

Audit, Standards & Governance Committee

15th October 2026

Report: Annual Governance Statement 2025/26 Action Plan Update

Relevant Portfolio Holder		Councillor Simon Nock
Portfolio Holder Consulted		Yes
Relevant Assistant Director		Debra Goodall
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Wards Affected		ALL
Ward Councillor(s) consulted		No
Relevant Council Priority		
Key Decision NO – Information only		
If you have any questions about this report, please contact the report author in advance of the meeting.		

1. RECOMMENDATIONS

The Audit, Standards and Governance Committee is asked to RESOLVE to:

- 1.1. Consider and comment on the progress made in delivering the Annual Governance Statement 2025/26 Action Plan, as set out in this report and the updated Action Plan at Appendix 1.
- 1.2. Consider and comment on the actions currently reported as red or amber and the further work being undertaken to address areas of delay.
- 1.3. Agree that further update reports be presented to the Committee to demonstrate continued delivery of the Action Plan.

2. BACKGROUND

- 2.1. The Annual Governance Statement (AGS) for 2025/26 was considered by the Audit, Standards and Governance Committee on 13 July 2026. The AGS identified several significant governance issues and included an Action Plan setting out the activities and milestones through which those issues would be addressed.

Audit, Standards & Governance Committee

15th October 2026

- 2.2. The Committee agreed that regular update reports should be presented to demonstrate delivery of the Action Plan. This report provides the first consolidated update and reflects the position recorded by action sponsors as at 30 September 2026.
- 2.3. The Action Plan is intended to provide a high-level and transparent means of monitoring the Council's response to the governance issues identified within the Annual Governance Statement. These include workforce capacity, VAT compliance, risk management, conflicts of interest, policy management, whistleblowing, the capital programme, financial reporting, the Council's ERP system and financial planning.
- 2.4. Each individual milestone is assessed on a monthly basis with the status as at 30 September reported to this meeting. The RAG assessment in this report is applied to each individual AGS milestone and is therefore not directly comparable with overall workstream ratings. A workstream may contain several activities progressing at different rates. It is therefore possible for a specific AGS milestone to be rated red while the wider workstream remains amber, reflecting progress elsewhere within that workstream.

GOVERNANCE APPROACH

- 2.5. Given the scope and depth of issues identified within the Annual Governance Statement and through other routes, a formal project management approach was adopted to provide assurance over delivery mechanisms, available skills and resources.
- 2.6. A programme of eight project workstreams was identified as set out in figure 1 below.

Figure 1: Programme Structure

Audit, Standards & Governance Committee

15th October 2026

Six Core Workstreams (8 Programmes in total)

1. Capital Programme Review

Rebuilds the capital programme from first principles ensuring accurate expenditure and funding match.

2. Treasury Management Review

Establishes robust cashflow understanding and reviews borrowing and investment strategies to reduce risk.

3. Budget Review

Aligns financial planning with corporate priorities, ensuring realistic and well-grounded spending forecasts.

4. Closedown Process Review

Reconstructs closedown process, corrects accounting entries, and prepares for external audit assurance.

5. Financial Systems

Stabilisation of core financial systems, processes and governance to deliver a fit-for-purpose system.

6. Workforce Resilience

Build capacity and resilience throughout the team with improved wellbeing expectations, strong workforce and succession plans.

Other Project Workstreams:

7. VAT Review

8. Risk Review



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- 2.7. For complete alignment, each workstream was referenced back to the Annual Governance Statement as demonstrated in Figure 2 below.

Figure 2: Workstream alignment to AGS

Six Core Workstreams:

1 Capital Programme Review (AGS Ref 8)

Rebuilds the capital programme from first principles ensuring accurate expenditure and funding match.

2 Treasury Management Review (AGS Ref 8)

Establishes robust cashflow understanding and reviews borrowing and investment strategies to reduce risk.

3 Budget Review (AGS Ref 11)

Aligns financial planning with corporate priorities, ensuring realistic and well-grounded spending forecasts.

4 Closedown Process Review (AGS Ref 9)

Reconstructs closedown process, corrects accounting entries, and prepares for external audit assurance.

5 Financial Systems (AGS Ref 10)

Stabilisation of core financial systems, processes and governance to deliver a fit-for-purpose system

6 Workforce Resilience (AGS Ref 1)

Build capacity and resilience throughout the team with improved wellbeing expectations, strong workforce and succession plans.

Other Project Workstreams:

7 VAT Review (AGS Ref 2)

Completes final ECN submissions and work to move to automated VAT returns

8 Risk Review (AGS Ref 3 / 14 (RBC))

Embeds Opportunity Risk Management Process

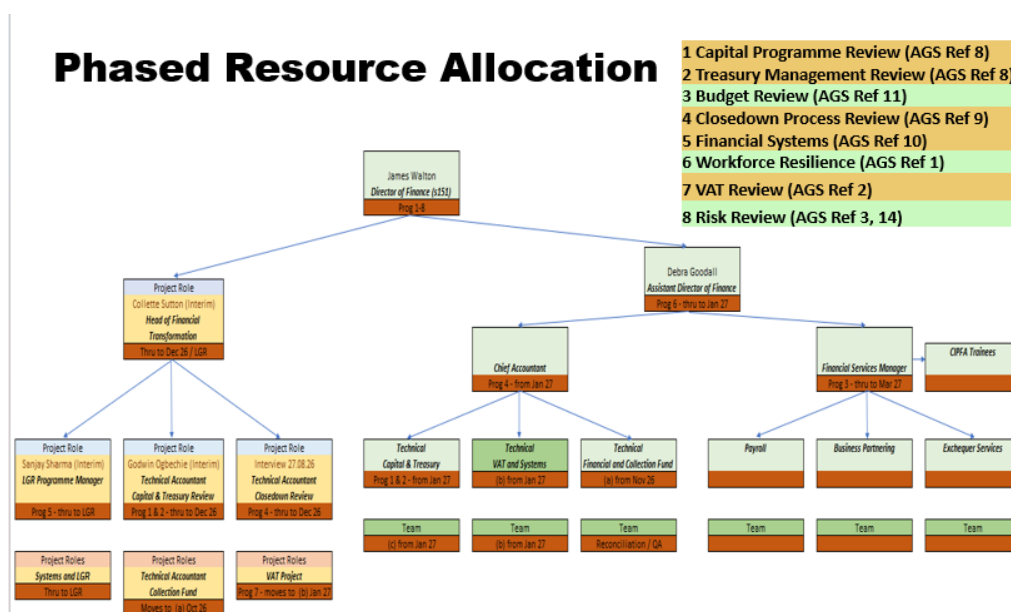
- 2.8. The scale of the programme necessitated the redevelopment of the finance team in parallel with programme delivery by the team themselves. To accommodate this, the team was restructured to create two distinct teams - a project team and a permanent team. The project team would be resourced by temporary and agency workers and would be managed by an experienced project manager. The permanent team would be restructured to accommodate permanent recruitment to a sustainable team.

Audit, Standards & Governance Committee

15th October 2026

- 2.9. The eight workstreams making up the programme were divided between the project team and the permanent team, broadly on the basis that short term work was allocated to the project team with an intention that recruitment to the permanent team would align with, and facilitate, handover of the completed project work from the outgoing project worker to the permanent recruit.
- 2.10. On this basis, and as set out below in Figure 3, the project team would manage the capital, treasury, closedown, systems and VAT Reviews, while the permanent team would focus on the budget review, workforce resilience and risk management.

Figure 3: Overview of Finance Team Structure



- 2.11. This approach has not been completely straightforward due to problems relating to recruitment, turnover, staff sickness, capacity and capability and a changing external environment. Nevertheless, significant and material progress has been made across all eight projects.

PROGRESS AT 30 SEPTEMBER 2026

Audit, Standards & Governance Committee

15th October 2026

- 2.12. The Action Plan contains 54 individual milestones spread over 11 identified governance issues. As at 30 September 2026 each has been RAG rated and demonstrate:

17 milestones are complete

20 milestones are green (i.e. on track with initial deadlines)

14 milestones are amber (i.e. with some slippage or other areas of concern)

3 milestones are red (i.e. not on track with initial deadlines)

- 2.13. This means that 37 of the 54 milestones (or 69%) are either complete or currently assessed as green. The remaining milestones comprise actions where further work, management attention or revised delivery arrangements are required.

- 2.14. Progress to date includes:

- the incorporation of the remaining Workforce Strategy actions and wider corporate people priorities into the Corporate People Action Plan
- completion of the review of the Finance Team structure, action to address immediate resource pressures and establishment of permanent and project team arrangements
- completion of Member training relating to the Code of Conduct, declarations of interest, gifts and hospitality
- development of a policy management framework, collation of Council policies and identification of responsible officers and review dates
- implementation of quarterly whistleblowing reporting arrangements;
- refresh of the Capital Programme Board and its terms of reference
- publication of the draft 2025/26 Statement of Accounts and continuation of regular engagement with the external auditor;
- completion of the ERP health check and appointment of the Head of Financial Transformation
- commencement of the Spending Review and associated Medium Term Financial Plan work

- 2.15. Several longer-term actions are progressing in accordance with their current delivery dates. These include the development and approval of the Opportunity Risk Management Strategy, the Finance Workforce Plan, testing of the TechnologyOne VAT submission module, external

Audit, Standards & Governance Committee

15th October 2026

audit planning, the review of accounts closedown arrangements and preparation of the 2027/28 budget and Medium Term Financial Plan.

- 2.16. The Opportunity Risk Management Strategy has been considered by Member Risk Champions and reviewed by external Council advisors. Revised Member Risk Champion role descriptions have also been circulated, and a risk management workshop is arranged for October 2026.
- 2.17. In relation to financial reporting, an Interim Closedown Accountant has been appointed. A comprehensive draft 2026/27 closedown pack and timetable has been prepared, incorporating detailed tasks, dependencies and critical paths. A lessons-learned review of the 2025/26 closedown has also been completed, and arrangements are being developed for half-year accounts and strengthened working-paper and reconciliation processes.
- 2.18. The Spending Review commenced during September 2026 and is expected to inform reports to Cabinet in November 2026. Member scrutiny has commenced through the Budget and Finance Working Group.

RED ACTIONS REQUIRING FURTHER ATTENTION

- 2.19. Three milestones are reported as red at 30 September 2026. These are set out below and will remain subject to specific management oversight.

VAT returns: performance measures and automation

- 2.20. The milestone to create performance indicators to manage VAT error rates, training requirements and the potential for automation was due in September 2026 and had not commenced at the reporting date. Work relating to the TechnologyOne VAT module is progressing, although implementation remains dependent upon amendments to supporting procedures before the module can be fully tested and brought into operation.
- 2.21. The wider VAT workstream has progressed, including routine submission of VAT returns within the required timescales, continued staff training, development of a VAT manual and further work on VAT control account reconciliations and the treatment of adjustments in the general ledger. The specific AGS milestone to establish a defined suite of performance indicators, however, was not completed by September

Audit, Standards & Governance Committee

15th October 2026

2026 and is therefore reported as red. In the interim, assurance is being provided through the operation of the monthly VAT return process, ongoing training, specialist tax support and continued review of identified VAT risks.

- 2.22. The development of formal performance measures will now be taken forward as part of the wider VAT improvement work. These measures will need to cover the timeliness and accuracy of returns, identified errors and corrections, completion of reconciliations, training requirements and progress in reducing reliance on manual intervention and external support. The wider workstream remains subject to resource and capacity constraints and dependencies on HMRC and specialist advisers.

Capital programme: reporting and risk assessment

- 2.23. The milestone to regularise capital programme reporting and complete a risk assessment of the programme was due in September 2026 and was not achieved. The review has identified significant underlying issues, including limited resources, incomplete records, weaknesses in the audit trail and key records requiring update. The 2026/27 Capital Programme and associated funding sources have been reconstructed and are being validated with project managers, while work is also progressing to confirm borrowing requirements and review capital reserves and financing arrangements.
- 2.24. The immediate priority is to establish a reliable and reconciled position on the 2026/27 Capital Programme, its funding and its revenue consequences. This information is required to support the 2027/28 Medium Term Financial Plan and to identify any potential funding gap or borrowing requirement. New capital expenditure remains subject to additional control while this work is completed.
- 2.25. The original expectation that the immediate risk assessment would be completed in October 2026 should now be regarded as subject to the completion and validation of the underlying capital and funding information. The wider Capital Programme Review is not expected to be completed by its original programme deadline of 31 December 2026, with 31 March 2027 now identified as the more realistic completion date. The workstream will remain red and subject to specific oversight until a reliable programme and funding position, appropriate reporting arrangements and a rectification plan are in place.

Audit, Standards & Governance Committee

15th October 2026

ERP recovery programme: implementation of the resourced plan

- 2.26. The milestone to implement a fully defined and resourced ERP recovery plan in October 2026 was not on track at the reporting date. Although the TechnologyOne health check has been completed and key actions have been extracted and prioritised, these actions have not yet been consolidated into the complete recovery plan envisaged by the AGS milestone, with defined outcomes, outputs, resources, governance, dependencies and delivery dates.
- 2.27. Priority control improvements are nevertheless continuing. The bank reconciliation module has been installed, systems support for accounts closedown has commenced and work is progressing on TechnologyOne recommendations, receipts in progress, systems contracts and planning for the VAT module. The wider financial systems workstream is assessed as amber rather than red because material activity is underway, but the specific AGS milestone remains red because the resourced and governed recovery plan has not yet been implemented.
- 2.28. Progress is affected by the volume and complexity of outstanding systems activity, reliance on limited key personnel and competing priorities across the Finance Resilience Programme. The pause in Local Government Reorganisation has also prompted reconsideration of longer-term options. The immediate governance requirement is therefore to bring the separate priority actions together into a single recovery plan that establishes clear ownership, resources, sequencing, dependencies, risk management arrangements, assurance points and a realistic implementation timetable. Until that plan is agreed and resourced, there remains a risk that individual improvements will be delivered without providing sufficient assurance over the overall financial systems control environment.

AMBER ACTIONS

- 2.29. Fourteen milestones are reported as amber. These include actions that have commenced but are not yet complete, actions affected by dependencies or changing circumstances, and milestones where delivery arrangements or completion dates require further confirmation.
- 2.30. The principal amber areas are:
- the workforce actions associated with LGR Routes. These are on hold following the announcement on 7 September 2026 from

Audit, Standards & Governance Committee

15th October 2026

Government that the local government reorganisation programme is being paused while it carries out a review.

- finalisation and publication of the revised Whistleblowing Policy. The draft has been approved by Audit Committee and is now awaiting final confirmation of contact details to be included.
- incorporation of the capital programme risk assessment into second-quarter monitoring. This due to the additional work required to complete the capital programme review before a risk assessment can be completed.
- stabilisation of the Finance Team structure and commencement of permanent recruitment. This is due to availability of staff and turnover in the team
- accounts closedown training, earlier deadlines, quality review and assurance-rebuilding arrangements. This has been paused to facilitate remediation of other higher priority areas such as the capital review.
- enhanced Audit Committee reporting on accounts closedown audit readiness. This has been paused to facilitate remediation of other higher priority areas such as the capital review.
- development of the overarching ERP recovery plan. This has been delayed due to the reassessment of options following the Government decision to pause the LGR programme.
- delivery of ERP outputs. This has been delayed due to the reassessment of options following the Government decision to pause the LGR programme.
- completion of the financial planning review to support the Medium Term Financial Plan. This is due to availability of staff and turnover in the team.

- 2.31. All remaining milestones have later final completion dates and preparatory work is underway. They are flagged as amber due to dependencies elsewhere in the programme and will nevertheless continue to be monitored to ensure that slippage in intermediate activity does not affect the overall delivery of the targeted governance outcomes.

OVERALL ASSESSMENT

- 2.32. The Action Plan demonstrates positive progress across a broad range of governance and financial management activity. A substantial number of the earlier milestones have been completed and work has commenced across most of the longer-term programmes.

Audit, Standards & Governance Committee

15th October 2026

- 2.33. The updated position also identifies areas where delivery has not progressed as originally intended. The red actions relating to VAT performance measures, the capital programme risk assessment and implementation of the ERP recovery plan require particular attention. These matters will remain visible through the Action Plan and further progress will be reported to the Committee.
- 2.34. The red ratings do not indicate that no activity is taking place across the relevant areas. They identify specific governance milestones that have not been achieved within the original timescale. In particular, wider activity continues within the VAT, capital and financial systems workstreams, but this does not remove the need to complete the defined performance, control, resourcing and programme-governance arrangements set out in the AGS Action Plan.
- 2.35. The next update should confirm progress against the revised delivery arrangements for the red actions and provide assurance that the remaining milestones continue to support delivery of the targeted outcomes set out in the Annual Governance Statement.

3. FINANCIAL IMPLICATIONS

- 3.1. This report is intended to strengthen governance and assurance and there are no financial implications arising as a direct result.
- 3.2. As individual milestones are developed and implemented, financial implications may be identified. Where this occurs, these will be managed through the Council's existing financial and decision-making procedures.

4. LEGAL IMPLICATIONS

- 4.1. There are no direct legal implications arising from this report.

5. OTHER - IMPLICATIONS

Local Government Reorganisation (LGR)

- 5.1. The pause in the Local Government Reorganisation process has affected some workforce and ERP recovery activity. Relevant actions have been placed on hold or are being reassessed where necessary

Relevant Council Priority

Audit, Standards & Governance Committee

15th October 2026

- 5.2. Financial resilience and good governance underpin the council's ability to meet all of its priorities.

Climate Change Implications

- 5.3. No climate change implications, nor governance issues, are identified in this report, the AGS or the AGS action Plan.

Equalities and Diversity Implications

- 5.4. No equalities and diversity implications, nor governance issues, are identified in this report, the AGS or the AGS action Plan.

6. RISK MANAGEMENT

- 6.1. The Annual Governance Statement and associated Action Plan provide assurance over the Council's governance, risk management and internal control arrangements.
- 6.2. Failure to deliver the Action Plan milestones could result in the continuation of the governance weaknesses identified within the Annual Governance Statement. The use of milestone-level status reporting enables areas of delay to be identified, escalated and subject to appropriate management action.
- 6.3. The updated position will continue to be reviewed alongside the Council's corporate risk management arrangements and the developing Opportunity Risk Management Strategy.

7. APPENDICES and BACKGROUND PAPERS

- 7.1. Appendix 1 – Annual Governance Statement 2025/26 Action Plan: position at 30 September 2026.
- 7.2. Background paper – Annual Governance Statement 2025/26, considered by the Audit, Standards and Governance Committee on 13 July 2026.

**Audit, Standards
& Governance Committee****15th October 2026****Appendix 1**

AGS Ref	Governance Issue	Sponsor	Activity	September
1	Workforce Strategy: Corporate People Action Plan	Assistant Director Corporate Services & Transformation	Any remaining actions from the existing Workforce Strategy action plan (Sep 2026)	COMPLETE
1	Workforce Strategy: Corporate People Action Plan	Assistant Director Corporate Services & Transformation	Workforce-related actions arising from the LGR programme / LGR Routes (Sep 2026)	Decision to pause LGR process - actions on hold.
1	Workforce Strategy: Corporate People Action Plan	Assistant Director Corporate Services & Transformation	Other corporate people priorities(Sep 2026)	COMPLETE
1	Workforce Strategy: Corporate People Action Plan	Director of Finance (s151 Officer)	Review of current Finance Team Structure and approach (Jun 2026)	COMPLETE
1	Workforce Strategy: Corporate People Action Plan	Director of Finance (s151 Officer)	Recruitment to cover immediate resource issues (Jul 2026)	COMPLETE
1	Workforce Strategy: Corporate People Action Plan	Director of Finance (s151 Officer)	Review of Permanent / Agency staffing (Sep 2026)	COMPLETE
1	Workforce Strategy: Corporate People Action Plan	Director of Finance (s151 Officer)	Workforce Plan for Finance Team completed (Dec 2026)	Outline presentation produced and team away day organised in November.
1	Workforce Strategy: Corporate People Action Plan	Director of Finance (s151 Officer)	Implementation of sustainable team model (Jan 2027)	Job Descriptions and Person Specifications being updated and roles and responsibilities reviewed across the team.

Audit, Standards & Governance Committee

15th October 2026

2	VAT Returns	Director of Finance (s151 Officer)	Regular reporting to Audit, Governance and Standards Committee and the Audit, Standards and Governance Committee on Penalty Suspension actions (from Nov26)	n/a
2	VAT Returns	Director of Finance (s151 Officer)	Creation of KPIs to manage error rate, training requirements and potential for automation (Sep 2026)	Formal KPI suite not completed. Interim monitoring continues through monthly VAT return submission, control account reconciliation work, staff training and specialist tax support. Performance measures will be developed through the wider VAT improvement work.
2	VAT Returns	Director of Finance (s151 Officer)	Review of TechOne submission modules (Dec 2026)	Module ready for testing.
2	VAT Returns	Director of Finance (s151 Officer)	Implementation of automated VAT returns without manual workarounds (Apr 2027)	n/a
3	Risk Management	Director of Finance (s151 Officer)	Development of Risk Management Dashboard to incorporate refreshed Corporate, Project and Service Risks (Sep 2026)	Draft ORMS in place and Risk Management workshop arranged for October 2026
3	Risk Management	Director of Finance (s151 Officer)	Approval of Opportunity Risk Management Strategy (Dec 2026)	Draft Strategy developed and reviewed with Member Risk Champions and external advisers. Formal approval is expected in January 2027 when Audit Committee next meet.
3	Risk Management	Director of Finance (s151 Officer)	Embedded Risk Management process involving Member oversight by Risk Champion and Executive and Cabinet (Dec 2026)	See above

**Audit, Standards
& Governance Committee****15th October 2026**

3	Risk Management	Director of Finance (s151 Officer)	Third party review by Internal Audit Services (Mar 2027)	n/a
4	Third Party Relationships and Conflicts of Interest - Bromsgrove	Assistant Director of Legal, Democratic and Procurement Services (Monitoring Officer) and the Assistant Director for Corporate Services and Transformation	Delivery of training to ensure compliance with the existing processes as listed below (from July 2026): Bromsgrove Members' Code of Conduct Bromsgrove Member declarations of gifts and hospitality (including form) DPI form for a District Councillor	COMPLETE
5	Policy review	CEO	Definition approved for Strategies, Policies, Procedures and Guidance (Jul 2026)	COMPLETE
5	Policy review	CEO	Collation of Council wide Policies for review (Jul 2026)	COMPLETE
5	Policy review	CEO	Identification of key requirements – lead officer, review dates, status. (Sep 2026)	COMPLETE
5	Policy review	CEO	Approval internally or by relevant committee or Council (tbc)	COMPLETE
6	Whistleblowing Policy	Assistant Director Legal, Democratic and Procurement Services (Monitoring Officer)	Policy approved by Audit, Governance and Standards Committee and Audit, Governance and Standards Committee (Jul 2026)	The current Policy is being amended and the team are waiting on final details to be able to finalise this before it will be published.
6	Whistleblowing Policy	Assistant Director Legal, Democratic and Procurement Services (Monitoring Officer)	Communication roll out (Jul 2026)	Whistleblowing was presented as part of the 4 th Tier Managers meeting in July to cover expectation, process and approach.

Audit, Standards & Governance Committee

15th October 2026

7	Whistleblowing Policy Reporting	Assistant Director Legal, Democratic and Procurement Services (Monitoring Officer)	MO to provide quarterly updates to Audit, Governance and Standards Committee and Audit, Governance and Standards Committee (Jul 2026)	COMPLETE
8	Capital Programme	Director of Finance (s151 Officer)	Revision of Capital Programme Board Terms of Reference and refresh of Group (Jul 2026)	COMPLETE
8	Capital Programme	Director of Finance (s151 Officer)	Regularised reporting and risk assessment of programme (Sep 2026)	Milestone not achieved. The review has identified incomplete records, weaknesses in the audit trail and key information requiring update. The 2026/27 Capital Programme and funding sources have been reconstructed and are being validated. Borrowing requirements and capital reserve and financing reviews are in progress. An action plan for rectification is being developed.
8	Capital Programme	Director of Finance (s151 Officer)	Incorporation into Quarterly Reporting from Q2 (Nov 2026)	Incorporation into monitoring is dependent upon completion and validation of the underlying capital programme, funding and financing information. The position will be reported when sufficiently robust to support financial monitoring and decision-making.
8	Capital Programme	Director of Finance (s151 Officer)	Revised Capital Programme (Mar 2027)	The wider Capital Programme Review is expected to complete by 31 March 2027, including review of programme funding and capital financing arrangements.
9	SoA 2025/26	Director of Finance (s151 Officer)	Closedown timetable in place and updated weekly (Jun 2026)	COMPLETE

**Audit, Standards
& Governance Committee****15th October 2026**

9	SoA 2025/26	Director of Finance (s151 Officer)	Draft SoA published - fully compliant, true and fair view(Jun 2026)	COMPLETE
9	SoA 2025/26	Director of Finance (s151 Officer)	Quality assessed complete and auditable working papers and audit evidence produced (Nov2027)	Interim Closedown Accountant appointed. Review commenced.
9	SoA 2025/26	Director of Finance (s151 Officer)	External Audit 2025/26 planning and liaison (Jan 2027)	Meetings with new External Audit Lead commenced. Approach agreed.
9	SoA 2025/26	Director of Finance (s151 Officer)	Final SoA audit opinion and approval (Jan 2027)	External Audit commenced.
9	SoA 2026/27 and future years	Director of Finance (s151 Officer)	Regular 'golden triangle' engagement with external auditors (from July 2026)	COMPLETE
9	SoA 2026/27 and future years	Director of Finance (s151 Officer)	Stabilise finance team structure reviewing capacity and capability planning for SoA delivery (Sep2026)	Link to Workforce Planning, implementation of sustainable team model and appointment of Interim Closedown Accountant. Recruitment to commence October 2026.
9	SoA 2026/27 and future years	Director of Finance (s151 Officer)	Implement alignment and closedown training across finance team (from Sep 2026)	Interim Closedown Accountant appointed. Review commenced.
9	SoA 2026/27 and future years	Director of Finance (s151 Officer)	Closedown programme with earlier internal deadlines agreed(Dec 2026)	Interim Closedown Accountant appointed. Review commenced.
9	SoA 2026/27 and future years	Director of Finance (s151 Officer)	Pre-work, documentation and engagement implemented from 2026/27 SoA - consider mock audit (Dec 2026)	Interim Closedown Accountant appointed. Review commenced.
9	SoA 2026/27 and future years	Director of Finance (s151 Officer)	Introduce formal pre-audit quality review process (Dec2026)	Interim Closedown Accountant appointed. Review commenced.

**Audit, Standards
& Governance Committee****15th October 2026**

9	SoA 2026/27 and future years	Director of Finance (s151 Officer)	Strategy to rebuild assurance/phased recovery(Dec 2026): Opening balances and in year movement so High-risk balance so Retrospective reviews	Not yet commenced
9	SoA 2026/27 and future years	Director of Finance (s151 Officer)	Review internal controls(journals, revenue/capital, interauthority, VAT, reconciliations)and document procedures (Feb2027)	Not yet commenced
9	SoA 2026/27 and future years	Director of Finance (s151 Officer)	Enhanced reporting to Audit,Governance and Standards Committee and Audit, Governance and Standards Committee of audit readiness and associated risks (from Oct2026)	External Audit Report on October / November Audit Committee round
9	SoA 2026/27 and future years	Director of Finance (s151 Officer)	Links to ERP recoveryprogramme	n/a
10	ERP Recovery Programme	Director of Finance (s151 Officer)	Complete Health Check review to identify key priorities and critical path (Aug 2026)	COMPLETE
10	ERP Recovery Programme	Director of Finance (s151 Officer)	Develop ERP recovery plan, Outcomes, Outputs, Inputs/Resourcing Governance(Sep 2026)	TechnologyOne health check completed and key actions extracted and prioritised. Priority improvement activity is underway, but the actions have not yet been consolidated into a fully defined and resourced recovery plan. The scope and longer-term options are being reassessed following the pause in LGR.
10	ERP Recovery Programme	Director of Finance (s151 Officer)	Implement resourced plan (Oct2026)	Not commenced as a complete, resourced programme. Implementation of individual priority actions is underway, including installation of the bank

Audit, Standards & Governance Committee

15th October 2026

				reconciliation module and work on TechnologyOne recommendations, receipts in progress and systems contracts. A consolidated recovery plan, governance structure and revised implementation timetable remain to be agreed.
10	ERP Recovery Programme	Director of Finance (s151 Officer)	Delivery Outputs (from Jan2027)	Bank reconciliation module installed, with testing affected by resource constraints. Further priority outputs include TechnologyOne system patching, resolution of receipts in progress, review of system and feeder-system contracts and planning for the VAT module.
11	Financial Planning Process	Director of Finance (s151 Officer)	Quarterly reporting throughout the MTFP process and approved timetable (from Jul2026)	COMPLETE
11	Financial Planning Process	Director of Finance (s151 Officer)	Growth, Inflation, Demand and Funding Review to inform MTFP(Sep 2026)	Spending Review commenced, due to be reported to Cabinet / Executive Committee November 2026.
11	Financial Planning Process	Director of Finance (s151 Officer)	Savings Programme commenced with public consultation (Nov 2026)	Spending Review commenced, due to be reported to Cabinet / Executive Committee November 2026.
11	Financial Planning Process	Director of Finance (s151 Officer)	Public Consultation responses considered (Jan 2027)	n/a
11	Financial Planning Process	Director of Finance (s151 Officer)	Balanced Budget (2027/28) and sustainable MTFP (2027/28 to2030/31) approved by Council(Mar 2027)	n/a
11	Financial Planning Process	Director of Finance (s151 Officer)	Enhanced s25 Report to evidence robust management ofthe budget process, reserves utilisation and overall sustainability	n/a

**Audit, Standards
& Governance Committee**

15th October 2026

11	Financial Planning Process	Director of Finance (s151 Officer)	Scrutiny by Budget Working Group (throughout)	RBC Budget Scrutiny Working Group met 03 September 2026. BDC Budget and Finance working Group met 16 September 2026.
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