Wokingham Borough Council

Annual Governance Statement 2022-23

Version 2.0, 15 May 2023

Executive Summary

Wokingham Borough Council is committed to playing its role in making Wokingham borough a great place to live, learn, work, and grow, and a great place to do business. This commitment is set out in the Council Plan and describes how the Council will meet the challenges ahead and achieve its priorities.

To be successful, the Council must have a solid foundation of good governance and sound financial management. The Council's Local Code of Corporate Governance ensures that we are doing the right things, in the right way, in line with our values. The Local Code includes the assurance framework that sets out how and on what the Council will seek to obtain assurance.

A copy of the Council's Local Code and Assurance Framework is available on our website at https://wokingham.moderngov.co.uk/documents/s44678/Appendix%202%20Local%20Code%20of%20Corporate%20Governance.pdfw

Each year, the Council is required to produce an Annual Governance Statement (AGS) which describes how its corporate governance arrangements set out in the Local Code have been working. This AGS gives assurances on compliance for the year ending 31 March 2023.

During 2022/23, the Council welcomed a follow up visit by the Local Government Association to assess progress since the previous years' corporate peer review. The insights and recommendations arising have been built into the production of this year's AGS.

The Leader of the Council and Chief Executive both recognise the vital importance of having a solid foundation of good governance and sound financial management. They pledge their commitment to address the matters highlighted in this Statement, and to further enhance our governance arrangements to enable delivery of the Council Plan.

The Leader and Chief Executive confirm they have been advised of the implications of the review by Senior Management and are satisfied that the steps outlined in this document will ensure that our governance arrangements remain fit for the future.

Signed on behalf of Wokingham Borough Council

Stephen Conway   **Susan Parsonage**

Leader of the Council   Chief Executive

1. Introduction and acknowledgement of responsibility

1.1 Wokingham Borough Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards. It needs to ensure that public money is safeguarded, properly accounted for and used economically, efficiently and effectively. The Accounts and Audit Regulations (2015), as amended by the Accounts and Audit (Coronavirus) (Amendment) Regulations 2020, require the council to conduct a review, at least once a year, on the effectiveness of its system of internal control and include an Annual Governance Statement reporting on the review with the Statement of Accounts.

1.2 The principles of good governance as set out in the CIPFA/SOLACE Delivering Good Governance in Local Government publication (2016) define the various features of good governance in the public sector. The document sets out seven core principles that underpin the governance framework and these are set out in Table 1 below.

Table 1 – Core principles of the CIPFA/SOLACE framework.

Behave with integrity

Demonstrate transparency and accountability

Engage with stakeholders

Define outcomes

Develop capacity capability and leadership

Manage risks and performance effectively

Ensure planned outcomes are achieved

2. Key elements of the Council's governance arrangements

2.1   The governance framework at Wokingham Borough Council comprises the systems and processes, culture, and values which the Council has adopted in order to deliver on the above principles. The Council has a local code of corporate governance, which is consistent with the principles of the CIPFA/SOLACE framework (2016). This is regularly reviewed and assessed for compliance. The CIPFA Financial Management Code 2019 (FM Code) was introduced during 2020-21, to improve the financial resilience of organisations by embedding enhanced standards of financial management. The Council, through its Audit Committee, has assessed compliance with the FM Code in February 2023 and is using the improvement actions arising from its review to further strengthen its financial management.

Table 2 – Overview of the council's governance framework

Scrutiny and review	Council, Executive & Leader
• Scrutiny commissions reviews of Council policy and services and can challenge decisions • Audit Committee and Standards Committee reviews governance and promotes and maintains high standards of conduct by councillors	• Provide leadership, approve the budget, develop and set policy • Approve the constitution which sets out how the council operates • Agree Council priorities, developed in consultation with residents and stakeholders
Risk Management	**Decision making**
• Risk management strategy ensures proper management of risks • Risk registers identify both strategic and operational risks	• All decisions made in compliance with law and Council constitution • Meetings have either been held in public or access has been arranged for the public to attend virtual meetings • Decisions are recorded on the council website

Corporate Leadership Team
• Head of Paid Service is the Chief Executive and is responsible for all council staff and leading an effective corporate leadership team (CLT) • The Deputy Chief Executive and Director of Resources & Assets is the Council's Section 151 officer and is responsible for safeguarding the council's financial position and ensuring value for money • The Assistant Director Governance is the Council's monitoring officer who, with Deputy Chief Executive and Director of Resources & Assets, is responsible for ensuring legality and promoting high standards of conduct in public life.

2.2　　Full Council is responsible for approving the budget, developing policies, making constitutional decisions, and deciding local legislation. Council elects the Leader for a term of four years, and the Leader appoints an Executive of up to ten councillors (including him/herself), each holding a special portfolio of responsibility. The Council's constitution is updated throughout the year and sets out how the Council operates. It states what matters are reserved for decision by full Council, the responsibilities of the Executive, and the matters reserved for collective and individual decision, and the powers delegated to Committees.

2.3　　Decision-making powers not reserved for councillors are delegated to the Chief Executive, Directors, and Assistant Directors. The Monitoring Officer ensures that all decisions made are legal and supports the Audit Committee and Standards Committee in promoting high standards of conduct amongst members. The Overview and Scrutiny Committee and its scrutiny sub-Committees scrutinise decisions made by the Executive, and those delegated to officers, and review services provided by the Council and its partners. The scrutiny officer promotes and supports the Council's scrutiny functions.

2.4　　The Executive has developed a Community Vision (2020-2024) for Wokingham borough, and a Council Plan (2020-2024) which is published on the Council's website. It is reviewed and updated according to changing statutory requirements, the evolving social and economic situation, analyses of needs and the performance of the Council against its priorities. The Council is in the process of formulating a new Council plan. The Council welcomes views from the public and community as part of the constitutional process. These views are considered through formal and informal consultation processes, attendance at meetings of the Council and its Committees, or contact with a local ward councillor. Trades unions are consulted on issues that affect Council staff.

2.5　　The overall budget and policy framework of the Council is set by full Council and all decisions are made within this framework. The Council's overall policy is represented through the Council Plan which is developed alongside the budget through consultation with residents and other stakeholders in the borough, and which sets out how the Council's priorities will be delivered. Performance against the Council Plan is monitored throughout the year. Progress is reviewed quarterly by the Leader and respective Executive members and is reported through to the Council's Overview & Scrutiny Committee. The Council also monitors its performance through feedback from its residents and service users.

2.6　　The performance management process helps to identify learning and development needs, which are translated into personal development plans for staff. Members are also offered development and training opportunities. The Council provides a programme of learning and development to officers and members.

2.7　　The Council also has a whistleblowing policy, which encourages staff and other concerned parties to report any instances of suspected unlawful conduct, financial malpractice, or actions that are dangerous to the public or environment. The Council has appropriate arrangements in place to deal with fraud and corruption risks and is committed to maintaining its vigilance to tackle fraud.

2.8   The Council expects the highest standards of conduct and personal behaviour from members and staff; and promotes and maintains high standards of conduct by both elected and co-opted members of the authority. These standards are defined and communicated through codes of conduct, protocols and other documents.

2.9   The Council's financial management arrangements conform to the governance requirements of the CIPFA "Statement on the Role of the Chief Financial Officer in Local Government" (2016). The Chief Financial Officer (CFO) is the Deputy Chief Executive & Director of Resources and Assets, who has statutory responsibility for the proper management of the Council's finances and is a key member of the Corporate Leadership Team. He formally devolves the management of the Council's finances within directorates to directors through Financial Regulations (section 12 of Constitution). The Local Government Act 2003 requires the CFO to report to Members, when setting the level of Council Tax, on the robustness of the budget presented and adequacy of reserves. The CFO report highlights the strong financial management of the Council. It also outlines the major financial issues facing the Council in the medium-term period.

2.10   The Council's assurance arrangements conform to the governance requirements of the CIPFA "Statement on the Role of the Head of Internal Audit in Public Service Organisations" (2019). The Chief Audit Executive (Head of Internal Audit & Investigations) reports functionally to the Audit Committee, which considers the audit plan and strategy and receives reports throughout the year on audit and anti-fraud activity, as well as the annual report and opinion on the internal control framework. The internal audit service complies with the Public Sector Internal Auditing Standards (PSIAS) which promote professionalism, quality, consistency and effectiveness of internal audit across the public sector.

2.11   The Council's risk management strategy ensures proper management of the risks to the achievement of the council's priorities and helps decision making. In the Council's day-to-day operations, a framework of internal controls (e.g., authorisation, reconciliations, separation of duties, etc.) manages the risks of fraud or error, and this framework is reviewed by internal audit.

2.12   Partnership working is governed by agreements, protocols or memoranda of understanding relevant to the type of work or relationship involved. The Council's legal services and procurement teams ensure that all are fit for purpose and the Council's interests are protected.

2.13   The Audit Committee is responsible for monitoring the effective development and operation of corporate governance in the council. It provides independent assurance of the adequacy of the Council's governance arrangements, including the risk management framework and the associated control environment, the authority's financial and non-financial performance to the extent that it affects the authority's exposure to risk and weakens the control environment, oversight of the financial reporting process and scrutiny of the treasury management strategy and policies.

3. Review of effectiveness

3.1 Wokingham Borough Council has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control.

3.2 The system of internal control is a significant part of the framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness.

3.3 The review of effectiveness is informed by the work of the senior managers within the council who have responsibility for the development and maintenance of the governance environment, the chief audit executive's annual report, and by comments made by the external auditors and other review agencies and inspectorates. The key elements of the review of effectiveness are: -

- the Council's internal management processes, such as performance monitoring and reporting; the staff performance review framework; internal staff surveys of awareness of and views on corporate policies; monitoring of policies, such as the corporate complaints and health and safety policies; and the corporate budget setting process.

- an annual self-assessment and management assurance statement signed by Directors and Assistant Directors, confirming adherence to the seven principles of the local Code of Corporate Governance and other corporate governance processes have operated as intended within their directorates throughout the year.

- the assessment of compliance against the Council's Local Code of Corporate Governance (see appendix 1).

- the annual report of the Chief Audit Executive (Head of Internal Audit & Investigations) which provides an opinion to members on the adequacy and effectiveness of the internal control system, the council's risk management and governance process. The overall assurance was, "substantially complete and generally effective but with some improvements required," which denotes that the overall audit work conducted significantly meets expectations and provides assurance that the arrangements should deliver the objectives and risk management aims of the organisation in the areas under review.

- the work of the Audit Committee and Standards Committee which includes responsibility for monitoring the development and operation of corporate governance in the Council.

- the Council reviewed sustainability against the CIPFA financial resilience index over 2 years scoring as 'low risk' on the reserve sustainability measure and 'extremely low risk' regarding the change in reserves year on year.

- The Council welcomed a Corporate Peer Challenge in November 2021 undertaken by the Local Government Association (LGA) and a follow up review

in October 2022. The review highlighted areas of good practice as well as identifying recommendations for further consideration which have been considered as part of the AGS effectiveness review.

4. Assurance statement

The review, as detailed above, provides good overall assurance of the Council's system of internal control and that the arrangements are fit for purpose in accordance with the governance framework. Issues of assurance are raised in the "Governance issues" section and have been highlighted in the "Areas of Significant Change."

5. Governance issues and improvements

Specific opportunities for improvement in governance and internal controls identified as part of the assurance processes have been addressed, or are included, in action plans for the relevant managers as well as the Council's response to the LGA Corporate Peer Challenge. There was a continued focus on the following governance issues last year:

- **Horizon Scanning –** During Covid the Council's planning horizon narrowed to respond to the emergency. The Council has lengthened its time horizons by creating a five-year strategic forward plan to identify the major challenges. This is supported by a monthly Policy and Strategy Digest that identifies the changing wider policy context for the Council. Both these will be useful in the Council's refresh of its Corporate Plan which will be published in February 2024.

- **Audit Committee –** The independence and objectivity of the Audit Committee has been strengthened by the appointment of an independent Member. The Committee has undertaken induction and risk management training. The Committee has also undertaken a review against the new CIPFA best practice for Audit Committees and created an action plan to ensure the Committee aligns with best practice.

- **LGA peer challenge action plan**- Following the LGA peer challenge in November 2021 the Council created an action plan and the LGA follow up visit found that the Council had embraced the issues it was facing and turned them into opportunities. The peer review found that "The council has made good progress on governance".

- **Financial Management Code** – The Audit Committee undertook a review against the CIPFA Financial Management Code 2019 and found that in 15 of the 17 areas the Council is fully compliant with the code. To enhance the Council's financial management an action plan is in place to: improve resident engagement, widen financial benchmarking outside of Berkshire, formalise training for budget managers and review job descriptions to include value for money responsibilities.

- **Procurement –** The Council has introduced a strong strategic governance across procurement activities which is already providing further consistency and value from contracts in a challenging environment.

- **Cyber Security Awareness** – In response to the significant risk possessed by cyber-attack the Council has engaged with cyber security specialists to strengthen our response and to prompt cyber security awareness across the Council. The Council also improved its information governance arrangements by formally splitting the role of

Senior Information Risk Owner (SIRO) and Data Protection Officer (DPO). These complementary roles are now able to provide greater challenge and scrutiny.

- **Chief Operating Officer** – The Council has recognised the need for additional leadership capacity and has created the COO role to drive forward the Council's HR, Customer, IT and Change agendas.

- **Political Awareness Training** – As part of an ongoing programme to raise awareness of the importance of good governance, in winter 2022/23, the LGA provided training sessions for senior officers covering the respective roles of members and officers, and exploring what leads to constructive and appropriate member/officer relationships.

- **Members Parental Leave Policy** – The Council has approved a Parental Leave Policy for Members which supports the Council's equality objectives in removing any barriers for prospective councillors.

- **Corporate Parenting Board** – The Council has strengthened its Corporate Parenting Board.

- **Performance Management** – The Council has improved the use of performance management date by Overview & Scrutiny. The performance reports are presented by an Executive Member and performance information is utilised to inform the Overview and Scrutiny work schedule.

- **Core Priorities –** The Council has created strong governance around two significant emerging issues School Places and Safety Value. A robust governance response has created enabled strong leadership on these important issues.

- **Change Management** – The Council has strengthened its approach to change management as part of its commitment to continuous improvement. The Council is working within each Directorate on significant change programmes to improve services and secure value for money.

- **Capital Programme –** Following the cost-of-living crisis, inflation and interest rate rises the Council has reviewed its capital programme in-year to ensure that it remains affordable and delivers on the Council priorities. Further work is underway in 23/24 to further this work.

Despite the challenges and adaptations in 2022-23, the Council has maintained consistent essential services for residents. The Council's strong collaborative approach has continued to be effective, working with key partners in the NHS, police and voluntary and community sectors. The risks moving forward are detailed in the Areas of Significant Change.

6. Areas of significant change

The Council also faces a number of areas of significant change that will require consideration and action as appropriate in 2022-23 and the medium-term. Significant issues identified include:

Changes to the political balance of the Council

The Council remained in a position of no overall control following the May 2023 elections. At Annual Council on 18 May 2023, a Liberal Democrat minority administration was agreed.

Financial Statements

Like a majority of local authorities, WBC has experienced delays in the external audit sign-off of its 2020/21 Financial Statements. The Chief Financial Officer and Audit Committee has sought assurance and closely monitored this situation. The latest update to Audit Committee in March 2023 the external auditor stated that '[From March 22] the two significant outstanding issues: accounting for infrastructure assets and a delay in receiving assurances from the auditor of Berkshire Pension Fund. These were both outside the Council's control. Our work is now complete, other than the ongoing delay in receiving the final assurance letter from the auditor of Berkshire Pension Fund and the final checks required once we have completed our work on the pension liability following receipt of the letter.' While the delay is significant there is nothing to suggest that it represents a material weakness in the Council's financial position.

Overview and Scrutiny

The effectiveness of the scrutiny function was highlighted in the LGA Corporate Peer Challenge as an area for further consideration. The Council partnered with the Centre for Governance and Scrutiny in summer 2022 to provide an independent, objective assessment of its current arrangements and recommend areas for improvement.

Corporate risks

There are a small number of significant high impact risks monitored quarterly by Audit Committee through the corporate risk register process that will require ongoing consideration. These are: -

- *Budget and financial resilience* - the Council faces significant financial pressures as the lowest funded unitary authority in England. Although this is mitigated by its strong reserve position, the Council is developing financial scenario planning to test and flex wide-scale savings plans.

- Adult social care provider sustainability – the Council is dependent on third parties' suppliers to provide care to vulnerable adults. The delay to the social care reforms, workforce issues and cost-of-living pressures means that there is a significant risk that one or more of these suppliers will not be able to provide care. The Council is working closely with the sector locally, but this is a national issue and there are limits to the Council's ability to influence this. The Council is able to utilise Optalis as a provider of last resort.

- Outcomes and Costs for Children with SEND – the Council faces an increase in demand and complexity of children with special educational needs and disabilities. This is creating pressure on the entire SEND system and resulting in an overspend in the budget. The Council is working with the Department of Education through the Safety Valve programme to address this risk.

- Cyber Risk – the Council faces the risk of a cyber-attack causing significant disruption to the Council's operations and/or the loss of vital data. The Council has seen an increase in this risk during the year linked to international tensions and learning from other Councils. The Council has responded by increasing its cyber security protections, but this is likely to be a long-term risk.

Workforce

Last year's AGS identified the requirement to develop and enhance the Human Resources (HR) function including HR policies and procedures. A new operating model for HR was implemented in 2022/23 together with the appointment of a permanent Assistant Director of HR. In recognition of the importance of a robust HR service and an engaged workforce, this is a priority for the year ahead with a dedicated programme sponsored by CLT. Work is underway to develop a people strategy, modern workforce strategy, review and improve all policies and operational processes.

Member Development and Training

The Council is keen to introduce a more strategic approach in this area using the LGA's Member Development Charter and associated resources to deliver an enhanced Member Development offer following the all-out elections in 2024.

Constitution

The Council's constitution has been updated and amended but has not been subject to a complete review in a number of years. The constitution is a key governance document for the Council and an efficient, effective, clear and consistent constitution understood by all stakeholders is essential to the operation of the Council. The review will ensure that the Council is aligned with best practice.

Capital Programme

Extending the work that the Council has already taken in respect of the Capital Programme and continuing financial pressures, we will review and improve the way the programme is initially set and monitored with services.

7.   Conclusion

7.1   Governance arrangements have been tested but have found to be robust and resilient in 2022-23, whilst recognising that recovery from the pandemic, the worsening economic situation, and responding to the refugee crisis brought substantial risks to the council.

7.2   The Council is satisfied that appropriate governance arrangements are in place. We propose over the coming year to take steps to address the matters identified above to further enhance our governance arrangements in these challenging times.

Appendix 1 – Review of Compliance against Local Code of Corporate Governance

Key

Criteria	Description
Effective	The Council is meeting the good governance principle in all substantive respects. There may be opportunities to enhance governance in some elements of this principle, but they are minor and build on a solid foundation.
Generally Effective	The Council is meeting the good governance principle overall. However, there is an element of this principle that requires management attention. This specific enhancement should be included in the AGS and tracked.
Ineffective	The Council is not meeting the principle. There are significant weaknesses; either across the whole of the principle, or a fundamental element has a weakness that impacts on the overall achievement of the principle. This weakness should be included in the AGS and robustly monitored.

Summary

Good Governance Principle	Assessment
Behaving with integrity, commitment to ethical values, and respecting the rule of law	Effective
Openness and comprehensive stakeholder engagement	Effective
Defined outcomes in terms of sustainable economic, social, and environmental benefits	Generally Effective
Determining the interventions necessary to optimise the achievement of the intended outcomes	Effective
Developing the Council's capacity, including the capability of its leadership and the individuals within it	Generally Effective
Managing risks and performance through robust internal control and strong public financial management	Generally Effective
Implementing good practices in transparency, reporting, and audit to deliver effective accountability management	Effective

Behaving with integrity, commitment to ethical values, and respecting the rule of law	Assessment
All Senior Managers attended Political Awareness training delivered by the LGA and this include the Nolan Principles in Public Life. Full Council has defined the Council's values, and these are incorporated in the **Community Vision**. The Council can do more to ensure its values are fully embedded in the culture of the organisation. Standards Ctte Annual Report 2021-22.pdf (moderngov.co.uk) **Standards Committee** has met in accordance with the **Constitution**. No findings of a breach of the Code of Conduct were made against WBC Members in 2022/23. Individual Members' **declarations of interests** and **gifts and hospitality** are published on our website. New Members received induction which	**Effective**

includes the **Code of Conduct**. There is a corporate induction for new officers and 1-2-1/supervision and an annual performance review process for officers. There is strong awareness of the **whistleblowing policy**, but it is sometimes used for service complaints. The Council has identified resources to strengthen its Counter-fraud arrangements, but these have yet to be fully embedded.

Improvements have been identified for the Council's **scrutiny arrangements** and we are working with the Centre for Governance and Scrutiny to address these. These have included Member Training, a new Climate Committee and greater utilisation of pre-decision Scrutiny. There were 66 decisions subject to call-in. The Council performed a self-assessment against the **LGA Equality Framework** and concluded that it was 'developing' The Council has an **Equalities plan** and is continuing to deliver improvements..

Legal and financial advice is provided on Member decisions. The Council has corporate complaints, compliments and monitoring procedures and has an established customer feedback mechanism. The Local Government Ombudsman upheld nine findings against the Council four of these related to Children with SEND. There was one minor information breach reported to the Information Commissioners Office, but no further action was required.

The Council operates companies, and these comply with Companies Act 2006, their Articles of Association, shareholder operating protocols and shareholder agreements. The shareholder agreement with the Royal Borough of Windsor & Maidenhead has been revised which better reflects the operation of Optalis but also resolves process and strategic priorities for the jointly owned company. The Optalis group has been streamlined with direct council appointments onto the remaining operating company. The strategic direction and oversight function of WBC (Holdings) Limited over the property companies (Wokingham Housing Limited, Berry Brook Homes Limited and Loddon Homes Limited) continues to provide assurance of performance for the Council. The Company's financial position is reported to Executive

The Council has a **Data Protection Policy** and advice on this is often sought by officers. The Council has strengthened its approach to Information Governance via the formation of the Data and Information Governance Board that meets monthly to review and improve the Council's approach to the use and protection of data including cyber security.

B. Openness and comprehensive stakeholder engagement	Assessment
The Council has established a range of communications with stakeholders across different communication channels. The Council's Connect newsletters have over 250,000 subscribers, an increase in 20,000 from last year. The Council continues to invest in its website and is working hard to improve accessibility of information. The Council has a **forward programme** of key decisions which is published every month. There were no urgent decisions were taken that were not on the forward programme. This is a decrease from five last year. All Committees have published **agendas** and standard report templates and minutes and are **live streamed** via YouTube. There were 97 public questions during 2022/23. Council debated two public petitions. Decisions are accompanied by Equality Impact Assessments where appropriate. The Council continues to consult with residents with 16,000 signed up to the consultation platform. We held 55 consultations in 2022/23 up 11 from 2021/22	**Effective**

and an increase in the number of responses to Council consultations (average of 472, up from 233).

The Council proactively **publishes data** on its activities. The Council processed Freedom of Information Act requests, this was previously an area of weakness, but our performance has improved with 89.4% of response on target with a stronger performance in the second half of the year.

We are in the process of refreshing our Customer Excellence Strategy. Overview and Scrutiny are heavily involved in the budget setting process. The Council has updated its **Joint Strategic Needs Assessment**.

It is working closely with partners including the Thames Valley Local Enterprise Partnership, **Joint Health and Wellbeing Board**, **Community Safety Partnership**, Berkshire West Children's Safeguarding Partnership, Voluntary Community Partnership and Wokingham Education Partnership.

C. Defined outcomes in terms of sustainable economic, social, and environmental benefits	Assessment
The Council has a **Community Vision** and **Corporate Delivery Plan** that sets out the Council's strategic priorities until 2024. The Council is in the process of creating a new Community Vision and supporting Council plan to2030. The current CDP is supported by the Council's three-year **Medium Term Financial Plan** and **Capital Strategy**. The Council produces **annual financial statements**. However, the external audit of the 2020/21 accounts has not been concluded as reported to the Audit Committee. The one remaining issue is the delay to the Audit of the Berkshire Pension while this issue is outside the Council's control there is a significant impact on the Council's governance in not having fully audited accounts and knock on effects on the 2021/22 accounts. The Council considers risks in decision making and has a **Corporate Risk Register** that is regularly reviewed by the Audit Committee. The Council has key strategies covering **Health and Wellbeing, Adult Social Care,** Voluntary & Community Sector, Children's Services**, Housing, Climate Emergency** and **Equalities**. The Council has a **Local Development Framework** and is progressing a new Local Plan. The Council approved it's **Tackling Poverty Strategy** in response to the pandemic and cost of living crisis and is working with the Hardship Alliance to implement it.	**Generally Effective**
D. Determining the interventions necessary to optimise the achievement of the intended outcome	Assessment
The Council has standard templates for Business Cases and Executive papers that contain analysis of options and risks. The **Council's budget** is subject to review by **Overview and Scrutiny**. Customer feedback is utilised in making commissioning decisions and service improvement. The Council works in partnership where value can be achieved. The Council has key partnerships e.g., Health and Wellbeing, Community Safety and Berkshire West Children's Safeguarding Partnership. The Council utilises its local authority trading companies to deliver services in adult social care and housing. These companies have	**Effective**

discharged their legal reporting duties. Wokingham borough wellbeing BOard (moderngov.co.uk) The Council has a **performance indicator** set that is reported quarterly to Overview and Scrutiny. The Council has robust **budget management** and monitoring reporting quarterly revenue and capital position to Executive.	
E. Developing the Council's capacity, including the capability of its leadership and the individuals within it	**Assessment**
The Council has recruited to permanently fill the role of Director of Place and Growth reducing the Council's dependence on Interim Staff. The Council has an in-house Change Team that reviews operations to identify opportunities for improvement. The Council increases its capacity to deliver for residents through effective engagement with partners. The Council works closely with the Voluntary and Community Sector and Towns and Parish Councils. The Council is engaged with regional agenda via both the Thames Valley Local Enterprise Partnership and collaboration with other Berkshire Councils. Last year's AGS identified the requirement to develop and enhance the HR function including HR policies and procedures. A new operating model for HR was developed has been implemented. In recognition of the importance of a robust HR service and an engaged workforce, this is a priority for the year ahead with a dedicated programme sponsored by CLT. There is permanent Assistant Director of Human Resources & Organisational Design, and they are leading the implementation of this programme. The Council has updated its Grievance Policy and is systematically reviewing and enhancing its HR policies. The Council has a **Member / Officer protocol** that defines the relationship between elected and appointed leaders but recognises that this is an area to be strengthened. There is Member and Officer induction. In response to the election results Senior Officers received Political Awareness training from the LGA. In addition to individual and Committee inductions Members received training as part of the Equalities learning programme and training on risk management. Learning and Development of both Members and Officers are areas that are being reviewed and improved during the year with further enhancements to come. Decisions were taken in accordance with the scheme of delegation. The Council used the LGA Peer Challenge **November 2021 LGA Corporate Peer Challenge** to drive forward improvements. The LGA **follow up** found there had been positive change in the Council since the original review. Staff have annual performance reviews.	**Generally Effective**
F. Managing risks and performance through robust internal control and strong public financial management	**Assessment**
The Council has a **Risk Management Policy** that defines its approach to risk management and details the roles and responsibilities. The Council has a **Corporate Risk Register** which is updated at least quarterly and reviewed by Audit Committee. Responsibility for managing individual risks is assigned to Executive and Officer leads. Performance is monitored via **quarterly performance reports** presented to Overview and Scrutiny Management Committee. There is scope to further aligned performance and risk management with the Council's new Corporate Plan. Decisions are made using standard templates that include relevant analysis including equalities, climate	**Generally effective.**

emergency impacts, legal and financial input. **Overview and Scrutiny** is an area for further development. The **Chief Financial Officer's Statutory report** sets out the financial position of the Council and identifies the key financial risks the Council faces. The Council has robust internal controls with clear financial procedures and procurement rules and procedures. The Strategic Procurement Board reviews significant procurement activity. The **Audit and Investigation annual plan** provides assurance on the key risks facing the Council. The Council has an **Anti-Fraud and Corruption Policy and robust Whistleblowing arrangements**. The Council is working to ensure that these are fully embedded, targeting resources to greatest areas of risk and opportunities. There were no instances of Money Laundering detected in the last year. The Council has conducted a self-assessment against the **Cipfa Financial Management Code** this identified areas for improvement, and these have been reported to the Audit Committee. An internal audit of the self-assessment validated managements findings and provided "Substantial complete and generally effective" ratings. The Council has an Audit Committee to provide assurance on good governance. The **Audit Committee reports** to Council. Four out of five actions from the **2020/21 AGS action plan** have been implemented. The Council has a MTFP and strong budgetary control and effective reporting arrangements to Executive. The Council operates a strong information governance culture including the bi-annual mandatory e-learning for all staff. There were two incidents reported to the Information Commissioner both of which required no further action. There were no breaches identified of the Caldicott principles.	
G. Implementing good practices in transparency, reporting, and audit to deliver effective accountability management	**Assessment**
The Council is open about decision making with **meetings open to the public**, with agenda, papers and minutes being published and meetings are streamed on the web. The Council produces an **Annual Report** on the delivery of the **Corporate Delivery Plan** and a **Statement of Accounts 20-21** and **Annual Governance Statement**. On completion of the Accounts External Audit normally produce an Annual Audit Letter. However, the delays to the Accounts have meant that this is not available. The Council is developing an assurance framework to identify and co-ordinate the sources of assurance. Accountability for delivery of corrective action and improvement activity is **reported** to Audit Committee. The Council conducted a **Self-assessment** against the CIPFA Position Statement on Audit Committees in Local Authorities and Police 2022 and reported these findings to the Audit Committee. The Chief Audit Executive regularly meets privately with the Chief Executive, and Audit Committee Chair. The Council's Statutory Officers Group (Head of Paid Service, Section 151 Officer and Monitoring Officer) meets formally monthly and quarterly reviews the Council's governance dashboard. Following the LGA Peer Challenge **November 2021 LGA Corporate Peer Challenge** the Council developed and implemented an action plan monitored by Executive. This led to a positive follow up visit by the LGA.	**Effective**

Appendix 2 – 2022/23 Action Plan

Area of Focus	Action	Who	Timescale
Accounts	To work with External Audit to progress the sign off of the Council's Accounts	Assistant Director Finance (Deputy S151 Officer)	March 2024
Constitution	To undertake a comprehensive review of the Council's constitution	Assistant Director Governance (Monitoring Officer)	March 2024
Overview & Scrutiny function	Implement recommendations of Centre for Governance & Scrutiny's review of current arrangements.	Assistant Director Governance (Monitoring Officer)	March 2024
Workforce	Deliver workforce organisational foundation programme.	Assistant Director HR & OD	March 2024
Member Development & training	Continue progress on member development programme to attain LGA charter status.	Assistant Director Governance (Monitoring Officer)	May 2024
Capital Programme	To review approach to Capital Programme controls and management.	Assistant Director Finance (Deputy S151 Officer)	March 2024
Annual Report	The Council will publish an Annual Report against the delivery of the Council Plan	Assistant Director of HR & OD	March 2024
Community Vision	The Council will work with partners to develop a long-term vision for the Borough	Assistant Director of HR & OD	July 2024

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