Appendix 1

External Reviews – Consolidated Action Plan

This action plan outlines ongoing improvements in governance, financial management, financial resilience, risk and audit, and workforce and leadership to enhance decision-making, accountability, and operational effectiveness within the organisation.

Governance

Recommendations		Actions	Milestones	Status
1.	Reflect on formal systems for decision-making (including the constitution) and consider changes to facilitate other actions.	Annual reviews take place a full Governance & Constitution Review is underway with Centre for Governance and Scrutiny (CfGS) support.	• Revised "informal" decision making and Cabinet Member briefing processes in place by **November 2025** • Revised Constitution including Financial Regulations approved by Council – **November 2025**	In Progress
2.	Ensure professional advice on law, finance, and equality in governance changes.	Legal and Finance clearance is embedded and being further strengthened.	• Informal Governance arrangements approved by Management Board and Cabinet – September 2025 but further detailed work will be presented to Management Board in **October 2025**	In Progress
3.	Negotiate and agree a revised member-officer protocol clarifying roles and responsibilities.	Dialogue and workshops are ongoing as part of the Governance & Constitution Review.	See above (integral element of Constitution)	In Progress

4.	Use EMB/SLG meetings to anticipate policy priorities and assign directors to shepherd decisions.	A forward-looking corporate plan is now formally adopted and owned by Management Board.	Specific actions are completed.	Complete
5.	Increase frequency of meetings between Group Leaders and statutory officers to maintain oversight.	Chief Officers and Head of Audit meet regularly; Group Leaders meetings scheduled three times a year.	Specific actions are completed.	Moved into business as usual.
6.	Revisit officer report formats to support decision-making, including business case, risks, and legal/financial info.	Updated report template and guidance developed, to be rolled out with training and mentoring.	Report template rolled out - **November 2025**	In Progress
7.	Systematically embed pre-decision scrutiny for complex decisions.	Implemented through OSMC work programme and Forward Plan.	Specific actions are completed.	Moved into business as usual.

Financial Management

Recommendations		Actions	Milestones	Status
8.	Target 95% Council Tax collection rate and reduce levels of debt.	The Debt Management Centre was implemented during 2024/25 and restructured in Q1 2025/26 as part of wider Operational Finance restructure that included the Billing and Benefits team with the objective of increasing collection rates and reducing levels of debt. In addition, significant improvements in reporting have been achieved in relation to housing debt which will enable improved targeted recovery and a 'single view of the customer' has been created which enables Officers to have a holistic view of a customer's debts to the Council when undertaking case work. During Autumn 2025 two key projects are underway: • expand the use of property charges to provide security over debt where appropriate • use of an external agency to support recovery of housing debt in relation to former tenants and leaseholders	• DWP attachment to earnings pilot - **December 2025** • Completion of property charges project - **March 2026** • Annual collection rates - **31 March 2026**	Ongoing monitoring

		The Council is also taking part in a DWP pilot in relation to the use of attachment to earnings for Council Tax which is expected to improve collection rates. The timing of the pilot is dependent on DWP but is currently expected to start in December 2025. The following Corporate KPIs are agreed which will be monitored and reported on to Cabinet throughout the year: • Council Tax Collection (In year) % • Business Rate Collection (In Year) In addition, the following KPIs are monitored and reported to the Cabinet Member Briefing and Directorate Leadership team monthly: • Collection Rate • % of debt over 12 months (excluding housing) • % of debt written off • Debtor days		

		• Tenant arrears as a proportion of total rent • Creditor days		
9.	Integrate finance into change programmes from the outset, not just at business case stage.	The Finance team are integral to the delivery and monitoring of transformation programmes and fully embedded in the transformation governance framework.	Specific actions are completed.	Moved into business as usual.
10.	Strengthen budget setting with greater ownership and engagement across the Council.	The Council has adopted a rigorous and collaborative budget setting process with strong engagement at Management Board and Extended Management Board. This includes collective ownership of assumptions in the Medium Term Financial Strategy (MTFS) and scenario modelling undertaken to assess financial risk and agree the approach to budget setting for 2026/27. Accountability statements were introduced for the 2024/25 financial year and have been embedded in 2025/26.	Accountability Statements for 2026/27 issued and signed off by **31 March 2026**	In Progress
11.	Improve financial awareness and consistency across directorates.	A suite of new reports has been developed for budget managers including detailed budget packs.	Finance Business Partner Training completed for all directorates by **March 2026**	In Progress

		The Business Planning and Performance Group which is attended by Directors and Heads of Service has been strengthened to improve engagement, awareness and consistency of approach and messaging. Following the restructure within Finance, additional training is being provided to the Finance Business Partners Teams, currently being scoped with CIPFA and will include directorate service managers. As per action 20 below, Financial Essentials training will be delivered to senior managers and staff with budget responsibilities in Autumn 2025.		

Financial Resilience

Recommendations		Actions	Milestones	Status
12.	Replenish reserves through a planned programme.	The General Fund Reserve has been increased to £12M which is in line with the recommended minimum balance and represents 5% of Net Revenue Expenditure. For 2025/26, the Council applied for an extension to Exceptional Financial Support o help cover potential financial risks. At the Q1 MTFS update for 2025/26 it is not anticipated that EFS will be required for this purpose in 2025/26. The General Fund Reserve is expected to remain at £12M and the Medium Term Financial Risk Reserve is forecast to increase from £10.98M to £16.48M. As set out in the 2025/26 budget report to Council in February 2025, additional work is 'needed during 2025/26 and onwards to find ways to continue to strengthen reserves for the general fund and the housing revenue account, in future iterations of the MTFS, and move to a position where reserves are adequate both for risks faced and the capacity needed to invest in services and the city.' This work is being undertaken through the 2026/27 budget setting process. In addition, the council continues to strengthen reserves	Agreement of 2026/27 budget - **February 2026**	In progress

		through a policy of taking one off gains to reserve.		
13.	Improve scrutiny and reporting of capital programme under/overspends and slippage.	A project has been undertaken to enhance the project management framework supporting the delivery of the capital programme. Greater visibility of project risks will facilitate enhanced monitoring and reporting to Cabinet.	Scorecard enhanced to include more detail on reasons for movements, impact of changes to profile and risks to delivery - **January 2026**	In progress
14.	Develop a transformation plan, supported by robust delivery plans, to underpin savings into the medium term.	A transformation plan has been developed with 28 programmes which is currently in implementation and on track to deliver savings in excess of £50M over the MTFS. The programmes are closely monitored, and a quarterly update is provided to Cabinet. Officers have established a Benefits Realisation Group chaired by the Executive Director of Enabling Services which tracks the key performance indicators that deliver financial and non financial benefits. The group is supported by Projects and Change and Finance with programme leads held to account for progress and escalation to Transformation Board when benefits are not on track to be achieved or additional action is required to manage the risk. The Council will continue to take a transformational approach to the delivery of savings over the MTFS and themes for a	Specific actions are completed	Moved into business as usual

		Phase 2 of the programme have been agreed.		
15.	Monitor and control expenditure to operate within planned budget. The Council needs to ensure that it holds officers to account regarding delivering services within the agreed budget.	The Council has established a internal governance framework that includes the creation and monitoring of deficit recovery plans to address forecast adverse variances.	Specific actions are completed	Moved into business as usual

Risk & Audit

Recommendations		Actions	Milestones	Status
16.	Use a management action tracker for Internal Audit actions and emphasise continuous improvement, including addressing findings in a timely manner.	An Internal audit tracker is in place and routinely discussed in directorate management teams. Audit Committee receives quarterly progress reports and holds management to account for the timely completion of actions through undertaking deep dives into specific audits. Areas called in for a deep dive during 2025 include: • Asbestos Management • Temporary Accommodation Action Plan • Parking and Penalty Charge Notices In addition, the proportion of audit recommendations completed, as recorded in the action tracker, is measured as a corporate Key Performance Indicator and reported to Cabinet quarterly. The audit tracker for 2024/25 included 134 agreed actions of which 64% were closed at year end, an increase of nearly 20% compared to the previous financial year.	Specific actions are completed	Moved into business as usual
17.	Regularly review and monitor risk management practices, including risk registers.	'Directorate Risk Registers' for all directorates are either in place or are actively being developed. All directorate risks are held on a SharePoint site which	Specific actions are completed	Moved into business as usual

		provides greater visibility and transparency and allows for any emerging cross cutting risks to be identified. An associated Power BI Risk Dashboard provides a consistent and easily accessible view of the directorate risks. Information on Strategic Risks is reported to the Audit Committee on at least a six-monthly basis with members of the Governance Committee are being sighted on the risks. A more consistent approach to the sharing of risk information with individual Cabinet Members is being developed and agreed.		
18.	Publish a Risk Appetite Statement to support informed decision-making.	The council's Risk Management Policy is currently being reviewed and updated with this work being supported by external risk management consultants (at no cost, as part of the council's insurance contract).	Updated Risk Strategy will be presented to Management Board for review and approval and then to the Audit Committee in **quarter 4 2025/26**.	In Progress

Workforce & Leadership

Recommendations		Actions	Milestones	Status
19.	Begin succession planning for interim leadership roles and invest in permanent recruitment and retention.	During the past 12 months, the Council has successfully appointed permanently to senior leadership roles which were previously fulfilled by interims. This includes the Chief Executive (April 2025), Executive Director of Resident Services (August 2025), Director of People and Culture (November 2024), Director of Finance (March 2025). In addition, the Council has appointed a Director of Education who will take up post in January 2026.	Specific actions are completed. In addition to work in progress: • A new enhanced recruitment service offering with experienced recruitment and temporary staffing expertise added into the team and a new recruitment (ATS) system being procured. • The new draft in development People Strategy has an organisational process for talent management for all roles including apprenticeships and care leavers. • The revised 25/26 annual business planning process will include training and development plans to align with service development. This includes talent management and succession planning. • Nominations for the leadership development	Moved into business as usual

			programmes has included the start of succession planning conversations. • A key element of the leadership development culture change programme, starting with Management Board is to have a nominated success and supportive development plan in place for each of our EMT roles. With the plan to refresh the annual appraisal organisational process to have a central succession/ next identified role for all colleagues.	
20.	Provide a comprehensive training and development programme for councillors and officers, including financial awareness.	**Councillor training:** There is an annual training and development programme for members which includes specific training for scrutiny committee members. For 2025/26 municipal year, a new 'Role of the Audit Committee' training session was introduced for members of the committee. In addition, annual Treasury Management training continues to be delivered and is open to all members. **Officer training:**	Specific actions are completed but the programme is reviewed annually by Group Leaders supplemented by the creation of a cross party Members Training Group to both develop further and monitor uptake	Moved into business as usual

		A comprehensive leadership development programme has been developed and is the process of being rolled out. The programme is a two part programme starting with a foundation element 'Leadership Essentials' and leading to 'Brilliant Leaders'. The programme is nationally accredited. A masterclass programme is in development to complement the leadership development courses and will be focused sessions on specific topics. In addition, a Business Partnering training programme has been developed to enhance business partnering skills across the organisation with delivery due to commence in October. To support the strengthening of financial management, a Finance Essentials training session is being developed for delivery in Autumn 2025 which is aimed at all senior leaders and staff with budget management responsibility.	• First cohort to have completed Leadership Essentials by **December 2025** • First cohort to have completed Brilliant Leaders by **March 2026** • Full suite of masterclasses available by **February 2026** • All business partners to have completed the business partnering training by **September 2026** with a fast-track option available • Finance Essentials to have been delivered and available to all new starters by **January 2026**	In Progress

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Housing Improvement Plan

Recommendations	Actions	Milestones	Status

21.	Continue to engage with the Regulator of Social Housing and embed the actions already started, including through its transformation plans.	The Council has established a Housing Improvement Board and during 2025/26 a dedicated Housing Scrutiny Panel is sitting to provide member oversight.	• 2024/25 VfM Commentary provided by External Audit – **November 2025**	In Progress