



Auditor's Annual Report
Oldham Metropolitan Borough Council – year ended 31 March 2024

February 2025

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Our reports are prepared in the context of the 'Statement of Responsibilities of auditors and audited bodies' and the 'Appointing Person Terms of Appointment' issued by Public Sector Audit Appointments Limited.

Reports and letters prepared by appointed auditors and addressed to the Council are prepared for the sole use of the Council and we take no responsibility to any member or officer in their individual capacity or to any third party.

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Introduction

Introduction

Purpose of the Auditor's Annual Report

Our Auditor's Annual Report (AAR) summarises the work we have undertaken as the auditor for Oldham Metropolitan Borough Council ('the Council') for the year ended 31 March 2024. Although this report is addressed to the Council it is designed to be read by a wider audience including members of the public and other external stakeholders.

Our responsibilities are defined by the Local Audit and Accountability Act 2014 and the Code of Audit Practice ('the Code') issued by the National Audit Office ('the NAO'). The remaining sections of the AAR outline how we have discharged these responsibilities and the findings from our work. These are summarised below.



Opinion on the financial statements

We issued our audit report on 28th February 2025. Our opinion on the financial statements was unqualified.



Value for Money arrangements

We did not identify any significant weaknesses in the Council's arrangements to secure economy, efficiency and effectiveness in its use of resources. Section 3 provides our commentary on the Council's arrangements.



Wider reporting responsibilities

We cannot formally conclude the audit and issue an audit certificate until the National Audit Office has communicated the work we are required to undertake as component auditors for the Whole of Government Accounts.

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Audit of the financial statements

Audit of the financial statements

Our audit of the financial statements

Our audit was conducted in accordance with the requirements of the Code, and International Standards on Auditing (ISAs). The purpose of our audit is to provide reasonable assurance to users that the financial statements are free from material error. We do this by expressing an opinion on whether the statements are prepared, in all material respects, in line with the financial reporting framework applicable to the Council and whether they give a true and fair view of the Council's financial position as at 31 March 2024 and of its financial performance for the year then ended. Our audit report, issued on 28th February 2025 gave an unqualified opinion on the financial statements for the year ended 31 March 2024.

A summary of the significant risks we identified when undertaking our audit of the financial statements and the conclusions we reached on each of these is outlined in Appendix A. In this appendix we also outline the uncorrected misstatements we identified and any internal control recommendations we made.

Significant difficulties during the audit

There were no significant difficulties during the audit, working papers were provided on request, and the finance team provided good support in relation to responding to audit queries.

Other reporting responsibilities

Reporting responsibility	Outcome
Narrative Report	We did not identify any significant inconsistencies between the content of the annual report and our knowledge of the Council.
Annual Governance Statement	We did not identify any matters where, in our opinion, the governance statement did not comply with the guidance issued by CIPFA/LASAAC Code of Practice on Local Authority Accounting.

03

Our work on Value for Money
arrangements

Value for Money

Approach to Value for Money

We are required to consider whether the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The NAO issues guidance to auditors that underpins the work we are required to carry out and sets out the reporting criteria that we are required to consider. The reporting criteria are:

- **Financial sustainability** - How the Council plans and manages its resources to ensure it can continue to deliver its services;
- **Governance** - How the Council ensures that it makes informed decisions and properly manages its risks; and
- **Improving economy, efficiency and effectiveness** - How the Council uses information about its costs and performance to improve the way it manages and delivers its services.

At the planning stage of the audit, we undertake work to understand the arrangements that the Council has in place under each of the reporting criteria and we identify risks of significant weaknesses in those arrangements. Although we describe this work as planning work, we keep our understanding of arrangements under review and update our risk assessment throughout the audit to reflect emerging issues that may suggest significant weaknesses in arrangements exist.

The table overleaf outlines the risks of significant weaknesses in arrangements that we have identified, the risk-based procedures we have undertaken, and the results of our work.

Where our risk-based procedures identify actual significant weaknesses in arrangements we are required to report these and make recommendations for improvement. Where such significant weaknesses are identified, we report these in the audit report.

The primary output of our work on the Council arrangements is the commentary on those arrangements that forms part of the Auditor's Annual Report. We intend to issue the Auditor's Annual Report on 26th February 2025.

Status of our work

We have completed our work in respect of the Council's arrangements for the year ended 31 March 2023 and we have not identified any significant weaknesses in arrangements that have required us to make a recommendation. Our draft audit report at Appendix B confirms that we have no matters to report in respect of significant weaknesses. As noted above, our commentary on the Council's arrangements will be provided in the Auditor's Annual Report on 26th February 2025.

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VFM arrangements

Overall Summary



VFM arrangements – Overall summary

Approach to Value for Money arrangements work

We are required to consider whether the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The NAO issues guidance to auditors that underpins the work we are required to carry out and sets out the reporting criteria that we are required to consider. The reporting criteria are:



Financial sustainability - How the Council plans and manages its resources to ensure it can continue to deliver its services.



Governance - How the Council ensures that it makes informed decisions and properly manages its risks.



Improving economy, efficiency and effectiveness - How the Council uses information about its costs and performance to improve the way it manages and delivers its services.

Our work is carried out in three main phases.

Phase 1 - Planning and risk assessment

At the planning stage of the audit, we undertake work so we can understand the arrangements that the Council has in place under each of the reporting criteria; as part of this work we may identify risks of significant weaknesses in those arrangements.

We obtain our understanding of arrangements for each of the specified reporting criteria using a variety of information sources which may include:

- NAO guidance and supporting information
- Information from internal and external sources, including regulators
- Knowledge from previous audits and other audit work undertaken in the year
- Interviews and discussions with officers

Although we describe this work as planning work, we keep our understanding of arrangements under review and update our risk assessment throughout the audit to reflect emerging issues that may suggest there are further risks of significant weaknesses.

VFM arrangements – Overall summary

Phase 2 - Additional risk-based procedures and evaluation

Where we identify risks of significant weaknesses in arrangements, we design a programme of work to enable us to decide whether there are actual significant weaknesses in arrangements. We use our professional judgement and have regard to guidance issued by the NAO in determining the extent to which an identified weakness is significant.

Phase 3 - Reporting the outcomes of our work and our recommendations

We are required to provide a summary of the work we have undertaken and the judgments we have reached against each of the specified reporting criteria in this Auditor's Annual Report. We do this as part of our Commentary on VFM arrangements which we set out for each criteria later in this section.




We also make recommendations where we identify weaknesses in arrangements or other matters that require attention from the Council. We refer to two distinct types of recommendation through the remainder of this report:

- **Recommendations arising from significant weaknesses in arrangements** - we make these recommendations for improvement where we have identified a significant weakness in the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources. Where such significant weaknesses in arrangements are identified, we report these (and our associated recommendations) at any point during the course of the audit.
- **Other recommendations** - we make other recommendations when we identify areas for potential improvement or weaknesses in arrangements which we do not consider to be significant, but which still require action to be taken.

The table on the following page summarises the outcome of our work against each reporting criteria, including whether we have identified any significant weaknesses in arrangements, or made other recommendations.

VFM arrangements – Overall summary

Overall summary by reporting criteria

Reporting criteria	Commentary page reference	Identified risks of significant weakness?	Actual significant weaknesses identified?	Other recommendations made?
 Financial sustainability	45	No	No	No
 Governance	51	No	No	No
 Improving economy, efficiency and effectiveness	55	No	No	No

VFM arrangements

Financial Sustainability

How the body plans and manages its resources to ensure it can continue to deliver its services



VFM arrangements – Financial Sustainability

Overall commentary on the Financial Sustainability reporting criteria

Background to financial sustainability in 2023/24

The Council entered the 2023/24 financial year with levels of inflation increasing and there has been continued financial and operational challenges posed by the legacy of the Covid-19 pandemic particularly on Adult Social Care, Children's Social Care and Homelessness. All Covid related funding ceased at the end of 2021/22 therefore, the Council has had to address residual pressures from its own resources. In addition, there have been other pressures in the year, including increasing interest rates, and rising prices impacting energy and general commodity prices, which has led to wage inflation. The Council's financial sustainability challenges from the legacy of the pandemic and economic issues will continue through the medium term and this places considerable pressure on the Council to maintain effective financial sustainability arrangements.

The Council's financial planning and monitoring arrangements

In March 2023 the Council set a balanced budget for the 2023/24 financial year with a total net budget for Council services of £298.9m. This required an increase in Council Tax of 3.99% (including 2% Adult Care precept). Throughout the year the Council regularly updated its budget forecast, enabling budgets to remain up-to-date in the fast-changing and uncertain operating environment. The final net budget reported for the year was £315m, the increase predominantly caused by the increased demand for Children's services, and Adult social care. Within the original budget approved in March 2023, the Council had identified a budget reduction (savings) requirement of £16.3m alongside the planned use of £11.6m of reserves.

The Council's financial planning and budgeting arrangements are well established and include a wide range of activities and consultations. The budget setting process includes engagement with senior Council officers and incorporates discussion about the delivery of statutory services/priorities and the impact on resources. Where additional resources are required these are scrutinised and challenged before they are included in the budget estimates. Workshops with officers and members are a key part of the budgeting arrangements, and these are detailed and extensive.

The Council approved £16.3m of budget savings from directorates, these are monitored on a month by month basis and reported to Cabinet quarterly. The monitoring includes a traffic light assessment of the risk that the savings plans can be delivered. During the year, a number of schemes were assessed as amber and red, and remedial actions were taken to address the risks. At the outturn £14.9m (91%) of the savings were delivered.

The Council reported its revenue outturn position for 2023/24 as an overall overspend of £16.1m. During the year, the Council provided regular reports of its financial position to Cabinet between months 3 (June 2023) and 9 (December 2023). We have reviewed a sample of the reports presented for 2023/24. These reports were detailed and comprehensive and incorporate monitoring of the revenue budget, the capital programme and a wide range of other financial measures. The Council follows an established timetable for reporting to Cabinet which includes reporting to directorate management teams and the strategic management team.

VFM arrangements – Financial Sustainability

Overall commentary on the Financial Sustainability reporting criteria – continued

The Council's arrangements for identifying, managing and monitoring funding gaps and savings

The overspend in 2023/24 was mainly due to Children's Social Care, Place & Economic Growth and Adult Social Care. The drivers of the overspend is increasing demand due to homelessness, increased demand for children's social care placements. This is despite there being additional funding being allocated to these areas at the budget setting stage, this included £11.3m for Children's services and £16.5m for Adult social Services. The level of demand and the increase in the cost of placements has outpaced the increases in funding and delivery of savings in these areas. The Council has in place a programme of change. This is based around three areas which are demand management, income maximisation and service review. For example, the transformation plan includes a project which has overseen the provision of providing child placements in-house in order to reduce reliance on third party provision, and also the Adult Social Care whole service improvement programme, which has resulted in improvements in delivery of service to residents in their own home.

The Council produces a Medium-Term Financial Strategy (MTFS) each year alongside its annual budget. The MTFS sets out the resources available to deliver the Council's overall commitment to provide services that meet the needs of people locally over a five year period.

A key part of the MTFS is to highlight the budget issues that need to be addressed by the Council in each of the years covered. It reflects assumptions made to allow forecasting of the level of available resources from all sources together with the budget pressures relating to both capital and revenue spending. It also assesses the adequacy of reserves held which may impact on the Council's resources.

The Council's budget setting process, which begins in the summer, is a detailed and comprehensive process. There is detailed consultation and discussion with officers and members on the assumptions and principles on which the budget is to be based. As part of the budget setting process, the Council explicitly identifies its budget reduction requirements for the following years through detailed consideration of the budgetary pressures, funding estimates, and impact of national and local initiatives and policies. A range of officer workshops are held to review proposals for budget reductions with each proposal supported by evidenced assessments of deliverability. Proposals are subject to consultation with staff, officers and members and are presented to meetings attended by Cabinet & Deputy Cabinet Members and senior officers, Overview & Scrutiny, and Cabinet before submission to, and approval at, Full Council. We reviewed a range of the budget preparation documents and meetings held as part of the budget setting process. Our review confirmed that the documents were comprehensive and detailed and the workshops and meetings were timely and delivered the intended outcomes to assist with the budget preparation.

The budget reduction requirement identified in the MTFS 2023/24 to 2027/28 for 2023/24 was £27.9m with a further £49.4m required in the following two years. In setting the 2023/24 budget and MTFS, the budget reduction requirement for the period 2024/25 to 2027/28 was estimated at £48.4m after the use of £3.9m of reserves and after applying other budget reduction schemes. The budget reports for each year are clear on the means by which the savings will be delivered and clearly articulate the size of the challenge the Council faces in the medium term.

VFM arrangements – Financial Sustainability

Overall commentary on the Financial Sustainability reporting criteria – continued

Council’s arrangements and approach to 2024/25 and 2025/26 financial planning

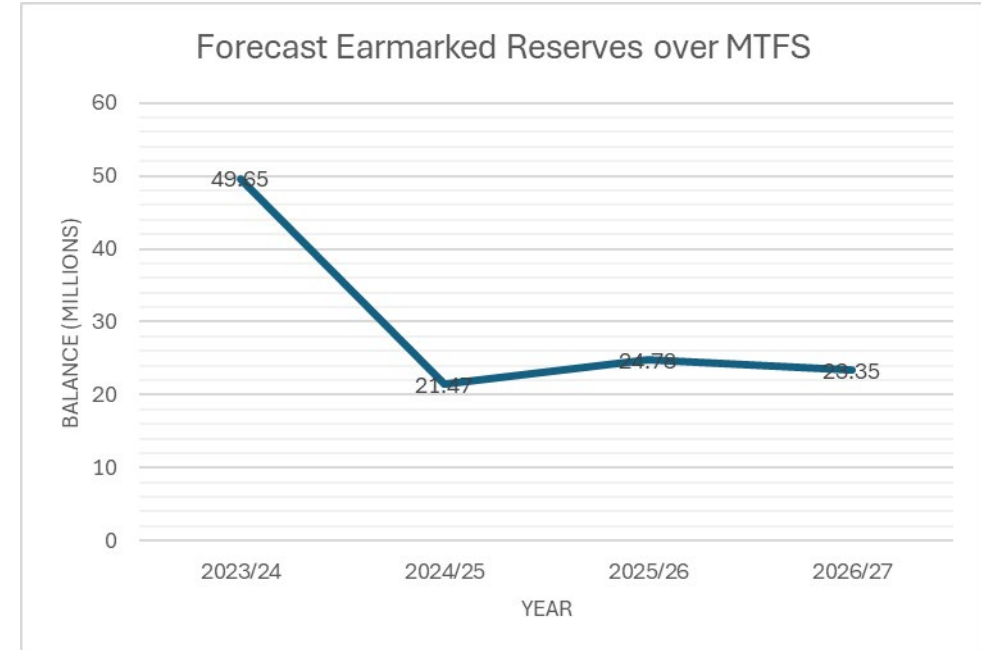
The Council’s arrangements for the 2024/25 budget setting process largely followed the arrangements in place for 2023/24.

The budget for 2024/25 was approved at the February 2024 Council meeting. The Council set a balanced budget with a total net budget for Council services of £299.8m with an increase in Council Tax of 3.99% (including 2% Adult Care precept). The budget included £19.8m of budget reduction proposals, and £10.8m use of reserves. This has seen an increase from the 23/24 budget strategy that approved the use of £2.5m of reserves for 24/25. This is funded from the Balancing Budget and Fiscal Mitigation Reserves, both of which were created to deal with the increasing fiscal pressures.

We have reviewed the supporting evidence relating to the preparation of the 2024/25 budget and these demonstrate that the arrangements are consistent with the previous year, detailed and robust and properly applied.

The budget reductions identified as part of the 2024/25 budget setting and medium term financial strategy were £11m for 2024/25, £4.8m for 2025/26. Subsequent to this a budget gap remains for 24/25 and 25/26 of £12.3m which are to be funded from the Balancing Budget reserve. These levels of budget reductions require the Council to continue to make difficult decisions on resource deployment and prioritisation.

The Council has included the planned use of reserves within the budget setting process for a number of years, the chart below shows the expected movements of reserves for the current MTFS.



VFM arrangements – Financial Sustainability

Overall commentary on the Financial Sustainability reporting criteria – continued

This along with the unplanned use of reserves seen in 2023/24 and 2024/25 has seen the level of earmarked reserves reduce over the last few years ahead of expectations. See the table below.

	2023/24 (£m's)	2024/25 Forecast (£m's)
Planned use of reserves	11.6	2.6
Unplanned use of reserves	16.1	10.8
General fund balance	18.9	18.9
Earmarked Reserves	49.6	35.7

In response to the financial situation the Council has established a Delivery Board, led by the Council leader, to robustly monitor the approved savings and to drive focus on achieving budget savings, holding responsible officers to account. There has been an increase in the regularity of reporting, so the deteriorating position in relation to 2024/25 has been identified earlier, this has prompted an increased focus on 2025/26. This work led to £6.1m of budget saving plans, which could be implemented in 2024/25 for partial in-year benefit.

The Council's approach to delivering a balanced budget includes the delivery of a transformation programme, this has been refreshed during 2023/24 based on the updated corporate plan and demonstrates the link to expected deliverables. The Council's approach to delivery of its new corporate objectives are based on 8 themes including demand management, income maximisation and service review.

This is managed through the Change and Transformation Board and led by the deputy chief executive. The programme has identified the investment needed to deliver the long-term recurrent savings in key areas, for example Creating a Better Place (CaBAP) focuses on investment in the town centre, including the provision of housing, thereby increasing the council tax base by 500 Band D equivalent properties by 2025/26. In addition the rationalisation of Council office accommodation has seen the recent move of Council services to offices in Spindles shopping centre. The children's residential programme aims to replace external out of borough placements with internal provision where possible.

Alongside the use of reserves to support the implementation of the Transformation plan the Council has reviewed the adequacy of reserves in the Statement of Robustness and increased the minimum level of reserves from £20m to £30m. There is recognition that there are earmarked reserves to invest in the transformation program and that there has not been the opportunity in 2023/24 to replenish reserves, however there are still adequate reserves to support the revenue budget in the short term, and for the longer term the investment in the transformation plan, should deliver the longer time savings.

VFM arrangements – Financial Sustainability

Overall commentary on the Financial Sustainability reporting criteria – continued

Overall the Council faces a challenging financial environment, that requires close monitoring of savings plans, awareness of the changing environment as demand for services continues to increase. The Council has planned to use reserves, however it should be noted that there cannot be continued reliance on reserves to balance the budget, as this is not sustainable in the long term. Delivery of the Council’s Transformation Plan is critical to ensuring the long-term financial sustainability of the Council.

Notwithstanding the pressures faced by the Council, we are satisfied there is not a significant weakness in the Council’s arrangements in relation to financial sustainability.

Other Recommendation	
<p>The Council have continued to include planned use of reserves to balance the budget in 2024/25, and in the recent MTFS.</p> <p>While the Council has demonstrated that it has arrangements in place to identify plans to bridge funding gaps and achieve savings plans, the continued reliance on reserves to balance the budget is not sustainable in the long term.</p>	<p>The Council should ensure that it continues its arrangements to identify and monitor efficiency savings included in the annual budget throughout 2025/26.</p> <p>They should also continue to monitor the progress of the transformation plan, to ensure that the financial impact of projects continues to be measured, and feeds into updating the MTFS</p>

VFM arrangements

Governance

How the body ensures that it makes informed decisions and properly manages its risks



VFM arrangements – Governance

Overall commentary on the Governance reporting criteria

The Council's risk management and monitoring arrangements

The Council has a firmly established risk management system in place that is embedded in the governance structure of the organisation. The risk management arrangements incorporate service and directorate risk registers informed by detailed assessments of the key risks impacting on each area. These detailed registers inform the Council's corporate risk register which sets out the key strategic and corporate risks.

The risk registers apply a risk score both before and after mitigation measures and enable the Council to manage the risks actively and long-standing where necessary. We have reviewed the risk management strategy along with examples of service risk registers and the corporate risk register. Our review confirms the strategy is clear and detailed, and the registers appear comprehensive, containing sufficient and appropriate detail for Council officers and members.

The Council reports its risk registers through its governance framework, culminating in regular reports to the Audit Committee. Our attendance at the Audit Committee meetings has confirmed that the Committee understands its role in the risk management framework. It provides an appropriate level of challenge to management on the risk registers and corresponding risks and mitigating actions.

The Council has a team of internal auditors, led by the Head of Internal Audit and Counter Fraud, who provide assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud. The annual Internal Audit plan is agreed with management at the start of the financial year and is reviewed by the Audit Committee prior to final approval. The audit plan is based on an assessment of risks the Council faces and is determined to ensure there is

of governance, risk management and control.

The planned work is supplemented by ad hoc reviews in respect of suspected irregularities and other work to respond to emerging risks and issues. We have reviewed the Internal Audit plans for 2023/24 and 2024/25 and confirmed they are consistent with the addition, approach.

Our review of internal audit reports for 2023/24 identified a number of, areas that received an inadequate opinion. The first of which relates to payroll, our review notes that the key objectives of the system to pay the workforce on time, and accurately were met however it has been noted that there has been a loss of key staff, and a general difficulty in recruiting and retaining suitably experienced staff to these roles, which has seen issues arise in relation to the weakness of controls. The recommendations raised have in a significant number of cases been brought forward from previous years due the turnover of staff.

In addition, there has been a weak opinion within Adult Social Care Residential Payments, there are a number of long-standing recommendations that have been in place for a number of years. Internal Audit worked closely with ASC, and a joint report with the Director of Adult Social Care was provided to update the Audit Committee, this saw the assessment improve from weak to inadequate. There has been significant work on areas such as the completion of annual care reviews on a timely basis, The service has undergone a restructure, the aim of which is to become more efficient and effective in managing demand and meeting the needs of vulnerable residents.

The Council has comprehensive anti-fraud and corruption policies which are updated as required. In 2023/24 there was a continued significant focus of the Council's anti-fraud work was in implementing processes to minimise any loss on via Direct payments in Children's and Adult Social care by monitoring client spending is in line with the agreed Support Plan.

VFM arrangements – Governance

Overall commentary on the Governance reporting criteria - continued

Internal Audit progress reports are presented to each Audit Committee meeting, including follow up reporting on recommendations from previous Internal Audit reports. From our attendance at meetings, we are satisfied this allows the Committee to effectively hold management to account.

At the end of each financial year the Head of Internal Audit provides an opinion based on the work completed during the year. For 2023/24 the Head of Internal Audit concluded that an adequate level of assurance could be given that the Council's overall framework of governance, risk management and control remains appropriate and has been complied with. Whilst this reflected the significant impact of the pandemic, the annual report highlighted the significant improvements that continued to be made in key control areas.

Throughout the year we have attended all Audit Committee meetings. These meetings have received regular updates on both internal audit progress and risk management. Audit Committee members engage with the reports and challenge the papers and reports which they receive from management, internal audit and external audit.

Council arrangements for budget setting and budgetary control

The 2023/24 Budget Report was approved in March 2023, setting out the estimates of the financial challenge for the financial year 2023/24 and following years. During 2023/24, this was updated regularly and the likely financial position for 2023/24 and 2024/25 was reported to Cabinet. Monthly financial monitoring reports were prepared for 2023/24 which highlighted key issues which may impact

on 2024/25, with the financial monitoring reports presented to senior managers, Members and then to Cabinet for approval. It was noted throughout the year that there were significant pressures arising from Children's Social Care, Community Health & Adult Social Care and temporary accommodation provision. This was monitored closely with actions being taken to mitigate the impact.

During the summer months of 2023, there were a series of officer and member workshops to consider the updated financial position and to agree budget reduction proposals for consultation with staff and the public.

Members were engaged closely in discussions about the level of Council Tax and have appropriate reports on the council tax base information. Members agreed to use the opportunity to increase this by the maximum of 2% for the Adult Social Care Precept. This was linked to a pledge to support the adoption of the Living Wage Foundation National Living Wage for adult social care providers. This resulted in a final increase of 3.99%.

The Council has well established budget monitoring arrangements in place. The Finance service is configured to align to the Council's management portfolio structure. Members of the Finance Team are assigned to specific service areas and work closely with cost centre managers to review, discuss and agree the financial pressures/ issues impacting on specific service areas. At the end of each month, a Portfolio dashboard is prepared which contains all relevant financial information. Forecasts are produced for cost centres, service areas and the whole Portfolio. These are discussed and agreed with relevant Directors and managers.

VFM arrangements – Governance

Overall commentary on the Governance reporting criteria - continued

There is a detailed budget monitoring timetable to which the Finance service works to ensure that reports are timely. Overall financial monitoring reports are prepared encompassing the whole Council position for both Capital and Revenue. During 2023/24, these budget monitoring reports were prepared for Cabinet for months 3 through to 9. The format of the report has been subject to review to ensure relevant information was available. Budget monitoring reports were also presented to the Performance and Value for Money Overview and Scrutiny Committee for consideration.

Council decision making arrangements and control framework

The Council's decision making arrangements are established in the Council Constitution. Decisions are either made by members (Council, Cabinet, or other decision making committees) or delegated to Cabinet portfolio leads, or officers.

All Cabinet and Key Decision reports include Statutory Officer Comments and Risks, and an assessment of financial impacts and other key impact areas such as human resources, IT and property. The Council has a range of overview and scrutiny committees that challenge and scrutinise Council decisions.

The Council operates an Audit Committee which has the appropriate status in the organisation to challenge management and obtain assurance on the operation of the internal control framework. The Committee has an agreed workplan and where necessary asks management to report on specific internal control issues. The Audit Committee met regularly throughout the year and routinely considered key reports on internal controls. During the year the Committee identified that it required additional assurance on the Council's partnership arrangements. The

Audit Committee was able to review the report on the partnership dashboard on the wider risks.

Based on the above considerations we are satisfied there is not a significant weakness in the Council's arrangements in relation to governance.

Other Recommendation	
<p>The internal audit recommendations relating to Payroll noted that there are issues with recruiting to senior roles, and a number of control issues. Of which a significant proportion relate to reviews completed in 2021/22 and 2022/23.</p> <p>The review of payroll has found that the system continues to meet the main objectives, however the staffing issues are impacting how controls in the department operate.</p>	<p>The Council should look to recruit and retain suitable qualified staff. Monitor progress on the recommendations made to date to ensure there is sufficient progress being made to rectify the control weaknesses identified.</p>

VFM arrangements

Improving Economy, Efficiency and Effectiveness

How the body uses information about its costs and performance to improve the way it manages and delivers its services



VFM arrangements – Improving Economy, Efficiency and Effectiveness

Overall commentary on the Improving Economy, Efficiency and Effectiveness reporting criteria

The Council's arrangements for assessing performance and evaluating service delivery

The Council prepares performance monitoring and financial monitoring reports which are presented to senior management, Cabinet and Overview & Scrutiny Committee. The overarching financial monitoring position is included in the performance reports. During 2023/24, financial monitoring reports provided information about the financial pressures being experienced. This highlighted new or increased service demand in some areas. These reports also noted that in 23/24 the budgets have consolidated COVID-19 legacy costs into the mainstream budgets of Children's and Adult Social Care. These reports are also used to identify service delivery challenges, for example where increased costs are incurred to address service backlogs or underlying underperformance. Where such issues are highlighted through financial monitoring, the resources required as an investment to address this are identified. Performance reporting was revised through the year to take account of the circumstances.

The Council agrees and establishes a range of performance indicators for all directorates. These indicators are reviewed by services and reported initially to senior officers so that issues requiring action are understood including additional investment. Corporate performance reports are reported to senior management and members. During 2023/24, performance monitoring reports were prepared for the Governance Strategy & Resources Scrutiny Board Committee. We have reviewed a sample of these reports and this confirmed that they clearly articulate the Council's performance and contain appropriate and detailed information.

The Council has a business planning process which requires detailed business plans to be agreed with respective Cabinet Members. Key performance indicators and measures then are encompassed within the corporate performance report. The Directorate plans are managed and monitored using a standard format. Reporting includes indicators such as the percentage of invoices paid in 30 days, the movement in the number of business in the borough, and the number of new homes completed in the year against targets.

During 2023/24 performance updates are required from responsible officers at the end of each quarter, with a strict requirement for adherence to timelines. The business planning cycle has been closely aligned to the risk management process through work undertaken in previous years. The reports have been further developed in 23/24 with the inclusion of benchmarking data from LG Inform.

In addition to the corporate performance reporting, the Council has a range of internal performance and management information dashboards which enable it to evaluate performance and identify areas for improvement. For example Oldham safeguarding Children's Partnership dashboard, we have reviewed a sample of these dashboards and this confirmed that they clearly articulate the Council's performance and are appropriate for managing performance.

VFM arrangements – Improving Economy, Efficiency and Effectiveness

Overall commentary on the Improving Economy, Efficiency and Effectiveness reporting criteria - continued

The Council's arrangements for effective partnership working

The Council monitors its delivery on key partnerships including an ongoing assessment of risk as set out in the Partnership Dashboard which reports regularly to the Audit Committee. This identifies both current issues and emerging issues, for example, where there are plans to set up new partnerships to deliver key future priorities. As at 31 March 2024 the assessment of risk on partnerships operated by the Council was reported as low. The Council's key partnerships include NHS Greater Manchester ICP (Integrated Commissioning Partnership) and its wholly owned subsidiary company, MioCare Community Interest Company

Miocare is a Council owned company and works closely with the Council as its significant customer. There are key governance arrangements in place within the Council to ensure efficient oversight of the company including annual reports to Scrutiny Committees and the Council appointing Members to the company Board. During 2023/24 the Council continued to work closely with the ICP to manage services with the significant impact of the Covid-19 pandemic on health and social care. The Council is party to a pooling of funds with the ICB and operates joint scrutiny arrangements to oversee the joint working arrangements. During 2023/24 some joint management responsibilities were in place across the Council and the ICP these remain unchanged from 2022/23. The Council has a joint Commissioning Partnership Board on which the Leader and Cabinet Members for Adult Social Care represent the Council. This Board oversees the pooled fund agreement and receives financial performance reports relating to the arrangement.

The Council also works in collaboration with the other Greater Manchester councils, and with the combined Authority. Bringing together resources to meet local objectives. Project skyline is an example where Oldham is part of the sufficiency programme. The project involves providing children's residential Care Shared service. This has included 9 new homes to provide a range of support for children with complex needs. A memorandum of understanding has been signed and the project is moving forwards. Working in partnership with the other GM councils brings the advantage of increasing resources available locally, with less reliance on third parties, thereby supporting the budget and the underlying demand within the borough.

Oldham is also part of the Places For Everyone joint development plan, which is dealing with strategic planning issues including jobs, homes, transport, and the natural environment. The plan was approved in 22nd March 2024.

VFM arrangements – Improving Economy, Efficiency and Effectiveness

Overall commentary on the Improving Economy, Efficiency and Effectiveness reporting criteria - continued

The Council's arrangements for procurement and commissioning services

The Council's Constitution contains a chapter on the Contract Procedure Rules. This sets out the detailed process that the Council must follow when procuring goods or services. We have reviewed the procedure rules and this confirms that they are comprehensive and cover the procedures, the quotation and tender process, using frameworks, post tender evaluation and contract monitoring procedures.

The Council has an experienced Commercial Procurement Unit leading on procurement and commissioning. The team appoints 'Category Leads' who work closely with commissioners to develop the forward view pipeline over the medium term. This enables the Council to be able to plan its procurement and commissioning activities well in advance. We reviewed the pipeline and confirmed it was detailed and comprehensive and facilitated the Council's proactive management of its procurement over the medium term.

The category lead role includes working with commissioners to develop the specifications, identifying opportunities for possible collaboration or amalgamation of contracts, engaging with the market, developing KPIs, reviewing contract management information, maintaining an active dialogue with suppliers, and ensuring that the contracts stay up to date through the contract period.

Where contract management information suggests that contracts are not being delivered to the specification, the Council engages with suppliers to put in place improvements. Maintaining a routine dialogue with suppliers is crucial in managing the relationship and in ensuring disputes and disagreements are minimised or avoided.

The Council established the expected outcomes and benefits from procurement in a series of key performance indicators in each contract. These are tailored specifically to the specification of each contract and are actively monitored to ensure the benefits are being delivered. Regular dialogue between the category leads and the Council's commissioners and suppliers ensures the delivery benefits are up to date and remain appropriate through the contract, and that any innovation or efficiencies identified is included in updated contract terms. We reviewed a sample of procurement monitoring reports and key performance indicators and confirmed that they were detailed and appropriate.

VFM arrangements – Improving Economy, Efficiency and Effectiveness

Overall commentary on the Improving Economy, Efficiency and Effectiveness reporting criteria - continued

The work of other regulators

In May 2024 the Council had an inspection of Children’s Services by OFSTED. The overall assessment was good across all areas under review. The Council has had a relentless focus on improvement driven by a strong and stable leadership team. The pace of change ensures that children now benefit from good quality help and support. Political and corporate commitment has translated into financial investment to strengthen services, and to address the areas identified for improvement from the previous inspection in 2019. For example, leaders have sustained a good level of service in early help at the ‘front door’ despite increased levels of demand.

There has been an inspection of SEND and the Oldham Local Area Partnership in October 2023, which identified systemic failings, the report identifies that the partnership continues to be tied in legacy commissioning arrangements. In addition there is a lack of strategic oversight of priorities, clarity of responsibility. The Council in response to the findings established a ‘Getting to Good’ board, which was externally chaired and involved lead officers from Children’s services and have developed a priority action plan, a review finds that the programme has established priority areas aligned to the findings of the external inspection, with owners and clear success criteria, timescales and monitoring of progress to date. The action plan now forms part of the overall SEND and Inclusion Improvement Programme that underpins the SEND and Inclusion strategy 2023-2027.

The LGA undertook a peer review in November 2023, and noted the positive actions and programmes that were being undertaken throughout the Council. Such as the ambitious Transformation programme, that encompasses 8 change programmes including CaBP, procurement, construct management and business insight all of which have dedicated briefs, governance boards and lead officers. It has been noted that the Council has in recent years relied on reserves, and that there is work ongoing to no longer rely n reserves.

A progress review was completed by the LGA in November 2024 to review progress on the nine recommendations made. The CPC found that good progress was made on the recommendations for example the Council commissioned an external review of the CaBP programme, which has led to increased level of specialist capacity being available, and process of further prioritisation of schemes.

Based on the above considerations we are satisfied there is not a significant weakness in the Council’s arrangements in relation to improving economy, efficiency and effectiveness.

Other reporting responsibilities

Other reporting responsibilities

Matters we report by exception

The Local Audit and Accountability Act 2014 provides auditors with specific powers where matters come to our attention that, in their judgement, require specific reporting action to be taken. Auditors have the power to:

- issue a report in the public interest;
- make statutory recommendations that must be considered and responded to publicly;
- apply to the court for a declaration that an item of account is contrary to the law; and
- issue an advisory notice.

We have not exercised any of these statutory reporting powers

The 2014 Act also gives rights to local electors and other parties, such as the right to ask questions of the auditor and the right to make an objection to an item of account. We did not receive any such objections or questions.

Reporting to the NAO in respect of Whole of Government Accounts consolidation data

We cannot formally conclude the audit and issue a certificate until the National Audit Office has communicated the work we are required to undertake as component auditors for the Whole of Government Accounts.

05

Audit fees and other services

Appendices

Appendix A: Further information on our audit of the financial statements

Appendix A: Further information on our audit of the financial

Significant risks and audit findings

As part of our audit of the Council, we identified significant risks to our opinion on the financial statements during our risk assessment. The table below summarises these risks, how we responded and our findings

Risk	Our audit response and findings
<p>Valuation of Investment Properties</p> <p>The CIPFA Code requires that where Investment Property assets are subject to revaluation, their year-end carrying value should reflect the fair value at that date. The valuation of Investment Property involves the use of a management expert (the valuer) and incorporates assumptions and estimates which impact materially on the reported value. There are risks relating to the valuation process. The Council employs valuation experts to provide valuations, however there remains a high degree of estimation uncertainty associated with the valuations of property, plant and equipment due to the significant judgements and number of variables involved</p>	<p>Our audit procedures included:</p> <ul style="list-style-type: none">• Obtaining an understanding of the skills, experience and qualifications of the valuer, and considering the appropriateness of the Council's instructions to the valuer.• Obtaining an understanding of the basis of valuation applied by the valuer in the year.• Obtaining assurance on the appropriateness of the methodology and assumptions adopted by the Council's valuer.• Comparing the valuation to our external valuation expert's estimate of the valuation.• Sample testing the completeness and accuracy of underlying data provided by the Council and used by the valuer as part of their valuations. <p>Our observations</p> <p>Based on the work carried out to date there are no matters to bring to the Committee's attention.</p>

Appendix A: Further information on our audit of the financial

Significant risks and audit findings continued

Risk	Our audit response and findings
<p>Valuation of Property, Plant & Equipment</p> <p>The CIPFA Code requires that where assets are subject to revaluation, their year-end carrying value should reflect the current value at that date. The Council has adopted a rolling revaluation model which sees all such property, plant & equipment revalued in a five-year cycle. The valuation of property, plant & equipment involves the use of a management expert (the valuer) and incorporates assumptions and estimates which impact materially on the reported value. There are risks relating to the valuation process, with regards to estimation, assets not revalued in year are valued at the current balance sheet date.</p>	<p>Our audit procedures included:</p> <ul style="list-style-type: none"> • Obtaining an understanding of the skills, experience and qualifications of the valuer, and considering the appropriateness of the Council’s instructions to the valuer. • Obtaining an understanding of the basis of valuation applied by the valuer in the year. • Obtaining an understanding of the Council’s approach to ensure that assets not subject to revaluation in 2023/24 are materially fairly stated. • Obtaining an understanding of the Council’s approach to ensure that assets revalued through 2023/24 are materially fairly stated at the year end. • Sample testing the completeness and accuracy of underlying data provided by the Council and used by the valuer as part of their valuations. • Using relevant market and cost data to assess the reasonableness of the valuation as at 31 March 2024. • Testing the accuracy of how valuation movements were presented and disclosed in the financial statements <p>Our observations</p> <p>Our work identified a £4m overstatement in the gross book value of land and buildings due to an input error. Further detail is set out in section 6, summary of misstatements.</p>

Appendix A: Further information on our audit of the financial

Significant risks and audit findings continued

Risk	Our audit response and findings
<p>Valuation of Council's and the Group's Defined Benefit Scheme</p> <p>The net pension liability represents a material element of the Council and the Group balance sheet. The Council and its consolidated subsidiaries are admitted bodies of Greater Manchester Pension Fund. The valuation of the Local Government Pension Scheme relies on a number of assumptions, most notably around the actuarial assumptions, and actuarial methodology which results in the Council's and the subsidiaries' overall valuations. There are financial assumptions and demographic assumptions used in the calculation of the valuation. The assumptions should also reflect the profile of the Council's and the subsidiaries' employees, and should be based on appropriate data. The basis of the assumptions is derived on a consistent basis year to year, or updated to reflect any changes. There is a risk that the assumptions and methodology used in valuing the pension obligations are not reasonable or appropriate to the Council's or the subsidiaries' circumstances. This could have a material impact to the Council and Group net pension liability in 2023/24.</p>	<p>Our procedures included:</p> <ul style="list-style-type: none">• Obtaining an understanding of the skills, experience and qualifications of the actuary, and considering the appropriateness of the instructions to the actuary.• Obtaining confirmation from the auditor of the Greater Manchester Pension Fund that the Pension Fund has designed and implemented controls to prevent and detect material misstatement. This includes the controls in place to ensure data provided to the Actuary by the Pension Fund for the purposes of the IAS19 valuation of the gross asset and liability is complete and accurate.• Evaluating and challenging the work performed by the Pension Fund auditor on the Pension Fund investment assets and considering whether the outcomes would materially impact our consideration of the Council's share of Pension Fund assets.• Reviewing the actuarial allocation of Pension Fund assets to the Council by the actuary, including comparing the Council's share of the assets to other corroborative information.• Reviewing the appropriateness of the Pension Asset and Liability valuation methodology applied by the Pension Fund Actuary, and the key assumptions included within the valuation. This includes comparing them to expected ranges, utilising information provided by PwC, consulting actuary engaged by the National Audit Office. <p>Our observations</p> <p>We have completed our work on this area. Section 6 outlines some misstatements identified from our work. Although some of the misstatements are material, they are technical accounting and disclosure adjustments and do not indicate significant weaknesses in the Council's reporting arrangements.</p>

Appendix A: Further information on our audit of the financial

Significant risks and audit findings continued

Risk	Our audit response and findings
<p>Management Oversight of Controls</p> <p>In all entities, management at various levels within an organisation are in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Due to the unpredictable way in which such override could occur, we consider there to be a risk of material misstatement due to fraud and thus a significant risk on all audits.</p>	<p>We addressed this risk through performing audit work over:</p> <ul style="list-style-type: none">• Accounting estimates impacting amounts included in the financial statements;• Consideration of identified significant transactions outside the normal course of business; and• Journal entries recorded in the general ledger and other adjustments made in preparation of the financial statements <p>Audit conclusion</p> <p>We completed our procedures as planned. Our work identified that the financial system has no facility to approve journals input. Further detail is provided in section 5 internal control recommendations There are no other matters to bring to the Committee’s attention in respect of our work on management override of controls</p>

Appendix A: Further information on our audit of the financial statements continued

We set out below and on the following pages a summary of the misstatements we identified during our audit, above the trivial threshold for adjustment of £475K

The first table in this section sets out the misstatements we identified which management has assessed as not being material, individually or in aggregate, to the financial statements and does not plan to adjust. The second table outlines the misstatements we identified that have been adjusted by management.

Our overall materiality, performance materiality, and clearly trivial (reporting) threshold were reported in our Audit Summary Memorandum, issued on 25th July 2024. Any subsequent changes to those figures are set out in the section 3 of this report.

Unadjusted misstatements

Management has assessed the misstatements in the table below as not being material, individually or in aggregate, to the financial statements and does not plan to adjust. We only report to you unadjusted misstatements that are either material by nature or which exceed our reporting threshold.

		Comprehensive Income and Expenditure Statement		Balance Sheet	
		Dr (£'000)	Cr (£'000)	Dr (£'000)	Cr (£'000)
1	Dr: Revaluation reserve			£4,030	
	Cr: PPE				£4,030
	An error resulted in the overstatement of the gross PPE values in the asset register because it wasn't updated with the correct figures from the valuation listing. The net effect on the balance sheet is nil				

Appendix A: Further information on our audit of the financial statements continued

Unadjusted misstatements

Management has assessed the misstatements in the table below as not being material, individually or in aggregate, to the financial statements and does not plan to adjust. We only report to you unadjusted misstatements that are either material by nature or which exceed our reporting threshold.

	Comprehensive Income and Expenditure Statement		Balance Sheet	
	Dr (£'000)	Cr (£'000)	Dr (£'000)	Cr (£'000)
4 Dr: Debtors(Prepayments)			£8,746	
Cr: Expenditure		£8,746		
<p>An error of £31.7k relating to 24/25 expenditure that was not accrued at the year end and was incorrectly included in 23/24 period. The error has been extrapolated.</p> <p>The net effect is increase in prepayments of £8.7m</p>				
Aggregate net effect of unadjusted misstatements	0	8,746	8,746	0

Appendix A: Further information on our audit of the financial statements

Other deficiencies in internal control

In our view, there is a need to address the deficiencies in internal control set out in this section (which are not deemed to be significant deficiencies) to strengthen internal control or enhance business efficiency. Our recommendations should be actioned by management in the near future.

Description of deficiency

Our testing of the collection fund identified that the Council's rateable value disclosed in Note 3 of the Collection Fund Statement was verified against the (Valuation Office Agency) VOA report. However, we were unable to trace this value back to the Council's system, Academy or any other supporting documents, suggesting that sufficient records were not maintained.

Potential effects

The rateable value and number of business properties in the Council's system are inconsistent with the VOA records.

Recommendation

We recommend that the Council should keep relevant records from Academy that reconciles with VOA records.

Management response

The Academy system was updated to ensure it was consistent with VOA records. Academy is a dynamic system and therefore going forward the Council will ensure that a screenprint of the VOA rateable value to be disclosed in the accounts will be taken from the Academy system at financial year end.

Appendix A: Further information on our audit of the financial statements continued

Other deficiencies in internal control

In our view, there is a need to address the deficiencies in internal control set out in this section (which are not deemed to be significant deficiencies) to strengthen internal control or enhance business efficiency. Our recommendations should be actioned by management in the near future.

Description of deficiency

Our testing of the Collection fund identified that the Council was not performing timely reconciliations for total non-domestic rateable values. Our review revealed that the last reconciliation for the year 2023/24 was completed on 04/02/2024. Consequently, the VOA report dated 28/03/2024 was not reconciled.

Potential effects

Errors may fail to be rectified and corrected in a timely manner

Recommendation

We recommend the Council to put in place a robust reconciliation review process that helps identify and correct errors in line with best practice

Management response

No errors have been detected but going forward Council to ensure that a year-end reconciliation is available for review.

Appendix A: Further information on our audit of the financial statements continued

Other deficiencies in internal control

In our view, there is a need to address the deficiencies in internal control set out in this section (which are not deemed to be significant deficiencies) to strengthen internal control or enhance business efficiency. Our recommendations should be actioned by management in the near future.

Description of deficiency

Our journal testing identified that the Council currently has no facility in Agresso to approve journals, and they are posted to the ledger once input. The control measures they rely on include ongoing budget monitoring and analysis of transactions (by both finance staff and service managers), regular budget monitoring reports for revenue and capital items to ensure that items are not miscoded, ongoing reconciliations to the bank account and other key feeder systems, and the process for completing working papers at year-end to ensure system accuracy. These are detective controls. Therefore, they should implement preventative measures to reduce the risk associated with control risk.

Potential effects

Errors may fail to be detected and corrected in a timely manner.

Recommendation

The Council should enhance their system design to include a feature that allows a different person from the preparer to approve, thereby preventing errors through proactive measures rather than relying solely on detective controls.

Management response

Inputting of journals are restricted to finance staff only. Journals are input for a range of different reasons including correction of errors identified, recharges and technical accounting adjustments. For effective preventative measures to be meaningful, the person reviewing journals would potentially duplicate work and the processes would be significantly delayed as the result of any approval process. This is therefore not considered practical.

Appendix A: Further information on our audit of the financial statements continued

Other deficiencies in internal control

In our view, there is a need to address the deficiencies in internal control set out in this section (which are not deemed to be significant deficiencies) to strengthen internal control or enhance business efficiency. Our recommendations should be actioned by management in the near future.

Description of deficiency

Our testing of Journals identified that the list of approved personnel to process journals included several individuals who have left the organization. These former employees had not yet been removed from the approved list despite their departure.

Potential effects

This poses several risks, including unauthorized access to sensitive financial data and the potential for fraudulent activities.

Recommendation

The approved list should be regularly updated, and the approval rights of individuals who have left the organization should be removed from the system as soon as they depart from the Council.

Management response

The Council operates a single sign on policy for IT access as a whole which includes the financial system (i.e. there is no separate login / password). The full process and what managers are required to complete is available on the intranet.

Regardless of this the financial systems team also asks for the information to be sent separately to the team so that the finance system can be kept clean and user numbers retained only for live employees. In addition to this, the finance system team also receives periodic reports from payroll on leavers and will cross reference this to active users to ensure nobody has been missed from the central IT procedure. As a final cleansing, any user who has not accessed the system for a period of 6 months is automatically parked in the system with no direct access.

Journal access is limited to finance staff only and in the interim (until a move to the cloud with more limited access), the finance systems team will action a further regular check of leavers in that service to ensure any lists, whether restricted or not by single sign on, do not contain individuals who have left the organisation.

Appendix A: Further information on our audit of the financial statements continued

Other deficiencies in internal control

In our view, there is a need to address the deficiencies in internal control set out in this section (which are not deemed to be significant deficiencies) to strengthen internal control or enhance business efficiency. Our recommendations should be actioned by management in the near future.

Description of deficiency

Our testing for Cash and cash equivalents identified that the client has bank accounts that have not been in operation for a number of years, that are still open and have very low or nil balances. One example of such an account is related to a school that was academised in 2017.

Potential effects

The bank accounts may be used to commit fraudulent activities.

Recommendation

The Council should close all bank accounts that are not required in a timely manner. There should be an annual review to ensure that relevant bank accounts are maintained, relevant closures actioned and that there are appropriate signatories in place.

Management response

Council to ensure timely review of all bank accounts and signatories, closing / amending where necessary.

Appendix A: Further information on our audit of the financial statements continued

Other deficiencies in internal control

In our view, there is a need to address the deficiencies in internal control set out in this section (which are not deemed to be significant deficiencies) to strengthen internal control or enhance business efficiency. Our recommendations should be actioned by management in the near future.

Description of deficiency

Our testing of the fixed asset register to the valuation program reconciliation identified discrepancies between the figures in the asset register and the Valuation listing. Furthermore, a reconciliation between the asset register, Valuation program, and Gross Valuation note 17 revealed a misstatement, indicating that no reconciliations were performed between the three and that the asset register was not updated.

Potential effects

Errors in brought forward figures are undetected, the PPE figures may be inaccurate, due to there being no checks on the accuracy of the information.

Recommendation

The Council should perform reconciliations between the Asset Register, Valuation Program, and Gross Values in PPE Note 17, and ensure the Fixed Asset Register (FAR) is updated in a timely manner.

Management response

Council to incorporate checks against Asset Register Gross Value, Valuation Program and PPE Note into existing quality assurance processes for accounting for fixed assets.

Appendix A: Further information on our audit of the financial statements continued

Follow up on previous internal control points

We set out below an update on internal control points raised in the prior year.

Description of deficiency

Testing for existence and rights and obligations identified an asset that was disposed of but not removed from the asset register. We note that the Council has begun a review of the asset register to removed disposed assets.

Potential effects

The asset register may contain assets that do not exist or for which the Council does not have the rights

Recommendation

The Council should continue with the process to update the asset register to ensure that it correctly reflects assets that are held and owned by the Council.

Current position

Council to continue with the process to update the asset register to ensure that it correctly reflects assets that are held and owned by the Council.

Appendix A: Further information on our audit of the financial statements continued

Follow up on previous internal control points

We set out below an update on internal control points raised in the prior year.

Description of deficiency

Our testing noted that the iTrent system is double counting an element of shared cost AVCs. The Council has confirmed this is an ongoing issue.

Potential effects

The payroll reconciliations continue to generate errors as a result of this system issue.

Recommendation

The Council should continue to work with consultants to rectify the problem.

Current position

Whilst the payroll team are confident that employee deductions and pension fund pay overs are correct, the interface file produced for the financial system is doubling up the revenue and balance sheet code entries.

This is known to Finance and a corrective journal input was made at the end of the 2023/24 financial year to ensure amounts were reported properly.

An internal working group between HR and Finance has been established to address the issue and currently there is an open case with the payroll software providers to investigate why this is happening. If not rectified in the payroll system before the end of the 2024/25 financial year, a similar corrective journal entry will be input again by Finance to correct the amounts in the accounts.

Appendix A: Further information on our audit of the financial statements continued

Follow up on previous internal control points

We set out below an update on internal control points raised in the prior year.

Description of deficiency

The Council's process to identify related party transactions relies in part on member declarations of interest. In some cases the disclosures were based on declarations dating back to 2021. The process should use up-to-date information to ensure the disclosures are complete and accurate.

Potential effects

The related party disclosures could contain errors based on out of date declarations.

Recommendation

The council incorporates checks on declarations to ensure that they are up to date as part of the closedown process.

Current position

The Council will work to overhaul the member declaration process, ensuring that these are updated on an annual basis by all elected and co-opted members. This will be introduced by May 2025

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