

# Finance Board held on Thursday 24 October 2024 – Minutes

## **Present:**

### **Attendees:**

### **Commissioners:**

Denise Murray Finance Commissioner, Chair  
Ged Curran, Commissioner

### **Members:**

Cllr Wal Chahal – Deputy Leader and Lead for Financial Oversight & Council Assets

### **Officers:**

Annabel Scholes – Interim Executive Director of Finance and Commercial Services, S151 Officer  
Sukdave Ghuman – Monitoring Officer  
Sue Butcher – Executive Director Children’s Services and Chief Executive Slough Children’s Services  
Patrick Hayes – Executive Director Regeneration, Housing & Environment  
Tessa Lindfield – Director of Public Health & Health Protection

### **Secretariat:**

Annabelle Lim, Deputy Chief of Staff to the Commissioners, minutes

### **Also Present:**

Chris Holme – Interim Finance Director  
Deemple Brain – Programme Manager  
Dave McNamara – Interim Finance Director  
Mike Smith – Interim Head of Financial Governance, Internal Audit, Counter Fraud Risk and Insurance  
Martin Chalmers – Director Digital, Data & Technology  
Vicki Palazon – Interim Finance Consultant - FIP & Companies  
Alix MacFarlane – Programme Director - Communications and Engagement  
Ian Church – Head of Property Strategy Alex Pilgerstorfer – Finance Business Partner  
Jane Senior – Director Commissioning

### **Not In Attendance:**

Will Tuckley – Interim Chief Executive and Head of Paid Services  
Gavin Jones – Lead Commissioner  
Cllr Dexter Smith – Leader with responsibility for Improvement and Recovery  
Cllr Pavitar Mann – Leader of the Opposition  
Cllr Robert Anderson  
David Coleman-Groom – Interim Executive Director of Adults’ Services  
Mandy Brown – Chief of Staff to the Commissioners

## Minutes

### **1. Welcome and Introductions**

1.1 Previous communications regarding the confidential or commercially sensitive data and information of the Finance Board were emphasised. As such, time and space are required whereby they should not be disclosed. This applies to the papers and discussion at today's meeting.

1.2 Further, subject to the minister's decision on the future of the intervention following the representation period, commissioners will be looking to review the governance of all the boards moving forward, including evaluating the core members and attendees.

### **2. Declarations of Interest**

2.1 No declarations of interest.

### **3. Minutes and actions from previous Finance Board**

3.1 Minutes approved from Finance Board held on 26 September 2024. Due to the backlog of outstanding / open actions on the action log, it was agreed a meeting with action leads will be scheduled to work through them. Denise confirmed she was content with Sue's proposal to bring a SEND update that incorporated updates on open actions at the next board.

**Action:** Annabelle Lim to schedule meeting with Denise Murray and Finance Board action leads to work through the backlog.

### **4. Finance Update, Monitoring & savings Forecast 24/25. Sensitive and Commercially Confidential Papers (Annabel Scholes)**

4.1 We are pleased with the work that has been done in the project rooms, in which we invested time and resource. While we aren't yet in a financially sustainable position, they have produced positive outcomes. I have accepted the offer for the s151 role subject to full council and am committed to Slough's journey.

4.2 We still have cash interfaces challenges that go back several years. We want to make sure that these are fixed, in a way that is embedded with the appropriate systems and processes. We are now approving all requisitions within 24 hours. However, suppliers still need to better understand our internal processes with the team managing those relationships. Whilst everything can't be fixed overnight, work is underway, and I ask for kindness towards my team.

4.3 Commissioners thanked colleagues for their ongoing work and emphasised the need to recognise the work that has already happened over the last 3 years to elevate the situation from detrimental to poor. While improvements have been made, there is still a significant way to go and resources, capacity and wellbeing remain an issue which the council need to address. Commissioners emphasised they are here to collaboratively support SBC on its journey and therefore the need for timely engagement. Others expressed their thanks and support to colleagues.

4.4 Quarter 2 - Progress has been made but challenges remain. We have not yet taken firm decisions on mitigation, the figures imply we have more demand pressures. A paper was circulated with CLT last week and a report is in development, introducing new ways of presenting the financial information for greater transparency. We are trying to fix things such as purchase orders alongside reviewing the strategic side and whilst not always timely, we are trying to provide information as quick as possible. One area of focus is overspend, with the message from the Chief Executive and CLT being that we need more measures to bring spend back in line.

4.5 On discovery work, we do not have financial resilience on reserves, however, we have not done enough on identifying opportunities. It is likely the collection fund review will put another pressure on the council.

4.6 Denise asked if previously agreed savings delivery were being critically reviewed against emerging / forecasted pressures in the same service areas. Annabel confirmed work is underway,

including consideration toward a Design Authority project room. For new in year savings they need to decide on whether to bring original mitigations in Q1 to Cabinet to report them as such, which needs to be done before the budget report is taken to the public. David confirmed that in adults and TA, 100% deliverability of new savings proposals is still being assumed.

4.7 Pat provided an update on the in-year position of the TA, citing their position as a robust gatekeeper and savings being made. He confirmed the TA briefing paper previously referenced has not yet been produced. Meetings with MHCLG re TA, MHCLG have been supportive with recognition the council is under great pressure. Sue provided an update on the home to school transport budget, which is increasing for children with SEND. They are working through the EHCP backlog, which is where some of the increase is coming from. Jane provided an update on Adult Social care, including areas for traction. She confirmed they have received the CQC notice of the forthcoming inspection and are in the process of submitting their self-assessment with an inspection in the next 6 months.

4.8 Annabel gave an overview of the MTFs with recognition that the Board had not received the presentation or had time to provide comments. They will need to explore further ideas for closing the budget gap, following ongoing due diligence, from figures identified in project rooms. A theme coming through this work is data issues. Denise emphasised the need for statutory officers to be clear on growth, demand management and risks, how they will be managed and resources available if they materialise. Annabel agreed and indicated they will get everyone in a position that is deliverable and robust, with accepted accountability. A risk statement will be in the budget.

4.9 Cllr Chahal queried the timescale in removing data as a key blocker. Martin explained that resolution involves needing clear understanding of questions to be answered and right people to answer them. Proposals are in the MTFs for next year. Work is happening alongside the TOM delivery team to deliver and map out key priorities. He confirmed it was a long-term risk-based approach with priority area accelerated.

## **5. *Asset Disposal Programme. Sensitive and Commercially Confidential Papers (Pat Hayes)***

5.1 We have categorised properties to represent their varying levels of financial and property related preparedness (Green / Amber RAG). We intend to categorise Red RAG properties to see how we can progress them into Amber/Green in time. The intention is to adapt it to a long term programme and include additional years over time. We have also started looking at the concept of volatility. A list of 51 properties have been identified as potential for disposal – discussions still to be had to understand potential sensitivities and verify data. We already have a number of HRA properties in flight. Resource pressure over the last few weeks has meant a delay in scraped / cleansed HRA data that we hope to get in the next few weeks. Denise emphasised the need to solidify Phase 1 so that the report can start to be produced and allow enough time for due diligence and engagement.

**Action:** Pat Hayes/ Ian Church to ensure there is a log of asset disposal properties that have transitioned from Green/Amber to Red following political decisions.

5.2 The overarching strategy that aligns this with the work of SAMP, Estates strategy and TOM is a work in progress. Denise said there needs to be clarity in the timelines for the production of the overarching strategic document.

## **6. *24/25 Internal Audit Overview, 24/25 Internal Audit monthly Actions (Mike Smith)***

6.1 The approach to planning audits is outdated and needs to be risk-based. This links back to 20/21 which resulted in setting up a team with inappropriate responsibilities and resourcing. We are now looking at getting additional resource in to enable the production of an annual audit opinion. While this is different to having an effective audit function, we are confident we will be able to provide an annual audit opinion. The team has started using a risk-based methodology.

6.2 On the audit plan, we have agreed the approach to have a rolling plan for the current year informed by areas of risk as they arise. Subject to risk owners providing timely updates, we are on track for the plan for the remainder of the year.

6.3 On overdue management actions, whilst there is little movement there is ongoing activity to close them, and it is being taken seriously by management. The plan is to go to audit committee on the 31st October with revised closing dates for some. The concern is that some recommendations from recent audits have also become overdue – we could do training with individual departments to help in understanding the role of the audit function and delivery of reports.

6.4 On resourcing, we have not yet located the RSM contract but we do have arrangement with a 3rd party supplier we are due to reach out to. We have spoken to a number of candidates immediately available and are hoping to interview them soon alongside confirming arrangement with 3rd parties. We hope to have someone onboard by 1st November and agreement to bring in additional resource if required. Sukdave confirmed they had looked at additional resources with Annabel, including potentially relocating the team and are working through a number of issues.

**Action:** Officers to work with the Internal Audit Team (lead Mike Smith) to review, implement and where necessary recalibrate the outstanding internal audit recommendations.

## **7. AOB**

7.1 None.

### ***Reports for noting***

Items 8,9,10 & 11 were noted. Denise indicated she would write to report authors with any comments.

**(Meeting closed at 12.30pm)**

### ***Date of next meeting***

Thursday 28 November 2024 at 11am in the Council Chambers.