

Swindon Borough Council

Final Auditor's Annual Report
Year ending 31 March 2025

21 January 2026



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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.

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01 Introduction and context

Introduction

This report brings together a summary of all the work we have undertaken for Swindon Borough Council during 2024/25 as the appointed external auditor. The core element of the report is the commentary on the value for money (VfM) arrangements. The responsibilities of the Council are set out in Appendix A. The Value for Money Auditor responsibilities are set out in Appendix B.

Opinion on the financial statements

Auditors provide an opinion on the financial statements which confirms whether they:

- give a true and fair view of the financial position of the Council as at 31 March 2025 and of its expenditure and income for the year then ended
- have been properly prepared in accordance with the CIPFA/LASAAC Code of practice on local authority accounting in the United Kingdom 2024/25
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014

We also consider the Annual Governance Statement and undertake work relating to the Whole of Government Accounts consolidation exercise.

Auditor's powers

Under Section 31 of the Local Audit and Accountability Act, the auditor of a local authority may make an application for judicial review of a decision of that authority, or of a failure by that authority to act, which it is reasonable to believe would have an effect on the accounts of that body. They may also issue:

- Statutory Recommendations to the full Council which must be considered publicly
- A Public Interest Report (PIR)

Value for money

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 (referred to as Value for Money). The National Audit Office (NAO) Code of Audit Practice ('the Code'), requires us to assess arrangements under three areas:

- financial sustainability
- governance
- improving economy, efficiency and effectiveness.

Our report is based on those matters which come 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. The NAO has consulted on and updated the Code to align it to accounts backstop legislation. The new Code requires auditors to share a draft Auditor's Annual Report (AAR) with those charged with governance by a nationally set deadline each year, and for the audited body to publish the AAR thereafter. This new deadline requirement is introduced from November 2025.

Local government – context

Local government has remained under significant pressure in 2024/25

National

Past



Funding Not Meeting Need

The sector has seen prolonged funding reductions whilst demand and demographic pressures for key statutory services has increased; and has managed a period of high inflation and economic uncertainty.



Workforce and Governance Challenges

Recruitment and retention challenges in many service areas have placed pressure on governance. Recent years have seen a rise in the instance of auditors issuing statutory recommendations.

Local

Present



Financial Sustainability

Many councils continue to face significant financial challenges, including housing revenue account pressures. There are an increasing number of councils in receipt of Exceptional Financial Support from the government.



External Audit Backlog

Councils, their auditors and other key stakeholders continue to manage and reset the backlog of annual accounts, to provide the necessary assurance on local government finances.

Future



Funding Reform

The UK government plans to reform the system of funding for local government and introduce multi-annual settlements. The state of national public finances means that overall funding pressures are likely to continue for many councils.



Reorganisation and Devolution

Many councils in England will be impacted by reorganisation and / or devolution, creating capacity and other challenges in meeting business as usual service delivery.

Swindon Borough Council (the Council) is a unitary council with a population of 233,400 residents (ONS, 2021), and has experienced population growth of 11.6% between 2011 and 2021. The Council operates under an Executive decision-making model, which oversees the formation of all major policies, strategies and plans and as such the Council’s formal decision making and governance structure constitutes the Full Council and an Executive (the Cabinet). The Council has 57 councillors, and the Council has been under Labour majority control since 2023.

It is within this context that we set out our commentary on the Council’s value for money arrangements in 2024/25.

02 Executive Summary

Executive Summary – our assessment of value for money arrangements

Our overall summary of our Value for Money assessment of the Council’s arrangements is set out below. Further detail can be found on the following pages.

Criteria	2023/24 Assessment of arrangements	2024/25 Risk assessment	2024/25 Assessment of arrangements
Financial sustainability	R Significant weakness in arrangements identified, one key recommendation and two improvement recommendations also raised.	Two risks of significant weakness identified in relation to: financial position and Dedicated Schools Grant (DSG) deficit.	R Significant weakness in arrangements for financial sustainability and the DSG deficit were identified and two key recommendation have been made. Two improvement recommendations raised in 2023/24 remain outstanding.
Governance	A No significant weaknesses identified; two improvement recommendations raised in relation to risk management and Audit Committee arrangements.	No risks of significant weakness identified.	A No significant weaknesses in arrangements identified, but two new improvement recommendations made to support counter-fraud arrangements, as well as procurement and contract management arrangements.
Improving economy, efficiency and effectiveness	R Significant weakness in arrangements identified, two key recommendations and three improvement recommendations also raised.	Two risks of significant weakness identified in relation to: “inadequate” rating for children’s services by Ofsted and the quality of the Council’s housing services.	R Two significant weaknesses in arrangements for children’s services and housing standards were identified and two key recommendations have been made. We have update an improvement recommendation from 2023/24 on contract management.



No significant weaknesses or improvement recommendations.



No significant weaknesses, improvement recommendation(s) made.



Significant weaknesses in arrangements identified and key recommendation(s) made.

Executive Summary

We set out below the key findings from our commentary on the Council's arrangements in respect of value for money.



Financial sustainability

In 2024/25 the Council delivered a £0.7m revenue underspend after utilising budgeted general reserves of £5.1m. The Council continues to face significant financial pressures and in 2025/26, required £14.7m of Exceptional Financial Support (EFS) to set its balanced 2025/26 revenue budget. Latest financial estimates indicate that EFS will also likely be required for 2026/27. General fund revenue reserves have remained in the region of £8m to £9m over the last three years, whereas general fund earmarked reserves have reduced from £52.8m to £47.1m. The Council is not financially sustainable without EFS and we have raised a key recommendation which has been accepted by Management.

The Dedicated Schools Grant (DSG) deficit has been increasing since 2023/24. At the end of 2024/25, the deficit was £15.1m and forecast to be £23.7m at the end of 2025/26. The current deficit of £15.1m is 26.8% of usable reserves. In 2024/25 a review of the DSG arrangements was undertaken by Internal Audit. This identified significant concerns, such as a lack of oversight and monitoring of the DSG management plan and unrealistic savings plans in place for 2024/25. Due to the significance of this matter, we have raised a key recommendation which has been accepted by Management.

We include further detail on the following pages.



Governance

The Council has appropriate arrangements in place to identify and manage risks. Budget-setting and monitoring arrangements operated throughout 2024/25.

A range of policies are in place to support staff in raising concerns and the Council's Codes of Conduct were refreshed during 2024/25.

The Council had relevant procurement policies in place throughout 2024/25 and has aligned these with the Procurement Act 2025. However, contract waivers are not reported centrally to the corporate management team or to members for oversight and we have raised an improvement recommendation in this area.

Executive Summary

We set out below the key findings from our commentary on the Council's arrangements in respect of value for money.



Improving economy, efficiency and effectiveness

Corporate performance against the objectives within the Swindon Plan 2024-2027 were reported twice for 2024/25.

The Council's last Ofsted inspection of its childrens' services was in July 2023 and resulted in an overall 'Inadequate' rating. In the intervening period, actions have been taken to improve arrangements including strengthening governance arrangements, however further progress is still required. We consider that this remains a significant weakness, and we have updated the key recommendation from last year in this area.

We previously reported that the Council identified weaknesses around its housing function following a series of internal audit reviews, and as a result self-referred to the Regulator of Social Housing. A C3 grading was issued by the Regulator in May 2025, identifying serious failings with significant improvement required. A Housing Improvement Plan is being co-produced with tenants and will be considered by Cabinet in December 2025. Due to the significance of this matter this remains a significant weakness in arrangements, and we have updated the key recommendation raised last year.

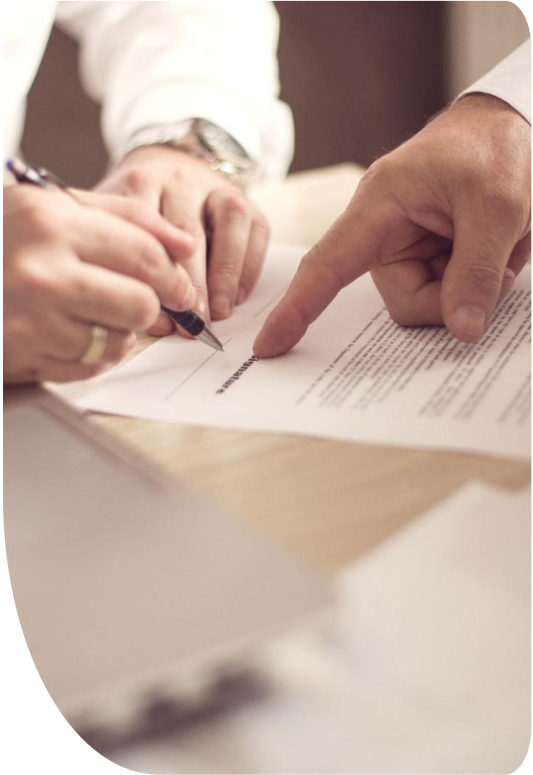
Partnership working remains a priority for the Council, but an improvement recommendation remains outstanding.

In 2024/25, the Council had a contracts register, however, the register is not up to date, and the Council has faced challenges maintaining it. A recommendation has been raised to address this on page 25.



Executive summary – auditor’s other responsibilities

This page summarises our opinion on the Authority’s financial statements and sets out whether we have used any of the other powers available to us as the Council’s auditors.

Auditor’s responsibility	2024/25 outcome	
Opinion on the Financial Statements	We have completed our audit of the 2024/25 financial statements. The Council published its draft 2024/25 financial statements ahead of the 30 June 2025 deadline. We commenced our post-statements audit of these statements in September 2025 and following presentation of our Audit Findings Report to Audit Committee on the 20 January 2026 issued our qualified modified opinion on 21 January 2026.	
Use of auditor’s powers	We have not needed to exercise our wider statutory auditor powers for 2024/25.	

03 Opinion on the financial statements and use of auditor's powers

Opinion on the financial statements

These pages set out the key findings from our audit of the Council's financial statements, and whether we have used any of the other powers available to us as the Council's auditors.

Audit opinion on the financial statements

We have completed our audit of the 2024/25 financial statements. The Council published its draft 2024/25 financial statements ahead of the 30 June 2025 deadline. We commenced our post-statements audit of these statements in September 2025 and following presentation of our Audit Findings Report to Audit Committee on the 20 January 2026 issued our qualified modified opinion on 21 January 2026.

Our opinion is modified because of the possible effect of the qualification in 2022/23 and 2023/24 in respect of IAS19 pension liabilities and the impact of the comparable values for this area may have on the current period's figures and the corresponding figures.

Grant Thornton provides an independent opinion on whether the Council's financial statements:

- give a true and fair view of the financial position of the Council as at 31 March 2025 and of its expenditure and income for the year then ended
- have been properly prepared in accordance with the CIPFA/LASAAC Code of practice on local authority accounting in the United Kingdom 2023/24
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

We conduct our audit in accordance with: International Standards on Auditing (UK), the Code of Audit Practice (2024) published by the National Audit Office, and applicable law. We are independent of the Council in accordance with applicable ethical requirements, including the Financial Reporting Council's Ethical Standard.

Findings from the audit of the financial statements

Our findings were reported in our Audit Findings report.

Other reporting requirements

Annual Governance Statement

Under the Code of Audit Practice published by the National Audit Office we are required to consider whether the Annual Governance Statement does not comply with the requirements of the CIPFA/LASAAC Code of Practice on Local Authority Accounting, or is misleading or inconsistent with the information of which we are aware from our audit.

We are not required to consider whether the Annual Governance Statement addresses all risks and controls or that risks are satisfactorily addressed by internal controls.

Our findings were reported in our Audit Findings report with no material issues arising in this area.



04 Value for Money commentary on arrangements

Value for Money – commentary on arrangements

This page explains how we undertake the value for money assessment of arrangements and provide a commentary under three specified areas.

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. Council's 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 (NAO) Code of Audit Practice ('the Code'), 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 budget management, risk management, and making 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.

Financial sustainability – commentary on arrangements

We considered how the Council:	Commentary on arrangements	Rating
<p>identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them</p>	<p>The Council reported a £0.7m revenue underspend for 2024/25, however, this was after taking into account the budgeted drawdown from general reserves of £5.1m. The Council continues to face significant financial pressures in 2025/26, increasing demand and costs. The Council required £14.7m of Exceptional Financial Support (EFS) to agree a balanced 2025/26 revenue budget. EFS is likely to be required to set a balanced 2026/27. General fund revenue reserves have remained in the region of £8m to £9m over the last three years, whereas general fund earmarked reserves have reduced from £52.8m to £47.1m. Financial sustainability remains a challenge for the Council and we have retained the significant weakness from 2023/24. The key recommendation has been updated on page 19.</p> <p>The Council reported capital expenditure of £75m in 2024/25 (general fund spend of £41.9m and HRA £39.9m). The HRA capital spend was 84% of the agreed budget, whereas general fund capital spend was only 51% of the approved budget.</p> <p>The Dedicated Schools Grant (DSG) deficit has been increasing since 2023/24 and at the end of 2024/25 was £15.1m. Forecasts indicate the cumulative deficit will be £23.7m at the end of 2025/26. The current deficit of £15.1m is 26.8% of usable reserves. In 2024/25 a review of the DSG arrangements was undertaken by Internal Audit. The significant (no) assurance opinion was reported to the Council’s Audit Committee in March 2025 and identified significant concerns, such as a lack of oversight and monitoring of the DSG management plan and the fact that savings plans in place for 2024/25 were not realistic and credible. The Council has, in 2025/26, established a SEND Corporate Board for oversight of improvement action. Nevertheless, based on the arrangements in place for 2024/25, we consider this to be a significant weakness in arrangements for the period under review and raise a key recommendation on page 20.</p>	<p>R</p>
<p>G</p>	<p>No significant weaknesses or improvement recommendations.</p>	
<p>A</p>	<p>No significant weaknesses, improvement recommendations made.</p>	
<p>R</p>	<p>Significant weaknesses in arrangements identified and key recommendation(s) made.</p>	

Financial sustainability – commentary on arrangements

We considered how the Council:	Commentary on arrangements	Rating
plans to bridge its funding gaps and identify achievable savings	<p>The Council has a track record of delivering the majority but not all of its planned savings. In 2024/25 the Council delivered £15.6m (80%) in savings against a budgeted of £19.6m. The Council has a savings target of £15.4m for 2025/26.</p> <p>In order to achieve financial sustainability and reduce the Council's reliance upon EFS, the Council has developed and is reliant on its Transformation Programme: the Swindon 2028 Transformation Plan – Case for Change. This plan was presented to Cabinet for approval in July 2025 and sets out the transformation agenda over the next four years. The Transformation Plan has identified limited savings in 2025/26 (£1.4m) but is expected to deliver £5.7m in savings in 2026/7 and a total of £15.8m from 2025/26 to 2028/29. These transformational changes need to make savings but also need to reduce demand within the Council's adults and children's services. In order to ensure the Transformation Plan delivers it will need to be closely monitored and implemented at pace. We raise a key recommendation on page 19.</p>	R
plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities	<p>The Council has aligned its financial plans and corporate objectives as set out in the Swindon Plan. For example, one of the missions set out in the Swindon Plan is to build a greener Swindon. The MTFS reflects this, with a proposal to transition the Council's fleet fuel consumption from conventional diesel to hydrotreated vegetable oil in order to reduce carbon emissions by 81%.</p> <p>The Council has considered the sustainability of discretionary spend and prioritises statutory spend. Leisure services are no longer provided by the Council and most street services are delivered by parish councils.</p>	G

- G** No significant weaknesses or improvement recommendations.
- A** No significant weaknesses, improvement recommendations made.
- R** Significant weaknesses in arrangements identified and key recommendation(s) made.

Financial sustainability – commentary on arrangements (continued)

We considered how the Council:	Commentary on arrangements	Rating
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	<p>The Council can evidence some alignment between financial plans and other corporate strategies and plans, such as the MTFP including a proposal in 2026/27 which supports the Council's ambition to reduce emissions and maintain operational efficiency.</p> <p>We raised an improvement recommendation on alignment between financial planning assumptions and other key Council strategies in 2023/24 which remains outstanding.</p>	A
identifies and manages risk to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions in underlying plans	<p>Cabinet received regular budget management updates throughout 2024/25. Reports provided oversight of financial performance, identified forecast spend to year-end and analysed any significant variances. Updates also included mitigations the Council put into place to manage spend - as an example, this includes placement panels, quality review and risk forums, and reviews to manage spend and demand in children's services.</p> <p>Key assumptions were clearly identified and included within the 2025/26 budget. This included demand increases within adult's services, increases in costs in children's services and the national pay award of 3% for 2025/26, among others. The MTFP did not include sensitivity analysis, this was raised in an improvement recommendation in 2023/24 and remains outstanding.</p>	A

G

No significant weaknesses or improvement recommendations.

A

No significant weaknesses, improvement recommendations made.

R

Significant weaknesses in arrangements identified and key recommendation(s) made.

Financial sustainability (continued)

Significant weakness identified in relation to financial sustainability

Key Finding: The Council continues to have significant financial pressures in 2025/26, increasing demand and costs. The Council required £14.7m of Exceptional Financial Support (EFS) to agree a balanced 2025/26 revenue budget and will likely require EFS in 2026/27.

Evidence: Demand for children's services and adult's services continues to increase and put significant pressure on the Council's revenue budget. Whilst the Council achieved a small surplus in 2024/25 this was only achieved by the use of reserves. Reserves have decreased slightly in recent years and the MTFP does not set out how reserves will be replenished.

In 2025/26 and 2026/27 the financial pressures remain, and balanced budgets can only be achieved with EFS. The Council has developed and is reliant on its Transformation Programme; the Swindon 2028 Transformation Plan – Case for Change to deliver both service redesign and transformational savings. The Transformation Plan has identified limited savings in 2025/26 (£1.4m) but is expected to deliver £5.7m in savings in 2026/7 and a total of £15.8m from 2025/26 to 2028/29.

Impact: Without transformational change and savings the Council will not be financially sustainable.

Key recommendation 1

KR1: In order to reduce the Council's reliance on EFS, the Council should ensure its transformation programme delivers at pace, is monitored and mitigating actions taken as required. It should prepare a detailed MTFS which sets out the requirements for financial sustainability, including:

- how and when reserves will be replenished
- the level and reliance on savings, especially transformational savings
- EFS requirements.

Financial sustainability (continued)

Significant weakness identified in relation to financial sustainability - Dedicated Schools Grant (DSG) deficit

Key Finding: The Council is part of the Delivering Better Value (DBV) in SEND programme with a grant of £1m and as part of this process developed a DSG management plan. Throughout 2024/25 the DSG management plan has not been effectively managed and in March 2025 Internal Audit reported that the management plan was considered to be unrealistic and not deliverable.

Evidence: The DSG deficit has increased in recent years due to the increase in demand within the High Needs Block. In 2024/25 the DSG overspend was £6.7m, the cumulative deficit increased to £15.1m and is forecast to further increase to £23.7m.

A management plan was developed as part of the DBV process. However, an Internal Audit review undertaken in 2024/25 identified significant failures within governance arrangements and within the plan. A 'no assurance' opinion was given and the weaknesses identified included:

- lack of oversight and monitoring of the DSG management plan (SEND Board had responsibility, but did not cover the management plan)
- savings plans in place in 2024/25 were not credible, savings targets gave an unrealistic expectation of what could be delivered and there was no evidence to support delivery
- insufficient capacity within the service.

Impact: Without a credible DSG management plan and effective governance, the deficit will continue to increase.

Key recommendation 2

KR2: The Council should ensure it:

- has a realistic and deliverable DSG management plan in place to ensure that the actions and escalating costs can be addressed at pace
- has established effective governance arrangements so that progress is reported to Cabinet and mitigating actions can be taken as required.

Governance – commentary on arrangements

We considered how the Council:	Commentary on arrangements	Rating
monitors and assesses risk and how the Council gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud	<p>The Council had appropriate risk managements in place in 2024/25. The corporate risk register was considered twice by Audit Committee in 2024/25. We previously raised an improvement recommendation for the Council to implement quarterly risk reporting and to map strategic risks to corporate priorities, this remains outstanding.</p> <p>An effective Internal Audit service was in place throughout 2024/25, with regular progress reports considered by Audit Committee. The Head of Internal Audit Annual Report and Opinion was a reasonable assurance opinion, and the Council's draft Annual Governance Statement indicates that governance arrangements are fit for purpose, with some areas for improvement identified.</p> <p>Internal Audit also provided counter-fraud services, however the Council's Anti-Fraud and Corruption Strategy is dated 2011 and is now over a decade out of date, an improvement recommendation has been raised on page 24.</p>	A
approaches and carries out its annual budget setting process	<p>The Council's annual budgeting process analysed the financial position and any in-year pressures prior to setting the budget for 2025/26 year. Cabinet and Overview and Scrutiny Committee scrutinised the financial plans and budget assumptions. In 2024/25, there was external consultation with the business community as part of the budget setting process. The final budget for 2025/26 was approved by Council in February 2025, and the report put forward a balanced budget of £188.832m after £14.7m of Exceptional Financial Support, as discussed earlier.</p>	G

G

No significant weaknesses or improvement recommendations.

A

No significant weaknesses, improvement recommendations made.

R

Significant weaknesses in arrangements identified and key recommendation(s) made.

Governance – commentary on arrangements

We considered how the Council:	Commentary on arrangements	Rating
<p>ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information; supports its statutory financial reporting; and ensures corrective action is taken where needed, including in relation to significant partnerships</p>	<p>Regular budget management reports were presented to Cabinet in 2024/25, with the final revenue outturn reported in June 2025. Reports clearly outlined revenue, DSG, HRA positions and savings delivery. Detailed reporting was included, with variances and mitigating actions explained. Although the Council managed to deliver an underspend in 2024/25, this came as a result of planned use of £5.1m of reserves and mitigating actions taken in-year to reduce spend, with demand-led services still being overspent.</p> <p>Capital programme reports were considered separately on a quarterly basis, with the outturn considered in July 2025. Internal Audit issued a limited assurance opinion for capital monitoring in July 2024, and recommendations included a review of capital monitoring governance, project boards to be created, and detailed project risk registers to be updated, among others. We have not raised a recommendation as the Council has refreshed governance arrangements, and has a monthly Capital and Assets Board overseeing the capital programme.</p> <p>Treasury management reporting arrangements were adequate, with performance reported twice in 2024/25. We have noted that there was one occasion in 2024/25 where borrowing maturing in less than a year exceeded 20% of the total loans limit, which was agreed as part of the prudential indicators. This has not been raised as a recommendation as the limit was only exceeded for a short period (five days), and was formally reported to Audit Committee and Cabinet as part of regular Treasury reporting.</p>	<p>G</p>

- G

 No significant weaknesses or improvement recommendations.
- A

 No significant weaknesses, improvement recommendations made.
- R

 Significant weaknesses in arrangements identified and key recommendation(s) made.

Governance – commentary on arrangements (continued)

We considered how the Council:	Commentary on arrangements	Rating
ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency, including from audit committee	The Council has a Constitution which sets out its decision-making processes. The Constitution was last refreshed in May 2024. Throughout 2024/25, decisions were undertaken by Cabinet and Council, supported by Corporate Overview and Scrutiny Committee and Audit Committee. Corporate Overview and Scrutiny Committee exercised their right to call-in Cabinet decisions twice in 2024/25. There were allegations on member conduct and concerns around decision-making raised as part of one call-in, however we consider that this was a politically contentious matter and as such, was not raised as a governance issue. We previously raised an improvement recommendation on the appointment of an independent member to Audit Committee. In January 2025, Audit Committee agreed the appointment of an independent member, so we have closed off this recommendation.	G
monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of staff and board member behaviour	<p>The Council has Codes of Conduct in place for members and officers, both of which were refreshed in 2024/25. The Codes include requirements for registering and disclosing hospitality, gifts and interests. Governance arrangements for Council-owned companies were refreshed in 2024/25 to review the appointment of Councillors as directors.</p> <p>The Council had relevant procurement policies in place throughout 2024/25, and can evidence work undertaken for alignment with the Procurement Act 2025. Waivers are not reported to corporate management team or to members for oversight – we have raised an improvement recommendation on page 25.</p>	A

- G** No significant weaknesses or improvement recommendations.
- A** No significant weaknesses, improvement recommendations made.
- R** Significant weaknesses in arrangements identified and key recommendation(s) made.

Governance (continued)

Area for Improvement identified: anti-fraud arrangements

Key Finding: The Council has an Anti-Corruption and Bribery Strategy, however this is years out of date and there have been no recent updates or refreshes.

Evidence: The Council's current Anti-Corruption and Bribery Strategy was last approved by Standards Committee in October 2011. Over a decade has passed and we consider this to be out of date. The Council should therefore place an urgent emphasis on reviewing and approving a revised Strategy.

Impact: An out-of-date strategy exposes the Council to potential fraud and leaves gaps in fraud prevention.

Improvement Recommendation 1

IR1: The Council should place urgent emphasis on refreshing and approving its Anti-Corruption and Bribery Strategy.

Governance (continued)

Area for Improvement identified: procurement and contract management

Key Finding: The Council does not have an up-to-date contracts register. The procurement team lacks the capacity to maintain the register and hopes to achieve this through a software solution which has a self-serve function. The Council does not maintain a central record of contract exemptions (waivers), records should be maintained within the Directorates which are responsible for authorising and ensuring compliance with the Council's contract procedure rules.

Evidence: The Council has a procurement team which acts as an enabling and support function for directorates looking to undertake procurement. The team therefore provides relevant training, guidance and templates, but does not have responsibility or undertake procurement. The Council intends to implement a self-serve contracts register, which is in the process of being planned out by the Project Management Office (PMO) as part of the Council's transformation programme.

The procurement team has a mailbox for exemptions (contract waivers) which require authorisation from corporate directors, however no complete list is brought to management team or a relevant Committee for oversight and scrutiny.

Impact: Enhancing the Council's procurement function will ensure that there is sufficient member and officer oversight of exemptions and contracts, as well improving arrangements to manage any fraud risks that may arise.

Improvement Recommendation 2

IR2: The Council should strengthen arrangements within procurement and contract management by:

- compiling exemptions (contract waivers) information into a report for corporate management teams and the relevant Committee at least annually
- introduce an up to date and complete contracts register which is publicly available

Improving economy, efficiency and effectiveness – commentary on arrangements

We considered how the Council:	Commentary on arrangements	Rating
uses financial and performance information to assess performance to identify areas for improvement	The Council has a Council-wide plan in place called the Swindon Plan 2024-2027. It is supported by a performance framework, where each mission has a set of themes and objectives. Each objective has set deliverables and measures, and progress against this is reviewed by Corporate Management Team (CMT). Cabinet received performance reports twice a year (Q2 and Q4). We previously raised an improvement recommendation to implement quarterly performance reporting to Cabinet. This action remains outstanding. The performances do not RAG-rate deliverables or include direction of travel arrows. We have raised an improvement recommendation on page 31. The Council takes data quality seriously and has developed a Data and Analytics Strategy 2025-2030.	A
evaluates the services it provides to assess performance and identify areas for improvement	<p>A LGA Corporate Peer Challenge was undertaken in September 2024, an action plan was agreed by Cabinet in response to their findings in November 2024. The recommendations were in line with our understanding of the Council. A follow-up has been undertaken in July 2025.</p> <p>The Council had an Ofsted inspection of its children's services in July 2023, and received an overall 'Inadequate' rating, an Ofsted Improvement Plan was agreed by the Council and we raised a key recommendation in 2023/24. An Improvement Board was in place during 2024/25 and remains in place. The Board was responsible for reviewing progress. Ofsted have undertaken four site visits, and the indications are that some progress has been made, but that further progress is still required. Ofsted are not expected to complete a reinspection until mid 2026. We consider that this remains a significant weakness and we have updated the key recommendation on page 28.</p> <p>(cont.)</p>	R

- G** No significant weaknesses or improvement recommendations.
- A** No significant weaknesses, improvement recommendations made.
- R** Significant weaknesses in arrangements identified and key recommendation(s) made.

Improving economy, efficiency and effectiveness – commentary on arrangements

We considered how the Council:	Commentary on arrangements	Rating
evaluates the services it provides to assess performance and identify areas for improvement (cont.)	The Council also received a C3 grading from the Regulator of Social Housing in May 2025, which identified serious failings with significant improvement needed. A Housing Improvement Plan is currently being co-produced with tenants and will be considered by Cabinet in December 2025. New governance arrangements have been introduced in 2025/26, and there is a Housing Improvement Board (including cross-party members and tenants) in place to review progress. A key recommendation was raised in 2023/24, we consider that this remains a significant weakness and have updated the recommendation on page 29.	R
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	The Council's Swindon Plan 2024-2027 references partners and partnership working. The Council ensures that it delivers its role within key partnerships through reporting to Cabinet. We previously raised an improvement recommendation to implement a partnerships register with links to the Council's corporate strategy. This remains outstanding, and we have retained this recommendation on page 48.	A
commissions or procures services, assessing whether it is realising the expected benefits	In 2024/25, the Council had a contracts register in place to provide a central point for contract data and relevant information – however, the register is not up to date and the Council has faced challenges maintaining it. We have raised this as part of an improvement recommendation on page 25. The Council owns several companies, and performance reports were considered by Cabinet twice in 2024/25. Governance arrangements were refreshed over 2024/25, and performance is now to be provided twice a year to full Council.	A

G

No significant weaknesses or improvement recommendations.

A

No significant weaknesses, improvement recommendations made.

R

Significant weaknesses in arrangements identified and key recommendation(s) made.

Improving economy, efficiency and effectiveness (continued)

Significant weakness identified in relation to improving economy, efficiency and effectiveness

Key Finding: The Council's children's services were inspected by Ofsted in July 2023, and an 'Inadequate' grading was received. An Ofsted Improvement Plan was agreed by the Council in November 2023 to set out how the Council should respond to the seven priority areas identified in the Ofsted inspection. We previously raised a significant weakness and key recommendation in 2023/24. The Council has been on an improvement journey and is aware that there is further improvement required before reinspection.

Evidence: Work was undertaken in 2024/25 against the Ofsted Improvement Plan. The Council has a Children's Improvement Board which provides oversight and scrutiny of the Plan. The Board is led by an independent Chair, and meets every six weeks, with officers in children's services, relevant partners and members in attendance. In 2024/25, Ofsted continued with regulator monitoring visits, and further visits will continue until reinspection (expected in the end of calendar year 2026). The Council is aware that continued progress is required in preparation for reinspection and has also refreshed the Ofsted Improvement Plan. The Phase 2 Improvement Plan now sets out priorities between October 2025 until reinspection.

Impact: The Council is not providing a service which meets the needs of vulnerable children.

Key recommendation 3

KR3: The Council should continue to action the requirements of the Ofsted inspection (2023) and ensure progress is regularly monitored in preparation for the reinspection in 2026. The Council should continue to ensure that sufficient resource is in place to manage improvements against the Ofsted Improvement Plan in place.

Improving economy, efficiency and effectiveness (continued)

Significant weakness identified in relation to improving economy, efficiency and effectiveness

Key Finding: We previously raised a significant weakness and key recommendation concerning the Council's housing stock in 2023/24. Following a self-referral by the Council, a housing inspection was undertaken in May 2025 by the Regulator of Social Housing, who issued a C3 judgement identifying serious failings with significant improvement required. The Council now is in the process of actioning improvements, and should continue strengthening arrangements in response to the judgement.

Evidence: The Council has made some improvements to arrangements in 2025/26. This includes co-producing a Housing Improvement Plan with tenants (set to be approved by Cabinet in December 2025), and refreshing governance arrangements to oversee progress. This includes a Housing Improvement Board chaired by the Chief Executive – the Board meets every six weeks and is attended by tenants, senior officers and relevant members. The Board has oversight against the Council's operational Housing Improvement Action Plan, in place to correct immediate risk and to focus on compliance risks. The Council is at the beginning of its improvement journey, and should therefore continue to seek assurance that performance of all aspects of the housing service meets relevant regulator standards.

Impact: The Council is not providing a compliant housing service for tenants, and objective performance is not yet at a level where the Regulator would return a compliant rating.

Key recommendation 4

KR4: The Council should implement its Housing Improvement Plan once agreed. Improvements should be regularly reported to Cabinet, so that it has the oversight and assurance to ensure that service improvements are made within timeframes agreed with the Regulator.

Improving economy, efficiency and effectiveness (continued)

Area for Improvement: performance reporting

Key Finding: Cabinet received two performance reports relating to its Swindon Plan 2024-2027, in quarter two and quarter four of 2024/25.

Evidence: The performance reports provided updates on progress against each deliverable against each mission. The reports were predominately based on narrative and commentary and did not RAG-rate the deliverables or include direction of travel arrows.

The year-end report considered if overall missions and objectives could still be achieved. The performance reports did not include how stretch targets were set and how performance compared to other Councils.

Impact: Improving the performance reports enables decision making, and an easier assessment of performance.

Improvement Recommendation 3 (retained and updated from 2023/24)

IR3: The Council should consider:

- introducing quarterly performance reporting to Cabinet, including RAG-rating of deliverables and direction of travel arrows
- how performance reports could be improved to support the reader, such as increasing the use of visuals and reducing the reliance on text
- informing Cabinet how it sets stretch targets for service Key Performance Indicators (KPIs)
- including comparisons with other Council's performance reports to inform progress but also to assist in setting targets.

05 Summary of Value for Money Recommendations raised in 2024/25

Key recommendations raised in 2024/25

Recommendation	Relates to	Management Actions
<div>KR1</div> <p>In order to reduce the Council's reliance on EFS, the Council should ensure its transformation programme delivers at pace, is monitored and mitigating actions taken as required. It should prepare a detailed MTFS which sets out the requirements for financial sustainability, including:</p> <ul style="list-style-type: none">• how and when reserves will be replenished• the level and reliance on savings, especially transformational savings• EFS requirements.	<p>Financial sustainability (pages 16 – 20)</p>	<p>Actions: The Council’s Medium-Term Financial Plan covers a three-year period. The last MTFP was approved by Council in February 2025 and clearly set out the gap that would need to be addressed. The updated MTFP is being refreshed to be considered by Cabinet in December and February, before Budget Council in February and will reflect the savings plans emerging from the Transformation Programme. The February report will also include any EFS requirements and the reserves strategy.</p> <p>The Councils Transformation programme is being delivered through six integrated workstreams that focus on building the Council Swindon needs, one that delivers high-quality, accessible services and works earlier with residents to prevent problems. These workstreams are structured to align the Council’s people, processes, systems, services, and culture, ensuring sustainable improvements and efficiencies that support the Medium-Term Financial Plan (MTFP).</p> <p>To facilitate delivery at pace and strengthen programme governance, the Council has appointed a transformation partner who are also supporting the establishment of a Programme Management Office (PMO), which will provide structured oversight, enhance reporting, and ensure accountability across the programme. Business cases and delivery plans underpinning each workstream are currently in development, with initial implementation focused on the Council’s Target Operating Model prioritising preventative interventions, improved service delivery, better access, and workforce transformation.</p> <p>(cont.)</p>

Key recommendations raised in 2024/25

	Recommendation	Relates to	Management Actions
KR1	<p>In order to reduce the Council's reliance on EFS, the Council should ensure its transformation programme delivers at pace, is monitored and mitigating actions taken as required. It should prepare a detailed MTFS which sets out the requirements for financial sustainability, including:</p> <ul style="list-style-type: none"> • how and when reserves will be replenished • the level and reliance on savings, especially transformational savings • EFS requirements. <p>(cont.)</p>	Financial sustainability (pages 16 – 20)	<p>Digital and data capabilities are recognised as critical enablers of the programme. These elements underpin all workstreams, supporting informed decision-making, improved data integration, and the creation of more responsive and accessible services for our residents. The Council's Digital, Data and Technology Strategy (2026–2029) will guide the modernisation of operational practices, drive efficiencies, and reduce service demand. Key strategic outcomes include process redesign, enhanced data utilisation, and workforce enablement through improved tools and skills. These measures are expected to reduce inefficiencies, strengthen decision-making, and increase capacity for where it is needed most.</p> <p>Responsible Officer: MTFS – Director of Finance & Audit, Transformation – Chief Operating Officer</p> <p>Due Date: February 2026</p>
KR2	<p>The Council should ensure it:</p> <ul style="list-style-type: none"> • has a realistic and deliverable DSG management plan in place to ensure that the actions and escalating costs can be addressed at pace • has established effective governance arrangements so that progress is reported to Cabinet and mitigating actions can be taken as required. 	Financial sustainability (pages 16 – 20)	<p>Actions: An improvement plan is in place which includes a review of the current SEND banding framework to ensure equitable and appropriate funding for EHCPs across all settings.</p> <p>An Education Resource Panel has been established, chaired weekly by the Director of Education, providing oversight of high-cost placements and ensuring decisions are evidence-based and financially sustainable.</p> <p>SEND sufficiency planning is underway to evidence requirements and is supported by a capital investment programme to expand specialist provision and reduce reliance on out-of-area placements.</p> <p>(cont.)</p>

Key recommendations raised in 2024/25

	Recommendation	Relates to	Management Actions
KR2	<p>The Council should ensure it:</p> <ul style="list-style-type: none"> has a realistic and deliverable DSG management plan in place to ensure that the actions and escalating costs can be addressed at pace has established effective governance arrangements so that progress is reported to Cabinet and mitigating actions can be taken as required. <p>(cont.)</p>	Financial sustainability (pages 16 – 20)	<p>Governance is embedded through the SEND Strategic Partnership Board and SEND Executive Board, ensuring progress is monitored.</p> <p>Quarterly performance reporting cycles include RAG-rating of deliverables and direction-of-travel indicators, enabling timely mitigating actions.</p> <p>Multi-agency panels and quality assurance forums provide operational scrutiny, while strategic oversight is strengthened by an Independent Chair of the SEND Partnership Board.</p> <p>Responsible Officer: Corporate Director of Prevention and Communities</p> <p>Due Date: Ongoing with progress monitored through the Corporate SEND Improvement Board</p>
KR3	<p>The Council should continue to action the requirements of the Ofsted inspection (2023) and ensure progress is regularly monitored in preparation for the reinspection in 2026. The Council should continue to ensure that sufficient resource is in place to manage improvements against the Ofsted Improvement Plan in place.</p>	Improving economy, efficiency and effectiveness (pages 26 – 30)	<p>Actions:</p> <p>Assurance of Leadership Stability</p> <p>Outcome: The LGA Test of Assurance (Sept 2025) confirmed that the current Corporate Leadership Structure provides the stability and strategic oversight needed to drive sustained improvement. The Director of Children’s Services, Corporate Director of People, and Service Director roles are all substantive, ensuring continuity and confidence in leadership.</p> <p>Impact: Children’s Services now operates within a governance framework that ensures accountability and continuity, reducing risk of leadership disruption.</p> <p>Refreshed Ofsted Improvement Plan</p> <p>Outcome: The plan was reviewed with all key stakeholders to ensure relevance two years post-judgement.</p> <p>Impact: Leadership teams are now held to clear, measurable objectives, ensuring progress is tracked and services remain focused on improving outcomes for children.</p> <p>(cont.)</p>

Key recommendations raised in 2024/25

Recommendation	Relates to	Management Actions
<div>KR3</div> <p>The Council should continue to action the requirements of the Ofsted inspection (2023) and ensure progress is regularly monitored in preparation for the reinspection in 2026. The Council should continue to ensure that sufficient resource is in place to manage improvements against the Ofsted Improvement Plan in place.</p> <p>(cont.)</p>	<p>Improving economy, efficiency and effectiveness (pages 26 – 30)</p>	<p>Shared Vision Created by the Workforce and Children</p> <p>Outcome: Through whole-service workshops, staff co-created three vision statements, with children selecting the final one: “Children at the Heart of Everything We Do.”</p> <p>Impact: This child-led vision embeds purpose and values across the workforce, strengthening alignment between practice and what matters most to children.</p> <p>Practice Standards Defined</p> <p>Outcome: Five non-negotiable practice principles agreed and communicated to all staff.</p> <p>Impact: Practitioners have clarity on expectations, reducing variability and improving consistency in the quality of care, practice and decision-making.</p> <p>Restorative Practice Framework Rolled Out</p> <p>Outcome: DfE grant funding secured to deliver restorative practice training across the workforce from December 2025.</p> <p>Impact: A unified practice model promotes respectful, relationship-based work with families, leading to improved engagement and better outcomes for children.</p> <p>Accessible Learning Embedded in Team Meetings</p> <p>Outcome: Back-to-basics training designed from Serious Incident learning and delivered within team meetings.</p> <p>Impact: Practitioners access essential learning without additional time pressures, strengthening safeguarding and reducing risk of repeat incidents.</p> <p>(cont.)</p>

Key recommendations raised in 2024/25

Recommendation	Relates to	Management Actions
<div>KR3</div> <p>The Council should continue to action the requirements of the Ofsted inspection (2023) and ensure progress is regularly monitored in preparation for the reinspection in 2026. The Council should continue to ensure that sufficient resource is in place to manage improvements against the Ofsted Improvement Plan in place.</p> <p>(cont.)</p>	<p>Improving economy, efficiency and effectiveness (pages 26 – 30)</p>	<p>Leadership Development for Team Managers</p> <p>Outcome: LGA-funded bespoke training (via Research in Practice) focused on supervision, accountability, and child-centered decision-making.</p> <p>Impact: Managers are better equipped to lead high-performing teams, improving oversight and quality of frontline practice.</p> <p>Workforce Strategy and Governance Strengthened</p> <p>Outcome: Interim DCS refreshed Workforce Board and initiated a new Social Work Workforce Strategy.</p> <p>Impact: Clear deliverables and strategic workforce planning support recruitment, retention, and stability.</p> <p>Targeted Recruitment Investment</p> <p>Outcome: Dedicated recruitment lead and HR Business Partner appointed for Children’s Services.</p> <p>Impact: Increased capacity to attract and retain skilled social workers, reducing reliance on agency staff and improving continuity for children.</p> <p>Modernised Recruitment Campaign</p> <p>Outcome: Job adverts refreshed and promoted on new platforms, including LinkedIn (for first time).</p> <p>Impact: Broader reach to potential candidates enhances recruitment success and workforce resilience.</p> <p>(cont.)</p>

Key recommendations raised in 2024/25

	Recommendation	Relates to	Management Actions
KR3	<p>The Council should continue to action the requirements of the Ofsted inspection (2023) and ensure progress is regularly monitored in preparation for the reinspection in 2026. The Council should continue to ensure that sufficient resource is in place to manage improvements against the Ofsted Improvement Plan in place.</p> <p>(cont.)</p>	Improving economy, efficiency and effectiveness (pages 26 – 30)	<p>Regional Workforce Flexibility Secured</p> <p>Outcome: Exemption from South West Regional Pledge accepted.</p> <p>Impact: Greater flexibility in agency workforce terms supports service stability and continuity of care for children.</p> <p>Responsible Officer: Corporate Director of People</p> <p>Due Date: Ongoing, specific timelines are included in the improvement plan and are monitored through Children’s Improvement Board</p>
KR4	<p>The Council should implement its Housing Improvement Plan once agreed. Improvements should be regularly reported to Cabinet, so that it has the oversight and assurance to ensure that service improvements are made within timeframes agreed with the Regulator.</p>	Improving economy, efficiency and effectiveness (pages 26 – 30)	<p>Actions: The Housing Improvement Plan (known as 'Our Plan for improving Homes and Services for Tenants') is being presented at Cabinet on 3rd December. Once approved it will be published online and shared with tenants. Work is ongoing with the Data, Insight and Performance team to develop a live, real-time dashboard that will be publicly accessible for anyone. The Housing Improvement Board will continue to have oversight of the improvement plan delivery at its six-weekly meetings, and updates will be shared with Cabinet twice a year.</p> <p>Responsible Officer: Corporate Director of Prevention and Communities</p> <p>Due Date: Ongoing, specific timelines are included in the improvement plan and are monitored through Housing Improvement Board</p>

Improvement recommendations raised in 2024/25

	Recommendation	Relates to	Management Actions
IR1	The Council should place an urgent emphasis on refreshing and approving its Anti-Corruption and Bribery Strategy.	Governance (pages 21 – 25)	<p>Actions: This has been recognised in the Head of Internal Audit reports to Audit Committee and is on the team's Fighting Fraud & Corruption Locally Action Plan. It is also on the Finance & Audit Management Team Action Tracker to be completed by January 2026.</p> <p>Responsible Officer: Head of Internal Audit & Corporate Fraud</p> <p>Due Date: January 2026</p>
IR2	<p>The Council should strengthen arrangements within procurement and contract management by:</p> <ul style="list-style-type: none"> • compiling exemptions (contract waivers) information into a report for corporate management teams and the relevant Committee at least annually • introduce an up to date and complete contracts register which is publicly available • introduce centralised red flag monitoring, with red flags acting as an early warning signs to detect the risk of fraud. 	Governance (pages 21 – 25)	<p>Actions: The Councils Swindon 2028 transformation program will undertake a review of the commissioning, procurement and contract management as part of the emerging Maximising Growth & Assets work stream. Swindon Borough Council's spending power is significant and a key driver to strengthening the local economy, building resilience and supporting inclusive growth.</p> <p>Work has already progressed between the Head of Procurement, the Director of Adults Commissioning and the Chief Legal Officer to introduce an up to date and complete contracts register which is publicly available. It should be noted however that this is currently being managed as a risk following the audit outcomes given resource limitations within the central procurement team and will only be achievable where additional resource can be found.</p> <p>Reporting to CMT, escalation and red flag monitoring for both fraud and value for money will be reviewed through the transformation plan ensuring wider and more comprehensive governance is built around commissioning, procurement and contract management activities. We will need to strengthen our procurement 'centre of excellence' team and ensure we have dedicated people and place 'spokes' to drive outstanding commissioning and contract management of spend.</p> <p>Responsible Officer: Director of Inclusive Economy and Sustainability</p> <p>Due Date: December 2026</p>

Improvement recommendations raised in 2024/25

Recommendation	Relates to	Management Actions
<p>The Council should consider:</p> <ul style="list-style-type: none"> • introducing quarterly performance reporting to Cabinet, including RAG-rating of deliverables and direction of travel arrows • how performance reports could be improved to support the reader, such as increasing the use of visuals and reducing the reliance on text • informing Cabinet how it sets stretch targets for service Key Performance Indicators (KPIs) • including comparisons with other Council's performance reports to inform progress but also to assist in setting targets. <p>Raised in 2023/24</p>	<p>Improving economy, efficiency and effectiveness (pages 26 – 30)</p>	<p>Actions: Quarterly performance reporting cycles have been strengthened including the active review by cabinet quarterly. This is provided through an update on the delivery of the Swindon Plan to Cabinet in Q2 & Q4 and informal cabinet in Q3 and Q4. The latest report includes clearer identification of indicators that are off track (red), and more transparent inclusion of quantitative data, in addition to existing narrative. For Q2 2025/26 reporting, all deliverables are up to date with a RAG status, and there remain only a very small number of measures that do not have a target set to RAG score them, these will be reviewed in the next quarter. In addition, processes will be enhanced in the coming 6 months to ensure that the Mission Policy and Performance boards review the Swindon Plan performance twice yearly.</p> <p>There is currently a review and development underway for the wider corporate performance scorecards, which provides key performance management information, reviewed quarterly. Part of this process has strengthened the rigour, objectivity, transparency and readability of performance data. As the process matures, further opportunities will be explored to test the target setting for individual KPIs, including extending the use of regional comparators where data is available. This same process will also be planned for the mission performance reporting, however this will be reviewed after the election in May 2026, pending any changes to the corporate plan.</p> <p>More information about the improvement plan related to performance management, was set out in a recent report to the Corporate overview and scrutiny committee (17 November 2025)</p> <p>Responsible Officer: Chief Operating Officer</p> <p>Due Date: March 2026</p>

06 Follow up of previous Key recommendations

Follow up of 2023/24 Key recommendations

	Prior Recommendation	Raised	Progress	Current status	Further action
KR1	<p>The Council should produce a 3 – 5 year Medium-Term Financial Strategy (MTFS), with a planned replenishment of reserves, detailing how the cumulative budget gap will be addressed. The Council should implement its transformation programme at scale and pace and include:</p> <ul style="list-style-type: none"> • embedding the emerging governance arrangements; • cohesive reporting to Cabinet on the planned timescales, milestones, savings and outcomes; and • link the financial reporting to show how recurrent savings balance the MTFP for the next 3 – 5 years. 	2023/24	<p>The Council has produced a three-year MTFS which was included as part of the 2025/26 budget.</p> <p>However, due to financial situation the Council finds itself in, it is not able to demonstrate how the budget gap will be addressed without EFS. The Council required £14.7m in 2025/26 and is likely to require in the region of £24m in 2025/26.</p> <p>The Council is reliant upon transformation to deliver financial sustainability and its transformation programme is not yet delivering at pace, as significant savings are not expected until 2026/27.</p>	Partially implemented	Replaced by key recommendation 1 on page 19.

Follow up of 2023/24 Key recommendations

	Prior Recommendation	Raised	Progress	Current status	Further action
KR2	We recommend that the Council should continue to ensure sufficient resource is in place to resolve the requirements of the Ofsted inspection recommendations, specifically to ensure that timely and complete service information is able to be produced. The Council should also ensure that they undertake a review to learn lessons from the recent Ofsted inspection to ensure that changes and improvements are managed effectively. The action plan should have implementation timescales, and appropriate resources in place to manage these processes.	2023/24	<p>The Council has been progressing work against the Ofsted Improvement Plan, agreed in November 2023 following the Ofsted inspection in July 2023. There is a Children’s Improvement Board which provides oversight and scrutiny.</p> <p>In 2024/25, the Council refreshed the Ofsted Improvement Plan into a Phase 2 Ofsted Improvement Plan, which sets out priorities between October 2025 until reinspection, which is set to occur at the end of the 2026 calendar year.</p> <p>We have updated the key recommendation to ensure continued progress in preparation for reinspection.</p>	Partially implemented	Replaced by key recommendation 3 on page 28.

Follow up of 2023/24 Key recommendations

	Prior Recommendation	Raised	Progress	Current status	Further action
KR3	Progress on the Housing Improvement Plan and the governance arrangements for housing services improvement needs to be regularly reported to Cabinet so that it has the oversight and assurance that service improvements are being made within the timeframes agreed with the Regulator.	2023/24	<p>The Council is beginning to make progress on improving the overall approach to housing following the C3 judgement from the Regulator of Social Housing.</p> <p>A Housing Improvement Plan is in draft, and is set to be agreed by the end of the 2025 calendar year. The Council has implemented a Housing Improvement Board to oversee progress. Currently, there is an operational Housing Improvement Action Plan in place which is reported to the Board, and focuses on compliance risks.</p> <p>We have updated our recommendation for the Council to continue its improvement journey, and to continue to seek assurance that performance meets regulator standards.</p>	Partially implemented	Replaced by key recommendation 4 on page 29.

07 Appendices

Appendix A: Responsibilities of the Council

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 Council's Chief Finance Officer is responsible for preparing the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Chief Finance Officer is required to comply with CIPFA/LASAAC code of practice on local authority accounting in the United Kingdom. In preparing the financial statements, the Chief Financial Officer 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: Value for Money Auditor responsibilities

Our work is risk-based and focused on providing a commentary assessment of the Council’s Value for Money arrangements

Phase 1 – Planning and initial risk assessment


As part of our planning, we assess our knowledge of the Council’s arrangements and whether we consider there are any indications of risks of significant weakness. This is done against each of the reporting criteria and continues throughout the reporting period.

Phase 2 – Additional risk-based procedures and evaluation

Where we identify risks of significant weakness in arrangements, we will undertake further work to understand whether there are significant weaknesses. We use auditor’s professional judgement in assessing whether there is a significant weakness in arrangements and ensure that we consider any further guidance issued by the NAO.

Phase 3 – Reporting our commentary and recommendations

The Code requires us to provide a commentary on your arrangements which is detailed within this report. Where we identify weaknesses in arrangements we raise recommendations.

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

Statutory recommendations – recommendations to the Council under Section 24 (Schedule 7) of the Local Audit and Accountability Act 2014.

Key recommendations – the actions which should be taken by the Council where significant weaknesses are identified within arrangements.

Improvement recommendations – actions which are not a result of us identifying significant weaknesses in the Council’s arrangements, but which if not addressed could increase the risk of a significant weakness in the future.

Information that informs our ongoing risk assessment

Cumulative knowledge of arrangements from the prior year	Key performance and risk management information reported to the Executive or full Council
Interviews and discussions with key stakeholders	External review such as by the LGA, CIPFA, or Local Government Ombudsman
Progress with implementing recommendations	Regulatory inspections such as from Ofsted and CQC
Findings from our opinion audit	Annual Governance Statement including the Head of Internal Audit annual opinion

Appendix C: Follow up of 2023/24 improvement recommendations

	Prior Recommendation	Raised	Progress	Current position	Further action
IR1	The MTFP should include a sensitivity analysis where levels of assumed income and expenditure are varied to identify the best, likely and worst-case scenarios in terms of the scale and timing of financial pressures in the MTFP and modelling levels of demand.	2023/24	The three-year MTFP did not include sensitivity analysis.	Outstanding	Implement original recommendation
IR2	The Council needs to ensure that its financial planning assumptions in the Medium-Term Financial Plan are consistent with other key council strategies such as workforce, treasury management, asset management and digital so that all the Council’s financial pressures have been clearly identified and reflect service issues, opportunities and risk.	2023/24	Evidence remains outstanding.	Outstanding	Implement original recommendation

Appendix C: Follow up of 2023/24 improvement recommendations

	Prior Recommendation	Raised	Progress	Current position	Further action
IR3	<p>We recommend the:</p> <p>(a) frequency of reporting of the Council's risks is aligned to the proposed quarterly reporting on performance management;</p> <p>(b) mapping of strategic risks to the achievement of corporate objectives and associated Key Performance Indicators (KPIs);</p> <p>(c) alignment of the Scrutiny and Overview work plan to the extreme and high risk issues identified by the so they can perform a “deep dive” on higher risk issues where appropriate.</p>	2023/24	<p>The Council’s corporate risk register was considered by Audit Committee twice in 2024/25. Risks were not mapped to corporate priorities. No ‘deep dives’ into high risk areas were undertaken.</p> <p>We retain this recommendation for 2024/25.</p>	Outstanding	Implement the original recommendation.
IR4	<p>The Council should appoint an independent person to the Audit Committee to enhance the Council’s assurance framework with professional advice for the Committee as and when required.</p>	2023/24	<p>In January 2025, the Audit Committee agreed the appointment of an independent member. We consider that the Council is taking steps to appoint an independent person.</p>	Closed	

Appendix C: Follow up of 2023/24 improvement recommendations

	Prior Recommendation	Raised	Progress	Current position	Further action
IR5	We recommend that the Cabinet receives quarterly reports on service performance and that the Council reports how it sets stretch targets for service Key Performance Indicators (KPIs) to reflect the ethos of “continuous improvement”.	2023/24	Cabinet received two performance reports providing updates on the Swindon plan. The Council did not report how it sets stretch targets for its KPIs.	Outstanding	Included with the improvement recommendation raised on page 30.
IR6	The Council should produce a Data Quality Strategy stating how it will obtain assurance over the quality and integrity of the data used for the KPI’s in its corporate performance framework with a view to including an assessment of specific data sets within non-financial performance reports.	2023/24	The Council has a Data & Analytics Strategy 2025-2030 which covers data quality. The Strategy indicates there is routine monitoring of data quality in terms of accuracy, completeness and timeliness in line with the government data quality framework.	Closed	

Appendix C: Follow up of 2023/24 improvement recommendations

	Prior Recommendation	Raised	Progress	Current position	Further action
IR7	The Council should produce a Partnership Register to show what types of partnership the Council has and how they contribute to the delivery of the outcomes in the Council’s Strategy 2023 - 2027. Details of how the value of partnerships is measured should be included in the Register.	2023/24	The Council does not currently have a Partnership Register. We retain this recommendation for 2024/25.	Outstanding	Implement the original recommendation.



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