Grant Thornton

Swindon Borough Council

Auditor's Annual Report
Year ending 31 March 2026

25 November 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 the Council. 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

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Introduction

This report brings together a summary of all the work we have undertaken for Swindon Borough Council (The Council) during 2025/26 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 2026 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 2025/26.
- 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 the Council. 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. During 2024/25, the NAO consulted on and updated the Code to align it with 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. The deadline requirement for 2025/26 AARs is 30 November 2026.

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Local government – context

Local government has remained under significant pressure in 2025/26

National

Past



Funding Not Meeting Need

The sector has seen prolonged funding reductions whilst demand and demographic pressures for key statutory services have 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 instances of auditors issuing statutory recommendations.

Present



Financial Sustainability

Despite the Fair Funding Review 2.0, many councils continue to face significant financial challenges, including social care, Special Education Needs and Disabilities (SEND) and temporary accommodation 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



Digital change

AI and digital change are automating routine processes and enabling more personalised services for residents. This is shifting workforce skills as councils seek productivity gains. Risks around digital exclusion, data quality, ethics, and governance mean strong leadership and controls are increasingly important.



Reorganisation and Devolution

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

Local

The Council is a unitary authority serving more than 230,000 residents. It operates a Leader and Cabinet executive model, supported by Full Council and overview and scrutiny committees. The Council has 57 councillors. Following the May 2026 elections, no party held overall control of the Council, with the Conservatives becoming the largest political group and forming a minority administration with 23 seats. The change in administration occurred after the period covered by our assessment but provides relevant context for the Council's future strategic direction.

It is within this context that we set out our commentary on the Council's value for money arrangements in 2025/26.

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02 Executive Summary

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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	2024/25 Assessment of arrangements		2025/26 Risk assessment	2025/26 Assessment of arrangements	
Financial sustainability	R	Significant weaknesses in arrangements were identified, relating to financial sustainability and the Dedicated Schools Grant (DSG) deficit. Two key recommendations were raised. Two improvement recommendations raised in 2023/24 remained outstanding.	Two risks of significant weakness were identified in relation to the Council's financial position and the DSG deficit.	R	Two significant weaknesses remain, relating to the Council's continuing reliance on Exceptional Financial Support (EFS) and its DSG deficit. The two prior-year key recommendations have been retained and revised. Two improvement recommendations also remain open, relating to alignment between financial and other strategies and sensitivity and scenario analysis.
Governance	A	No significant weaknesses were identified. Improvement recommendations were raised in relation to risk management, counter-fraud, and procurement and contract management arrangements.	No risks of significant weakness were identified.	A	No significant weaknesses were identified. Five improvement recommendations are reported: two are new and three have been retained and revised from prior years. They relate to risk management, the counter-fraud framework, timely preparation of the Annual Governance Statement, councillors' interests and gifts and hospitality, and procurement governance.
Improving economy, efficiency and effectiveness	R	Two significant weaknesses in arrangements were identified, relating to children's services and housing regulation. Two key recommendations were made. Improvement recommendations were also reported on performance reporting and partnership management.	Two risks of significant weaknesses were identified in relation to the inadequate Ofsted judgement for children's services and the Regulator of Social Housing C3 judgement.	R	Two significant weaknesses remain, relating to children's services and housing regulation. The two prior-year key recommendations have been retained and revised. Two improvement recommendations also remain open, relating to performance reporting and partnership management.

G No significant weaknesses or improvement recommendations.
A No significant weaknesses, improvement recommendations made.
R Significant weaknesses in arrangements identified and key recommendations made.

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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

The Council delivered 94% of its 2025/26 savings target, achieved a balanced General Fund outturn and reduced its use of EFS from the £14.7m budgeted to £5.1m. It also established the Swindon 2028 Transformation Programme. However, it required £22.3m of EFS to set its 2026/27 budget and has not yet demonstrated a sustainable route to closing future funding gaps and restoring reserves. We have revised and retained our key recommendation on financial planning and sustainability.

The Council strengthened its oversight of High Needs expenditure, and the 2025/26 in-year DSG deficit was £3.0m lower than forecast in March 2026. The Department for Education also approved its Local SEND Reform Plan, enabling government support for 90% of the High Needs deficit accumulated at 31 March 2026. However, the Council remains exposed to residual deficit and ongoing pressures, and sustainable expenditure has not yet been demonstrated. We have revised and retained our DSG key recommendation.



Governance

The Council maintained established arrangements for budget setting, financial monitoring, decision-making and scrutiny during 2025/26. It also strengthened elements of risk, procurement and counter-fraud arrangements, including developing an updated counter-fraud policy and a redesigned contracts register. We identified no significant weakness in the Council's governance arrangements.

However, further improvement is required in the completeness and consistency of risk reporting, formal approval of the counter-fraud framework, timely preparation of the Annual Governance Statement, councillors' declarations of interests and gifts and hospitality, and procurement oversight. We have raised two new improvement recommendations and retained and revised three prior-year recommendations.



Improving economy, efficiency and effectiveness

The Council strengthened its children's services improvement arrangements during 2025/26, including governance, quality assurance and performance monitoring. However, Ofsted's May 2026 monitoring visit found insufficient progress in the family safeguarding service, and sustained improvement has not yet been demonstrated across the principal areas of concern. We have therefore retained and revised our key recommendation. The next full inspection is anticipated in early 2027.

The Council began implementing its Housing Improvement Plan, strengthened oversight and improved compliance information. However, it has not yet demonstrated that the required improvements are embedded and sustained. We have therefore retained and revised our key recommendation on housing regulation.

The Council also improved its performance scorecards and began identifying its partnerships. However, quarterly performance reporting to Cabinet and the Partnership Register are not yet fully established. We have retained our improvement recommendations in these areas.

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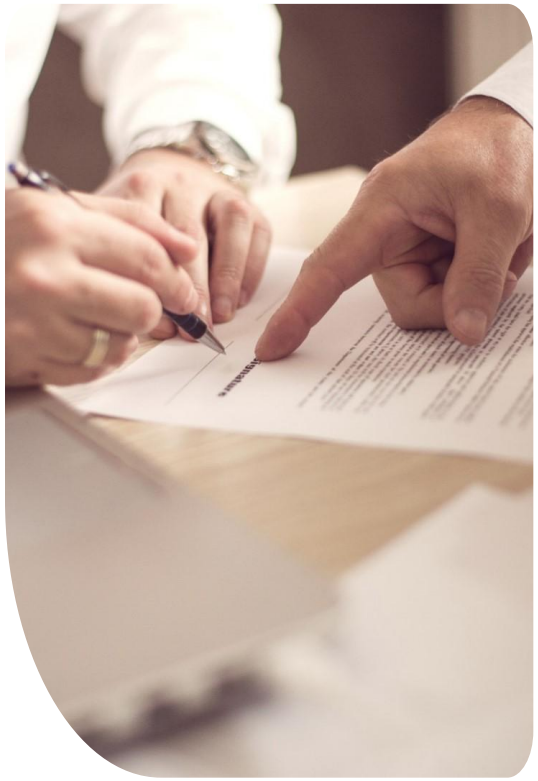
Executive summary – auditor's other responsibilities

This page summarises our opinion on the Council'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	2025/26 outcome
Opinion on the Financial Statements	We have completed our audit of the 2025/26 financial statements. The Council published its draft 2025/26 financial statements ahead of the 30 June 2026 deadline. We commenced our post-statements audit of these statements in September 2026 and following presentation of our Audit Findings Report to Audit Committee on the 24 November 2026 issued our unmodified opinion on 25 November 2026.
Use of auditor's powers	We did not make any written statutory recommendations under Schedule 7 of the Local Audit and Accountability Act 2014. We did not make an application to the Court or issue any Advisory Notices under Section 28 of the Local Audit and Accountability Act 2014. We did not make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014. We did not identify any issues that required us to issue a Public Interest Report (PIR) under Schedule 7 of the Local Audit and Accountability Act 2014. We have not needed to exercise our wider statutory auditor powers for 2025/26.



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

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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 2025/26 financial statements. The Council published its draft 2025/26 financial statements ahead of the 30 June 2026 deadline. We commenced our post-statements audit of these statements in September 2026 and following presentation of our Audit Findings Report to Audit Committee on the 24 November 2026 issued our unmodified opinion on 25 November 2026.

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 2026 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 2025/26
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

We conducted our audit in accordance with: International Standards on Auditing (UK), the NAO Code of Audit Practice (2024), 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 set out in our Audit Findings Report, which was presented to the Audit Committee on 24 November 2026. The final version was issued to management on 25 November 2026.

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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/SOLACE 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.

At the date of this interim report, our work on the Council's Annual Governance Statement remained ongoing. The draft statement was not available until September 2026 and had not been published alongside the draft financial statements by 30 June 2026. We report this matter in our governance commentary.



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04 Value for Money commentary on arrangements

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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. Councils report on their arrangements, and the effectiveness of these arrangements as part of their annual governance statement.

Under the Local Audit and Accountability Act 2014, we are required to be satisfied whether the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The National Audit Office (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.

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Financial sustainability – commentary on arrangements

We considered how the Council:	Commentary on arrangements	Rating
identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them	In 2025/26, the Council delivered £14.5m of its £15.4m savings target and reported a balanced General Fund outturn without drawing on the General Fund balance. EFS use reduced from the £14.7m budgeted to £5.1m. However, £22.3m of EFS was required to set the 2026/27 budget, while the Medium-Term Financial Plan (MTFP) identifies funding gaps of £14.5m in 2027/28 and £13.6m in 2028/29. The unallocated General Fund balance was £9.2m at 31 March 2026, below the Council's £11.6m minimum benchmark. Together with £55.0m of earmarked General Fund reserves, including the £13.7m cashflow reserve, total usable General Fund reserves were £64.2m. The Council remains reliant on EFS and has not demonstrated how it will address future funding gaps and restore its unallocated General Fund balance to the approved minimum level. We therefore retain and revise our prior-year key recommendation on financial sustainability – see page 36. Capital expenditure totalled £73.7m in 2025/26, comprising £34.5m of General Fund and £39.2m of Housing Revenue Account (HRA) expenditure. Oversight was strengthened through the Capital and Assets Board. A £1.0m HRA service overspend was managed by reducing the revenue contribution to capital, leaving the HRA balance unchanged at £4.1m. Long-term HRA plans require significantly increased borrowing to invest in housing stock. We therefore retain and revise our prior-year improvement recommendation on sensitivity and scenario analysis – see page 42. The DSG deficit increased from £15.1m at 31 March 2025 to £22.3m at 31 March 2026, and was equivalent to 34.7% of total usable General Fund reserves. The Council strengthened governance and monitoring, including weekly scrutiny of high-cost placements, and the 2025/26 in-year DSG deficit was £3.0m lower than forecast in March 2026. In October 2026, the Department for Education approved the Council's Local SEND Reform Plan, enabling access to government support for 90% of the relevant High Needs deficit accumulated at 31 March 2026. However, the Council remains responsible for the residual deficit and subsequent pressures and has not yet demonstrated that annual High Needs expenditure is sustainable. This remains a significant weakness. We therefore retain and revise our prior-year key recommendation – see page 37.	R

G	No significant weaknesses or improvement recommendations.
A	No significant weaknesses, improvement recommendations made.
R	Significant weaknesses in arrangements identified and key recommendations made.

Financial sustainability – commentary on arrangements

We considered how the Council:	Commentary on arrangements	Rating
plans to bridge its funding gaps and identify achievable savings	The Council improved its delivery of approved savings during 2025/26, achieving £14.5m of its £15.4m target, equivalent to 94%, compared with 79% in 2024/25. It has also established the Swindon 2028 Transformation Programme, supported by a Programme Management Office, to identify efficiencies and redesign services. After taking account of planned savings of £23.8m between 2026/27 and 2028/29, including £8.9m from transformation, the MTFP continues to forecast funding gaps of £14.5m in 2027/28 and £13.6m in 2028/29. The Council has therefore not yet demonstrated how it will eliminate its underlying structural deficit and ultimately remove its reliance on EFS. This contributes to the significant weakness in the Council's arrangements for securing financial sustainability, for which we have retained and revised our prior-year key recommendation – see page 36.	R

G	No significant weaknesses or improvement recommendations.
A	No significant weaknesses, improvement recommendations made.
R	Significant weaknesses in arrangements identified and key recommendations made.

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Financial sustainability – commentary on arrangements

We considered how the Council:	Commentary on arrangements	Rating
plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities	The Council has demonstrated a coherent link between its financial plans and its strategic and statutory priorities. The 2026/27 budget supports delivery of the Swindon Plan's missions to build a fairer, better and greener Swindon, while the Swindon 2028 Transformation Programme is intended to support service improvement, demand management and financial sustainability. The Council has established a performance framework to monitor delivery of the Swindon Plan, although formal corporate reporting was paused after the May 2026 elections while the Swindon Plan is refreshed. The Council has arrangements to control and consider discretionary expenditure through its budget-setting and in-year financial-management processes. It maintained controls over non-essential expenditure and reviewed fees and charges during 2025/26. The independent financial resilience review identified further opportunities for the Council to consider, including expenditure on museums and the theatre. We have not identified a separate significant weakness or improvement recommendation, as the wider need to identify sustainable savings is addressed through KR1.	G

G	No significant weaknesses or improvement recommendations.
A	No significant weaknesses, improvement recommendations made.
R	Significant weaknesses in arrangements identified and key recommendations made.

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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	The Council's 2026/27 budget and MTFP reflect elements of its workforce, capital, digital and net-zero strategies, including workforce investment and savings, resources for strategic asset management and specific decarbonisation measures. However, the wider financial implications of these strategies are not consistently quantified or clearly reflected in the MTFP. We have therefore retained the improvement recommendation first raised in 2023/24 – see page 47.	A
identifies and manages risk to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions in underlying plans	The Council has established arrangements to identify and manage risks to its financial resilience. Regular budget-management reports to Cabinet identify financial pressures, explain significant variances and set out mitigating action. The 2026/27 budget identifies the principal risks affecting the Council's financial position and includes a £4.4m contingency. However, the MTFP presents a single forecast and does not include formal sensitivity or scenario analysis showing how changes in material assumptions could affect the Council's financial pressures. The HRA 30-year business plan is similarly based on a single set of long-term assumptions, despite the significant increase in borrowing required to fund investment in the Council's housing stock. Members do not have a quantified assessment of the potential effects of changes in demand, savings delivery, funding, interest rates and borrowing costs. We have retained and revised our prior-year improvement recommendation – see page 42.	A

G	No significant weaknesses or improvement recommendations.
A	No significant weaknesses, improvement recommendations made.
R	Significant weaknesses in arrangements identified and key recommendations made.

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Financial sustainability (continued)

Significant weakness identified in relation to financial sustainability

Key Finding: The Council strengthened its financial management during 2025/26, delivering 94% of its planned savings and reducing the EFS required for the year. However, the Council remains reliant on EFS to balance its 2026/27 budget and continues to forecast significant funding gaps in subsequent years. Its savings and transformation plans do not yet demonstrate a credible route to close these gaps, reduce and ultimately remove its reliance on EFS, eliminate the underlying structural deficit or restore reserves to the Council's approved minimum level. We have therefore retained and revised the prior-year key recommendation.

Evidence: The Council delivered £14.5m of its £15.4m savings target in 2025/26, equivalent to 94% and an improvement on the 79% delivered in 2024/25. The General Fund outturn was balanced, with no draw on the General Fund balance, and the Council reduced its use of EFS from the £14.7m assumed in the budget to £5.1m. This demonstrates improved savings delivery and effective in-year expenditure controls.

However, the Council's 2026/27 budget remains dependent on £22.3m of EFS. At the date of our assessment, the final capitalisation direction remained subject to completion of the government-required external assurance review. The MTFP forecasts further gaps of £14.5m in 2027/28 and £13.6m in 2028/29. Planned savings total £23.8m over the three-year period, including £8.9m of transformation savings, but the plans do not close the forecast funding gaps or set out how reliance on EFS will end. The Council's General Fund balance of £9.2m also remains below its own benchmark of approximately £11.6m, and the MTFP does not establish how or when reserves will be restored.

Impact: Without deliverable savings and transformation plans, supported by contingency measures where delivery is off track, the Council will remain reliant on EFS and exposed to the risk that future support is not approved or is insufficient. Continued reliance on EFS, including borrowing to fund part of the support, will also create additional financing costs and reduce the resources available to support future services and rebuild financial resilience.

Key recommendation 1 from 2024/25 retained and revised in 2025/26

KR1: The Council must develop and implement a sustainable medium-term financial plan that sets out a credible route, over the three-year MTFP period, to reducing and ultimately removing its reliance on Exceptional Financial Support, eliminating the underlying structural budget deficit and restoring reserves to the Council's approved minimum level.

The plan should include deliverable recurrent savings and transformation plans, quantify the level and revenue consequences of Exceptional Financial Support in each year, and establish annual recovery targets, clear milestones, responsibilities and contingency actions. Progress should be reported to members at least quarterly against savings delivery, forecast funding gaps, Exceptional Financial Support requirements and the restoration of reserves.

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Financial sustainability (continued)

Significant weakness identified in relation to DSG

Key Finding: The Council strengthened its governance and controls of High Needs expenditure during 2025/26. In October 2026, the DfE approved its Local SEND Reform Plan, enabling government support for 90% of the relevant High Needs deficit accumulated at 31 March 2026. However, the cumulative DSG deficit continues to grow, further in-year deficits are forecast, and the Council remains responsible for the residual deficit and subsequent pressures. Sustainable annual expenditure has not yet been demonstrated through delivery of the Plan. We have therefore retained and revised the prior-year key recommendation.

Evidence: The Council reported a £7.2m in-year DSG deficit in 2025/26, increasing the cumulative deficit from £15.1m to £22.3m at 31 March 2026, equivalent to 34.7% of the Council's total usable General Fund reserves of £64.2m. A further £12.7m deficit is forecast for 2026/27. The deficit remains outside the General Fund under the statutory override, which ends in March 2028.

During 2025/26, the Council introduced additional governance, weekly scrutiny of high-cost placements and progressed development and testing of a revised funding-banding model. The 2025/26 in-year DSG deficit was also £3.0m lower than forecast in March 2026. The DfE approved the Council's Local SEND Reform Plan in October 2026, enabling the Council to access government support for 90% of the relevant High Needs deficit accumulated at 31 March 2026. Based on the £22.3m cumulative deficit, the residual 10% is approximately £2.2m. Although government support materially reduced exposure to the accumulated deficit, the Council remains responsible for this residual balance and subsequent pressures. The Plan does not quantify its effect on forecast annual deficits, and its effectiveness has not yet been demonstrated.

Impact: If the Plan does not bring annual High Needs expenditure to a sustainable level, further liability may accumulate before the statutory override ends, increasing pressure on the Council's General Fund, reserves and service delivery.

Key recommendation 2 from 2024/25 retained and revised in 2025/26

KR2: The Council must continue to work urgently with partners to implement and embed the changes set out in the Local SEND Reform Plan, mitigate growth in the DSG deficit and reduce the associated financial risk to a sustainable level over the medium term.

The Council should maintain effective governance and oversight arrangements to support delivery of the Plan, including robust monitoring of financial, operational and delivery risks and timely corrective action where required. It should also continue to keep under review the adequacy of the reserves and provisions established to meet the residual DSG deficit and subsequent in-year pressures.

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Financial sustainability (continued)

Area for Improvement identified: Sensitivity Analysis

Key Finding: The Council identifies and reports the principal risks to its financial plans and includes contingency in its budget. However, it has not undertaken or reported formal sensitivity or scenario analysis for its MTFP or HRA 30-year business plan. The prior-year improvement recommendation therefore remains outstanding and has been revised to reflect the HRA's long-term borrowing risks.

Evidence: The 2026/27 budget and MTFP identify the key assumptions and risks affecting the Council's financial position, including inflation, interest-rate volatility, savings delivery, demand-led pressures and uncertainty over future funding. The Section 151 Officer's assessment addresses these risks, and the budget includes a £4.4m contingency. However, the MTFP presents a single forecast for each year and does not show how changes in material assumptions would affect the scale or timing of the Council's funding gaps under best, likely and worst-case scenarios.

The HRA 30-year business plan is also based on a single set of long-term assumptions, including interest rates, rent increases and repairs costs. The plan forecasts loan debt increasing from £124.4m at the end of 2025/26 to a peak of £273.1m in 2037/38. The subsequently approved Treasury Management Strategy indicates that the HRA's borrowing requirement has increased further, with the Capital Financing Requirement forecast to reach £285.7m by 2030/31. The independent financial resilience review recommended that sensitivity analysis of interest-rate assumptions should be incorporated when the HRA plan is updated.

Impact: Without formal sensitivity and scenario analysis, members lack a quantified assessment of how changes in demand, savings delivery, funding, interest rates and other assumptions could affect the Council's financial position. This limits the Council's ability to assess downside risks, identify when plans may become unaffordable and agree timely mitigating action, particularly given the forecast HRA borrowing and wider financial resilience.

Improvement recommendation 1 from 2023/24 retained and revised in 2025/26

IR1: The Council should undertake and report sensitivity and scenario analysis for its key financial plans. This should:

- vary material income, expenditure, demand, savings and funding assumptions to show the best, likely and worst-case financial positions over the MTFP period; and
- include sensitivity testing of the HRA 30-year business plan, particularly the effect of changes in interest rates and borrowing costs on affordability and financial sustainability.

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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	The Council has established arrangements for managing risk. Its Risk Management Policy was updated in March 2026 and corporate risks are reported to the Audit Committee. However, not all elements of the prior-year recommendation have been implemented. Strategic risks are not yet mapped consistently to corporate objectives, the Overview and Scrutiny work programme is not aligned to the highest-rated risks, and the Corporate Risk Register does not identify a target risk score. We also identified inconsistencies between the two reports presented to Audit Committee during 2025/26, including eight risks omitted from the earlier report. We have therefore revised and retained the prior-year improvement recommendation – see page 43. The Council's Internal Audit and Corporate Fraud services continued to operate during 2025/26, with regular progress reports presented to Audit Committee. Resource pressures meant that the Internal Audit Plan was prioritised quarterly. At 31 January 2026, 56 high-priority recommendations were overdue, including one dating from 2019. The Head of Internal Audit considered this as well as the wider body of audit evidence when forming an overall Moderate assurance opinion for 2025/26. Corporate Fraud identified actual and nominal savings or additional income of £3.0m during the year. Although the volume and age of overdue recommendations require monitoring, the Head of Internal Audit's annual opinion and the Council's escalation arrangements did not indicate a separate significant weakness in internal control. The Council has developed a new Anti-Fraud, Corruption and Bribery Policy, but it had not received final ratification at the date of our work and the associated strategy remained in development. We have therefore retained and revised the prior-year recommendation – see page 44. The draft Annual Governance Statement was not available until September 2026 and had not been approved in time to be published alongside the draft financial statements. We have raised a new improvement recommendation on timely preparation and approval of the Annual Governance Statement – see page 45.	A

G	No significant weaknesses or improvement recommendations.
A	No significant weaknesses, improvement recommendations made.
R	Significant weaknesses in arrangements identified and key recommendations made.

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Governance – commentary on arrangements (continued)

We considered how the Council:	Commentary on arrangements	Rating
approaches and carries out its annual budget setting process	The Council has an established annual budget-setting process. Its emerging financial position and draft MTFP were reported to Cabinet in December 2025, before the final 2026/27 budget was considered by Cabinet and approved by Full Council in February 2026. The budget was supported by clearly documented assumptions, the Section 151 Officer's formal assessment of the robustness of estimates and adequacy of reserves, and an independent financial resilience review commissioned from CIPFA. The Corporate Overview and Scrutiny Committee examined the developing budget and challenged the assumptions relating to service pressures, fees and charges and the continuing use of EFS. The Council also consulted local business representatives. Although the budget remained dependent on £22.3m of EFS, we are satisfied that appropriate budget-setting arrangements were in place and have not raised a separate recommendation.	G
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	The Council has established arrangements for budgetary control and the communication of financial information. Cabinet received regular reports during 2025/26 covering the General Fund, DSG, HRA, savings delivery and reserves. Reports explained significant variances and mitigating actions, and culminated in the 2025/26 outturn report. The Council reported a balanced General Fund outturn and delivered 94% of its savings target. The continuing financial pressures and reliance on EFS are reflected in the significant weakness reported under financial sustainability, rather than indicating a separate weakness in budgetary control. Capital performance was reported separately to Cabinet. Oversight was strengthened through the Capital and Assets Board and supporting sub-boards. Treasury management operated through an established reporting and scrutiny cycle, and all 2025/26 activity was reported as remaining within the Council's treasury limits and Prudential Indicators. Budget-management responsibilities are set out in the Constitution. We have not identified a significant weakness or improvement recommendation in these arrangements.	G

G	No significant weaknesses or improvement recommendations.
A	No significant weaknesses, improvement recommendations made.
R	Significant weaknesses in arrangements identified and key recommendations made.

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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	Cabinet is the Council's principal executive decision-making body, supported by the overview and scrutiny function. Responsibilities are set out in the Constitution. Cabinet met regularly during 2025/26, with clear agendas and reports presented using a standard template that set out the purpose, supporting information and recommendations. Our review of minutes found evidence of discussion and decisions consistent with the recommendations presented. The Council's Overview and Scrutiny Committees maintain work programmes informed by the Cabinet Forward Plan. During the year, the Corporate Overview and Scrutiny Committee considered a call-in relating to a Cabinet decision. The minutes evidence detailed consideration before the Committee confirmed the original decision. The Audit Committee met regularly during 2025/26 and received reports on internal audit, corporate fraud, risk, treasury management and financial reporting. Reports were sufficiently detailed and minutes evidenced member discussion and challenge. Our review identified established reporting and governance arrangements for the Council's joint bodies, companies and joint venture interests. We did not identify any evidence that decisions were improperly informed or unlawful and have not raised a recommendation.	G

G	No significant weaknesses or improvement recommendations.
A	No significant weaknesses, improvement recommendations made.
R	Significant weaknesses in arrangements identified and key recommendations made.

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Governance – commentary on arrangements (continued)

We considered how the Council:	Commentary on arrangements	Rating
monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of staff and board member behaviour	The Council has arrangements for communicating expected standards of behaviour through its Constitution and Codes of Conduct. Councillors are required to register interests, gifts and hospitality and declare relevant interests at meetings. However, most Cabinet members' published registers of interest forms were dated between 2021 and 2024. The later version of the form did not include a section for recording gifts and hospitality, and the related declaration form was not readily accessible from councillor profile pages. We have therefore raised an improvement recommendation to strengthen the annual collection and publication of this information – see page 45. The draft 2025/26 Annual Governance Statement (AGS) reports continuing significant governance issues relating to children's services, the Dedicated Schools Grant, highways assets, social housing, financial sustainability, and systems implementation. It also identifies data and information governance as a new issue. These matters are considered in the relevant sections of this report. The Council updated key procurement documentation and training to reflect the Procurement Act 2023. It also developed a redesigned contracts register. However, formal reporting of waivers and exemptions to senior management and members had not commenced, and the planned centralised early-warning arrangements for fraud or regulatory breaches were not yet operating. We have therefore retained the remaining elements of the prior-year procurement recommendation – see page 46.	A

G	No significant weaknesses or improvement recommendations.
A	No significant weaknesses, improvement recommendations made.
R	Significant weaknesses in arrangements identified and key recommendations made.

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Governance (continued)

Area for Improvement identified: Risk Management

Key Finding: The Council strengthened its risk-management framework during 2025/26, including approval of an updated Risk Management Policy and more frequent officer reporting. However, important elements of the prior-year recommendation remain outstanding, and our work identified additional weaknesses in the completeness and consistency of corporate risk reporting. The recommendation has therefore been retained and revised.

Evidence: The Risk Management Policy was approved in March 2026. Corporate risks are now reported quarterly to the Corporate Management Team, with formal reports to Audit Committee and Cabinet twice yearly.

However, strategic risks are not mapped consistently to corporate objectives and associated performance indicators, and the Overview and Scrutiny work programme is not aligned to extreme and high risks to support appropriate deep dives. We also identified inconsistencies between the two Corporate Risk Register reports presented to Audit Committee during 2025/26. Eight risks were omitted from the June 2025 report, and the Register does not identify the target score for each corporate risk.

Impact: Incomplete or inconsistent reporting may prevent members from having a clear understanding of the Council's principal risks, their relationship to corporate objectives and the level of residual risk the Council is seeking to achieve. It may also limit effective scrutiny and timely challenge of the highest-rated risks.

Improvement recommendation 2 from 2023/24 retained and revised in 2025/26

IR2: The Council should strengthen corporate risk reporting and scrutiny by:

- mapping strategic risks to corporate objectives and relevant performance indicators;
- aligning the Overview and Scrutiny work programme to extreme and high risks, including appropriate deep dives;
- ensuring Corporate Risk Register reporting is complete and consistent; and
- setting and reporting a target score for each corporate risk.

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Governance (continued)

Area for Improvement identified: Counter-Fraud Framework

Key Finding: The Council continued to operate active counter-fraud arrangements during 2025/26 and developed a new Anti-Fraud, Corruption and Bribery Policy. However, the Policy had not received final ratification at the date of our work and the associated strategy had not yet been developed. The prior-year recommendation has therefore been retained and revised.

Evidence: Counter-fraud activity continued to be delivered through the Council's Internal Audit and Corporate Fraud service, with regular progress reports presented to Audit Committee. The team identified £3.0m of actual and nominal savings or additional income during 2025/26.

A comprehensive draft Anti-Fraud, Corruption and Bribery Policy was developed, consulted upon and supported by an Equality Impact Assessment. It was endorsed by Audit Committee in June 2026 but remained subject to final ratification. The Council intends to develop the associated strategy once the Policy has been approved, with a draft expected by the end of December 2026.

Impact: Until the Policy is formally approved and supported by an up-to-date strategy, the Council's formal counter-fraud framework does not fully reflect its current arrangements, risks and priorities. This may reduce clarity over how counter-fraud activity is directed, governed and monitored.

Improvement recommendation 3 from 2024/25 retained and revised in 2025/26

IR3: The Council should secure timely approval of its Anti-Fraud, Corruption and Bribery Policy and develop, approve and implement the associated strategy.

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Governance (continued)

Area for Improvement identified: Annual Governance Statement

Key Finding: The Council did not prepare and approve its 2025/26 Annual Governance Statement in time for it to be published alongside the draft financial statements by the statutory deadline of 30 June 2026.

Evidence: The draft AGS was not available for our review until September 2026. The Council informed us that its preparation had been delayed by capacity pressures. At the date of our work, the statement had not been approved by the Audit Committee and was expected to be considered at its November 2026 meeting.

Impact: Delayed preparation and approval reduces the timeliness of assurance available to members and the public and resulted in the Annual Governance Statement not being published alongside the draft financial statements by 30 June 2026.

Improvement recommendation 4, new in 2025/26

IR4: The Council should establish clear responsibilities, review stages and sufficient capacity to ensure that the Annual Governance Statement is prepared, approved and published alongside the draft financial statements by the statutory deadline.

Area for Improvement identified: Councillors' interests, gifts and hospitality

Key Finding: The Council does not have a consistent mechanism for ensuring that councillors' register of interests and declarations of gifts and hospitality are refreshed and published annually.

Evidence: All councillors included in our selected sample had a published register-of-interests form, but most forms were dated between 2021 and 2024. The forms recorded no gifts or hospitality. However, the later version of the form did not contain a section for gifts and hospitality and directed members to a separate form that was not readily accessible through the councillor's profile page.

Impact: Without a consistent annual process, the Council cannot readily demonstrate that published information on members' interests, gifts and hospitality is current and complete. This reduces transparency and increases the risk that potential conflicts are not visible to members of the public.

Improvement recommendation 5, new in 2025/26

IR5: The Council should establish a consistent annual process for refreshing councillors' registers of interests and recording gifts and hospitality offered, accepted or declined. Current declarations should be published in an accessible and consistent format on the Council's website.

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Governance (continued)

Area for Improvement identified: Procurement governance

Key Finding: The Council strengthened its procurement and contract-management arrangements during 2025/26, including developing a redesigned contracts register. This element of the prior-year recommendation is treated as implemented. However, formal reporting of waivers and exemptions and a centralised early-warning process for potential fraud or regulatory breaches were not yet operating. The remaining elements of the recommendation have therefore been retained and revised.

Evidence: The Council updated key procurement documentation and training to reflect the Procurement Act 2023. A redesigned SharePoint contracts register has been developed, including contract-expiry alerts and tiering of contracts over £100,000. The register element of the prior-year recommendation is therefore complete.

Work has commenced to identify exemptions (waivers) for reporting to Directorate Governance Groups and the Corporate Management Team, with an annual report planned for Audit Committee. Relevant officers and Internal Audit are also expected to receive access to contracts-register data to support identification of potential warning signs. However, these reporting and monitoring arrangements were not fully operating at the date of our work.

Impact: Without regular reporting of waivers and exemptions, senior management and members do not have complete oversight of departures from normal procurement arrangements or associated trends. The absence of a centralised early-warning process also reduces the Council's ability to identify potential fraud, non-compliance or regulatory breaches promptly.

Improvement recommendation 6 from 2024/25 retained and revised in 2025/26

IR6: The Council should strengthen its procurement governance arrangements by:

- reporting procurement waivers and exemptions to senior management and the relevant committee at least annually; and
- implementing centralised red-flag monitoring as an early-warning mechanism for potential fraud, non-compliance or regulatory breaches.

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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 strengthened elements of its corporate performance arrangements during 2025/26. Directorate scorecards were redeveloped, with indicators aligned more closely to priority areas and supported by improved data definitions and sources. The Council also developed more than 250 directorate metrics with targets or benchmarks and introduced clearer trend and exception reporting. However, formal corporate performance reporting was paused following the May 2026 elections while the Swindon Plan is refreshed. Reporting is expected to restart in the first quarter of 2027/28. Interim monitoring continues through directorate and portfolio arrangements, but our review did not evidence regular quarterly performance reporting to Cabinet. We have therefore retained the prior-year improvement recommendation covering reporting frequency, presentation, targets and benchmarking – see page 48. The Council has also strengthened data governance through its Data and Analytics Strategy 2026-2030, Data Governance Framework and Corporate Data Governance Policy. A Data Governance Manager has been appointed, and work to identify data owners and validate priority data fields has begun in Adult and Children's Services. The Council uses external challenge and benchmarking, including the Local Government Association Corporate Peer Challenge, CIPFA's financial resilience review and work to adapt the national Local Outcomes Framework for local use.	A

G	No significant weaknesses or improvement recommendations.
A	No significant weaknesses, improvement recommendations made.
R	Significant weaknesses in arrangements identified and key recommendations made.

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Improving economy, efficiency and effectiveness – commentary on arrangements (continued)

We considered how the Council:	Commentary on arrangements	Rating
evaluates the services it provides to assess performance and identify areas for improvement	The Council was rated inadequate following the July 2023 Ofsted inspection of children's services. During 2025/26, it continued to strengthen governance, workforce arrangements, quality assurance and performance monitoring. Ofsted undertook its fifth monitoring visit in November 2025 and a sixth visit in May 2026. However, the Council has not yet demonstrated sustained improvement in all the principal areas of continuing concern, including the timeliness and quality of help and protection, management oversight, social-worker continuity and workforce and placement capacity. A further monitoring visit took place in October 2026, and the next full inspection is currently anticipated in early 2027. We have therefore retained and revised our key recommendation relating to children's services – see page 38. The Council received a C3 judgement from the Regulator of Social Housing in May 2025. It subsequently approved and began implementing a Housing Improvement Plan, strengthened oversight through the Housing Improvement Board and Cabinet reporting, and invested in improved compliance and record-keeping systems. However, the C3 judgement remains in place and sustained compliance has not yet been independently demonstrated. We have therefore retained and revised our key recommendation relating to housing regulation – see page 41. The Care Quality Commission assessed the Council's adult social care arrangements during 2024/25. Following factual and statistical challenge by the Council, the published assessment rated the service Good in February 2026. The Council continues to monitor its improvement plan through its Adult Services governance arrangements.	R

G	No significant weaknesses or improvement recommendations.
A	No significant weaknesses, improvement recommendations made.
R	Significant weaknesses in arrangements identified and key recommendations made.

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Improving economy, efficiency and effectiveness – commentary on arrangements (continued)

We considered how the Council:	Commentary on arrangements	Rating
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 engages with residents, stakeholders and partners. The Swindon Plan 2024-2027 was informed by the "Let's Talk Swindon" engagement undertaken with residents, partners and employees. The Council also carries out an annual residents' survey and reports the results to Cabinet. The Council reports the performance of its wholly owned companies and its 50% interest in the Wichelstowe joint venture to Cabinet. However, it has not completed the Partnership Register recommended in 2023/24. Work to identify formal and informal partnerships began but was subsequently paused because of other priorities. We have therefore retained the improvement recommendation – see page 49.	A
commissions or procures services, assessing whether it is realising the expected benefits	Contract management is devolved to services so that relevant subject expertise is retained. Requirements are set out in the Council's Contract Standing Orders, and the Corporate Procurement Team provides training on the Procurement Act 2023 and the monitoring of contract performance. The Council considered establishing a joint venture with Commercial Services Kent Ltd to manage its contingent workforce. The proposal was supported by financial modelling and was approved by Cabinet subject to completion of appropriate due diligence and legal advice. It included arrangements for ongoing performance monitoring. Oversight of capital projects was strengthened through the Capital and Assets Board and its sub-boards. The Council is continuing to develop standardised risk reporting and more accurate expenditure profiling. Commissioning, procurement and contract management is also a workstream within the Swindon 2028 Transformation Programme, with indicative savings of £0.6m identified during 2025/26. We have not identified a separate significant weakness or recommendation under this criterion.	G

G	No significant weaknesses or improvement recommendations.
A	No significant weaknesses, improvement recommendations made.
R	Significant weaknesses in arrangements identified and key recommendations made.

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Improving economy, efficiency and effectiveness (continued)

Significant weakness identified in relation to children's services improvement

Key finding: The Council strengthened its children's services improvement arrangements during 2025/26, including leadership, governance, quality assurance, performance monitoring and workforce action. However, Ofsted's May 2026 monitoring visit concluded that the Council had not made sufficient progress in improving the experiences of children receiving help and protection through the family safeguarding service. The Council has therefore not yet demonstrated that the weaknesses identified in 2023 have been addressed consistently and sustainably. We have retained and revised the prior-year key recommendation.

Evidence: Ofsted rated the Council's children's services inadequate in July 2023. During 2025/26, the Council strengthened the Children's Improvement Board, quality-assurance framework, performance information, and workforce recruitment, retention and development activity.

Ofsted's November 2025 monitoring visit identified more consistent thresholds at the front door, improving assessments and stronger capture of children's voices. However, children experiencing cumulative harm did not always receive an effective response, and management oversight remained variable.

The May 2026 visit found that disabled children received a stronger service and recognised the appointment of a permanent Director of Children's Services. However, too many children experienced delays in receiving support and changes of social worker, while high workloads and caseloads limited some social workers' ability to provide effective interventions. The Director's improvement measures were too recent for their impact to be evaluated.

The Council also continues to face challenges in recruiting and retaining social workers and maintaining sufficient, stable and appropriate family-based placements. A further monitoring visit took place in October 2026, although its outcome was not available at the date of our assessment. The next full Ofsted inspection is currently anticipated in early 2027.

Impact: Until sustained improvement is demonstrated, children may not consistently receive timely and effective support or continuity of social-work provision. Workforce and placement pressures and variable management oversight may also limit the Council's ability to identify and address weaknesses promptly.

Key recommendation 3 from 2024/25 retained and revised in 2025/26

KR3: The Council must continue to implement and embed its children's services improvement actions arising from the 2023 Ofsted inspection and subsequent monitoring visits. Ahead of the next full Ofsted inspection, currently anticipated in early 2027, the Council must demonstrate sustained improvement in the timeliness and quality of help and protection, management oversight, social-worker continuity, and workforce and placement capacity, and report progress through its established governance arrangements.

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Improving economy, efficiency and effectiveness (continued)

Significant weakness identified in relation to housing regulation

Key finding: The Council strengthened its response to the Regulator of Social Housing's C3 judgement during 2025/26. It approved and began implementing its Housing Improvement Plan and introduced strengthened oversight arrangements. However, the Council has not yet demonstrated that the weakness underlying the judgement has been fully addressed or that compliance with the consumer standards is embedded and sustainable. We have therefore retained and revised the prior-year key recommendation.

Evidence: The Council received a C3 judgement in May 2025 after it was unable to provide assurance that it met all legal requirements for its homes. The judgement identified weaknesses in health and safety compliance, data and record keeping, electrical-certification records and the Council's understanding of stock condition.

The Council contacted approximately 10,000 tenants following the judgement and co-produced its Housing Improvement Plan with residents. Cabinet approved the Plan in December 2025 and received a progress update in July 2026. Delivery is overseen by the Housing Improvement Board, with reporting also provided to the Regulator and the Housing Assurance Board.

The Council invested in the Propeller system to improve compliance information and access to certification records. The public-facing improvement plan includes delivery actions and progress information.

Impact: If the Council does not deliver and sustain the required improvements, it may remain unable to demonstrate compliance with consumer standards and that tenants' homes are safe and maintained to the required standard.

Key recommendation 4 from 2024/25 retained and revised in 2025/26

KR4: The Council must continue to address the weaknesses underlying the Regulator of Social Housing's C3 judgement and demonstrate sustained compliance with the consumer standards by:

- implementing its Housing Improvement Plan and maintaining accessible progress updates for tenants;
- reporting progress to Cabinet at least every six months;
- including in those reports stock-condition survey completion, the principal findings, progress against the Housing Improvement Plan, compliance performance and risks to delivery; and
- providing the Regulator with the evidence required to demonstrate that improvements are embedded and sustained and to support an improved regulatory judgement.

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05 Summary of Value for Money Recommendations raised in 2025/26

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Key recommendations raised in 2025/26

	Recommendation	Relates to	Management Actions
KR1	The Council must develop and implement a sustainable medium-term financial plan that sets out a credible route, over the three-year MTFP period, to reducing and ultimately removing its reliance on Exceptional Financial Support, eliminating the underlying structural budget deficit and restoring reserves to the Council's approved minimum level. The plan should include deliverable recurrent savings and transformation plans, quantify the level and revenue consequences of Exceptional Financial Support in each year, and establish annual recovery targets, clear milestones, responsibilities and contingency actions. Progress should be reported to members at least quarterly against savings delivery, forecast funding gaps, Exceptional Financial Support requirements and the restoration of reserves. *Originally raised in 2024/25; retained and revised in 2025/26*	Financial sustainability (page 19)	**Actions:** The Council's Medium-Term Financial Plan is being expanded to cover a five-year period. The last MTFP was approved by Council in February 2026 and clearly set out the gaps that would need to be addressed over the medium-term. The MTFP is being refreshed and will be considered by Cabinet in December and February, before Budget Council in February and will reflect the savings plans emerging from the Transformation Programme along with other strategies to respond to the structural budget gap. **Responsible Officer:** MTFP – Director of Finance & Audit **Due Date:** February 2027 **Actions:** There is now an established Programme Management Office (PMO), with clear reporting across the programme and governance. Reporting is into Transformation Board that meets monthly and made up of CMT and the Portfolio Lead Member for Finance and Transformation. The focus of the programme has shifted from business cases to delivery which is moving at pace. A number of workforce redesigns are now complete and the remainder scheduled. Data and digital and enabling capabilities remain key enablers for delivery of the programme. **Responsible Officer:** Chief Operating Officer **Due Date:** Ongoing

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Key recommendations raised in 2025/26

	Recommendation	Relates to	Management Actions
KR2	The Council must continue to work urgently with partners to implement and embed the changes set out in the Local SEND Reform Plan, mitigate growth in the DSG deficit and reduce the associated financial risk to a sustainable level over the medium term. The Council should maintain effective governance and oversight arrangements to support delivery of the Plan, including robust monitoring of financial, operational and delivery risks and timely corrective action where required. It should also continue to keep under review the adequacy of the reserves and provisions established to meet the residual DSG deficit and subsequent in-year pressures. *Originally raised in 2024/25; retained and revised in 2025/26*	Financial sustainability (page 20)	**Actions:** During 2025/26, Swindon Borough Council's Swindon SEND Reform Plan was approved by the Department for Education. This plan provides a clear framework for improving inclusion focused on strengthening local provision, managing demand and supporting DSG recovery. Strengthened governance and accountability arrangements provide the foundation to deliver the reforms effectively and transition from development to implementation with scrutiny and oversight through the SEND Partnership Board/SEND Executive Board and with the new Education Assurance Board to oversee the service delivery of the plan. This will focus on robust monitoring of financial, operational and delivery risks. The Department for Education will monitor progress against the reform programme through monthly meetings with their designated SEND Finance and SEND Advisors. These meetings review delivery of the approved plan and associated DSG sustainability measures and performance alongside the submission of quarterly returns to DfE. **Responsible Officer:** Director of Education **Due Date:** Ongoing

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Key recommendations raised in 2025/26

	Recommendation	Relates to	Management Actions
KR3	The Council must continue to implement and embed its children's services improvement actions arising from the 2023 Ofsted inspection and subsequent monitoring visits. Ahead of the next full Ofsted inspection, currently anticipated in early 2027, the Council must demonstrate sustained improvement in the timeliness and quality of help and protection, management oversight, social-worker continuity, and workforce and placement capacity, and report progress through its established governance arrangements. *Originally raised in 2024/25; retained and revised in 2025/26*	Improving economy, efficiency and effectiveness (page 33)	**Actions:** Sustained Improvement **Impact:** Progress has been made against the Ofsted Improvement Plan although changes in senior leadership created periods of instability, the current arrangements are providing stability and will result in improved colleague confidence and talent retention. Ways of Working have been fully implemented with an Integrated Leadership forum providing a vehicle for cross-council strategic working across all aspects of children's care, education and health. A permanent DCS has been in post since Nov 25, and a restructure of the Directors roles has resulted in a single permanent Director being appointed which has had early impact around whole service approaches to case transfer and deployment of resources. The Ofsted Improvement Plan has been revised over the summer with all teams completing service level plans to ensure a bottom-up approach and shared accountability at all levels for improvement delivery. A Children's Improvement Team have been appointed by the Department of Education to support the increased pace of improvement. Ofsted externally validated that appropriate plans were in place following Monitoring Visit in May and October 2026. Performance and Business Governance **Outcome:** A suite of performance reports have become embedded and support a culture of performance being everyone's business. Impact: Strengthened governance arrangements have resulted in clear 'line of sight' across the experiences of the most vulnerable children. The investment in the new case management system is being realised. (Continued..)

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Key recommendations raised in 2025/26

	Recommendation	Relates to	Management Actions
KR3	The Council must continue to implement and embed its children's services improvement actions arising from the 2023 Ofsted inspection and subsequent monitoring visits. Ahead of the next full Ofsted inspection, currently anticipated in early 2027, the Council must demonstrate sustained improvement in the timeliness and quality of help and protection, management oversight, social-worker continuity, and workforce and placement capacity, and report progress through its established governance arrangements. *Originally raised in 2024/25; retained and revised in 2025/26*	Improving economy, efficiency and effectiveness (page 33)	(Continued..) Financial Governance **Outcome:** The Savings Board has been established to ensure both in year pressures and savings plans are on track, and contingency actions will ensure correction where plans are not on track. The financial improvements required are being integrated into the Improvement Plan so that improved outcomes for children are achieved through best value approaches. **Impact:** Credible savings activity can be narrated to Corporate Management Team and Cabinet Members based on weekly and monthly leadership forums. Vision and Culture **Outcome:** The vision for the service has been further reinforced with distinctive branding and a logo designed by a child in our care. Intentional service level and leadership discussions have been completed and socialised which also ensure the vision is aligned to the corporate values. Events such as an all-colleague conference in July were well received. The DCS leads a colleague reference group who are supporting the delivery of a new ways of working. DfE and grant funding has enabled well received Restorative Practice training across all levels to support increased psychological safety for colleagues in creating a restorative approach to improvement. **Impact:** Turnover of SW colleagues had reduced in 25/26 notwithstanding wider recruitment challenges across the sector.

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Key recommendations raised in 2025/26

	Recommendation	Relates to	Management Actions
KR3	The Council must continue to implement and embed its children's services improvement actions arising from the 2023 Ofsted inspection and subsequent monitoring visits. Ahead of the next full Ofsted inspection, currently anticipated in early 2027, the Council must demonstrate sustained improvement in the timeliness and quality of help and protection, management oversight, social-worker continuity, and workforce and placement capacity, and report progress through its established governance arrangements. *Originally raised in 2024/25; retained and revised in 2025/26*	Improving economy, efficiency and effectiveness (page 33)	(Continued..) The Swindon Practice Academy has been launched with additional key posts to support key recruitment and retention activity as well as raising practice standards. An additional Frontline unit has provided 6 Social Work trainees and the programme for newly qualified SWs has expanded from 8 to 20 places. **Impact:** Delivery of the Workforce Strategy has developed at pace and there is early impact for workforce stability and reduction of turnover of social workers. Placement sufficiency for children. **Outcome:** A revised Sufficiency Strategy has been launched with key priorities and deliverables set out to ensure delivery at pace. Effective governance and reporting lines have been established. **Impact:** Market engagement work has resulted in an increase of block contracts with providers including new short breaks provision for children with complex needs. A whole council approach to fostering recruitment will support an increase in net gain of carers in year, promoting more local provision with reduced costs. Exemption from council tax and support via the Mockingbird Model will result in more word-of-mouth recommendations to recruit local carers currently registered with independent fostering agencies. **Responsible Officer:** Director of Children's Services **Due Date:** Ongoing, specific timelines are included in the improvement plan and monitored through Children's Improvement Board.

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Key recommendations raised in 2025/26

	Recommendation	Relates to	Management Actions
KR4	The Council must continue to address the weaknesses underlying the Regulator of Social Housing's C3 judgement and demonstrate sustained compliance with the consumer standards by: • implementing its Housing Improvement Plan and maintaining accessible progress updates for tenants; • reporting progress to Cabinet at least every six months; • including in those reports stock-condition survey completion, the principal findings, progress against the Housing Improvement Plan, compliance performance and risks to delivery; and • providing the Regulator with the evidence required to demonstrate that improvements are embedded and sustained and to support an improved regulatory judgement. *Originally raised in 2024/25; retained and revised in 2025/26*	Improving economy, efficiency and effectiveness (page 34)	**Actions:** The Regulator for Social Housing has acknowledged significant foundational progress and recognised that the foundations for further improvement at pace are in place through the: - Housing Improvement Plan developed through a thorough root cause analysis - New governance model providing monitoring, scrutiny and testing assurance - Housing Improvement Board providing additional scrutiny and assurance for tenants and cross-party political membership - Housing and Operations service redesign This extensive activity and structural change has led to significant improvement in compliance data. The focus is now on wholescale delivery and demonstrating measurable, sustained outcomes for tenants against all areas of failure/ weakness identified in the judgement. 2027 will see the implementation of NEC which will support the successful delivery of the improvement plan. **Responsible Officer:** Director of Housing **Due Date:** Ongoing

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Improvement recommendations raised in 2025/26

	Recommendation	Relates to	Management Actions
IR1	The Council should undertake and report sensitivity and scenario analysis for its key financial plans. This should: • vary material income, expenditure, demand, savings and funding assumptions to show the best, likely and worst-case financial positions over the MTFP period; and • include sensitivity testing of the HRA 30-year business plan, particularly the effect of changes in interest rates and borrowing costs on affordability and financial sustainability. *Originally raised in 2023/24; retained and revised in 2025/26*	Financial sustainability (page 21)	**Actions:** Financial planning assumptions are based on what is considered most likely, having regard to available data, published planning assumptions and an assessment of risk. We will keep under review how we can build sensitivity analysis into the formal reporting in a way that is meaningful. **Responsible Officer:** Director of Finance & Audit **Due Date:** February 2027

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Improvement recommendations raised in 2025/26

	Recommendation	Relates to	Management Actions
IR2	The Council should strengthen corporate risk reporting and scrutiny by: • mapping strategic risks to corporate objectives and relevant performance indicators; • aligning the Overview and Scrutiny work programme to extreme and high risks, including appropriate deep dives; • ensuring Corporate Risk Register reporting is complete and consistent; and • setting and reporting a target score for each corporate risk. *Originally raised in 2023/24; retained and revised in 2025/26*	Governance (page 26)	**Actions:** Embed risk reporting based on the new Risk Management Policy, which includes the setting of target scores in line with the Council's agreed risk appetite and automated reporting that reduces the risk of inconsistent/missing information. Align risks with the new Council Plan once agreed and live from April 2027. Support the planning of the O&S work programme by sharing corporate risks for the committees to consider and review further. **Responsible Officer:** Head of Performance & Insight **Due Date:** April 2027

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Improvement recommendations raised in 2025/26

	Recommendation	Relates to	Management Actions
IR3	The Council should secure timely approval of its Anti-Fraud, Corruption and Bribery Policy and develop, approve and implement the associated strategy. ***Originally raised in 2024/25; retained and revised in 2025/26***	Governance (page 27)	**Actions:** The Council's Anti-Fraud, Corruption and Bribery Policy was endorsed by Audit Committee on 23/6/26 and approved by Standards Committee on 6/10/26. The associated strategy is currently in development and is expected to be approved and implemented by March 2027. Whilst the formal strategy is being finalised, the Council continues to maintain active and effective counter-fraud arrangements through the Internal Audit and Corporate Fraud team. This includes the delivery of a fraud response and investigative service, proactive fraud prevention activity, participation in national data matching exercises, fraud awareness and training initiatives, and regular reporting to the Audit Committee. These arrangements have ensured that counter-fraud activity has continued to operate effectively pending completion of the updated strategic framework. **Responsible Officer:** Head of Internal Audit and Corporate Fraud **Due Date:** March 2027

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Improvement recommendations raised in 2025/26

	Recommendation	Relates to	Management Actions
IR4	The Council should establish clear responsibilities, review stages and sufficient capacity to ensure that the Annual Governance Statement is prepared, approved and published alongside the draft financial statements by the statutory deadline. *New in 2025/26*	Governance (page 28)	**Actions:** The Chief Legal Officer will ensure that resources are allocated to the Annual Governance Statement, and it is prepared and published alongside the draft financial statements. Key dates have been secured in the CMT forward plan and a detailed timetable prepared to ensure timely production, review and publication. **Responsible Officer:** Chief Legal Officer **Due Date:** May 2027
IR5	The Council should establish a consistent annual process for refreshing councillors' registers of interests and recording gifts and hospitality offered, accepted or declined. Current declarations should be published in an accessible and consistent format on the Council's website. *New in 2025/26*	Governance (page 28)	**Actions:** The current process will be reviewed to ensure it contains a provision for annual renewal of the register of interests. Provisions for recording and publishing the register of gifts and hospitality will be reviewed. **Responsible Officer:** Chief Legal Officer **Due Date:** April 2027

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Improvement recommendations raised in 2025/26

	Recommendation	Relates to	Management Actions
IR6	The Council should strengthen its procurement governance arrangements by: • reporting procurement waivers and exemptions to senior management and the relevant committee at least annually; and • implementing centralised red-flag monitoring as an early-warning mechanism for potential fraud, non-compliance or regulatory breaches. ***Originally raised in 2024/25; retained and revised in 2025/26***	Governance (page 29)	**Actions:** Reporting on procurement waivers, and Exemptions and areas of non-compliance will be presented to Directors Governance on a quarterly basis, with oversight from CMT. A new corporate contracts register has now been implemented which enables officers across the business to self-serve and upload new contract award data in real time. The new register benefits from enhanced functionality and dashboards that is available to officers. High level data from the Council's financial system will be used to complement the contracts register data and support effective Directors Governance and escalation procedures. Information arising from procurement waiver reporting and red flag monitoring will be considered as part of the Council's fraud risk assessment process and may be used to inform future Internal Audit planning and counter-fraud activity where appropriate. We recognise there is an issue with the corporate ownership of this, and these requirements will be incorporated in the service redesign for Enabling Services. **Responsible Officer:** Corporate Director of Inclusive Economy & Sustainability **Due Date:** March 2028

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Improvement recommendations raised in 2025/26

	Recommendation	Relates to	Management Actions
IR7	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. *Originally raised in 2023/24; retained unchanged in 2025/26*	Financial sustainability (page 18)	**Actions:** Work is progressing to produce a capital strategy over the MTFP period with significant areas of focus being on assets and digital strategies, some of which is emerging in the MTFP to be proposed to December Cabinet where the MTFP will include assumptions about headline investment requirements with the expectation that plans will need to be contained within the funding envelope and prioritised based on organisational risk. The work on this will be iterative, with detailed business cases being presented to Cabinet for approval before proceeding. The MTFP will continue to be developed to reflect the impact of these strategies and any associated implications for treasury management. **Responsible Officer:** Director of Finance & Audit **Due Date:** The December budget report reflects some of this work, but the work is ongoing.

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Improvement recommendations raised in 2025/26

	Recommendation	Relates to	Management Actions
IR8	The Council should consider: a) introducing quarterly performance reporting to Cabinet, b) including RAG-rating and direction-of-travel indicators, c) improving the presentation of performance reports, d) explaining how stretch targets are set, and e) including comparison with other councils to inform progress and target setting. ***Originally raised in 2023/24; retained unchanged in 2025/26***	Improving economy, efficiency and effectiveness (page 30)	**Actions:** Stand up renewed performance reporting following the launch of the new Council Plan (April 2027). This will include twice yearly formal reporting to Cabinet and interim informal quarterly updates to Cabinet. New performance reporting will include clearer trend information and status of metrics as well as qualitative progress commentary. All targets will be reviewed ahead of April 2027 with service leads, including testing assumptions for targets and exploring the provision of benchmarking information where available. **Responsible Officer:** Chief Executive and Head of Performance & Insight **Due Date:** August 2027

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Improvement recommendations raised in 2025/26

	Recommendation	Relates to	Management Actions
IR9	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. *Originally raised in 2023/24; retained unchanged in 2025/26*	Improving economy, efficiency and effectiveness (page 32)	**Actions:** Limited capacity means that we are unable to prioritise the development and management of a Partnership Register. It is our view that if there is a strategic risk associated with a partnership, this would be picked up through the council's risk management arrangements. As part of our ongoing work on the contract register, risk management and enabling services redesign, we will consider proportionate opportunities to achieve greater organisational oversight of our key partnerships as part of our risk and performance management arrangements. **Responsible Officer:** Chief Legal Officer **Due Date:** March 2028

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06 Follow up of previous Key recommendations

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Follow up of 2024/25 Key recommendations

	Prior Recommendation	Raised	Progress	Current status	Further action
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.	2024/25	The Council delivered £14.5m of its £15.4m savings target, reported a balanced 2025/26 General Fund outturn and reduced its use of Exceptional Financial Support from £14.7m to £5.1m. However, £22.3m of Exceptional Financial Support is required to balance the 2026/27 budget, with further funding gaps of £14.5m in 2027/28 and £13.6m in 2028/29. The Council has not yet demonstrated how it will eliminate its structural deficit, end reliance on EFS and restore reserves.	Partially implemented	Key recommendation retained and revised – see page 36.

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Follow up of 2024/25 Key recommendations

	Prior Recommendation	Raised	Progress	Current status	Further action
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.	2024/25	The Council strengthened oversight of High Needs expenditure, including weekly scrutiny of high-cost placements and additional governance. The 2025/26 in-year deficit was £3.0m lower than forecast, and the DfE approved the Local SEND Reform Plan in October 2026. However, the cumulative DSG deficit increased to £22.3m, with a further £12.7m in-year deficit forecast for 2026/27. The Council remains responsible for the residual deficit and subsequent pressures and has not yet demonstrated sustainable annual expenditure.	Partially implemented	Key recommendation retained and revised – see page 37.

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Follow up of 2024/25 Key recommendations

	Prior Recommendation	Raised	Progress	Current status	Further action
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.	2024/25	The Council strengthened its children's services improvement arrangements, including governance, quality assurance, performance reporting and workforce action. Ofsted completed further monitoring visits in November 2025 and May 2026. However, the May 2026 monitoring visit found that sufficient progress had not been made in the family safeguarding service, and the Council has not yet demonstrated sustained improvement across all the principal areas of continuing concern. The next full Ofsted inspection is currently anticipated in early 2027.	Partially implemented	Key recommendation retained and revised – see page 38.

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Follow up of 2024/25 Key recommendations

	Prior Recommendation	Raised	Progress	Current status	Further action
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.	2024/25	Following the C3 judgement in May 2025, the Council approved and began implementing its Housing Improvement Plan, strengthened governance and invested in improved compliance records. However, the C3 judgement remains in place and sustained compliance with consumer standards has not yet been independently demonstrated.	Partially implemented	Key recommendation retained and revised – see page 41.

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07 Appendices

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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 Finance 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.



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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 the Council's 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

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Appendix C: Follow up of 2024/25 improvement recommendations

	Prior Recommendation	Raised	Progress	Current position	Further action
IR1	The Council should place an urgent emphasis on refreshing and approving its Anti-Corruption and Bribery Strategy.	2024/25	The Council developed and consulted on a new Anti-Fraud, Corruption and Bribery Policy, which Audit Committee endorsed in June 2026. However, the Policy remained subject to final ratification and the associated strategy had not yet been developed.	Partially implemented	Recommendation retained and revised as IR3 in 2025/26 – see page 44.
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 • introduce centralised red flag monitoring, with red flags acting as an early warning sign to detect the risk of fraud.	2024/25	The Council developed a redesigned contracts register with contract-expiry alerts. However, reporting of waivers and exemptions and centralised monitoring for potential fraud, non-compliance or regulatory breaches were not fully operating.	Partially implemented	Recommendation retained and revised as IR6 in 2025/26 – see page 46.

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Appendix C: Follow up of 2024/25 improvement recommendations

	Prior Recommendation	Raised	Progress	Current position	Further action
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.	2023/24	The Council redeveloped its directorate scorecards and established more than 250 performance metrics. However, formal corporate performance reporting was paused while the Swindon Plan is refreshed, and quarterly reporting to Cabinet has not yet been implemented.	Partially implemented	Recommendation retained unchanged as IR8 in 2025/26, see page 48.

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Appendix C: Follow up of 2024/25 improvement recommendations

	Prior Recommendation	Raised	Progress	Current position	Further action
IR4	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 Council identifies key financial risks and included a £4.4m contingency in its 2026/27 budget. However, formal sensitivity and scenario analysis has not been incorporated into the MTFP or the HRA 30-year business plan.	Not implemented	Recommendation retained and revised as IR1 in 2025/26, see page 42.
IR5	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	The budget and MTFP reflect elements of the Council's workforce, capital, digital and net-zero strategies. However, the wider financial implications of these strategies are not consistently quantified or clearly reflected in medium-term financial planning.	Partially implemented	Recommendation retained unchanged as IR7 in 2025/26, see page 47.

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Appendix C: Follow up of 2024/25 improvement recommendations

	Prior Recommendation	Raised	Progress	Current position	Further action
IR6	We recommend the: (a) frequency of reporting of the Council's risks is aligned to the proposed quarterly reporting on performance management; (b) mapping of strategic risks to the achievement of corporate objectives and associated Key Performance Indicators (KPIs); (c) alignment of the Overview and Scrutiny work programme to the extreme and high risks identified, enabling appropriate deep dives into higher-risk matters.	2023/24	The Council updated its Risk Management Policy and introduced more frequent corporate risk reporting. However, further action is required to align risks with corporate objectives and scrutiny activity and to improve the completeness and consistency of reporting, including target risk scores.	Partially implemented	Recommendation retained and revised as IR2 in 2025/26, see page 43.

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Appendix C: Follow up of 2024/25 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 commenced work to identify its formal and informal partnerships. However, this work was subsequently paused because of other priorities and a completed Partnership Register was not in place.	Not implemented	Recommendation retained unchanged as IR9 in 2025/26, see page 49.

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