors can make is explained in Appendix C.

Progress on Statutory Recommendation 1

Page 131

In the follow up to our Governance Report issued to Cabinet in December 2022, we reported the following progress against the three Statutory Recommendations:

Recommendation			
	Statutory recommendations	Key Findings	Status
1.	It is imperative that senior officers and senior members take effective corporate grip of long-standing service issues highlighted by the findings in this report: (including SLT, SCT, the waste service, the ERP system, and Lion Farm) and prioritise corporate effort in managing the issues identified, and embed the solutions into the Council.	<p>The Council has a greater corporate grip over improvement, performance and decision making. It has demonstrated progress on a number of areas such as children's social care and leisure services. The Council's leadership has taken shared responsibility for the oversight of the delivery of the Improvement Plan, and for cascading the plan through the organisation.</p> <p>The introduction of a Performance Management Framework (PMF) provides an opportunity to improve evidenced based decision making, and sets out accountabilities to drive the delivery of the Corporate Plan. The Council needs to continue to refine how data is used to support the monitoring of Key Performance Indicators (KPIs).</p> <p>Cabinet is demonstrating a commitment to making the tough decisions that are required, such as decisions made in relation to SLT, Lion Farm and SEND Transport. The Leadership Team has made good progress in its corporate approach to managing the operational issues and challenges raised in our previous report, with significant progress made in many areas. There is more to do and this operational focus needs to continue, for example, on waste services, and also needs to expand into other areas, for example, medium-term financial planning and financial statement production. Skills and capacity gaps in relation to Serco and the ERP System implementation have been recognised and steps taken to manage them, including the use of interim and external resources. There has been a restructure of the Finance Team to better reflect the capacity and skill requirements needed to support the wider organisation. Work has been undertaken to better clarify roles and responsibilities, for example in relation to the ERP System implementation.</p> <p>There is evidence of greater senior officer involvement in areas of key service challenges. A corporate Programme Management Office (PMO) has been created which will co-ordinate key change and transformation projects. These changes are welcome and necessary but it will take time to evidence their effectiveness. The Council needs to ensure there is a structured approach to knowledge transfer when using external specialists and that the capacity, skills and resourcing levels of the PMO and of key projects remain appropriate, that the PMO is able to effectively monitor the delivery of the Implementation Plan, and the PMO integrates all transformation and change activity being undertaken across the Council.</p>	In progress

Progress on Statutory Recommendation 2

Page 132

In the follow up to our Governance Report issued to Cabinet in December 2022, we reported the following progress against the three Statutory Recommendations:

Recommendation			
	Statutory recommendations	Key Findings	Status
2.	The Council must ensure that the learning in relation to commercial decisions, procurement and contract management highlighted in this report are understood through the organisation.	<p>There is clear evidence that the Council is making better procurement and commercial decisions. The SEND Transport procurement approach was reviewed, revised and re-run and has been successfully concluded. SLaP has been dissolved, and Lion Farm and Providence Place are now being managed through to a resolution. Notice has been served on SLT with plans to create a new local authority trading company for leisure services. The most recent Ofsted inspection of children's services has seen the rating move from inadequate to requires improvement to be good. This represents significant improvement.</p> <p>Significant progress has been made on the ERP systems replacement, including the procurement of a new implementation partner. Due to the poor way these had previously been managed the Council has faced delays and incurred unnecessary costs. For example, in relation to ERP the Council has incurred additional costs of at least £2.2m, however we acknowledge that the Council is seeking to mitigate this loss.</p> <p>The lessons learned from both poor past practice, and the improved practice put in place to expedite failings must continue to be used to ensure that future large scale procurements and decision making follow good practice. The Council has not yet developed and agreed a commercial strategy which remains a key action to resolved and ensure there is understanding of the strategy across the organisation.</p> <p>The Council has reviewed and updated its Contract and Procurement Procedures, financial decision thresholds, and the Protocol for the Disposal of Council Owned Land and Buildings, which were approved in July 2022.</p> <p>There is evidence of improved corporate ownership and working relationships between the Council and SCT and Serco, helped by greater levels of senior officer engagement. Service quality and outcomes have been a feature of improvements made in relation to the SEND Transport procurement and form part of ongoing discussions in relation to the waste management contract.</p> <p>As already noted, there remain challenges to progress in some areas, in particular in relation to waste services.</p>	In progress

Progress on Statutory Recommendation 3

In the follow up to our Governance Report issued to Cabinet in December 2022, we reported the following progress against the three Statutory Recommendations:

Recommendation			
	Statutory recommendations	Key Findings	Status
3.	Senior leadership, both officers and members, must demonstrate that they can continue to work together effectively, that they operate in line with the Council's values, codes, policies and procedures, and that there is zero tolerance to inappropriate behaviours. This includes changing the organisational culture in relation to complaints so that they restore balance and proportionality.	<p>Much greater stability can now be seen, both politically and at a senior officer level, and the Cabinet and Leadership Team are working increasingly well both collectively and via their individual Director and Portfolio Lead roles. Hybrid working provides challenges for the Council's leadership, but there is evidence these changes are starting to be recognised across the wider organisation.</p> <p>There is a more mature engagement between the Leader, Cabinet, Committee Chairs and senior officers, supporting good planning and work programming across different Council committees and a greater level of professionalism in how business is conducted by these committees. The Leader has an inclusive leadership style, and is working well with other Cabinet members and the chairs of key committees, who in turn recognise the need for change and are demonstrating their commitment to the Council's improvement journey. By taking a grip of many long-standing operational challenges the leadership of the Council is starting to create time and space to better consider the long-term. There is evidence that the Council is moving away from its insularity with improved focus and engagement with regional and national bodies. Changes to financial decision thresholds provides an opportunity for Cabinet agendas to focus on issues of strategic priority.</p> <p>The Performance Management Framework provides the Council leadership with the mechanism to monitor progress against Corporate Plan objectives. Further work is required for the Council to demonstrate the necessary organisational and cultural change, including the introduction of the Phase 2 Improvement Plan, and having in place appropriate data to monitor all KPIs. Budget monitoring and financial benchmarking have been introduced, but further work is required before they are being used appropriately by all services. The Council approved new financial decision thresholds in July 2022, with an updated scheme of delegation approved by the Council on 8 November 2022. These changes will need to become embedded so that officers are empowered and decision making becomes more agile.</p>	In progress

Progress on 2020/21 Key Recommendations

Page 134

In the original Governance Report issued to Cabinet in December 2021, we reported the following five Key Recommendations in response to the significant weaknesses identified. These have now been closed and superseded by four new Key Recommendations (see overleaf):

Recommendation			
	Key recommendations	Key findings	Status
4.	The Council's leadership needs be relentless in its focus in delivering and embedding sustainable change, and use its past history as a reference point when focusing on improvement.	Sufficient progress has been made for the recommendation to be closed and superseded by four new Key Recommendations issues in December 2022.	Closed and superseded
5.	Critical to embedding the transformation and change required will be the appointment of the right permanent Chief Executive. The Council must ensure an effective recruitment process, including attracting a pool of appropriate candidates.	Sufficient progress has been made for the recommendation to be closed and superseded by four new Key Recommendations issues in December 2022.	Closed and superseded
6.	The Council should ensure that a corporate performance framework is agreed so that the implementation of the Corporate Plan can be effectively monitored, and there is collective corporate responsibility rather than silo working.	Sufficient progress has been made for the recommendation to be closed and superseded by four new Key Recommendations issues in December 2022.	Closed and superseded
7.	Members in key statutory roles, in particular in relation to Cabinet, scrutiny, standards and audit, need to be provided with effective induction and ongoing development, training and support. The member development programme should be reviewed to ensure corporate governance forms part of the training for members with governance roles.	Sufficient progress has been made for the recommendation to be closed and superseded by four new Key Recommendations issues in December 2022.	Closed and superseded
8.	The Council should develop and agree an action plan in relation to the statutory, key and improvement recommendations included in this report, ensuring that they are specific, measurable, attainable, realistic and time-bound.	Sufficient progress has been made for the recommendation to be closed and superseded by four new Key Recommendations issues in December 2022.	Closed and superseded

Revised Key Recommendations 2021/22

Page 135

In the follow up to the Governance Report issued to Cabinet in December 2022, we reported the following four revised Key Recommendations in response to the significant weaknesses identified:

Recommendation		
	Key recommendations	Status
1	The Council must conclude the design of Phase 2 of the Improvement Plan, which will focus on organisational culture, values and behaviours required to deliver change, and introduce a “golden thread” aligning corporate KPIs to individuals performance objectives, so that planned improvements and changes become embedded across the organisation. The Council must also use the improvement building blocks now in place to bring a greater focus on service user responsiveness and outcomes.	Agreed and in progress
2.	The Council needs to ensure that the new corporate PMO remains appropriately resourced, integrates all transformation and change activity being undertaken across the Council, and has access to appropriate data sources to be able to effectively monitor the delivery.	Agreed and in progress
3.	The Council should progress and finalise outstanding actions relating to our previous recommendations, in particular introducing a commercial strategy and an asset management strategy and conclude the service based actions arising from our previous recommendations, including improvements in the management of the waste contract and the creation of the new leisure services company. The Leadership Team needs to ensure there is appropriate corporate focus on medium term financial planning and financial statement production.	Agreed and in progress
4.	Once all the planned revisions to the Constitution have been agreed, the Council will need to embed these changes and demonstrate sustainable improvements in governance and scrutiny of decision making.	Agreed and in progress

Follow-up of Prior year Improvement recommendations (AAR)

Page 136



Financial sustainability

	Recommendation	Type of recommendation	Date raised	Progress to date	Addressed?	Further action?
1	Improve coverage of commercial investment performance and group entities in the MTFS narrative and analysis	Improvement	July 2022	There is a limited amount of commercial investment that the Council engages in with the main one being the partnership with Sandwell Children's Trust. The latest MTFS includes sufficient narrative around this	Yes	N/A
2	Develop and provide narrative on the use of savings plan headroom and budgeted contingencies to provide further flexibility to manage slippage.	Improvement	July 2022	There is sufficient narrative and detail about the savings required to balance the MTFS going forward	Yes	N/A
3	Consider incorporating an analysis of discretionary and statutory spend to help members consider and approve savings schemes.	Improvement	July 2022	The Council commissioned a report by LG Futures to review the discretionary v statutory spend of the Council. The report was presented in October 2022 so the Council has not yet had the opportunity to effect its recommendations in its accounts as yet	Yes	N/A
4	Develop a longer planning horizon for its published capital programmes.	Improvement	July 2022	The Council has a Regeneration programme with a 25-year horizon and is also putting its shorter term capital programme onto a 5-year cycle	Yes	N/A

Follow-up of Prior year Improvement recommendations (AAR)

Page 137



Financial sustainability (continued)

	Recommendation	Type of recommendation	Date raised	Progress to date	Addressed ?	Further action ?
5	Complete the programme of improvement in financial management arrangements, to address the weaknesses identified in the CIPFA FM report.	Improvement	July 2022	CIPFA recently followed up on their review in 2021. Their summary conclusion was <i>"The review and scoring indicate improved statement and question scores from the previous review and therefore a score of 2.36 which represents a progression to a 3* rating (there is a threshold of 2.25 for achieving the 3* rating). Our detailed findings are now more positively within the 2* range. Indeed, few further improvements should take Sandwell Council towards a strong 3* score"</i> .	Yes	No
6	Improve the way that the revenue costs associated with the capital strategy are analysed and disclosed in the MTFS.	Improvement	July 2022	Revenue costs associated with the capital programme are clearly disclosed in the MTFS	Yes	No
7	Incorporate the use of scenario planning to convey financial risk to members in the MTFS.	Improvement	July 2022	The latest MTFS contains more detail in terms of sensitivity analysis especially with regard to the impact of differing levels of inflation and assumptions around funding	Yes	No

Follow-up of Prior year Improvement recommendations (AAR)

Page 138



Governance

	Recommendation	Type of recommendation	Date raised	Progress to date	Addressed	Further action?
1	Improve the level of benchmarking and sensitivity analysis used to support the MTFS assumptions	Improvement	July 2022	The Council has introduced benchmarking analysis as part of the budget setting process. Nevertheless, through the interviews conducted, Grant Thornton has been able to conclude that the Finance team believes that the use of benchmarking should be further implemented. Furthermore, the Council has utilised sensitivity analysis when taking into consideration the different assumptions for the MTFS.	Yes	No
2	The Council should embed consultation with residents into the budget setting process for future years	Improvement	July 2022	The Council has improved significantly on this aspect. The Council has consulted extensively with residents in preparing the budget and the MTFS document, and engaged an external communications partner to carry out detailed research with residents.	Yes	No
3	Introduce counter-fraud training and awareness sessions for staff and members	Improvement	July 2022	Peter Farrow – Head of Internal Audit – has confirmed that the Council has addressed this recommendation. During the year 2021/22, the Council provided a fraud training for members, School Fraud Awareness Bulletin for staff, Blue Badge fraud training for the wardens and training sessions for the tenancy fraud officers. Furthermore, there are plans in place to run some wide staff training sessions during the upcoming months.	Yes	No
4	Undertake a review of all directorate risk registers to ensure that risk management is fully embedded among each of the directorates	Improvement	July 2022	The Council has implemented a risk management framework that includes a SRR. There has been work conducted to ensure that the directorate risk are fully managed. Grant Thornton has reviewed the SRRs for Q1 and Q2 and has not noted any significant gaps or deficiencies, and confirm that the directorate risks are included within the report.	Yes	No
5	Ensure there is a system in place for the timely review of Council policies and procedures to prevent policies becoming redundant or no longer following regulatory guidelines or recommended best practice	Improvement	July 2022	The Council confirmed that HR policies, procedures and guidance are reviewed in rotation and in accordance with their policy review schedule. This review happens typically once every 3 years, however it may be sooner in the event of legislative changes. In respect of other Council policies we have been unable to identify the development of a system within the Council to address updating these so recommendation carried forward.	No	Yes

Follow-up of Prior year Improvement recommendations (AAR)

Page 139



Improving economy, efficiency and effectiveness

	Recommendation	Type of recommendation	Date raised	Progress to date	Addressed	Further action?
1	It would be beneficial for the Council to develop a Corporate Data Strategy which outlines how data should be captured and stored across the organisation, as well as guidance on technology and information governance	Improvement	July 2022	Not moved forward due to capacity, but it is included within the Corporate Plan. Business development lead has been appointed and is expected to start in February 2023 and has a background in data strategy so is well placed to take this piece of work forward. To carry forward recommendation to next year's audit	No	Yes – to follow up in VfM audit of 2022-23
2	Use of national and regional benchmarking should be used when available and appropriate, as part of the performance management arrangements to help the Council understand their position in relation to other local authorities	Improvement	July 2022	Through our interview process, Grant Thornton has confirmed the introduction of national and regional benchmarking to understand the performance of the Council. However, the executive team confirmed that there is significant improvement still required on benchmarking.	Yes	Yes
3	Council should continue to develop and engage with partners, particularly at the corporate and regional level	Improvement	July 2022	The Council has actively developed and engaged with several partners at both corporate and regional level, including the SCT, Serco and STL. Moreover, there has been greater collaboration with other councils and the West Midlands Combined Authority in order to understand and implement best practices in several areas – i.e. procurement.	Yes	No
4	Update the Procurement Strategy, which was last updated in 2010	Improvement	July 2022	The Council is in the early stages of developing its procurement strategy. An initial draft has been developed by an external consultant, and has gone to the FD/S151 for review in January 2023.	Yes	Yes – work is ongoing and this should be checked in 22-23 VfM audit
5	As part of the review of procurement practices, the Council should consider alternative tools for reliable, accurate procurement pipelines	Improvement	July 2022	The council is in the process of developing a procurement strategy, re-structuring its procurement team and developing processes and tools to support a more proactive and managed procurement service	Yes	No

Appendices

Appendix A – Responsibilities of the Council

Page 141

Public bodies spending taxpayers' money are accountable for their stewardship of the resources entrusted to them. They should account properly for their use of resources and manage themselves well so that the public can be confident.

Financial statements are the main way in which local public bodies account for how they use their resources. Local public bodies are required to prepare and publish financial statements setting out their financial performance for the year. To do this, bodies need to maintain proper accounting records and ensure they have effective systems of internal control.

All local public bodies are responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness from their resources. This includes taking properly informed decisions and managing key operational and financial risks so that they can deliver their objectives and safeguard public money. Local public bodies report on their arrangements, and the effectiveness with which the arrangements are operating, as part of their annual governance statement

The Chief Financial Officer (or equivalent) is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Chief Financial Officer (or equivalent) determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Chief Financial Officer (or equivalent) or equivalent is required to prepare the financial statements in accordance with proper practices as set out in the CIPFA/LASAAC code of practice on local Council accounting in the United Kingdom. In preparing the financial statements, the Chief Financial Officer (or equivalent) is responsible for assessing the Council's ability to continue as a going concern and use the going concern basis of accounting unless there is an intention by government that the services provided by the Council will no longer be provided.

The Council is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources, to ensure proper stewardship and governance, and to review regularly the adequacy and effectiveness of these arrangements.

Appendix B – Risks of significant weaknesses, our procedures and findings

Page 142

As part of our planning and assessment work, we considered whether there were any risks of significant weakness in the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources that we needed to perform further procedures on. The risks we identified are detailed in the table below, along with the further procedures we performed, our findings and the final outcome of our work:

Risk of significant weakness	Procedures undertaken	Findings	Outcome
Financial sustainability - no significant weaknesses identified	N/A	N/A	N/A
Governance - significant weaknesses identified	Follow up of Governance Report	Significant weakness still in place	Good progress has been made in implementing Statutory Recommendations
Improving economy, efficiency and effectiveness - significant weaknesses identified	Follow up of Governance Report	Significant weakness still in place	Good progress has been made in implementing Statutory Recommendations

Appendix C – An explanatory note on recommendations

Page 143

A range of different recommendations can be raised by the Council's auditors as follows:

Type of recommendation	Background	Raised within this report	Page reference
Statutory	Written recommendations to the Council under Section 24 (Schedule 7) of the Local Audit and Accountability Act 2014.	Yes	Pages 7, 33, 34, 35
Key	The NAO Code of Audit Practice requires that where auditors identify significant weaknesses as part of their arrangements to secure value for money they should make recommendations setting out the actions that should be taken by the Council. We have defined these recommendations as 'key recommendations'.	Yes	Pages 10, 36 and 37
Improvement	These recommendations, if implemented should improve the arrangements in place at the Council, but are not a result of identifying significant weaknesses in the Council's arrangements.	Yes	Pages 19, 31, 32

Appendix D – Sources of evidence

Page 144



Staff involved

- Simone Hines, Director of Finance/S151 officer
- Rebecca Mather – Head of Finance
- Rashpal Bishop – Director of Adult Social Care
- Fiona Mclaughlin – Interim Head of Procurement
- Kate Ashley – Strategic lead, Performance
- Peter Farrow, Head of Internal Audit
- Tome Rennie – AD Transformation Programme
- Helen Green – Transformation programme, Customer Journey Workstream Lead
- Vickie Lee – Director of HR



Documents Reviewed

- 1. Sandwell_MBC_Draft General Fund Budget 2022-23_Feb_2022
- 2. Sandwell_MBC_Appendix A Spend pressures summary_2022-23_Budget_Feb_2022
- 3. Sandwell_MBC_Appendix B Draft General Fund Budget 2022-23_Feb_2022
- 4. Sandwell_MBC_Budget Report_&-MTFS (p79) and Appendices 16 November 2022
- 5. Sandwell_MBC_2021-22 Financial Outturn
- 6. Sandwell_MBC_2021-22 Financial Outturn_Appendix A
- 7. Sandwell_MBC_Q3 Budget Monitoring 2021-22
- 8. Sandwell_MBC_Q3 Budget Monitoring 2021-22_Appendix_A
- 9. Sandwell_MBC_Q3 Budget Monitoring 202122 Consolidated Appendices Q3 V2
- 10. Sandwell_MBC_Appendix 8 - Treasury Management Report 2021-22
- 11. Sandwell_Corporate_Plan_2021_Final
- 12. Sandwell_MBC_Performance Framework_Q1_2022-23
- 13. Performance Management Framework for the Council_April_2022
- 14. PMF_Appendix 1-3 Organisational Health Customer Experience and Finance Contracts Measures
- 15. Sandwell MBC VfM Governance Review Follow Final for issue 021222



Documents Reviewed (continued)

- 16. Sandwell MBC Governance Review - FINAL 031221 for client issue
- 17. Sandwell_MBC_Performance Management Framework - Q2_2022-23_ Monitoring
- 18. Sandwell_MBC_Strategic Risk Register Update Report_June_2022_ARAC
- 19. sandwell_MBC_Appendix 1 Strategic risk register summary as at June 2022
- 20. Sandwell_MBC_TMSS Mid Year Review 2022-23 Cabinet 18.01.2023
- 21. Sandwell_MBC_TMSS Mid Year Review 2022-23 Cabinet (Appendix A)
- 22. Sandwell_MBC_TMSS Mid Year Review 2022-23 Cabinet (Appendix B)
- 23. Sandwell_MBC_TMSS Mid Year Review 2022-23 Cabinet (Appendix C)
- 24. Sandwell MBC - CIPFA FM Model Review Follow Up Review - Final Report Jan 23
- 25. SMBC Workforce Strategy - outline for LT 24.01.23
- 26. Statement_of_Accounts_2020_21____Draft
- 27. Part Officers Code of Conduct Officers Gifts and Hospitality revised 2018
- 28. Procurement - follow up documentation.zip
- 29. Elected Members Training Session – Fraud
- 30. Appendix A - School Fraud Awareness Bulletin
- 31. Cabinet Meetings Minutes

Appendix E

Update on Governance Review Follow-up

Governance review (December 2022) Progress on Key Lines of Enquiry

KLOE	Summary Findings
A1: The Children's Trust	The Council has improved its relationships and contract management arrangements with SCT and the most recent Ofsted rating is evidence that positive steps have been taken on the Trust's improvement journey. The Council should continue to work with SCT to ensure there is sustainability of continued progress. In particular, it will need to support SCT to mitigate workforce challenges and will need to monitor SCT's ambitious financial plans, including efficiencies and demand management savings.
A2: Sandwell Leisure Trust	The Council has taken decisive steps to manage the contractual arrangements with SLT and is making changes to improve the provision of leisure services. The Council needs to successfully progress its plans for the local authority trading company.
A3: Providence Place	This matter has now been actioned and resolved with improved governance arrangements in place. We note that the Council's previous management of this issue incurred a significant loss
A4: SEND Transport	This matter has now been actioned and resolved with improved governance arrangements in place. The Council must ensure that the lessons learned are shared across other council services so that this learning becomes embedded across the organisation.
A5: SLaP	This matter has now been actioned and resolved with improved governance arrangements in place.
A6: MADE Festival	This matter has now been actioned and resolved with improved governance arrangements in place.
A7: Waste Service	The Council has made progress in its management of the Serco contract including improving the governance arrangements and introducing greater control to the management of the contract. The Council and Serco are moving from what was an adversarial contract management relationship towards a more constructive and collaborative partnership approach. There is greater engagement at most levels between the Council and Serco and relationships have improved to those being experienced during the time of our previous review. However, many changes now in train need to be completed and the more collaborative approach needs to become fully embedded and progress is still required including to finalise all associated plans and schedules, and formally agree the replacement timescales for the waste fleet and the financing of replacement costs and supplier lead in times with Serco. Clarity should be sought over the use of previous capital payments in relation to the Council's accounts.

Governance review (December 2022) Progress on Key Lines of Enquiry

KLOE	Summary Findings
A9: Lion Farm	The Council has taken all possible actions to resolve this matter and has a clear way forward, although we note that the process is by its nature slow. The Council has also improved arrangements with the updated protocol for the disposal of Council owned land and buildings.
A10: Introduction of new ERP System	The Council has taken significant steps to correct what was a floundering system implementation and undertaken a significant amount of work since our previous review. The Council has introduced more robust and appropriate governance arrangements, appointed a new implementation partner, scaled up the resources to implement the programme, introduced a programme management approach, engaged specialist external support and capacity, and corrected skills and experience gaps. The programme is now on a much more sound footing and the Council leadership now recognises that the introduction of a new ERP System is an enabler for transformation and has moved from a “lift and shift” approach to managing the implementation as a change programme. The increase in costs to manage the implementation more effectively should increase the chances of a successful implementation and for the Council to realise the planned benefits. However, the way the original implementation was managed has incurred significant and unnecessary costs and delays for the Council, which remains a key learning reference point for future large-scale change projects and programmes.
B1: Chief Officers	Overall, we found no evidence of any significant weaknesses in the Council’s arrangements for ensuring that it makes informed decisions and properly manages its risks.
B2: Senior Leadership	Overall, we found no evidence of any significant weaknesses in the Council’s arrangements for ensuring that it makes informed decisions and properly manages its risks. The success of the appointment of the new permanent Chief Executive remains critical for the Council if it is to successfully continue on its improvement journey.
B3: Complaints	Overall, we found no evidence of any significant weaknesses in the Council’s arrangements for ensuring that it makes informed decisions and properly manages its risks.
B4: Office and Member Relationships	Much greater stability can now be seen, both politically and at a senior officer level, and the Cabinet and Leadership Team are working increasingly well both collectively and via their individual Director and Portfolio Lead roles. This is being recognised across the wider organisation. There is a more mature engagement between the Leader, Cabinet, Committee Chairs and senior officers, supporting good planning and work programming across different Council committees and a greater level of professionalism in how business is conducted by these committees. The introduction of a PMF is evidence of an improvement in consolidated reporting and provides the Council’s leadership with an opportunity for improved evidenced based decision making and monitoring the delivery of the Corporate Plan and Improvement Plan. The Council recognises that the PMF approach requires ongoing refinement to improve how key indicators can be effectively measured.

Governance review (December 2022) Progress on Key Lines of Enquiry

KLOE	Summary Findings
B5: Standards Committee	Overall, we found no evidence of any significant weaknesses in the Council's arrangements for ensuring that it makes informed decisions and properly manages its risks. The Council must ensure that the new arrangements now in place are used effectively to monitor and take prompt action whenever inappropriate behaviour is identified.
B6: Audit Committee	Overall, we found no evidence of any significant weaknesses in the Council's arrangements for ensuring that it makes informed decisions and properly manages its risks. A final decision needs to be made by the Leader before this matter can be considered formally closed.
B7: Financial Reporting	<p>The Council's procedures for the production of its financial statements require significant improvement. We note that there are a number of legacy issues from prior years, dating back to the previous accounts, that are undermining the quality of the financial statements. We consider that this needs to be an area of priority for the Council. Until these matters are resolved there will remain some uncertainty over the Council's financial position.</p> <p>The other improvements that are in train will take time to embed, and improvements are not likely to be seen until the production of the 2021/22 accounts. The Council must successfully implement the new corporate asset management system to timescale, ensure all key finance roles have permanent appointments, and prioritise the recruitment to, and the training and development of, the Finance Team so that the role and behaviour changes planned become embedded.</p>
B8: Engagement with Residents and Community Groups	Overall, we found no evidence of any significant weaknesses in the Council's arrangements for ensuring that it makes informed decisions and properly manages its risks. The Council needs to ensure that it continues to engage with residents and that this engagement supports improved corporate focus on service quality and customer outcomes.

The Audit Findings for Sandwell Council (addendum)

Year ended 31 March 2021

August 2023



Contents



Your key Grant Thornton team members are:

Mark Stocks

Partner/Engagement Lead

T (0)121 232 5437

M (0)7584 591488

E mark.c.stocks@uk.gt.com

Zoe Thomas

Engagement Manager

T 0121 232 5277

E zoe.Thomas@uk.gt.com

Matthew J Berrisford

Assistant Manager

T 0121 232 5306

E matthew.j.berrisford@uk.gt.com

:

Section

1. Headlines
2. Financial statements (materiality)
3. Independence

Appendices

- A. Disclosure errors and adjustments
- B. Unadjusted errors
- C. Audit adjustments
- D. Fees
- E. Audit Opinion

This Audit Findings presents the observations arising from the audit that are significant to the responsibility of those charged with governance to oversee the financial reporting process, as required by International Standard on Auditing (UK) 260. Its contents will be discussed with management and the Chair of the Audit Committee.

**Name : Mark C Stocks
For Grant Thornton UK LLP
Date : August 2023**

Page

3

6

7

8

12

21

25

27

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

Grant Thornton UK LLP is a limited liability partnership registered in England and Wales: No.OC307742. Registered office: 30 Finsbury Square, London, EC2A 1AG. A list of members is available from our registered office. Grant Thornton UK LLP is authorised and regulated by the Financial Conduct Authority. Grant Thornton UK LLP is a member firm of Grant Thornton International Ltd (GTIL). GTIL and the member firms are not a worldwide partnership. Services are delivered by the member firms. GTIL and its member firms are not agents of, and do not obligate, one another and are not liable for one another's acts or omissions.

1. Headlines

Financial Statements

Under International Standards of Audit (UK) (ISAs) and the National Audit Office (NAO) Code of Audit Practice ('the Code'), we are required to report whether, in our opinion:

the Council's financial statements give a true and fair view of the financial position of the Council and its income and expenditure for the

year; and

have been properly prepared in accordance with the CIPFA/LASAAC code of practice on local authority accounting and prepared in accordance with the Local Audit and Accountability Act 2014.

We are also required to report whether other information published together with the audited financial statements (including the Annual Governance Statement (AGS), Narrative Report is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated

Previous reporting

In March 2023 the Audit and Risk Assurance Committee considered our Audit Findings Report (AFR) for 2020/21. This report is an addendum to that document and provides an update on further amendments made to the accounts since that meeting.

Audit opinion, completion and overall adjustments

We are currently working through a further revised draft of the accounts (version 13) and are expecting a final (version 15) on which we expect to issue an unqualified opinion in late August.

The accounts for 2020/21 now reflect a £50m increase in the total comprehensive income and expenditure (from the initial set of accounts received) [see page 20 to 23 for details]. The majority of the changes relate to pensions, grant and capital accounting and therefore do not impact on the Council's useable reserves. However, we note that the General Fund working balance has reduced by £2.2m to £57,231k (between the original accounts presented for audit and the August 2023 revised draft). We do not expect this to change further.

Audit findings since our March report

In our March report we indicated that there would be further adjustments to the accounts due to errors in the accounting for Property Plant and Equipment. These matters have now been resolved as follows:

- **Error in relation to the valuation of Externals:** The valuer had made a change in assumptions during 2020/21 for the valuation of assets valued on a depreciated replacement cost basis. The changed assumptions related to the value of externals and obsolescence. We judged that these changed assumptions applied equally to prior years and consequently indicated an error in the valuation in the prior years' accounts. The accounts now include a prior period adjustment reflecting new valuations prepared by Wilks Head and Eve. The impact is set out in note 7 to the accounts but overall, the balance sheet impact is £30.772m in 2018/19 and £24.99m in 2019/20.
- **Error in the accounting for upward valuations:** as reported in our previous audit findings reports, the council uses a series of excel spreadsheets as its fixed asset register. For a council the size of Sandwell this is not suitable and raises considerable risk of error. When reviewing the adjustments in relation to the externals error referenced above, a formula error was identified in the fixed asset register. On further examination by management, it was determined that the impact of this was material. The 2020/21 and the prior year accounts have now been adjusted for a cumulative error of £74m, with £56m relating to prior years.

The adjustment of these errors does not impact on the Council's useable reserves.

There have also been a considerable number of disclosure matters identified by audit and we have also seen version control problems in the updates to the accounts. This has further extended the time taken to conclude our work. This has been disappointing and frustrating for both parties.

Appendix A to this report reflect the adjustments made subsequent to the March AFR. It includes three tables:

- Disclosure omissions and errors - Appendix A
- Unadjusted errors – which reflect errors identified in 2020/21 in relation to that financial year and the two prior years. – Appendix B
- Adjusted errors - these are reflected in the restated accounts – Appendix C.

1. Headlines (continued)

Financial Statements

Other information

We have concluded that the other information to be published with the financial statements, is consistent with our knowledge of your organisation and the financial statements we have audited.

Due to the delay in finalisation of our work, we no longer need to undertake procedures to provide assurance to the National Audit Office around the whole of government accounts. In addition, we have issued our Annual Auditors Report for 2020/21 and hence we will be able to issue the closure certificate, along with the opinion on the accounts.

Work to complete

Our work is substantially complete subject to the following outstanding matters;

- Review and completion of audit procedures around the subsequent events disclosures
- Receipt of management representation letter; and
- Review of the final set of financial statements.

Confirmations

The Audit and Risk Committee provided delegated authority to the Audit Committee Chair in March 2023 to agree subsequent changes to the financial statements for 2020/21. We understand that the Audit Chair intends to exercise this delegated authority. Prior to issuing our audit opinion, we require confirmation from the Audit Chair of the receipt of this report and agreement to the

- changes to the financial statements
 - letter of representation.
-

1. Headlines (continued)

Value for Money (VFM) arrangements

Under the National Audit Office (NAO) Code of Audit Practice ('the Code'), we are required to consider whether the Council has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. Auditors are now required to report in more detail on the Council's overall arrangements, as well as key recommendations on any significant weaknesses in arrangements identified during the audit.

We have now issued a Governance report and the AAR in relation to 2020/21.

Auditors are required to report their commentary on the Council's arrangements under the following specified criteria:

- Improving economy, efficiency and effectiveness;
- Financial sustainability; and
- Governance

Statutory duties

The Local Audit and Accountability Act 2014 ('the Act') also requires us to:

- report to you if we have applied any of the additional powers and duties ascribed to us under the Act; and
- to certify the closure of the audit.

As set out in the March Audit Findings Report, we have issued three statutory recommendations within our Governance Report.

Significant Matters

As referenced in the Audit Findings Report, the Audit was protracted, and it is disappointing that there remain several unadjusted errors in the accounts.

To respond to the risks surrounding the fixed asset register, the Council are currently implementing a new fixed asset register system from 2024, which should reduce the risks of similar errors occurring in the future.

In addition to this it is imperative that the Council addresses the gaps in staffing within the finance team and substantially improves the quality control arrangements around accounts production. Given the recently announced deadlines for finalisation of the 2021/22 and 2022/23 accounts set by the Government this will be critical to us being able to issue an unqualified opinion.

We have agreed with management that we will commence the 2021/22 audit in the autumn, giving management sufficient time to undertake a thorough quality review of the accounts. This is imperative if the Council wants the audit to be completed in a timely manner with minimal adjustments to the accounts.

Independence

There are no new independence matters that have arisen since the issue of the March Audit Findings Report.

2. Financial Statements



Our approach to materiality

The concept of materiality is fundamental to the preparation of the financial statements and the audit process and applies not only to the monetary misstatements but also to disclosure requirements and adherence to acceptable accounting practice and applicable law.

Materiality levels remain the same as reported in our audit plan. We detail in the table below our determination of materiality for Sandwell Council.

We have reconsidered materiality in view of the unadjusted misstatements and consider that it remains appropriate.

	Group Amount (£000)	Council Amount (£000)	Qualitative factors considered
Materiality for the financial statements	13,300	12,750	Materiality is assessed as 1.4% of gross expenditure. Here we have considered the business environment and external factors.
Performance materiality	8700	8,287	We have determined performance materiality at 65% of the materiality. We have decreased the percentage from the 2019/2020 audit of 70%. In both 2018/2019 and 2019/2020 there have been significant misstatements arising as a result of the financial statements audits. In addition, there has been turnover senior management and key reporting personnel in the finance team.
Trivial matters	666	637	Triviality is set at 5% of Headline Materiality.
Materiality for Senior officer remuneration	100	100	Due to the sensitive nature of these disclosures, a separate, lower materiality threshold is set.



3. Independence

Matter	Conclusion
Relationships with Grant Thornton	We are not aware of any relationships between Grant Thornton and the Council that may reasonably be thought to bear on our integrity, independence and objectivity
Relationships and investments held by individuals	We have not identified any potential issues in respect of personal relationships with the Group or investments in the Group held by individuals
Employment of Grant Thornton staff	We are not aware of Grant Thornton partners or staff being employed or holding discussions in respect of employment by the Group as a director or senior management role covering financial, accounting or control related areas
Business relationships	We have not identified any business relationships between Grant Thornton and the Group
Contingent fee in relation to non- audit services	No contingent fee arrangements are in place for non-audit services provided
Gifts and hospitality	We have not identified any gifts or hospitality provided to, or received from, a member of the council, senior management or staff (that would exceed the threshold set in the ethical standard)

We confirm that there are no significant facts or matters that impact on our independence as auditors that we are required or wish to draw to your attention and consider that an objective and reasonable informed third party would take the same view. The firm and each covered person have compiled Financial Reporting Council's Ethical Standard and confirm that we are independent and are able to express an objective opinion on the financial statements

A. Disclosure omissions and errors

Misclassification and disclosure matters The table below provides details of misclassification and disclosure matters identified since the March Audit Committee version of the Audit Findings Report

Disclosure omissions Adjusted?

CIES: The CIES includes a line entry within Taxation and Non Specific Grant Income for 'Collection Fund (Surplus)/Deficit - £38,630k (19/20 £5,375k). This relates to the Council's share of the Collection Fund deficit for 20/21. The line description is confusing to the reader of the accounts as the line description suggests that this is a balance and not a revenue transaction. The Council should consider removing this line, and incorporating into the Council Tax income, and Retained Business Rates income lines instead within the Taxation and Non Specific Grant Income section of the CIES.	No
Cash flow statement: revised cashflow statement received	Yes
Proceeds from ST investments was originally £0 and should be £2.633m	Yes
Investing activities (purchase of PPE and intangible assets) was misstated, revised figure £109,345k	Yes
Omitted disclosure – cash flow statement – operating activities	Yes
Note 25 – adjustment for non- cash movements – amount of £811k overstated has been amended to zero	Yes
Now an imbalance of £76k compared to the £810k reported in the March AFR	
MIRS: The revaluation reserve PPA has been incorrectly reflected on the 'balance as at 31 March 2020 line in the MIRS, instead of the PPA line. The amount reported on the 'Balance as at 31 March 2020' line should be the amount as reported in the audited 2019/20 SoA which for the revaluation reserve was £288,015k, and for the CAA £1,099,393k	Yes
Note 4: Assumptions made about the Future and Other Major Sources of Estimation Uncertainty:	Yes
The increase in the net pension liability is now disclosed as £593.875m which is in fact the increase in gross liabilities, and not the net pension liability which has increased by £319.755m.	Yes
In the related sensitivity analysis , the long -term salary increase have been amended from £5,697k and (£5,650k) to £31,086k and £42,433k. These amendments were not expected and are not consistent with the Councils supporting work paper and the Actuary report.	Yes
HRA has been given on the basis of material estimation uncertainty. The extra narrative on this has been added to the introductory paragraph at Note 4, and does not sit within the specific asset valuations section of the disclosure.	No
The note is supposed to set out management's assessment of uncertainty – which is informed by the management expert – the external valuer. The note includes direct extracts from the valuer report without any management evaluation or context.	No
Amounts for 2020/21 are now consistent between Notes 4 and 17 and the ST debtors recognised on the balance sheet. We note however that the 2019/20 comparatives have now been amended from £51,711k to £60,610k and therefore no longer agree back to the ST debtors figure reported on the balance sheet.	Yes
Note 6: events after the reporting period: the accounts contain no reference to any events after the reporting period. It is unlikely that there are none of these events to consider that the council has properly consider the disclosures that should be made here. Examples could include reference to the economic conditions, decision on the leisure trust and disposal of any significant assets and the wind up of SL&P.	yes

A. Disclosure omissions and errors

Disclosure omission	Adjusted?
Page 157 Note 7: PPA: The narrative requires updating as this refers to a decrease of £8.509m for Schools, but the table below reports £9.259m.	No
The first two sentences at the top of the tables is a duplication of narrative at the start of Note 7 and needs to be deleted.	No
The final sentence states that the change is limited to just unusable reserves, however the usable reserves table contradicts this.	No
The 'Surplus or deficit on the provision' of services line needs deleting from the Unusable reserves table, and changing to 'total comprehensive income and expenditure' in the usable reserves table.	Yes
Signage needs reviewing as amounts do not cast down and across correctly	In progress
Amounts reported on the 'Total comprehensive income and expenditure' and 'Adjustments between accounting and funding basis' lines are not consistent with those seen in the original and restated MIRS	Yes
Inconsistency between the CIES and note 7 because Other Comprehensive Income and Expenditure shown as (£10,778k) in PPA note, and £5,448k in CIES. Difference is £16,226k. (Note 7 PPA table on page 68 of v11)	No
Note 10 PPE:	No
The OLB disposal figure has been amended from £7,525k in the audited 19-20 SoA, to £8,762k in the 19-20 comparatives in the 20-21 accounts, unexplained movement of £1.2m in the prior year comparators (also applies to group PPE note 5)	Yes
Within the 2020/21 movements table there is an entry of £24,999k on the prior year adjustments line, however the reported revised balance £629,563k is actually the previously reported balance in the audited 2019/20 accounts, and not the restated balance	No
There is a classification error in note 10 between 'other movements' line and assets reclassified to/ from held for sale (bottom line unaffected) These differences equally apply to the group accounts (note 4/ note 5)	Yes
The amounts included within the new table at the foot of Note 10 (page 77) for opening net book value are incorrect as these amounts are the opening cost. Similarly amounts reported for Depreciation are incorrect as these include the b/f accumulated depreciation.	No
Note 10 PPE & Note 24 capital adjustment account inconsistency:	Yes
We have undertaken our own reconciliation comparing the revaluation movements analysed within PPE Note 10 versus the movements recognised within both the Revaluation reserve and CAA as per Note 24. This indicates that the classification of revaluation movements at Note 10 between the revaluation reserve and CAA is incorrect. We don't think that there is an actual error in the revaluation reserve or the CAA it is the classification of entries.	Yes
A new 'Donations' line has been inserted into the table with no entries which has now been deleted however there are new lines added with no entries that should be deleted..	Yes
A new table has appeared within v11 at the top of page 76 for Infrastructure Assets. This seems to have been included in this place in error as the Infrastructure information is included on page 77.	No
Accounting Policy xvii page 46	Yes
Gross losses charged to the revaluation reserve at Note 10 PPE are just £10,118k (£1,359k + £8,317k) which is significantly lower than the £35,424k disclosed in this policy	

A. Disclosure omissions and errors

Page 158

Disclosure omission

Adjusted?

- Note 15: Amounts reported for Surplus assets now amended in v11, however all amounts in the table have changed from v10 and are now reported as £ and not £'000 (although headed £000)

Yes

Note 16: All references and amounts relating to the SLaP Investment have now been removed with the exception of the following:

No

- The table at the top of page 94 includes Investments analysed as N/a of £47,146k and £43,748k in 19/20 and 20/21 respectively. The SLAP element should be removed from these figures.

- The Section on price risk at the top of page 79 still makes reference to SLaP Equity Shares.

- Current year figure for ST debtors moved from £31,859k to £32,086k. Increase of £227k. An adjustment was made to correct this in an earlier version of the accounts, but was removed again in the most recent version.

- Within the Financial Assets table (page 85) there is a Non-Financial Assets and non-financial liabilities line with a total, but is not analysed within the note by financial instrument type. This line should be deleted.

- Table page 92 soft loans and bank overdraft (level 2 column)- values have been transposed and are therefore incorrect.

Note 24:

Pensions reserve: this is incorrectly stated. The note currently shows a closing balance of £1,103,736k which is not consistent with the closing balance on the pension reserve as per the Mirs £1,124,030k.

Yes

Yes

Additional narrative disclosure has now been added to the foot of the pension reserve table on page 106. This includes a reference to the accounting treatment being agreed with the external auditors which should be removed

Note 28: inconsistency between the note and the amounts disclosed on the face of the CIES – Net interest CIES £47,001, per note 28 £48,615, difference £1,614k

No

Note 29: Grant income:

Yes

In the table the grant received for ASC Infection fund (Tranch 1 & 2) is shown as £4,436k, (same as the expenditure) but the narrative disclosure below the note states that the grant received was £5,580k

yes

- In the table the grant received for ASC Rapid Testing Fund is shown as £545k, but the narrative disclosure below the note states that the grant received was £681k

- Within the table the Growing Places grant shows expenditure, but no grant income and a negative balance held of £730k which is clearly incorrect.

Note 33: audit fees: the note has been updated to ensure the fees associated with the audit are reflected in the correct years and to agree with the AFR

Note 40: the analysis of Portway is incorrect.

No

The balances at 31 March 20 should be those as reported in the 19/20 audited accounts i.e. £374k current, £6,706k LT and £7,080k Total., giving a revised movement in year of (£1,841k).

The movement should be analysed as (£2,215k) correction of prior year write-down of liability (£2,215k), and £374k on the write down of liability line.

The capital additions in year line within the table should be deleted as there are no entries for 20/21.

A. Disclosure omissions and errors

Disclosure omission	Adjusted?
<p>Note 43:</p> <ul style="list-style-type: none"> - Employer pension contributions are disclosed as £67.003m but this should be amended to £65.664m (upfront payment £30,563k + Normal ER contributions £35.101m). The unfunded element £1,339k is already disclosed in the second para at the foot of page 136. - The asterisk and additional table that have been inserted should be deleted as the amounts reported are not related to unfunded contributions - An additional sentence should be added to explain that for 20/21 the employer pension costs include an upfront element of £30,563k, along with some additional narrative to explain to the reader the nature of the payment and why it has been made. - Changes in assumptions on conversion to academy – this has been added at audit request as the assumption has a significant effect on the valuation. However, the new narrative does not actually explain what the change in assumption is and the impact on the values 	No
HRA Note 2 - New lines have been inserted in v10 for 'Prior year adjustments' and 'Revised balance as at 1/04/09'. These lines are not required and should be deleted.	Yes
Prior year adjustment line has appeared with no entries, other new lines appeared with no entries and Investment properties now show a balance for depreciation which is incorrect.	Yes
Entries in the Council Dwellings Column are inconsistent with those seen at Note 10 PPE. Narrative at foot of note also makes reference to £17.885m which does not reflect updated entries.	partially
In v10 additional narrative has been added at the foot of HRA Notes 2 & 5. This reads 'In 20/21 the HRA funded Capex relating to the GF not included in HRA additions amounting to £842k (see Note 5). The disclosure doesn't appear to make sense. This is an erroneous reference	
HRA Note 10: There is an inconsistency of £656k between HRA Note 10, and the HRA impairment allowance declared at Note 4.	No
<p>Group Note 6:</p> <p>The agreed adjustment made to the single entity comparative amounts now flowed through to the Group disclosure note 7 ST Creditors.</p>	Yes
Group note 7 short term creditors classification change: Within the single entity accounts, management has changed the classification split in the creditors note and we are content with this. A change has also been made to the group creditors however management has not provided any evidence to confirm that the adjustment in the group accounts is correct (although we are content that the total creditors is correct).	Yes

B. Unadjusted errors 2020/21

Impact of unadjusted misstatements

The table below provides details of adjustments identified during the 2020/21 audit which have not been made within the final set of financial statements. The Audit and Assurance Committee is required to approve management's proposed treatment of all items recorded within the table below. We have colour coded the appendix, items identified subsequent to the March Committee are highlighted in teal



Detail	Comprehensive Income and Expenditure Statement £'000	Statement of Financial Position £' 000	Impact on comprehensive income and expenditure £'000	Reason for not adjusting
WMPF - Fund understatement on Level 3 assets		1,226		The error is projected
WM pension fund liability: reduce liability	(1,226)			
Return on assets (OCI) adjustment (below the line)				
Depreciation on non council dwellings understatement		(406)		not considered material
understatement of expenditure: HRA reserves	406			
Surplus overstated			406	
understatement of MRR difference between depreciation on HRA and charge to MRR)				
MRA		1,039		not considered material
useable HRA reserves		(1,039)		
sundry debtors - provision for bad debts understated		(2,052)		Disagree with Audit assessment
sundry debtors overstated				
Income overstated	2,052			
Surplus overstated			2,052	

B. Unadjusted errors 2020/21

Page 161

Detail	Comprehensive Income and Expenditure Statement £'000	Statement of Financial Position £' 000	Impact on total net expenditure £'000	Reason for not adjusting
Impairment of debtors: HB ongoing claimants £5.9m - provision 15% - insufficient information to conclude				Disagree with audit assessment
HB debtors overstated		(5,023)		
reduce income	5,023			
Surplus overstated			5,023	
impairment of debtors understated - housing rents				Disagree with audit assessment
Debtors overstated £5200 arrears, provision of £520k; court costs £534k - provision £53k		(4,680)		
reduce income	4,680	(481)		
	481		4,680	
Surplus overstated			481	
accounting for loans - Dudley canal trust				
Debtors understated	-	647	-	Not material
loans understated		(647)		
PPE : DRC assets not valued with new assumptions on externals		680		
PPE		(680)		
Revaluation				
Estimated misstatement due to inaccuracy of floor areas plan (valuation understated)				
Dr PPE		1,729		Estimated (extrapolated)
CR revaluation reserve		(1,729)		amount

B. Unadjusted errors 2020/21

Detail	Comprehensive Income and Expenditure Statement £'000	Statement of Financial Position £' 000	Impact on total net expenditure £'000	Reason for not adjusting
Assets not revalued in year due to rolling programme (valuation understatement)				Estimated – when done on an asset by asset basis there may be CIES implications basis
Dr PPE		3,126		
Cr revaluation reserve		(3,126)		
DRC assets not revalued with new assumptions on externals and obsolescence				Estimated – when done on an asset by asset basis there may be CIES implications basis
cumulative impact (assuming not adjusted in prior years)		1,414		
Dr PPE		(1,414)		
Cr revaluation reserve				
Creditors – misstatements of accruals (see also linked adjusted misstatement 15)				
Dr creditors overstated actual		1,851		Immaterial
Dr creditors overstated estimated		1,129		Estimated
Cr CIES	(2,980)			
Surplus understated			(2,980)	
Group accounts				
Cr Expenditure over stated	(5,631)			
Dr Income overstated	9,243			
General fund				
Surplus overstated			(3,612)	3,612
Serco contract prepayment (if not adjusted in prior years cumulative error)				
Dr prepayments		5,131		
Cr CIES expenditure	(5,131)			(5,131)
Surplus understated				
Infrastructure assets depreciation understated				
CR PPE		(2,435)		
Dr CIES	2,435			
Surplus overstated				2,435
Overall impact	£9,352	(£9,352)	£9,352	

B. Unadjusted errors 2020/21

Impact of unadjusted misstatements

The table below provides details of adjustments identified during the 2020/21 audit subsequent to the March Committee.

Detail	Comprehensive Income and Expenditure Statement £'000	Statement of Financial Position £' 000	Impact on total net expenditure £'000	Reason for not adjusting
externals - additional DRC assets not valued by WHE as part of PPA- estimated by GT				
Dr PPE		600		
Cr revaluation reserve		-600		
Overall impact	£9,352	(£9,352)	£9,352	

B. Unadjusted errors 2020/21 prior year comparatives - Errors as at 1 April 2019

Note: there is no CIES in the accounts for 2018/19 only a balance sheet – as required for a PPA. The table below therefore only sets out the impact on the balance sheet as this is the only element in relation to 2018/19 covered by our opinion on the 2020/21 accounts

Detail	Statement of Financial Position £' 000
Error on depreciation (overstatement), PPE understated	
Dr PPE	1,100
Difference between balance sheet and valuer report	
Investment properties overstated	(604)
Cr investment properties	
Perryfield school – extension not in valuation	2,100
Dr PPE	(2,100)
Cr revaluation reserve	
TOTAL ERROR B/F property related	
Investment properties	-604
CAA	604
PPE	3,200
Revaluation reserve + CAA	(3,200)
Continued next page	

B. Unadjusted errors 2020/21 prior year comparatives - Errors as at 1 April 2019

Note: there is no CIES in the accounts for 2018/19 only a balance sheet – as required for a PPA. The table below therefore only sets out the impact on the balance sheet as this is the only element in relation to 2018/19 covered by our opinion on the 2020/21 accounts

Detail	Statement of Financial Position £' 000
New errors identified 2020/21 (property related)	
Schools adjustment incorrectly accounted for (credit £56k should be £9.9m)	
Cr CIES	7,155
Dr revaluation reserve	
Increase surplus (we have yet to finalise our review this adjustment)	
Sixth form college error on valuations	
Cr PPE	(5,254)
Dr Revaluation reserve	5,254
Debtors – aged debt – judged provision for impairment should be made	
Cr short terms debtors	(1,341)
Dr CIES	
Reduce surplus	
Council tax – receipt in advance (unable to test due to absence of audit trail) hence uncertainty	
Dr creditors	3,800
Cr CIES	
Increase surplus	
Continued on next page	

B. Unadjusted errors 2020/21 prior year comparatives - Errors as at 1 April 2019 (cont)

Detail

Statement of Financial Position £' 000

Creditors errors (overstated)	
Dr creditors	1,300
New error identified 2020/21	
Serco prepayment	
Dr prepayments	1,711
Subtotal not PPE related	
Debtors	(1,341)
Prepayment	1,711
Creditors	5,100
Total 2018/19 related errors	
Investment properties	-604
PPE	369
Debtors	5,100
Creditors	-5,439
Useable reserves	(2,658)
Unusable reserves	
Further errors re 2018/19	
externals - additional DRC assets not valued by WHE as part of PPA- estimated by GT	
Dr PPE	1,400
Cr Revaluation reserve	(1,400)
Total errors as at 1 April 2019	
PPE	-604
Investment property	369
Debtors	5,100
Creditors	-5,439
Useable reserves	(1,258)
unusable reserves	

B. Unadjusted errors 2020/21 prior year comparatives - Errors as at 31 March 2020

Detail	Comprehensive Income and Expenditure Statement £'000	Statement of Financial Position £' 000	Impact on total net expenditure £'000
unadjusted errors b/f 2019/20			
Debtors unidentified previously	(5,700)		
Cr CIES		5700	
Dr debtors			
Portway PFI model	1,300		
Dr CIES		(1300)	
Cr LT liabilities			
Kickstart loans			
Cr CIES	(1,011)	(278)	
Cr deferred creditors		1,289	
Dr Capital adjustment account			
Total B/f	(5,411)	5,411	
New errors identified 2020/21			
SERCO prepayment		3,422	
Dr prepayments	(3,422)		
Cr CIES			
Sixth form centre			
We do not consider that the impact is likely to be material as we believe the valuer did this valuation on the correct basis in 2019/20 and therefore the error is isolated to 2018/29 and does not roll forward. We are awaiting confirmation that this is the case			
Group accounts			
Cr Expenditure over stated	(3,723)		
Dr Income overstated	7,632		
General fund			
Surplus overstated		(3,909)	
Total C/F	(4,924)		
Debtors		9,122	
Deferred creditors		(278)	
Long term liabilities			
General fund		(1,300)	
HRA		(3,237)	
Capital adjustment account		(672)	
		1,289	

B. Unadjusted errors 2020/21 prior year comparatives - Errors as at 31 March 2020

Page 168

Detail	Comprehensive Income and Expenditure Statement £'000	Statement of Financial Position £' 000	Impact on total net expenditure £'000
further errors re 2019/20 identified 2020/21			
externals - additional DRC assets not valued by WHE as part of PPA- estimated by GT			
Dr PPE		1,053	
Cr Revaluation reserve		(1053)	
revaluations (formula error identified client not adjusting - reversed 19 20)			
Dr CIES	7,155		
Cr revaluation reserve		(7,155)	
error - profile of revaluations - cant assess impact 19 20 (£74m adjusted error ppa)			
Dr CIES	3,626		(3,626)
Cr CAA			
Total unadjusted 2019/20	4,924		
		PPE 1,053	
		Debtors 9,122	
		Deferred creditors(278)	
		Long term Liabilities (1,300)	
		General Fund (3,237)	
		HRA reserves (672)	
		Capital adjustment account (2,903)	
		Revaluation reserve 3,139	

C. Audit Adjustments (adjusted errors)

Impact of adjusted misstatements

All adjusted misstatements are set out in detail below along with the impact on the key statements and the reported net expenditure for the year ending 31 March 2021.

Page 169

	Detail	Comprehensive Income and Expenditure Statement £'000	Statement of Financial Position £' 000	Impact on total net expenditure £'000
	Result – draft financial statements	194,614		
1	Understatement of pension fund assets:			
	Dr long term liabilities		6,657	
	Cr CIES: Net interest on the net defined benefit liability (asset) (increase surplus)	(6,657)		(6,657)
2	Incorrect treatment of LRSG Closed Addendum and Closed Business Lockdown Grant. Treated as receipt in advance – should be creditors	n/a		n/a
	Dr receipts in advance		18,539	
	Cr creditors		(6,460)	
	CR CIES (reserves)			
	Increase surplus	(12,079)		
3	Pension prepayment: the upfront payment of £30.5m was made in May 2020 and the accounting treatment is incorrect:			
	Cr pension liability		(30,563)	
	Dr Cost of services (at service level)			
	Reduce surplus	30,563		
	(transfer between pensions reserve and GF in MIRS is correspondingly misstated)			30,563
4	PFI Portway Scheme: difference between accounts and model:			
	CR Other long term liabilities		(2,215).	
	Dr cost of services (regeneration and growth)	2,215		
	Reduce surplus			2,215
5	Impairment of asset under construction – aquatics centre			
	Cr PPE		(2,896)	
	Dr other expenditure (Housing communities)	2,896		
	Reduce surplus			2,896

C. Audit Adjustments (adjusted errors)

Page 170

	Detail	Comprehensive Income and Expenditure Statement £'000	Statement of Financial Position £' 000	Impact on total net expenditure £'000
6	Bank reconciliation: BACs payments incorrectly accounted for – should be creditors Dr bank overdraft Cr creditors	n/a	2,943 [2,943]	n/a
7	Incorrect classification in CIES derecognition of academy schools Cr Other operating expenditure(Gains) / Losses on the disposal of non current assets Dr Income and expenditure in relation to investment properties No impact on surplus or deficit	(6,109) 6,109		
8	Additions incorrectly charged to revaluation reserve Dr HRA expenditure CIES (& HRA) Cr revaluation reserve (AA also impacted) Reduce surplus	[16,526]	16,526	16,526
9	Incorrect treatment of temporary morgue facility – income and expenditure to be excluded from the accounts Dr Other expenditure Cr other income	5,615 [5,615]		
10	Debtors - HRA Arrears Credit balances (prepayments) to be shown as creditors (not netted off debtors) Dr Debtors Cr Creditors		2,474 [2,474]	

Continued next page

C. Audit Adjustments (adjusted errors)

Page 171

	Detail	Comprehensive Income and Expenditure Statement £'000	Statement of Financial Position £' 000	Impact on total net expenditure £'000
11	Capital grants received in advance (community Infrastructure levy) Dr Grants received in advance Cr taxation and non specific grant income Increase surplus (Will be treated capital grant unapplied within reserves section of valance sheet)	(2,266)	2,266	(2,266)
12	Council houses valuation Quarter 4 refurbishment added to valuation – should have been impaired Cr council dwellings (within PPE) Dr revaluation reserve This reflects that the council does not follow expected accounting practice because 1) it does not hold revaluation reserves for individual assets 2) nor does it write out components out of the balance sheet when they are replaced (capital accounting guidance notes page 20)		(8,352) 8,352	8,352
13	COVID grant item 66 Adjustments across lines on costs of services: net impact: Cr costs of services Dr non ringfenced grants No overall impact on CIES	(15,951) 15,951		
14	Sundry debtors – impairment allowance Cr debtors Dr expenditure (at service level) Reduce surplus	2,248	(2,248)	2,248
15	Creditors and prepayments overstatement (IT invoice re 21/22 – incorrect adjustment) Dr creditors Cr debtors (prepayments)		1,024 (1,024)	

Continued next page

C. Audit Adjustments (adjusted errors)

Page 172

	Detail	Comprehensive Income and Expenditure Statement £'000	Statement of Financial Position £' 000	Impact on total net expenditure £'000
16	Adjustments for misstatements of floor areas including Phoenix collegiate £1,276k, Ingetre hall £1,847k, Portway lifestyle £1,602 offset by new errors identified by valuer. Dr other land and buildings (net) Cr revaluation reserve		127 (127)	
17	Impact of PPA (externals) OCI surplus on revaluation of non-current assets: this reflects the impact on 2020/21 of the new valuations for 2019/20 (PPA) so that DRC assets are valued on a consistent basis as in 2020/21 Opening Other Land and Buildings	(24,999)	24,999	
18	Q4 impairment adjustments (OCI deficit on revaluation of non-current assets) (trivial)	(35)		
	CIES per revised accounts	244,723		

D. Fees

We confirm below our final fees charged for the audit and provision of non-audit services.

Page 173

Audit fees	Proposed fee	Final fee
Fee per audit plan	228,986	-
Total audit fees (excluding VAT)		395,000 TBC

Audit fees	Proposed fee	Final fee
Audit of subsidiary (Sandwell Children's Trust)	29,000	30,250
Audit of subsidiary (Sandwell Land and Property Ltd)		nil

Non-audit fees for other services	Proposed fee	Final fee
Audit Related Services Grant claims:		
Housing subsidy audit	30,500	35,000
Teachers pension	6,000	6,000
Total non-audit fees (excluding VAT)	£36,000	£43,500

Details of variations in final fees from the proposed fee per the audit plan

The fees are reflected in note 30 to the accounts. The note reflects that fees in relation to prior years have been billed in 2020/21.

Note 30 highlights that the scale fee is £153k with a fee variation of £242k. The March AFR refers to a fee of £370,577. The additional fee reflects the work between March and to date. Fee variations are not confirmed until they are agreed with PSSA.

Note 8 includes a fee of £25k for the 2020/21 SL&P audit – this was the 2019/20 fee.

Sandwell children's Trust fee £30,250: this is a cost to the Children's Trust and is not included as a charge to the council however it is included here for transparency.

D. Fee – fee analysis

Page 174

Audit fees	Estimated fee
Scale fee	153,136
Reduced materiality/Increased FRC challenge	6,250
Use of expert	10,341
Value for Money audit – new NAO requirements	26,000
Value for Money – Governance Review – December 2021	74,000
Value for Money – Governance Review – December 2022	17,000
ISA 540	6,300
Additional journals testing	4,000
Infrastructure asset audit	7,000
PPE – PPA, HRA, OLB, HRA Additions, Morgue, AUC errors	29,155
Group accounts	7,000
Creditors – errors and extended sampling	9,000
Credit Loss Allowance – HRA and Housing Benefits	5,000
SERCO - PFI	5,000
Bank reconciliation	5,000
Grant Accounting/Receipts in Advance	5,000
Pension Prepayment	3,000
Pension valuation	4,375
Fee for work undertaken on amendments and finalisation of the audit, subsequent to the March AFR. Accounts version 5 to 15	18,513
Estimated fee	395,000

E. Audit opinion

Page 175

Our anticipated audit report opinion will be unmodified



Audit and Risk Assurance Committee

21 September 2023

Subject:	Strategic Risk Register Update Report
Director:	Interim S151 Officer Brendan Arnold
Contact Officer:	Audit Services and Risk Management Manager Peter Farrow peter_farrow@sandwell.gov.uk

1 Recommendations







- 1.1 To note and comment on the strategic risks prior to reporting to Cabinet.

2 Reasons for Recommendations

- 2.1 Effective risk management is a key element of good corporate governance, as noted in the council's Code of Corporate Governance, and is essential to the overall performance of the council in meeting its corporate plan objectives. Good risk management will ensure that resources are used efficiently and effectively, and that assets and resources are protected against risk in the most efficient way.
- 2.2 The role of the Audit and Risk Assurance Committee is to help provide assurance to the Council that it has a system of governance, risk management and internal control in place and that the adequacy and effectiveness of these arrangements continue to inform decision making.



3 How does this deliver objectives of the Corporate Plan?

	Best start in life for children and young people
	People live well and age well
	Strong resilient communities
	Quality homes in thriving neighbourhoods
	A strong and inclusive economy
	A connected and accessible Sandwell
	The report details the key strategic risks that need to be managed to ensure that they do not negatively impact on the delivery of the Corporate Plan objectives.

4 Context and Key Issues

- 4.1 This report updates the Committee on the profile of the key strategic risks currently faced by the Council since they were last reported in March 2023.
- 4.2 The strategic risk register is a live document and reflects the Council's risk profile at the time of preparing this report in September 2023. The risks undergo ongoing review to ensure they remain appropriate and are assessed in order to aid informed decision making and resource allocation.
- 4.3 The Strategic risk register does not include all of the risks faced by the Council. Other risks are captured within directorate, programme and project risk registers in line with the Council's risk management framework.
- 4.4 The review and assessment of each strategic risk has been discussed with the risk owners and the Leadership Team. A summary of the strategic risk register is included at appendix A. The key following changes are noted since the last update of the register to the Committee:



- Previous risk 6a on Emergency Planning, as the target risk score was achieved it has been de-escalated to the Borough Economy Directorate Risk Register and will be monitored through that route.
- Previous risk 63a on the establishment of a Local Authority Trading Company (LATC) for the Management of nine of the Council's Leisure Centres has been archived as Sandwell Leisure Trust will continue to deliver services until 2027. as red.
- Previous risk 50 on the Sandwell Aquatic Centre has been closed as the centre successfully opened in July 2023.
- A new risk (risk 71) has been introduced regarding Strategic Workforce Development for Adult Social Care Recruitment, Retention and Sickness Absence in order to reflect the challenging environment in this area.

4.5 The following associated risks are being subject to a wider review, while it is not envisaged that there will be any significant change in the risk scores an update will be presented to the November meeting of the Audit and Risk Assurance Committee:

- Medium Term Financial Plan and Resource Allocation
- Future Government Policies and Funding Sources
- Budget Monitoring and Management
- Oracle e-Business Suite
- Partner Organisations/Contractors Service Delivery
- Inflation

4.6 An update on the current risks, including the measures in place to mitigate them are included within Appendix A.

5 Alternative Options

5 Whilst this report does not require a decision and therefore, alternative options do not need to be considered, when measures are being considered for the mitigation of each of the strategic risks, this takes into account any alternative options available.



6 Implications

Resources:	The authority's budget planning process incorporates financial and other resources required to manage the authority's risks and deliver the priorities within the corporate plan.
Legal and Governance:	There are numerous standards applicable to the management of risk within the local authority sector. Included amongst these is guidance from CIPFA/Solace, the British Standards Institute (BSI) and a set of joint standards published by the Institute of Risk Management (IRM), Alarm (The public sector risk management association) and AIRMIC (Association of Risk Managers in Industry and Commerce). Evidence that robust management of the authority's strategic risks is being undertaken demonstrates compliance with these standards.
Risk:	The report itself is an update of the key risks facing the Council.
Equality:	As a decision is not being sought in this report, it is not necessary to undertake an Equality Impact Assessment. However, when measures and decisions are being considered for the mitigation of risks, risk owners must take into account any equalities impact and whether an equalities impact assessment is required. The Council recognises that its workforce is instrumental in assisting the organisation in managing the strategic risks noted within this report (as set out in Appendix A) and thereby delivering the Council's priorities. As such, the Council must ensure that equalities implications and how they affect the workforce as well as the wider community are considered and underpin all decisions and risk mitigating actions.
Health and Wellbeing:	The management of risk takes into account where appropriate, the implications on health and wellbeing of our communities.



Social Value	The actions and decisions that are being considered for the mitigation of the strategic risks, will take into account the meeting of the Council’s social value commitments.
Climate Change	The actions and decisions that are being considered for the mitigation of the strategic risks, will take into account the meeting of the Council’s climate change commitments, and there is a current risk on the register relating to Climate Change.

7. Appendices

Appendix A – Strategic risk register summary as at September 2023

8. Background Papers

None



This page is intentionally left blank

Strategic Risk Register

September 2023



1. Best start in life for children and young people



2. People live well and age well



3. Strong resilient communities



4. Quality homes in thriving neighbourhoods



5. A strong and inclusive economy



6. A connected and accessible Sandwell


Risk Ref	Risk Title and Description	Previous score (Mar 2023)	Movement in risk score	Current risk score (Aug 2023)	Target risk score and date	Progress to Date (incl. current risk mitigating controls and further actions to be taken to manage risk and action date)	Key Sources of Assurance
4 07/12 Page 185	<p>Children's Social Care</p> <p>If the council does not put in place robust arrangements and receive appropriate assurances to ensure that the Sandwell Children's Trust (SCT) addresses the areas of poor or inconsistent performance, as outlined by Ofsted (and as required by the Statutory Direction served on the council on 6 October 2016), with rigour and pace, then the council will fail in its responsibilities to:</p> <ul style="list-style-type: none"> Safeguard vulnerable children Promote and improve the outcomes of children in its care Manage any adverse financial consequences arising from the failure to create favourable outcomes for children within the resources available to it Continue on its progress to date and direction of travel to further improve the council's reputation for children's social care as currently demonstrated by the ILACS inspection. <p>Risk Area – Children's Services Risk Owners – Director of Children and Education Objectives impacted: 1</p>	8 (amber)		8 (amber)	4 (green) Good Outcome of ILACS inspection by May 2025	<p>Current and Ongoing Controls</p> <ul style="list-style-type: none"> Performance and contract management against KPIs and the improvement plan. The KPIs have been reviewed (to take effect from autumn 2023) as part of the contract review process and have taken into account the Ofsted findings, as well as any findings from the recent national Care Review commissioned by the DfE around early help, children's social care and partner collaboration. The most recent Ofsted inspection of the Fostering service rated all areas as 'Good'. Completion of case file audits and learning from the audit is used to ensure practice improvement. Ongoing measures to improve staffing levels and recruitment via the development of a workforce strategy and market supplements. The Inspection of Local Authority Children's Services (ILACS) took place in May 2022 and reported a judgement of 'Requires Improvement to be Good' and continues to inform the risk score. Contract review commenced in April 2022 resulting in a recommendation being made to the Secretary of State not to invoke the break clause within the Service Delivery Contract. <p>Further actions</p> <ul style="list-style-type: none"> Embedment of the multi agency early help strategy which was launched in March 2022 (ongoing). Consideration of the impact of the government's full response to the Josh McAllister Care Review once published which government stated would be later this year. <p>The acute shortage of social care workers (which is the position locally and nationally) continues to impact this risk despite actions being taken as noted in risk 064 below.</p>	<p>Operational Partnership and Strategic Partnership Boards</p> <p>Ofsted monitoring visits</p> <p>Improvement Board</p> <p>Sandwell Local Safeguarding Children's Board Annual Report</p> <p>Grant Thornton – Value for Money Governance Review 2021</p> <p>Reports to Scrutiny</p> <p>ILACS Ofsted inspection July 2022</p> <p>Independent Reviewing Officer function</p> <p>Rolling programme of audits of case files as part of the quality assurance framework</p> <p>Performance Management framework and Service Delivery Contract</p> <p>SCT business plan</p> <p>SCT external audit report</p> <p>Key Performance Indicators (including social worker vacancy rates)</p> <p>LG Futures benchmarking exercise</p> <p>Grant Thornton Value for Money Governance Review - Follow Up- December 2022</p> <p>Corporate Parenting Board</p>
6b 04/18	<p>Business Continuity Management</p> <p>If the council does not develop, review, monitor and test plans and capabilities that seek to maintain the continuity of key functions in the event of an unplanned disruptive incident, then it will be unable to perform critical business functions which will impact the provision of council services and result in potential financial loss and loss of public confidence in the council.</p> <p>Risk Area – All Council services Risk owner – Director of Borough Economy Objectives impacted: All</p>	12 (red)		8 (amber)	8 (amber) Achieved	<p>Current and Ongoing Controls</p> <ul style="list-style-type: none"> Business continuity plans are in place to mitigate the denial of staff (e.g. illness, industrial action), ICT (e.g. software failure, cyber-attack), facilities (e.g. building closure), stakeholders (e.g. suppliers, partners). These plans identify the criticality of each council service and the arrangements in place to restore services in the event of an unplanned incident. The pandemic has provided some assurance around the robustness and effectiveness of the continuity of key functions over the last few years, through a shift to working remotely. Following the incident in the ICT suite in May 2022 the council continues to revisit its resilience arrangements- in particular in relation to its Oracle business system, to ensure robust measures are in place to reduce both the likelihood and impact of a similar risk materialising in the future. Details in respect of the actions taken were presented to the Committee in November 2022. All directorates have now reviewed the BCP to incorporate any learning from the ICT incident noted above. <p>Further actions</p> <ul style="list-style-type: none"> Support from the cyber team to work with the resilience team to further improve all service area business continuity plans (ongoing). This is in progress and a workshop was held with Housing in July 2023 which focussed on resilience planning in relation to cyber security. 	<p>Emergency Committee</p> <p>Resilience team reports to Leadership Team</p> <p>Post incident reports</p> <p>Test exercises including cyber exercise</p> <p>Computer room incident report to ARAC Nov 2022</p>
21a 06/15	<p>Compliance with the Data Protection Act 2018 (DPA 2018), the General Data Protection Regulations (GDPR) and Freedom of Information Act 2000 (FOIA)</p> <p>If the council does not ensure it has a robust framework in place to comply with the DPA 2018 (which includes GDPR) or FOIA then it faces significant external action from the Information Commissioner's Office for failing to undertake its statutory duty. Further, failing to comply could result in negative public reaction and reputational damage, significant monetary penalties, loss of confidential data and potentially legal action.</p> <p>Risk Area – Legal & Governance Risk Owner- Director of Law and Governance Objectives impacted: 3</p>	12 (red)		12 (red)	8 (amber) March 2024 (officers) March 2024 (members)	<p>Current and Ongoing Controls</p> <ul style="list-style-type: none"> The Information Governance Board which is chaired by the Senior Information Risk Owner (SIRO) or Data Protection Officer (DPO) meets monthly to monitor progress of the information governance (IG) workplan. IG framework sets out the council's policies, requirements, standards and best practice that apply to the handling of information. Information Asset Registers capture the information held by the council service areas. Information champions disseminate, feedback, facilitate and co-ordinate IG activity. Annual completion of and compliance with the NHS self- assessment toolkit -NHS Digital which demonstrates the council processes in place to meet the requirements of the NHS's data protection standards and sharing arrangements. Annual mandatory data protection and cyber security training is entrained for all staff. Compliance with the Council's data retention policy, which is reviewed regularly. Improved performance and monitoring arrangements for compliance with FOI and SAR responses. Improved performance and monitoring arrangements for compliance with FOI and SAR responses. The Governance team report on performance to the IG Board and to Leadership Team on a quarterly basis. The latest statistics show that compliance continues to improve. The measures put in place in by the Council's Information Governance Team are working and need to continue and be built upon. <p>Further actions</p> <ul style="list-style-type: none"> A further programme of work to ensure compliance by elected members will now commence in Autumn/Winter 2023, which will be completed by April 2024. The procurement and embedment of a new case management system for FOIs and SARs. Proposals assessed and agreed in principle by the Capital and Asset Management Board in May 2023. However, a review as to whether a joint procurement of both a new corporate Customer Relationship Management System in support of the customer journey 	<p>Information Governance Board</p> <p>Information Champions</p> <p>Data Protection Officer</p> <p>Information asset registers</p> <p>Information Commissioner's Office</p> <p>Internal Audit reviews</p> <p>Information incident log</p> <p>Performance data on compliance with FOI and SAR responses to Leadership Team and directors</p>

Risk Ref	Risk Title and Description	Previous score (Mar 2023)	Movement in risk score	Current risk score (Aug 2023)	Target risk score and date	Progress to Date (incl. current risk mitigating controls and further actions to be taken to manage risk and action date)	Key Sources of Assurance
						and new FOI/SAR case management system is now to be considered. Strategic Finance to then assess the business case and funding options. <ul style="list-style-type: none"> Further improvement is still necessary in response times of FOI requests, with a target of 95% compliance which continues to impact on the current risk rating. 	
5a 02/17 Page 186	<p>Cyber Security</p> <p>The public sector continues to be the target of significant, sophisticated and increasingly frequent cyber-attack with these intent on causing service disruption or disclosure of sensitive data. If the council does not invest additional and sufficient financial resources into a cyber security resilience programme, then it will remain at significant exposure of receiving a successful cyber-attack. The consequences will be:</p> <ul style="list-style-type: none"> The inability of the council and SCT to deliver some or all services, particularly critical services for a significant period of time, ranging from days to months The loss of corporate and sensitive personal data (including bank details) Enforcement action Significant financial loss Employee stress; and Reputational damage <p>Additionally, the council will be:</p> <ul style="list-style-type: none"> Unable to meet sector defined standards and compliance for cyber resilience e.g. PSN Unable to share and collaborate with partner organisations in a joined-up manner as the council will not be viewed as a trusted partner <p>Risk Area – Information Governance and ICT Risk Owner – Director of Finance Objectives impacted: All</p>	12 (red)		12 (red)	8 (amber) Sept 2024	<p>Current and Ongoing Controls</p> <ul style="list-style-type: none"> Participation in national cyber resilience programmes run by organisations such as DLUHC, LGA and the NCSC Close collaboration between the ICT Service and the council's Information Governance Team to develop a holistic approach to information protection Appropriate technical controls to protect the council's network perimeter and information assets Updates and progress reports as requested to the Leadership Team and Corporate Scrutiny Board. Training for all staff through the implementation of the annual online training. Regular communications continue to be sent to employees pertaining to protecting themselves and the council from emerging and new cyber security threats. Attendance at national C-TAG forum, DLUHC cyber clinics and West Midlands Warning, Advice and Reporting Point (WARP) where members can receive and share up-to-date advice on information security threats, incidents and solutions. Subscription to relevant cyber intelligence threat reports providing early warning of emerging threats, vulnerabilities and trends. Use of the Active Cyber Defence and Early Warning tools provided by the National Cyber Security Centre. An ongoing programme addressing the retirement and upgrade of obsolete and unsupported technology platforms Annual ICT Health Check and Network Penetration Test Implementation of a 3rd party managed Security Operations Centre to detect potential threats within the council's ICT environment providing timely alerts 24 hours a day Establishment of a Cyber Resilience Governance Board as part of revised ICT governance arrangements <p>Further actions</p> <ul style="list-style-type: none"> Reprofile remaining cyber budget following one-off saving due to identified budget pressure Adopt the NCSC Cyber Assessment Framework (CAF) as a methodology across the public sector for demonstrating adequate and consistent cyber hygiene (April 2024 – timeline determined externally by DLUHC) Develop a PCI-DSS improvement programme to identify the gaps in compliance across all council credit and debit card payment channels April 2024 Redefined governance structure to provide oversight of ongoing improvement programme following allocation of additional cyber funding (May 2023) Development and maintenance of incident playbooks to activate in response to adverse cyber activity (March 2024) LGA Cyber 360 review to be scheduled and reprofile Cyber Resilience Improvement Programme (Dec 2023) Undertake a Business Continuity Reaction Exercise in conjunction with LGA service offer (January 2024) Technology Modernisation Programme to ensure all ICT assets are up to date, in support and patchable – includes storage, server and end points i.e. laptops (April 2025) Council endorsement of a corporate cyber resilience strategy (April 2024) Appointment of a cyber lead to assist with the development of the cyber resilience strategy and overall improvement plan (April 2024) Uplift of Microsoft Enterprise Agreement Licensing to Enterprise 5 (E5) at anniversary date which includes a full suite of security and compliance tools (April 2024) Implementation of new E5 security tools (September 2024) Evaluation of vulnerability monitoring options and subsequent implementation (March 2023) 	<p>Cyber Board</p> <p>LGA Cyber Assessment</p> <p>NHS Digital</p> <p>PSN certification</p> <p>Audit Committee risk reviews</p> <p>Self- assessment against cyber principles</p>
56a 06/22	<p>Towns Fund Programme (Delivery)</p> <p>If the council does not manage the programme to ensure that all projects are delivered to scope, time and budget ,then this could result in financial implications, the inability to regenerate our town centres, create sustainable economic growth and create long term economic prosperity, and also reputational harm to the council.</p> <p>Risk area- Regeneration and Growth Risk owner – Director of Regeneration and Growth Objectives impacted – 2, 3, 4, 5 and 6</p>	6 (green)		6 (green)	4 (green) Programme completion of all projects and delivery of intended outcomes	<p>This risk sets out the next phase of the programme following the ministerial approvals received by the council for all 16 business cases that were submitted.</p> <p>Current and Ongoing Controls</p> <ul style="list-style-type: none"> Robust governance in place to oversee the programme throughout the delivery phase including three Town Deal Boards (one per Town Deal Area), that have inherited Superboard roles and responsibilities. Revised governance arrangements for Delivery Phase were reviewed and approved by Cabinet in May 2022. The council is the Accountable Body for the Town Deal funding. The Director of Regeneration and Growth chairs a Towns Fund Programme Board (which is also attended by the Director of Finance/ representative and officers from procurement and legal as well as all project leads) to review risks and provide a forum for resolution of issues, as well as seeking assurances on the management of risk. Fortnightly engagement with advisors from DLUHC Programme management arrangements in place including appointment of a permanent programme manager, programme support officer, dedicated monitoring officer resource, programme risk register and project risk registers for agreed business cases, which are updated quarterly. <p>Further actions</p> <ul style="list-style-type: none"> Implement delivery phase of projects and programme plan. Ongoing reviews of financial profiles to manage supply chain issues and implications of cost inflation. 	<p>Town Deal Boards</p> <p>Department Of Levelling Up, Housing and Communities (DLUHC)</p> <p>Audit and Risk Assurance Committee Deep Dive Jan 2022 Scrutiny Reviews</p> <p>Monitoring and reporting of outcome indicators, with processes in place to manage changes and risks during delivery stage.</p>

Risk Ref	Risk Title and Description	Previous score (Mar 2023)	Movement in risk score	Current risk score (Aug 2023)	Target risk score and date	Progress to Date (incl. current risk mitigating controls and further actions to be taken to manage risk and action date)	Key Sources of Assurance
57b	<p>Customer Journey</p> <p>The delivery of Council Services, including through the One Stop Shop, must meet the demand and needs of Customers, in order to avoid reputational damage to the Council.</p> <p>Risk area- Corporate Customer Risk owner – Director of Regeneration and Growth Objectives impacted - All</p>	12 (red)		12 (red)	8 (amber) Oct 2024	<p>Current and Ongoing Controls</p> <ul style="list-style-type: none"> New operating model for council employees is well embedded across all service areas. Customer journey is one of the key priorities of the corporate transformation programme. Regular discussions and focus sessions have taken place at Leadership Team to address concerns and issues. Customer Journey Priority Focus Sessions are also being delivered to Cabinet. A Business Case has been developed for a new telephony system and this is being presented to Capital & Asset Management Board Feb 2023. The MySandwell offer is continuously being developed. Collection of Customer Satisfaction data is continuously being looked at and new methods trialled. Customer Journey (CJ) is one of the key priorities of the corporate transformation programme. The four main CJ Workstreams are: <ul style="list-style-type: none"> Development of a Customer Experience Strategy Review of Contact centres Review of the One Stop Shop & exploration of a Community Hubs offer for face to face services in each Town. Technology – review of all Customer related technology & identification of any gaps: procure delivery partner to replace the Council's telephony system (achieved). <p>Further actions</p> <ul style="list-style-type: none"> Continued stakeholder engagement, in particular within the One Stop Shop (Ongoing). Additional capacity and resources to be identified to meet current demand for face to face services. Pilot local hub concept in two areas of the Borough (March 2024) - in progress I West Brom and Blackheath Ensure consistency of customer experience across the council and not just in some areas, as is currently the case (October 2024). Budget and Corporate Scrutiny Board is looking at the customer journey as part of its current work programme (2023/24). 	<p>Customer satisfaction survey</p> <p>Customer compliments and complaints system</p> <p>Local Government Ombudsman report</p> <p>Budget and Corporate Scrutiny Board Review</p> <p>Monitoring, reporting & governance through the Customer Journey Programme Board which will report in to the Corporate Transformation Office and to the Cabinet Member</p> <p>Weekley reports to Leadership team on Member Portal performance.</p> <p>Incorporate recent recommendations from Budget and Corporate Scrutiny into the Customer Journey Action Plan</p>
58 06/21	<p>Equalities</p> <p>If the council fails to meet its legal obligations in respect of the Equality Act 2010 and the Public Sector Equality Duty ensuring fairness is adhered to and is unable to demonstrate and evidence compliance with its obligations, then this will result in potential legal consequences for non compliance, reputational harm to the council as well as potential impact on recruitment and retention.</p> <p>Risk area- Legal Risk owner – Director of Law and Governance Objectives impacted - 5</p>	9 (amber)		8 (amber)	6 (green) July 2024 When EDI strategy complete	<p>Current, Ongoing Controls and Further actions</p> <ul style="list-style-type: none"> An Equality Diversity and Inclusion Commission has been set up with agreed Terms of Reference. The EDI Commission will be chaired by the Leader of the council. Four Stakeholder Groups, have been set up including an Ethnic Minority group; LGBT+ group, a Disabilities stakeholder group and a Women's group. Funding has been secured and posts recruited to. Additional EDI consultant support has been secured to help drive the EDI agenda further. A review of the Equality policy has been completed and was launched in December 2022, following Cabinet approval. New equality impact assessment toolkit and guidance has been issued and launched in December 2022 and drop-in clinics taking place to ensure the council's consultations and decision making will withstand scrutiny. An action plan has been developed based on feedback provided by employees across the council along with gaps identified in the workforce diversity data as well as best practice put forward by other public-sector organisations. A robust governance framework to help monitor and review the objectives and actions in the plan is also in place. An Equalities Calendar has been developed and implemented that details many EDI events to raise awareness of the agenda. Various events such as Black History Month, LGBTQ+ History Month have been successfully delivered leading to improved awareness and understanding. The council continues to engage with WMCA in relation to its Race Equalities taskforce. The LGA Equality Framework has been approved for use by Cabinet will be used to develop the council's first EDI Single Framework Strategy. (Jul 24) Refresh of the council's Equality Objective was published in March 2023 An EDI Audit based on the LGA Equality Framework is being undertaken. The audit findings will feed into an EDI action plan (Oct 2023) We are preparing a Public Sector Equality Duty (PSED) service user report which will be published in September 2023. 	<p>Employee Engagement Survey 2022</p> <p>Sandwell Equalities Commission</p> <p>LGA Peer Review</p>
59a 02/22	<p>Council's Improvement Plan</p> <p>If the council does not put in place and successfully implement an improvement plan to address the concerns raised by the Secretary of State in respect of the council's best value duty and the recommendations made by the recent external reviews carried out by the council's external auditors, Grant Thornton, CIPFA and the LGA Peer Review then this may result in a loss of confidence in the council's corporate governance arrangements, government intervention, future audits providing a qualified opinion, a lack of trust in the council's ability to deliver its corporate priorities and reputational harm to the council.</p> <p>Risk area- All services Risk owner – Chief Executive and Commissioners Objectives impacted – All</p>	8 (amber)		8 (amber)	4 (green) December 2023 (in line with report to SoS)	<p>Current Controls</p> <p>This risk reflects and consolidates the government intervention as well as the findings and recommendations arising from previous reviews including the Grant Thornton – Audit Findings Report 2019/20, Grant Thornton - Value for Money Governance Review 2021, CIPFA Financial Management review and the LGA Peer review along with their follow up reviews conducted in 2022.</p> <ul style="list-style-type: none"> Two Commissioners have been appointed to oversee the improvement journey. A performance management framework was approved by the council in April 2022 to help monitor performance and track progress on the delivery of the strategic outcomes in the Corporate Plan. Constitutional review completed in December 2022 The appointment of a permanent Chief Executive has been completed. An improvement action plan and governance arrangements are in place. Funding to implement the actions and deliver the improvement plan has been set aside. Activity from the Improvement Plan embedded within the Council's Corporate Plan and Business Plans Six monthly reporting from the Commissioners and from the Council to the Secretary of State is in place. The third Commissioners report was made in June 2023 and published in July 2023. In their report, Commissioners noted the significant hard work and considerable progress made, with next steps to further embed improvement and to demonstrate that this is sustainable, They commented that they consider that the Council continues to make progress on the right path. 	<p>Grant Thornton- Audit Findings Report 2019/20</p> <p>Grant Thornton – Value for Money Governance Review 2021</p> <p>CIPFA Financial Management and Governance Review 2021 and follow up review 2022</p> <p>LGA Peer Review 2022 and follow up review 2022</p> <p>Audit and Risk Assurance Committee</p> <p>Government appointed Commissioners</p> <p>Six monthly reports by the Commissioners to the Secretary of State</p> <p>Grant Thornton Value for Money Governance Review - Follow Up- December 2022</p>

Risk Ref	Risk Title and Description	Previous score (Mar 2023)	Movement in risk score	Current risk score (Aug 2023)	Target risk score and date	Progress to Date (incl. current risk mitigating controls and further actions to be taken to manage risk and action date)	Key Sources of Assurance
						Further actions <ul style="list-style-type: none"> Ongoing implementation and monitoring of the progress made against the plans. Demonstrating evidence of sustainable and continuous improvement 	
62 08/22 Page 188	Climate Change Failure to achieve the council's commitments in relation to Climate Change, including the pledge to make council activities, buildings, housing, fleet, schools and street lighting net-zero carbon by 2030 may result in: <ul style="list-style-type: none"> reputational damage financial impact increased demand for council resources (in the event of extreme weather) and a loss in public confidence. In addition, managing the effects of climate change will also have significant financial impact which the council will need to address. Risk Area – All Services Risk Owner – Director of Regeneration and Growth Objectives impacted: All	12 (red)		12 (red)	8 (amber) 2030	Current Controls <ul style="list-style-type: none"> Climate Change Strategy 2020- 2041 in place which sets out the 2030 target for the council. Member steering group to oversee implementation of the climate change action plan. Climate change champions in place (officer level) and a Cabinet Member and member advisor champions in place. An action plan for implementing the strategy was approved by Cabinet in March 2022. Establishment of programme governance arrangements, including the Cabinet approval to the appointment of cross party membership to the Climate Change Committee to monitor the implementation of the action plan, A Climate Change Programme Board (represented by service managers from across the council) is leading on measures within the action plan. Further Actions <ul style="list-style-type: none"> Gap analysis to be conducted to assess the councils' ability to implement the action plan, followed by a report on available options which will be addressed in 2023/24. To undertake stock condition surveys to enhance our understanding of investment needs and costs to achieve net-zero targets in our social housing stock and to inform future revisions of the HRA business plan and opportunities to draw in external investment Consideration of adapting works and activities to ensure that contractor selection, works methods and materials used are aligned and contribute to the climate change strategy. Explore funding models for retrofit of Council and other homes in the Borough e.g. attend MIPIM investors conference / WMCA Devolution Deal with Government in negotiation. To implement the Asset Management Strategy approved by Cabinet in November 2022 which seeks to significantly rationalise the Councils buildings and assets To establish EV charging infrastructure via ULEV programme (on street) and Council operational locations so that relevant Council fleet can transition to EV over the next 3 years– in progress. To develop a policy on Single Use Plastics that is consistent with the national emerging policy. Roll out Carbon Literacy Training to all elected Members, relevant officers and Climate Change Champions The delivery of the action plan is the key measure that determines the current risk assessment. The deliverability of the Plan is heavily dependent upon future government initiatives and the availability of financial resources which will be the key driver in achieving the council's 2030 target. 	Climate Change Programme Board Member Steering Group Economy, Skills, Transport and Environment Scrutiny Board review – Climate Change Implementation- March 2021 Internal audit review underway
64 08/22	Workforce Recruitment and Retention The council is required to recruit and retain a skilled, qualified and experienced workforce in order to provide and deliver services to Sandwell residents. If the council is unable to recruit and retain its workforce and deliver its statutory obligations to meet the needs of the community this could result in loss of reputation, penalties, litigation and in some cases imprisonment. Risk area – All council services Risk owner – Chief Executive and Head of HR Objectives impacted: All	9 (amber)		9 (amber)	6 (green) March 2024	The risk concerns issues are largely a reflection of the regional and national position also and not unique to the council, as supported by the LGA workforce survey completed in 2022. The target risk score was initially to be reached by March 2023. However, this has been put back in order to allow the recruitment strategy to be agreed and fully embedded, and until results over the mid-term are known. Current and ongoing controls: <ul style="list-style-type: none"> Directorates to continue to undertake comprehensive workforce planning at least annually, as part of business planning processes, with a focus on creating and nurturing talent pipelines. Cabinet workshop planned for development of a workforce strategy. Recruitment and selection refresher training for hiring managers in order to share best practice in recruiting qualified and skilled employees. Pre-employment checks are carried out in line with requirements for the job role including any statutory requirements. Regular 121 meetings (supervision) and annual appraisal process is in place to ensure employees are engaged and can raise any concerns. Regular employment engagement (full) and pulse surveys are undertaken, and plans are developed and implemented to address any areas requiring further action. Pay benchmarking to ensure the council is competitive relative to the relevant job market in sectors where there are specific and critical challenges to recruitment and retention. Future Talent Strategy to be developed as part of the Organisational Development strategy – to build on current Apprenticeships and Graduates strategy and incorporate succession planning and talent development framework for all employees. We have recruited 6 graduates via the National Graduate Development Programme to start October 2023. The Resourcing Team alongside other teams across the council have attended a number of local job fairs either hosted by Sandwell Council or local colleges/universities to promote job opportunities. The Resourcing Team will continue to identify and attend local and regional job fairs to raise our profile and job opportunities. Further actions <ul style="list-style-type: none"> Introduce and extend talent pools and open-ended recruitment campaigns to high turnover areas - this will form part of the recruitment strategy which is underway. Review our recruitment branding and content to maximise the impact on candidate attraction - this will also form part of the recruitment strategy. Review and extend advertising, to include focus on attraction of diverse applicants – again this will form part of the recruitment strategy. Review of our long-term use of a neutral vendor agency provision where we are unable to fill roles to deliver a service to our residents 	Employee Engagement Survey Pulse surveys HR related KPIs and data Appraisal process Benchmarking analysis LGA Workforce Survey 2022

Risk Ref	Risk Title and Description	Previous score (Mar 2023)	Movement in risk score	Current risk score (Aug 2023)	Target risk score and date	Progress to Date (incl. current risk mitigating controls and further actions to be taken to manage risk and action date)	Key Sources of Assurance
66 04/22 Page 189	<p>Borough Archives</p> <p>Failure to achieve the National Archives Accreditation could lead to withdrawal of 'Place of Deposit Status'. This will cause reputational damage and incur costs as public records will be stored in another location, which accrues a cost to the council and creates difficulties around access to the records. Accreditation cannot be achieved without alternative accommodation that meets the required British Standard.</p> <p>Risk area – All council services Risk owner – Director of Borough Economy Objectives impacted: All</p>	12 (red)		12 (red)	8 (amber) TBC	<p>Current and ongoing controls</p> <ul style="list-style-type: none"> Public records are stored at Dudley archives which meets the required standard (BS EN 16893). However, this can only be a temporary measure, as Dudley's own archives increase and they will require the space currently occupied by Sandwell. A feasibility study has been completed and a replacement archive solution for Sandwell's archives has been identified and was approved by Cabinet in November 2022. A Qualified Archivist is now in place having completed training. Discussions with The National Archives (TNA) around delaying an application for accreditation as it would fail. This is a temporary measure. Appointment of a consultant has been undertaken to deliver second stage of feasibility that includes design, specification, costs and development of a funding strategy. This will enable submissions to be made to external funders. <p>Further Actions</p> <ul style="list-style-type: none"> Funding sources for cost of capital to build the archives needs to be identified and agreed. Some corporate capital will also need to be identified as part of the funding strategy. A bid to Arts Council England to be considered for contribution to the cost of capital, once the funding strategy has been agreed. 	The National Archives Archive Service accreditation
67 05/22	<p>Elections Act</p> <p>The initial roll-out of voter identification was successful, following policy and secondary legislation confirmation and the implementation of the controls identified to mitigate risk, however it has not yet been stress-tested. It is anticipated that the 2024 elections which are expected to include a general election will provide a broader assessment of the mechanisms in place.</p> <p>Implementation of the next phase of the elections act is due shortly, to include the ability for voters to apply for absent votes on-line. There remain a series of technical and operational issues that are being explored nationally, with there being a concern over the readiness of new systems in line with the projected timeframe. Whilst the application portal will be nationally hosted, the Returning Officer will remain locally responsible for the processing and issuing of postal votes. Compounded by the multiple elections in 2024 and the potential for a snap general election, there are risks around the successful implementation of all of the Election Act requirements. Should the Returning Officer be unable to implement the Elections Act 2022, this could result in low voter confidence and some voters may be dis-enfranchised leading to a lack of confidence in election results.</p> <p>Risk area – All council services Risk owner – Returning Officer Objectives impacted: All</p>	12 (red)		8 (amber)	4 (green) May 2024	<p>Current and ongoing controls</p> <ul style="list-style-type: none"> There will be extra money from the Government for implementation, but this will not be ring fenced and will only cover costs associated with Voter ID not additional election costs. A One Council approach is being taken in order that the wider council can provide necessary support. The Electoral Commission will undertake much of the communication, but the Returning Officer needs to consider the demographics and harder to reach parts of the electorate and the support that they will require. There is a review of polling stations to see which ones are suitable and unsuitable. Robust and updated training programme will be in place for all polling inspectors and presiding officers. Job roles for election staff are being updated to provide clarification on what is required and to assist in arriving at the correct fee. The Electoral Services Manager is part of the Business Change Network facilitated by the Cabinet Office and consequently is very well informed. Privacy ID booths will be provided to every station to reduce the need for a specific place. This will be private but still in the "voting room" Awareness Campaign and media campaigns to promote Voter ID have begun to compliment the national campaign by the Electoral Commission (which includes use of the Herald, website, etc) Regular briefings with members have commenced. Regular networking meetings taking place by Director and Manager. Capacity and resourcing options are being explored. 	Electoral Commission Elections Returning Officer Elections Service Manager Polling station inspectors
68 12/22	<p>Sandwell Local Plan</p> <p>Failure to prepare and adopt a Local Plan within the timescales required could result in Government intervention in the operation of the planning service and in the decision making process for planning applications resulting in a loss of local democratic oversight.</p> <p>Risk area - Regeneration Risk Owner – Director of Regeneration and Growth Objectives impacted: All</p>	8 (amber)		8 (amber)	4 (green) 2025	<p>Having an up-to-date Local Plan is a statutory requirement. Following the halting of the Black Country Plan, Cabinet approved the preparation of the Sandwell local Plan on 16 November 2022. The timetable envisages adoption in late 2025. The process to adoption involves several rounds of public consultation and political approvals as well as an independent Examination in Public.</p> <p>Conformity with an up-to-date Local Plan is often a prerequisite for Government regeneration funding.</p> <p>Current and ongoing controls</p> <ul style="list-style-type: none"> Members regularly briefed on key and up to date issues. Informing of facts and evidence based. Project Manager recruited to lead on the delivery of the Sandwell Plan (fixed term post to Dec 2026). Additional revenue budget secured to deliver the Sandwell Plan (Cabinet Report Dec 2022). <p>Further actions</p> <ul style="list-style-type: none"> Review of salaries allocated to technical disciplines within the organisation – Use of consultants if necessary. Quarterly update reports to Leadership Team 	Regular updates to Leadership Team, Cabinet Member for Regeneration and Cabinet as appropriate. Appointment of dedicated project manager
69 08/22	<p>Adult Social Care Market Sustainability</p> <p>The Fair Cost of Care requirement for domiciliary care and older peoples residential and nursing home care & further requirement to produce a market sustainability plan will result in a significant financial pressure for the council in the region of 15 million pounds, although government funding is available for a 3-year period, it is not expected to cover these increased costs. There is then a further risk that the remaining elements</p>	16 (red)		9 (amber)	9 (amber) Achieved	<p>Current and ongoing controls</p> <ul style="list-style-type: none"> Working with ARCC Ltd to complete the Fair Cost of Care exercise and Market Sustainability Plan. Draft document completed and submitted in October 2022. Report presented to the Leader of the in October 2022 outlining the impact of the cost of care exercise and the options of how to support the market with the government allocations that have been made to date. Ongoing dialogue with legal to ensure compliance with statutory Care Act duties and consideration of affordability. 	Integrated Care Board Fair Cost of Care exercise ARCC Ltd

Risk Ref	Risk Title and Description	Previous score (Mar 2023)	Movement in risk score	Current risk score (Aug 2023)	Target risk score and date	Progress to Date (incl. current risk mitigating controls and further actions to be taken to manage risk and action date)	Key Sources of Assurance
Page 190	<p>of the care and support market currently excluded from the Fair Cost of Care exercise will not be sustainable without further significant investment, so a further internal cost of care exercise will need to be completed.</p> <p>A number of providers are approaching the council with requests for significant uplifts in their fees and notice to withdraw care and support to individuals. Should this not be addressed the capacity in the market will be unable to meet the demand and the recommissioned costs will be significantly higher adding to the budget pressures.</p> <p>Risk Area – Social Care Risk Owner – Director of Adult Social Care Objectives impacted: 2</p>					<ul style="list-style-type: none"> Working with neighbouring authorities in the Black Country and the Integrated Care Board to agree a system response to provider demands. Negotiating with individual providers regarding fee uplifts. Commissioned independent provider to undertake reviews of individuals. Final Market Sustainability Plan submitted (March 23) Report to Cabinet for Fair Cost of Care approved for plans on how to sustain the market (February 23). ARCC scrutinised the data presented by the care homes regarding the validity of the data provided. ARCC supported additional market engagement to scrutinise the data presented. Plan towards meeting cost of care once government allocations for 2023/24 and 2024/25 have been confirmed. Annex B published 1st February 2023 and the final Market Sustainability Plan published 31 March 2023. Updated the Market Sustainability Plan and complete Annexe A in May 2023. Complete Market Capacity Submission in June 2023 <p>Further Actions</p> <ul style="list-style-type: none"> Update the Market Sustainability Plan and complete Annexe A in May 2024. 	
70 06/22	<p>Organisational culture</p> <p>If the council does not have an effective organisational culture, then this could result in:</p> <ul style="list-style-type: none"> Poor officer and member relationships Negative impact on employee engagement Inability to demonstrate effective people management, Weak diversity and inclusion practices Recruitment and retention issues Negative impact on the delivery of the improvement plan and Potential for extended government intervention Failure to deliver the corporate plan Reputational damage Missed opportunities for continuous improvement <p>Risk area – All council services Risk owner – Chief Executive Objectives impacted: All</p>	8 (amber)		8 (amber)	4 (green) March 2024	<p>Current and ongoing controls</p> <ul style="list-style-type: none"> Regular meetings in place between senior members and officers to develop positive working relationships and information sharing. LGA training on officer/member relationships delivered in September 2022 and planned for Autumn 2023 Launch of One Team Framework (values and behaviours) including Staff Conference and Managers workshops Employee Engagement Survey 2022 results disseminated and discussed at Directorate Management Teams and team meetings - action plans developed and monitored at Leadership Team. <p>Further Actions</p> <ul style="list-style-type: none"> Embedding One Team Framework Approval of Workforce Strategy. Mechanisms to be identified for ongoing insight and assurance around health of Officer and Member Relationship (December 2023). Management Development Programme Agreed (2023). Employee Engagement Survey 2023 (September 2023) 	<p>External Reviews (Grant Thornton and LGA) providing assurance that organisational culture change has started to occur.</p> <p>Employee Engagement Survey</p>
71 08/23	<p>Strategic Workforce Development for Adult Social Care Recruitment, Retention and Sickness Absence</p> <p>A workforce strategy is in place and links directly with workforce planning and training. This offers existing staff training opportunities to ensure that they are qualified and competent to face service needs. If recruitment and retention are not prioritised within the service and amongst service providers, then there will not be the skilled staff to deliver appropriate social care.</p> <p>Risk Area – Social Care Risk Owner – Director of Adult Social Care Objectives impacted: 2</p>	New risk	NA	12 (red)	8 (amber) April 2024	<p>Current and ongoing controls</p> <ul style="list-style-type: none"> Implemented Adult Social Care restructure for social work and therapy to deliver a career development pathway which will support retention, career development and succession planning within social work. A student programme and the Assessed and Supported Year in Employment for Social Workers is in place. An Occupational Therapist student programme with Worcestershire University is in place and works to secure university placements including access to Practice Educator training for SMBC Occupational Therapist 's to retain their skills and expertise. Apprenticeships within the Directorate utilising the Apprenticeship Levy to access accredited qualifications. An apprenticeship programme for social work is in place with Warwickshire University, a similar programme for Occupational Therapy is being developed with Wolverhampton University. Qualification Sponsorship scheme to support employees to obtain recognised qualifications to enhance their work performance and skills. Work around maintaining recruitment and retention: Phase 1 - A) Pay benchmarking B) Golden Hello C) Market Supplement completed. Recruitment Events (exploring opportunity for joint partnership recruitment with health colleagues). Regular 121 meetings (supervision) and annual appraisal process is in place to ensure employees are engaged and can raise any concerns. Plans are developed and implemented to address any areas requiring further action from the employee engagement survey. Sickness Absence Monitoring. <p>Further Actions</p> <ul style="list-style-type: none"> New Draft Workforce Strategy to be finalised and approved. Draft Workforce Strategy action plans to be finalised and approved. Work around maintaining recruitment and retention: Phase 2 - A) Review of Job Descriptions and Person Specifications B) Further benchmarking C) Work with Children's Trust around these areas D) International recruitment. 	<p>Employee Engagement Survey</p> <p>HR related KPIs and data</p> <p>Appraisal process</p> <p>National Minimum Data Set for social care</p> <p>Benchmarking analysis</p>

Risk Ref	Risk Title and Description	Previous score (Mar 2023)	Movement in risk score	Current risk score (Aug 2023)	Target risk score and date	Progress to Date (incl. current risk mitigating controls and further actions to be taken to manage risk and action date)	Key Sources of Assurance
The following associated risks are being subject to a wider review, while it is not envisaged that there will be any significant change in the risk scores an update will be presented to the November meeting of the Audit and Risk Assurance Committee							
27 06/09 Page 191	<p>Medium Term Financial Plan (MTFP) and Resource Allocation</p> <p>Local Government continues to operate in an uncertain financial environment arising from reducing central government funding, increasing demand for services, Covid-19 and more recently the impact of the high levels of inflation being reported. If the council is unable to identify sufficient savings and put in place the necessary policies, processes and actions to manage pressures, inflation and manage its plans, then this will impact on the council's financial resilience and its ability to effectively discharge its statutory responsibilities including the setting of a balanced budget for future years.</p> <p>Risk Area – Finance Risk owner- Director of Finance and Leadership Team</p> <p>Objectives impacted: All</p>	8 (amber)	tbc	tbc	tbc	<p>Current and Ongoing Controls</p> <ul style="list-style-type: none"> Local government settlement announced for one year only. A balanced budget approved by council Directorate and service business plans in place. The initial review by CIPFA on the council's financial management and governance arrangements, noted that the council was a progressive two-star (out of five) authority. The follow up review subsequently undertaken by CIPFA progressed this to a three-star. The review also looked at financial resilience and concluded that the council is financially stable and in recent years has been able to contribute towards reserves through achieving a balanced budget or an underspend. A fundamental review of the MTFP (in line with the CIPFA recommendations) has been completed, to ensure the council understands the challenges ahead and to ensure that the MTFP matches the ambitions of the corporate plan and regeneration plans for Sandwell. A further review will be undertaken following announcement of the local government settlement. The review includes an assessment of the impact the high levels of inflation currently being experienced and are forecast, are having on the MTFP and the mitigating measures being implemented. Star chambers continue to be used to support budget setting. The local government finance settlement for 2023/24 was received and included additional funding for Adult Social Care alongside confirmation that business rates reset will not happen in this Parliament. <p>Further actions</p> <ul style="list-style-type: none"> Continued implementation of the action plan developed following the CIPFA review (as per the improvement plan timetable). Ongoing review of the MTFP. Use of benchmarking data to help identify opportunities for efficiencies, savings and service improvements. 	<p>Budget and Corporate Scrutiny Board</p> <p>External Audit</p> <p>CIPFA financial management review and follow up</p> <p>LGA Corporate Peer Review</p> <p>Grant Thornton Value for Money Governance Review - Follow Up- December 2022</p> <p>LG Futures benchmarking data</p>
27a 06/21	<p>Future Government Policies and Funding Sources</p> <p>If the government does not provide local authorities clarity over the future plans for health and social care reforms, the public health grant, Better Care Fund, future years funding and continuing, with one year funding settlements then this inhibits local authorities to effectively manage medium term/ three year plans and put in place the necessary processes and actions to manage future pressures. This will impact on the council's ability to deliver sustainable services to the people of Sandwell and effectively discharge its statutory responsibility to set a balanced budget for future years</p> <p>Risk Area – Finance and Resources Risk owner- Chief Executive</p> <p>Objectives impacted: All</p>	8 (amber)	tbc	tbc	Tbc	<p>Current and Ongoing Controls</p> <p>Uncertainties remain around various central government funding sources, in addition to the national political uncertainties around economic growth and inflation, and whether this will be reflected in future funding policies.</p> <p>Further actions</p> <p>The council continues to horizon scan and consider the impacts of potential government initiatives and policies on future funding sources and demand for council services. (Ongoing)</p>	<p>Budget and Corporate Scrutiny Board</p>
27b 10/21	<p>Budget Monitoring and Management 2023/24</p> <p>If the council does not put in place effective arrangements to monitor and manage the current year's budget to ensure that planned savings are achieved and efficiencies realised, then it will result in overspends and the resilience of the council's finances.</p> <p>Risk Area – Finance and Resources Risk owner- Director of Finance</p> <p>Objectives impacted: All</p>	8 (amber) Monitoring and management 12 (red) Budget position	tbc	tbc	tbc	<p>Current and Ongoing Controls</p> <ul style="list-style-type: none"> The financial management and monthly budgetary control processes in place. Regular reporting of financial performance to Budget Board, Scrutiny and Cabinet. As noted above, an initial review by CIPFA and a subsequent follow up on the council's financial management and governance arrangements was completed and an action plan developed to address the recommendations made. This is being monitored by the Corporate Improvement Board. <p>Further actions</p> <p>The council continues to monitor and report its budgetary position on an ongoing basis.</p>	<p>Budget and Corporate Scrutiny Board</p> <p>CIPFA financial management review</p> <p>External Audit</p> <p>Annual Internal Audit review- budgetary control</p> <p>Management accounts</p>
53 04/18	<p>Oracle e-Business Suite</p> <p>If the appropriate project governance arrangements are not put in place to ensure that the project is delivered to time, scope and budget, then this may result in:</p> <ul style="list-style-type: none"> The council's business system being unsupported Inability to transform services that would enable processes to be more efficient Non-compliance/ misalignment with other council policies and projects such as Organisational development, the digital strategy, Work Place Vision and the IT transformation programme. <p>Risk Area – Finance and Resources</p>	8 (amber)	tbc	tbc	tbc	<p>Current and Ongoing Controls</p> <ul style="list-style-type: none"> Appointment of Infosys Limited as the council's Oracle Fusion implementation partner who have commenced contract delivery. Revised project management and governance arrangements in place including a Project Board which meets weekly, new roles within the project team and a senior responsible officer (SRO). A Business Design group meets fortnightly to monitor the outcomes and benefits from the programme. A Business Readiness Group meets fortnightly which has oversight on the implementation plan activity. An Implementation Board meets weekly to monitor progress on delivery of programme workstreams. A Programme Management Office has been established and is utilising good practice programme management approaches. Cross-cutting working groups on change management, reporting, data cleansing and migration, and implementation planning. SOCITM have worked with the council to produce key programme documents. Service engagement to better understand the new system. Resource model and profiles developed setting out capacity and capability requirements. 	<p>Project Board</p> <p>SOCITM</p> <p>Grant Thornton – Value for Money Governance Review 2021</p> <p>Grant Thornton Value for Money Governance Review - Follow Up- December 2022</p> <p>SRO updates to Leadership Team</p>

Risk Ref	Risk Title and Description	Previous score (Mar 2023)	Movement in risk score	Current risk score (Aug 2023)	Target risk score and date	Progress to Date (incl. current risk mitigating controls and further actions to be taken to manage risk and action date)	Key Sources of Assurance
<p style="writing-mode: vertical-rl; transform: rotate(180deg);">Page 192</p>	<p>Risk Owners – Director of Finance</p> <p>Objectives impacted: All</p>					<ul style="list-style-type: none"> A programme benefits framework has been produced and the strategic priorities for benefits have been agreed. Completion and use of baselining exercise to identify cashable and non-cashable benefits that the new system will yield was reported to Cabinet on 18 January for approval. <p>Further actions</p> <ul style="list-style-type: none"> Ongoing work is required on organisational-wide engagement. Engagement events being planned for teams that will be affected by the changes. Ongoing systems development 	
<p>65 08/21</p>	<p>Partner Organisations/Contractors Service Delivery</p> <p>The council works closely with partners and contractors to provide services to its residents and businesses.</p> <p>In the event Partner organisations or contractors do not provide the required level of service to the public this may result in:</p> <ul style="list-style-type: none"> Efficient / good value for money / high quality services not being delivered Enforcement action Significant financial loss and Reputational damage <p>Risk Area – All Services Risk Owner – Chief Executive and Leadership Team</p> <p>Objectives impacted: All</p>	<p>8 (amber)</p>	<p>tbc</p>	<p>tbc</p>	<p>tbc</p>	<p>Current Controls</p> <ul style="list-style-type: none"> Leadership Team continues to progress a reporting structure for the council's key contracts and partnership arrangements. All actions from the recommendations of the Economy, Skills, Transport and Environment Scrutiny Board review of the performance and management of the waste partnership contract with Serco are being implemented and progress updated quarterly. Arrangements for scrutiny consideration of the council's key contracts is in progress. Regular review if the Serco key performance indicators continues. A deed of variation and extension period has been agreed and signed with SLT to deliver services up to 2027. <p>Further Actions</p> <ul style="list-style-type: none"> Establishment of consistent contract management for both significant capital and service contracts. Review of the current arrangements in place for each key contractor to ensure they remain fit for purpose and that the partnership objectives are aligned to the refreshed corporate plan. 	<p>Grant Thornton – Value for Money Governance Review 2021</p> <p>CIPFA Financial Management and Governance Review and subsequent follow up</p> <p>LGA Peer Review 2022</p> <p>Reports to the Improvement Board</p> <p>Grant Thornton Value for Money Governance Review - Follow Up- December 2022</p>
<p>65 08/22</p>	<p>Inflation</p> <p>Risk that the high levels of inflation are having on the cost of living for residents and their financial wellbeing and the impact of this on the demand for council services and resources.</p> <p>Risk area – All council services Risk owner – Chief Executive</p> <p>Objectives impacted: All</p>	<p>12 (red)</p>	<p>tbc</p>	<p>tbc</p>	<p>tbc</p>	<p>Current and ongoing controls and further actions</p> <ul style="list-style-type: none"> The council continues to offer its residents and businesses essential support to the cost of living crisis, responding to emerging needs and issues to support financial wellbeing and resilience. Continued distribution of government support packages and initiatives. Ongoing work to identify what further support can be offered to residents and Supporting Sandwell information hub created online. Local welfare provision in place. 	<p>Resident survey</p> <p>Monitoring of relevant KPIs</p>

Report to Audit and Risk Assurance Committee

21 September 2023

Subject:	Audit and Risk Assurance Committee Annual Report 2022/23
Director:	Brendan Arnold Interim Section 151 Officer
Contact Officer:	Peter Farrow Audit Services and Risk Management Manager, peter_farrow@sandwell.gov.uk

1 Recommendation

- 1.1 That the Annual Report of the Audit and Risk Assurance Committee be approved for submission to the next meeting of the Council.

2 Reasons for Recommendation

- 2.1 The report provides an opportunity for the Committee to note and reflect on its business for the previous year, prior to its submission to full Council.



3 How does this deliver objectives of the Corporate Plan?

3.1 The Audit and Risk Assurance Committee is a key component of the council's governance, risk management and internal control framework.

4 Context and Key Issues

4.1 The report summarises the main areas of work undertaken by the Audit and Risk Assurance Committee during 2022/23.

5 Alternative Options

5.1 The purpose of the report is to summarise the main areas of work undertaken by the Audit and Risk Assurance Committee during 2022/23. As such, there is no alternative option.

6 Implications

Resources:	There are no direct resource implications arising from this report.
Legal and Governance:	The Council is not obliged by law to appoint an Audit Committee, but this course of action has been taken in line with guidance from CIPFA.
Risk:	The Audit and Risk Assurance Committee is a key component of the Council's risk management framework.
Equality:	It was not necessary to undertake an Equality Impact Assessment.
Health and Wellbeing:	There are no direct health and wellbeing implications from this report.
Social Value	There are no direct social value implications from this report.

7. Appendices

7.1 There are no appendices.



8. Background Papers

8.1 Audit and Risk Assurance Committee Annual Report 2022/23



This page is intentionally left blank

Annual Report of the Audit and Risk Assurance Committee
2022/23



Introduction

Councillor Liam Preece
Chair of the Audit and Risk Assurance Committee



In line with CIPFA's Position Statement on Audit Committees in Local Government, the Audit and Risk Assurance Committee here at Sandwell, is a key component of the Council's corporate governance framework. It provides an independent and high-level focus on the audit, risk management, assurance and reporting arrangements that underpin good governance and financial standards.

The purpose of the Committee is to provide independent assurance to the Council on the adequacy of the risk management framework and the internal control environment. It provides independent review of the governance, risk management and control frameworks and oversees the financial reporting and annual governance processes. It also oversees the work of both the internal and external auditors, helping to ensure that efficient and effective assurance arrangements are in place. The key benefits of the Committee can be seen as:

- increasing public confidence in the objectivity and fairness of financial and other reporting;
- reinforcing the importance and independence of internal and external audit and similar review processes;
- providing additional assurance through a process of independent review; and
- raising awareness of the need for internal control and the implementation of audit recommendations.

The Committee agrees a work programme for each year. It is based on (but not limited to) the following main sources of assurance:

- Annual Governance Statement - this is the statutory report which the Committee approves and forms part of the Council's Statement of Accounts.
- Strategic Risk Register – detailing how and where the Committee can gain assurance that risks are being well managed.
- Internal Audit - the ongoing work of, and reports from the Council's internal auditors.
- External Audit - the reports submitted to the Committee by the Council's external auditors Grant Thornton.
- Regular monitoring of the Council's Improvement Plan.

Finally, I would like to place on record my thanks to the past members who served on the Committee during the year, along with our independent members, officers who provided ongoing support to the Committee, and our internal and external auditors.

Thank you.

Councillor Liam Preece

Committee membership

Membership during the 2022/23 year	Membership for 2023/24
Councillor Liam Preece (Chair)	Councillor Liam Preece (Chair)
Councillor Jay Anandou	Councillor Jay Anandou
Councillor Aqeela Choudhry	Councillor Harnoor Bhullar
Councillor Luke Giles	Councillor Amolak Singh Dhariwal
Councillor Nicky Hinchliff	Councillor Luke Giles
Councillor Syeda Khatun MBE	Councillor Vicki Smith
Councillor Steve Melia	Councillor John Tipper
Mike Ager (Independent - Vice Chair)	Mike Ager (Independent - Vice Chair)
Jay Hussain (Independent)	Jay Hussain (Independent)

The Committee met on the following dates:

- 29 September 2022
- 15 November 2022
- 19 January 2023
- 16 March 2023
- 5 June 2023
- 20 July 2023

Senior Officers from the council were also present as required, including the Director of Finance/Section 151 Officer, Monitoring Officer, the Head of Finance, Head of Audit, other directors and where appropriate the External Auditors (Grant Thornton).

The Committee's business

During the 2022/23 year the Committee conducted the following business:

- Council Improvement Plan Progress
- Improvement Plan External Review Reports (including Grant Thornton's Value for Money Governance Review, Grant Thornton's Follow Up Review Report, the LGA Corporate Peer Challenge Progress Review and the CIPFA FM Model Assessment Report)
- Improvement Plan – Phase 2 and Phase 3 Refresh
- Improvement Plan Risk Register
- Statement of Accounts 2020/21

- Internal Audit Annual Report 2022/23
- Internal Audit Progress Reports
- Internal Audit Plan 2023/24
- Internal Audit Charter
- Counter Fraud Annual Report

- Corporate Risk Management Strategy
- Strategic Risk Register Updates
- Law and Governance – Directorate Risk Register
- Adult Social Care – Directorate Risk Register
- Housing – Directorate Risk Register
- Business Strategy and Change - Directorate Risk Register
- Regeneration and Growth – Directorate Risk Register
- Borough Economy – Directorate Risk Register
- Strategic Risk Review – Customer Journey

- Audit and Risk Assurance Committee – Annual Report 2022/23
- Audit and Risk Assurance Committee Resolution - Update
- Audit and Risk Assurance Committee Terms of Reference Review
- ICT Incident Report
- Local Government and Social Care Ombudsman Annual Report - 2021/22
- Committee Work Programme
- Cabinet Forward Plan

However, an element of the Committee's normal cycle of business was impacted during the year by the ongoing delays experienced in the approval of the 2020/21 Statement of Accounts (since achieved in August 2023), and the subsequent impact this had on the preparation of the accounts for both 2021/22 and 2022/23.

Key Sources of Assurance

Risk Management

The Committee regularly received and reviewed both the Council's Strategic and Improvement Plan Risk Registers, and assessed the assurance provided in order to demonstrate how risks were being mitigated. It also called-in the Customer Journey risk for a more detailed deep-dive review.

The Committee also had sight of a wide range of directorate risk registers as detailed in the table above. For each such review the relevant director attended the respective Committee meeting in order to provide additional information on how the risks within their directorate were being managed, and to answer any questions members raised.

The work of our Internal Auditors

The Council's Internal Auditors gave the following opinion in their 2022/23 Annual Report:

"Based on the work undertaken during the year by Internal Audit, alongside that undertaken by other external bodies, and as part of the continuing actions being taken by the Council in implementing the recommendations included in, and monitoring of, the Improvement Plan, we can provide reasonable assurance that the Council has adequate and effective governance, risk management and internal control processes. However, it should be noted that the ongoing delays in the finalising and approving of the Council's Statement of Accounts from 2020/21 onwards, will need addressing in order to provide the Council with a more comprehensive and overall wider level of assurance going forward".

They also commented that the delays to the Statement of Accounts had resulted in similar delays in the production of the Council's accompanying Annual Governance Statements.

The work of our External Auditors

With regards to Grant Thornton's initial Value for Money Governance Review conducted in the Autumn of 2021, during the year they conducted a follow-up review to determine if the Council had improved its governance arrangements. Particular focus was placed on progress made against the recommendations that had been incorporated into the Council's Improvement Plan. Their follow-up review found that the Council had continued to build on the initial improvements recognised in their original report, and had made significant progress on a number of their recommendations.

As the Council neared to completing its Statement of Accounts for 2020/21, it received the External Auditors Audit Findings Report for 2020/21. This report referenced the difficulties they had experienced in completing their work, and which had subsequently resulted in the significant delay in the issuing of the report itself. While the 2020/21 accounts have now recently since been finalised, the delay has impacted upon the ability for the same for both the 2021/22 and 2022/23 accounts. The need for the Council to complete these further annual accounts as soon as possible, and thereby enable Committee to move to a more traditional annual cycle of business, has been raised as part of the Committee's conclusion for the year, later in this report.

The Council's Improvement Plan

The Committee continued to receive regular updates on the strong progress being made in implementing the actions within the Council's Improvement Plan. As part of the Council's assurance framework for the Improvement Plan, the LGA, Grant Thornton and CIPFA conducted follow-up reviews in order to evaluate the Council's progress on implementing the specific recommendations from their individual reviews. The positive responses to the findings from the follow-up visits were reported back to the Committee during the year.

Counter Fraud

We receive reports from the Counter Fraud team which provide us with updates on a range of fraud related activities including the outcomes from tenancy fraud, subletting, right to buy and other investigations, alongside details of any fraud prosecutions, and the Cabinet Office's National Fraud Initiative exercise.

Conclusion of the Audit and Risk Assurance Committee 2022/23

The Audit and Risk Assurance Committee has operated in a manner that ensured compliance with CIPFA's Position Statement on Audit Committees in Local Authorities.

The Committee were pleased to note the strong progress being made across the Council in implementing the actions within the Council's Improvement Plan, alongside the positive feedback received from the LGA, Grant Thornton and CIPFA as a result of their follow-up reviews during the year. This also included positive feedback on the implementation of the Grant Thornton key recommendations specific to this Committee.

However, we did also note the continuing delays in the completion, approval and signing-off of the Council's Annual Statements of Accounts. While the approval of the 2020/21 Statement of Accounts, with an unqualified opinion, was successfully achieved in August 2023, it is important that work continues in order to achieve the same successful sign-off of the accounts for both 2021/22 and 2022/23. This will also enable the Committee to revert back to the expected full annual cycle of business.

The Committee's main achievements

The Committee believes its key achievements during the year were:

- Regular consideration and review of the Council's Strategic Risk Register.
- The review of a number of underpinning directorate risk registers.
- The resolution of long-standing Committee related matters.
- Monitoring the progress against the Council's Improvement Plan, and the various external reviews that have been undertaken in recent times.
- Continuing to maintain a good working relationship with the council's internal and external auditors.
- Helping to raise the profile of internal control issues across the Council, and of the need to ensure that audit recommendations are implemented.
- Maintaining a detailed focus on the actions being taken to combat fraud.
- The continued attendance of our two independent members, which in turn helps broaden the Committee's experience and independent viewpoint.

Audit and Risk Assurance Committee –Terms of Reference

Statement of purpose

Our Audit and Risk Assurance Committee is a key component of the council's corporate governance. It provides an independent and high-level focus on the audit, assurance and reporting arrangements that underpin good governance and financial standards.

The purpose of our Audit and Risk Assurance Committee is to provide an independent and high-level focus on the adequacy of governance, risk and control arrangements. Its role in ensuring there is sufficient assurance over governance, risk and control gives greater confidence to all those charged with governance that those arrangements are effective. The committee has oversight of both internal audit and external audit, together with the financial and governance reports, helping to ensure there are adequate arrangements in place for both internal challenge and public accountability.

Governance, risk and control

To review the council's corporate governance arrangements against the good governance framework, including the ethical framework and consider the local code of governance.

To consider reports on the effectiveness of financial management arrangements, including compliance with CIPFA's Financial Management Code.

To consider the council's arrangements to secure value for money and review assurances and assessments on the effectiveness of these arrangements.

To monitor the effective development and operation of risk management in the council.

To monitor progress in addressing risk-related issues reported to the committee.

To consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions.

To review the assessment of fraud risks and potential harm to the council from fraud and corruption.

To monitor the counter-fraud strategy, actions and resources.

To review the governance and assurance arrangements for significant partnerships or collaborations.

Arrangements for Audit and Assurance

To consider the council's framework of assurance and ensure that it adequately addresses the risks and priorities of the Council.

Internal Audit

To approve the internal audit charter.

To review proposals made in relation to the appointment of external providers of internal audit services and to make recommendations.

To approve the risk based internal audit plan, including internal audit's resource requirements, the approach to using other sources of assurance and any work required to place reliance upon those other sources.

To approve significant interim changes to the risk-based internal audit plan and resource requirements.

To make appropriate enquiries of both management and the head of internal audit to determine if there are any inappropriate scope or resource limitations.

To consider any impairments to independence or objectivity arising from additional roles or responsibilities outside of internal auditing of the head of internal audit. To approve and periodically review safeguards to limit such impairments.

To consider reports from the head of internal audit on internal audit's performance during the year, including the performance of external providers of internal audit services. These will include:

- Updates on the work of internal audit including key findings, issues of concern and action in hand as a result of internal audit work;
- Regular reports on the results of the quality assurance and improvement programme;
- Reports on instances where the internal audit function does not conform to the Public Sector Internal Audit Standards and Local Government Application Note, considering whether the non-conformance is significant enough that it must be included in the annual governance statement.

To consider the head of internal audit's annual report:

- The statement of the level of conformance with the Public Sector Internal Audit Standards and Local Government Application Note and the results of the quality assurance and improvement programme that supports the statement - these will indicate the reliability of the conclusions of internal audit.
- The opinion on the overall adequacy and effectiveness of the council's framework of governance, risk management and control together with the summary of the work supporting the opinion - these will assist the committee in reviewing the annual governance statement.

To consider summaries of specific internal audit reports as requested.

To receive reports outlining the action taken where the head of internal audit has concluded that management has accepted a level of risk that may be unacceptable to the authority or there are concerns about progress with the implementation of agreed actions.

To contribute to the quality assurance and improvement programme and in particular, to the external quality assessment of internal audit that takes place at least once every five years.

To consider a report on the effectiveness of internal audit to support the annual governance statement, where required to do so by the Accounts and Audit Regulations.

To provide free and unfettered access to the audit committee chair for the head of internal audit, including the opportunity for a private meeting with the committee.

External Audit

To support the independence of external audit through consideration of the external auditor's annual assessment of its independence and review of any issues raised by PSAA or the authority's auditor panel as appropriate.

To consider the external auditor's annual letter, relevant reports, and the report to those charged with governance.

To consider specific reports as agreed with the external auditor.

To comment on the scope and depth of external audit work and to ensure it gives value for money.

To consider additional commissions of work from external audit.

To advise and recommend on the effectiveness of relationships between external and internal audit and other inspection agencies or relevant bodies.

To provide free and unfettered access to the committee chair for the auditors, including the opportunity for a private meeting with the committee.

Financial and Governance Reporting

Governance Reporting

To review the annual governance statement prior to approval and consider whether it properly reflects the risk environment and supporting assurances, including the head of internal audit's opinion.

To consider whether the annual evaluation for the annual governance statement fairly concludes that governance arrangements are fit for purpose, supporting the achievement of the authority's objectives.

Financial Reporting

To receive detailed training in respect of the process associated with the preparation, sign off, audit and publication of the Council's annual statement of accounts.

To monitor the arrangements and preparations for financial reporting to ensure that statutory requirements and professional standards can be met.

To review the annual statement of accounts. Specifically, to consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements or from the audit that need to be brought to the attention of the council.

To consider the external auditor's report to those charged with governance on issues arising from the audit of the accounts.

Accountability arrangements

To report to those charged with governance on the committee's findings, conclusions and recommendations concerning the adequacy and effectiveness of their governance, risk management and internal control frameworks, financial reporting arrangements, and internal and external audit functions.

To report to full council on a regular basis on the committee's performance in relation to the terms of reference, and the effectiveness of the committee in meeting its purpose.

To publish an annual report on the work of the Committee, including a conclusion on the compliance with the CIPFA Position Statement.

This page is intentionally left blank

Report to Audit and Risk Assurance Committee

21 September 2023

Subject:	CIPFA Audit Committee Update
Director:	Brendan Arnold Interim Section 151 Officer
Contact Officer:	Peter Farrow Audit Services and Risk Management Manager, peter_farrow@sandwell.gov.uk

1 Recommendation

1.1 Review and comment upon the latest CIPFA Audit Committee Update.

1 Reasons for Recommendation

2.1 To inform the Committee of the contents of the latest CIPFA Audit Committee Update.



3 How does this deliver objectives of the Corporate Plan?

- 3.1 Internal Audit operates across the council and helps it accomplish its objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of risk management, control and governance processes.

4 Context and Key Issues

- 4.1 CIPFA produce a series of briefing papers to support public sector audit committee members and to provide a practical resource for those who support audit committees. The update is published approximately three times a year. Each one will include a main feature, together with pointers to new developments or guidance that audit committee members may need to be aware of. The latest edition includes articles on Financial risk and the audit committee, and the audit committee role in internal audit standards.

5 Alternative Options

- 5.1 The purpose of the report is to inform the Audit and Risk Assurance Committee of the latest CIPFA Audit Committee Update. As such, there is no alternative option.



6 Implications

Resources:	There are no direct resource implications arising from this report.
Legal and Governance:	The Council is not obliged by law to appoint an Audit Committee, but this course of action has been taken in line with guidance from CIPFA.
Risk:	The Audit and Risk Assurance Committee is a key component of the Council's risk management framework.
Equality:	It was not necessary to undertake an Equality Impact Assessment.
Health and Wellbeing:	There are no direct health and wellbeing implications from this report.
Social Value	There are no direct social value implications from this report.

7. Appendices

7.1 There are no appendices.

8. Background Papers

8.1 CIPFA Audit Committee Update



This page is intentionally left blank

By virtue of
Regulation 21(1)(A) of the Local Authorities (Executive
Arrangements) (Access to Information) (England)
Regulations 2000.

Document is Restricted

This page is intentionally left blank

Report to Audit and Risk Assurance Committee

21 September 2023

Subject:	Work Programme for the 2023/24 Municipal Year
Contact Officer:	Trisha Newton Trisha_newton@sandwell.gov.uk

1 Recommendations







That the Committee notes the work programme for 2023/24 which will be kept under review during the year.

2 Reasons for Recommendations

- 2.1 The work programme for 2023/2024 is attached at Appendix 1 for the Committee's consideration. The programme covers the areas that are within the remit of the Audit and Risk Assurance Committee under its current terms of reference.



3 How does this deliver objectives of the Corporate Plan?

		A planned work programme will help the Audit and Risk Assurance Committee achieve its objectives.
		
		

4 Context and Key Issues

The work programme will be reviewed at each meeting.

5 Alternative Options

5.1 There are no alternative options. The matters outlined in the work programme fall within the remit of the Committee.

6 Implications

Resources:	There are no risks arising directly from this report.
Legal and Governance:	
Risk:	
Equality:	
Health and Wellbeing:	
Social Value	

7. Appendices

Work programme for the 2023-24 municipal year

8. Background Papers

None



Audit and Risk Assurance Committee Work Programme 2023/2024

Date of Meeting	Item	Responsible Officer
5 June 2023 (Reports due 23 May)	Council Improvement Plan	Kate Ashley
	Improvement Plan Risk Register	Kate Ashley
20 July 2023 (Reports due 7 July)	Counter Fraud Annual Report	Oliver Knight
	Directorate Risk Register – Borough economy	Alice Davey
	Strategic risk review – Customer Journey	Tony McGovern/Narinder Phagura
	Annual Internal Audit Report 2022/23	Peter Farrow

Date of Meeting	Item	Responsible Officer
21 September 2023 (Reports due 11 September)	Council Improvement Plan Update	Kate Ashley/ Rebecca Jenkins
	Improvement Plan Risk Register	Kate Ashley/Rebecca Jenkins
	Local Government and Social Care Ombudsman's Annual Report (TBC)	TBC
	Audit and Risk Assurance Committee Annual Report	Chair/Peter Farrow
	Strategic Risk Register Update	Narinder Phagura
	Code of Corporate Governance	Elaine Newsome/Surjit Tour
	Directorate Risk Registers (x1) – Public Health	Narinder Phagura in consultation Liann Brookes-Smith.
23 November 2023 (Reports due to 9 November)	Internal Audit Update	Peter Farrow
	Council Improvement Plan Update	Kate Ashley/Rebecca Jenkins
	Improvement Plan Risk Register	Kate Ashley/Rebecca Jenkins
	Directorate Risk Registers (x1) - Finance	TBC
	Internal Audit Charter	Peter Farrow
	Code of Corporate Governance	Surjit Tour

Date of Meeting	Item	Responsible Officer
18 January 2024 (Reports due 5 January 2024)	Directorate Risk Registers (x2)	Narinder Phagura in consultation with Directors
22 February 2024 (Reports due 9 February)	Strategic Risk Register Update	Narinder Phagura
	Council Improvement Plan Update	Kate Ashley/Rebecca Jenkins
	Directorate Risk Registers	Narinder and relevant Director(s)
	Internal Audit Update	Peter Farrow
	Internal Audit Plan 2024/25	Peter Farrow
	Audit and Risk Assurance Committee Terms of Reference Review	Peter Farrow

Items – date to be determined:
Annual Governance Statement 2021/22 and 2022/23
Statement of Accounts 2021/22 and 2022/23
Various reports from the External Auditors as the Statement of Accounts are progressed.

Report to Audit and Risk Assurance Committee

21 September 2023

Subject:	Cabinet Forward Plan
Contact Officer:	Trisha Newton Trisha_newton@sandwell.gov.uk

1 Recommendations







That the Committee notes the content of the Cabinet Forward Plan.

2 Reasons for Recommendations

2.1 The Cabinet Forward Plan is attached at Appendix 1 for the Committee to note and highlight any concerns.



3 How does this deliver objectives of the Corporate Plan?

		A planned work programme will help the Audit and Risk Assurance Committee achieve its objectives.
		
		

4 Context and Key Issues

The Cabinet Forward Plan will be reviewed at each meeting.

5 Alternative Options

5.1 There are no alternative options.

6 Implications

Resources:	There are no risks arising directly from this report.
Legal and Governance:	
Risk:	
Equality:	
Health and Wellbeing:	
Social Value	

7. Appendices

Cabinet Forward Plan

8. Background Papers

None



The following items set out key decisions to be taken by the Executive:-

	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
1	<p>RIPA Policy</p> <p>Contact Officer: Vanessa Mahersmith</p> <p>Director – Surjit Tour, Director of Law and Governance</p>	<p>Cabinet – Leader of the Council (Cllr Carmichael)</p>		<p>18 October 2023</p>		



	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
2	<p>Place Based Alliance Agreement</p> <p>Contact Officer: Christine Guest</p> <p>Director: Rashpal Bishop - Director of Adult Social Care</p>	<p>Cabinet – Adults Social Care and Health (Cllr Hartwell)</p>	<p>Public</p>	<p>18 October 2023</p>		<p>Report</p>



Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
<p>3</p> <p>Extension of contract for a non-executive director of Sandwell Children’s Trust Board</p> <p>Contact Officer: Mandip Chahal</p> <p>Director: Michael Jarrett – Director of Children and Education</p>	<p>Cabinet – Children, Young People and Education (Cllr Hackett)</p>		<p>18 October 2023</p>		<p>Report</p>



	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
4	<p>Sandwell Children’s Trust Annual Review 2022/2023</p> <p>Contact Officer: Mandip Chahal</p> <p>Director: Michael Jarrett</p>	<p>Cabinet – Children, Young People and Education (Cllr Hackett)</p>	Public	18 October 2023	11 September 2023	Report Sandwell Children’s Trust Annual Review



Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
<p>5 Proposed Relocation of Causeway Green Primary School to Brandhall Village Development, Oldbury</p> <p>Contact Officer: Martyn Roberts</p> <p>Director: Michael Jarrett - Director of Children and Education</p>	<p>Cabinet – Children, Young People and Education (Cllr Hackett)</p>	<p>Public</p>	<p>18 October 2023</p>	<p>No</p>	<p>Report by Director of Children and Education</p>



Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
<p>6</p> <p>School’s Model Pay Policy 2023-24 and Unattached Teachers’ Pay Policy 2022/23</p> <p>Contact Officer: Darron Evans</p> <p>Director: Michael Jarrett, Director of Children and Education / Simone Hines, Director of Finance</p>	<p>Cabinet – Children, Young People and Education (Cllr Hackett)</p>		<p>October/ November 2023</p>		<p>Report</p> <p>School’s Model Pay Policy 2023-24</p> <p>Unattached Teachers’ Pay Policy 2022/23</p>



	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
7	<p>BSF/PFI School Funding</p> <p>Contact Officer: Abi Asimolowo</p> <p>Directors: Michael Jarrett – Director of Children and Education and Simone Hines – Director of Finance</p>	<p>Cabinet – Children, Young People and Education (Cllr Hackett)</p>	<p>Public</p>	<p>18 October 2023</p>		<p>Report</p>



	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
8	<p>Sandwell Residential Education Service fees and charges</p> <p>Director: Michael Jarrett – Director of Children and Education</p>	<p>Cabinet – Children, Young People and Education (Cllr Hackett)</p>	<p>Public</p>	<p>18 October 2023</p>		



Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
<p>9 Childcare Sufficiency Report 2023-24</p> <p>Contact Officers: Sally Dowie/Sara Baber</p> <p>Director: Michael Jarrett, Director of Children and Education</p>	<p>Cabinet – Children, Young People and Education (Cllr Hackett)</p>	<p>Public</p>	<p>18 October 2023</p>		<p>Report</p> <p>Childcare Sufficiency Report 2023-24</p>



	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
10	<p>Highway Winter Operational Plan</p> <p>Contact Officer: Robin Weare</p> <p>Director: Alice Davey – Director of Borough Economy</p>	<p>Cabinet – Environment & Highways (Cllr Millard)</p>		<p>18 October 2023</p>		



	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
11	<p>Highway Infrastructure Funding Plan for 2024/25</p> <p>Contact Officer: Robin Weare</p> <p>Director: Alice Davey – Director of Borough Economy</p>	<p>Cabinet - Environment & Highways (Cllr Millard)</p>		<p>18 October 2023</p>		



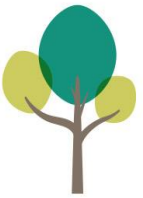
	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
12	<p>COVID Grant Proposals</p> <p>Contact Officer: Rebecca Maher</p> <p>Director: Simone Hines – Director of Finance</p>	<p>Cabinet – Finance & Resources (Cllr Piper)</p>	<p>Public</p>	<p>18 October 2023</p>	<p>None</p>	<p>None</p>



	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
13	<p>HRA Capital Investment Procurement Strategy Procurement Strategy for HRA related Capital and Revenue contracts. Approval required for extension of contracts.</p> <p>Contact Officers: Phil Deery/Chris Hall</p> <p>Director: Gillian Douglas – Director of Housing</p>	<p>Cabinet – Housing and Building Environment (Cllr Rollins)</p>	Public	18 October 2023		Report Risk Register



	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
14	<p>Future Provision of Leisure Services</p> <p>Contact Officer: Ben Percival</p> <p>Director: Alice Davey – Director of Borough Economy</p>	<p>Cabinet - Leisure and Tourism (Cllr Padda)</p>	<p>Private – financial or business affairs</p>	<p>18 October 2023</p>		



Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
<p>15 Playing Pitch Strategy</p> <p>Contact Officer: Robert Marlow / Ben Percival</p> <p>Director: Alice Davey – Director of Borough Economy</p>	<p>Cabinet - Leisure and Tourism (Cllr Padda)</p>		<p>18 October 2023</p>	<p>SNAC</p>	



Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
<p>16 SAC Closedown Report</p> <p>Final project close down report including closure of any outstanding financial issues.</p> <p>Contact Officer: Alexander Oxley</p> <p>Director: Tony McGovern</p>	<p>Cabinet - Leisure and Tourism (Cllr Padda)</p>		<p>18 October 2023</p>		<p>Report</p>



Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
<p>17 Project Costs for the Re-Location of the Indoor Market in West Bromwich</p> <p>Contact Officer: Tony McGovern</p> <p>Director: Tony McGovern, Director of Regeneration and Growth</p>	<p>Cabinet – Leisure and Tourism (Cllr Padda) Regeneration and WMCA (Cllr Hughes)</p>		<p>18 October 2023</p>		



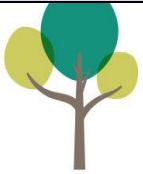
Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
<p>18 Haden Hill Rebuild to agree the scope of the project and preferred procurement route</p> <p>Contact Officer: Nicola Leavy / Ben Percival</p> <p>Director: Alice Davey – Director of Borough Economy</p>	<p>Cabinet – Leisure and Tourism (Cllr Padda)</p>	<p>Private</p>	<p>18 October 2023</p>		



Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
<p>19 Sandwell HDRC: Better Research for Better Health Bid submitted to the National Institute for Health Research for £5m of funding to establish a Health Determinants Research Collaboration, aligning with the Levelling Up Programme.</p> <p>Contact Officer: Dr Lina Martino</p> <p>Director: Liann Brookes-Smith, Director of Public Health</p>	<p>Cabinet – Public Health and Communities (Cllr Khatun)</p>	<p>Exempt Financial or business affairs</p>	<p>18 October 2023</p>	<p>A full report is being submitted to the Strategic Investment Unit (SIU) for appraisal.</p> <p>The proposal will also be taken to Health & Wellbeing Board post-decision to secure endorsement and strategic engagement from the Board (7 Dec 2023).</p>	<p>Cabinet Report</p> <p>Appraisal documents: HDRC Proposal and supporting information</p>



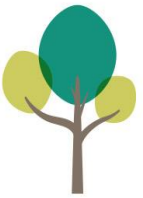
	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
20	<p>Sandwell Local Plan – Approval to Consult on the Draft Plan (Regulation 18)</p> <p>Contact Officer: Philippa Smith</p> <p>Director: Tony McGovern – Director of Regeneration and Growth</p>	<p>Cabinet - Regeneration & WMCA (Cllr Hughes)</p>	<p>Public</p>	<p>18 October 2023</p>	<p>TBC</p>	<p>Report, Draft Plan, associated evidence base</p>



	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
21	<p>Update on Asset Management Strategy – Income and Savings 2023-2026</p> <p>Contact Officer: Luke Dove</p> <p>Director Regeneration & Growth – Tony McGovern</p>	<p>Cabinet - Regeneration & WMCA (Cllr Hughes)</p>	<p>Exempt – financial or business affairs</p>	<p>18 October 2023</p>		



	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
22	<p>Future Use of Smethwick Swimming Centre – Options</p> <p>Contact Officer: Clinton Felicio</p> <p>Director: Tony McGovern, Director of Regeneration and Growth</p>	<p>Cabinet - Regeneration & WMCA (Cllr Hughes)</p>	N/A	18 October 2023	N/A	Cabinet Report



Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
<p>23 Tipton Town Centre Redevelopment Options To agree funding package for the delivery of Tipton Town Centre Redevelopment Scheme and enter into a Funding Agreement with DLUHC</p> <p>Contact Officer: Alexander Oxley</p> <p>Director: Tony McGovern – Director of Regeneration and Growth</p>	<p>Cabinet – Regeneration and Growth (Cllr P Hughes) Housing and Built Environment (Cllr Rollins)</p>	<p>Private – Financial or Business Affairs</p>	<p>18 October 2023</p>		<p>Cabinet Report</p>



Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
<p>24 Endorsement of the Tackling Poverty Plan To endorse the partnership-led plan to address poverty in Sandwell, following its launch at the Cost of Living Summit in October 23</p> <p>Contact Officer: Jane Alexander/ Heather Chinner</p> <p>Director: Shokat Lal, Chief Executive</p>	<p>Cabinet – Leader of the Council (Cllr Carmichael)</p>	<p>Public</p>	<p>15 November 2023</p>	<p>7 December – SNAC</p>	<p>Tackling Poverty Plan</p>



	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
25	<p>Highway Strategic Road Safety Plan 2023-2028</p> <p>Contact Officer: Robin Weare</p> <p>Director: Alice Davey – Director of Borough Economy</p>	<p>Cabinet - Environment & Highways (Cllr Millard)</p>		<p>15 November 2023</p>		



	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
26	<p>Black Country Medium Schemes Framework – Re-Procurement</p> <p>Contact Officer: Robin Weare</p> <p>Director: Alice Davey - Director of Borough Economy</p>	<p>Cabinet - Environment & Highways (Cllr Millard)</p>	Public	15 November 2023	No	Report



Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
<p>27 Sandwell Council Housing Asset Management Strategy 2024-2029 To agree the approach to invest in HRA assets for the next 5 years</p> <p>Contact Officer: Sarah Ager</p> <p>Director – Gillian Douglas, Director of Housing</p>	<p>Cabinet – Housing and the Built Environment (Cllr Rollins)</p>		<p>15 November 2023</p>		



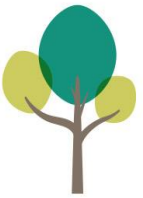
	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
28	<p>Building Safety and Compliance Strategy</p> <p>Contact Officer: Phil Deery</p> <p>Director – Gillian Douglas, Director of Housing</p>	<p>Cabinet – Housing and the Built Environment (Cllr Rollins)</p>		<p>15 November 2023</p>		



Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
<p>29 Feasibility Reports – WMCA – cultural facilities & Cultural Development Fund</p> <p>Contact Officer: Dawn Winter</p> <p>Director: Alice Davey – Director of Borough Economy</p>	<p>Cabinet - Leisure and Tourism (Cllr Padda)</p>		<p>15 November 2023</p>		



	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
30	<p>Cultural Compact & Cultural Prospectus</p> <p>Contact Officer: Dawn Winter</p> <p>Director: Alice Davey – Director of Borough Economy</p>	<p>Cabinet - Leisure and Tourism (Cllr Padda)</p>		<p>15 November 2023</p>		



	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
31	<p>Events Governance and Safety Advisory Group Terms of Reference</p> <p>Contact Officer: Matthew Huggins</p> <p>Director: Alice Davey – Director of Borough Economy</p>	<p>Cabinet - Leisure and Tourism (Cllr Padda)</p>		<p>15 November 2023</p>		



	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
32	<p>Allotments Review and Strategy</p> <p>Contact Officer: Matthew Huggins</p> <p>Director: Alice Davey – Director of Borough Economy</p>	<p>Cabinet - Leisure and Tourism (Cllr Padda)</p>		15 November 2023		
33	<p>Animal Welfare Policy – Forge Mill Farm</p> <p>Contact Officer: Matthew Huggins</p> <p>Director: Alice Davey – Director of Borough Economy</p>	<p>Cabinet - Leader of the Council (Cllr Carmichael)</p>		6 December 2023		



	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
34	<p>Household Waste Collection Review</p> <p>Contact Officer: Ben Percival</p> <p>Director: Alice Davey – Director of Borough Economy</p>	<p>Cabinet – Environment & Highways (Cllr Millard)</p>		<p>6 December 2023</p>		
35	<p>Regional Speed Enforcement</p> <p>Contact Officer: Robin Weare</p> <p>Director: Alice Davey – Director of Borough Economy</p>	<p>Cabinet - Environment & Highways (Cllr Millard)</p>		<p>6 December 2023</p>		



ONE COUNCIL
ONE TEAM

	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
36	<p>Q2 Budget Monitoring 2023/24 Cabinet to note the current financial position and refer to Scrutiny</p> <p>Contact Officer: Rebecca Maher</p> <p>Director: Simone Hines</p>	<p>Cabinet – Finance & Resources (Cllr Piper)</p>	Public	6 December 2023	Post -04/01/24	Appendices



Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
<p>37 Heritage Strategy</p> <p>Contact Officer: Dawn Winter</p> <p>Director: Alice Davey – Director of Borough Economy</p>	<p>Cabinet – Leisure and Tourism (Cllr Padda)</p>		<p>6 December 2023</p>		
<p>38 Safer Green Spaces Strategy</p> <p>Contact Officer: Matthew Huggins</p> <p>Director: Alice Davey – Director of Borough Economy</p>	<p>Cabinet - Leisure and Tourism (Cllr Padda)</p>		<p>6 December 2023</p>		



Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
<p>39 Sandwell Valley Master Plan and 10 Year Business Plan</p> <p>Contact Officer: Matthew Huggins</p> <p>Director: Alice Davey – Director of Borough Economy</p>	<p>Cabinet - Leisure and Tourism (Cllr Padda)</p>		<p>6 December 2023</p>		



	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
40	<p>Mowing Review and Rewilding Strategy</p> <p>Contact Officer: Ben Percival</p> <p>Director: Alice Davey – Director of Borough Economy</p>	<p>Cabinet - Leisure and Tourism (Cllr Padda)</p>		<p>6 December 2023</p>		
41	<p>Fishing Policy</p> <p>Contact Officer: Matthew Huggins</p> <p>Director: Alice Davey – Director of Borough Economy</p>	<p>Cabinet - Leisure and Tourism (Cllr Padda)</p>		<p>6 December 2023</p>		



	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
42	<p>Council Tax Base 2024/25</p> <p>Contact Officer: Ian Dunn</p> <p>Director: Brendan Arnold</p>	<p>Cabinet – Finance & Resources (Cllr Piper)</p>	Public	17 January 2023		Council Tax Base Report
43	<p>Archives Centre</p> <p>Contact Officer: Dawn Winter</p> <p>Director: Alice Davey – Director of Borough Economy</p>	<p>Cabinet – Leisure and Tourism (Cllr Padda)</p>		17 January 2024		

