



London Borough of Enfield

Annual Governance Statement
2025

Covering the period from April 2024 - March 2025,
and to date

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1. Introduction

Regulation 6(1)(a) of the Accounts and Audit Regulations 2015 requires the Council to conduct a review at least once in a year of the effectiveness of its system of internal control and to include a statement reporting on the review with any published Statement of Accounts. Regulation 6(1)(b) requires that the statement is an 'Annual Governance Statement'. This document is that Annual Governance Statement.

The Regulations stipulate that the Annual Governance Statement must be prepared in accordance with proper practices in relation to accounts i.e. CIPFA's '*Delivering Good Governance in Local Government: Framework (2016)*'. This Annual Governance Statement has been prepared in accordance with that guidance. The guidance is soon to be updated and so our next Annual Governance Statement may look very different.

The new Code of Practice for the Governance of Internal Audit, recently published by CIPFA in April 2025, also now requires the Council to explain how it complies with the new Code in its Annual Governance Statement. The Council is of the view that Annual Governance Statement does explain how it complies with this new Code although the format for next year's annual statement may be more closely aligned with the themes set out in that Code.

The publication of the Annual Governance Statement ("AGS") with the Statement of Accounts allows the Council to report publicly on the extent to which it complies with its Local Code of Governance. The AGS also allows us to report on significant governance issues that have been identified and any planned changes in or improvement to governance arrangements.

As required, the AGS focusses on outcomes and value for money and relates to the authority's vision for the area. It provides an assessment of the effectiveness of the authority's governance arrangements in supporting the planned outcomes – not simply a description of them.

2. Ensuring a Sound System of Governance and Outcome of Review

In line with CIPFA guidance, the Council acknowledges its responsibility for ensuring that there is in place a sound system of governance (incorporating the system of internal control). This is described in our Constitution and our Local Code of Governance

Our view is that the governance arrangements we have in place at Enfield are robust and provide a good level of assurance and that the arrangements continue to be regarded as fit for purpose in accordance with the CIPFA framework.

There is always room for improvement an agreed action plan showing actions already taken, or proposed to be taken, to deal with significant governance issues that have been identified is attached at **Appendix 1**.

For completeness, the action plan from last year is also attached at **Appendix 2** showing how issues raised in the previous year's Annual Governance Statement have been resolved and, if not, what further action is required (if any). Where action is still required from last year, recommendations have been rolled forward into this year's Improvement Plan.

We are committed to ensuring that we continue to have in place strong governance arrangements are committed to monitoring implementation of agreed actions as part of the next annual review.

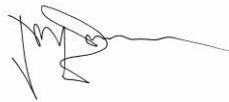
This AGS has been signed by our Leader, the Chair of the General Purposes Committee and our Chief Executive time to certify that the review of effectiveness has been carried out in accordance with proper practices and that improvements have been identified and will be actioned.



Signed by Cllr Ergin Erbil,

Leader of the Council

Date: 30 June 2025



Signed by Cllr Ian Barnes,

Chair of the General Purposes Committee

Date: 30 June 2025



Signed by Perry Scott,

Chief Executive

Date: 30 June 2025

3. Methodology

A review of the Local Code of Governance and an assessment of the effectiveness of key elements of our overall governance framework, including the roles of those responsible for the development and maintenance of the governance environment, was undertaken by the Monitoring Officer from mid-March to end-May, reflecting on the operation and effectiveness of the governance arrangements over the last financial year i.e. 2024/25, and to end of May.

The review was undertaken in accordance with the recommendations on the preparation of the AGS included in the CIPFA Good Governance Framework and the guiding principles contained in it.

The Head of Internal Audit, the Executive Director for Resources and others make a valuable contribution to the review and any planned actions or improvements. Feedback was sought from elected members, including the Leader of the Council, the Chair of the General Purposes Committee (which fulfills the audit committee function here at Enfield) and the Chair of the Code of Conduct Committee. The list of people consulted as part of the review are listed in Schedule 2.

The review considered the findings and opinions of the Head of Internal Audit as set out in her annual report dated July 2024. The Council commissioned an external assessment of the effectiveness of its internal audit function this year and the findings were an important consideration in this review. The Monitoring Officer also considered the findings of internal audits that have been undertaken during the period.

We changed external auditors some time before the period covered by the review and are now supported by Grant Thornton. The firm issued their Interim Annual Report for 2024/25 in October 2024 and the findings from that interim report have been taken into account in the preparation of this AGS. Neither their findings nor their recommendations are repeated in this report but they can be found following the link shown below.

The Monitoring Officer considered as part of the review the findings from external, independent inspections and assessments that were undertaken in the period. These provide useful insight and we can learn from these reports.

We can learn a lot from corporate complaints and so the Monitoring Officer considered very carefully the report from the Head of Customer Service and the annual report from the Housing Ombudsman and the Local Government and Social care Ombudsman.

As regards our elected members, the Monitoring Officer is responsible for investigating complaints against them and so any findings from those investigations have been included in this review. She also reviewed the Register of Member Interests and the register of Declarations of Interest.

The Council is committed to a culture of openness and transparency and so a review of requests made under the Freedom of Information Act was undertaken.

The detection and prevention of fraud is an important activity and this annual review has considered the outcomes of counter-fraud activity, roles and responsibilities. The review also took account of allegations made under the Council's Whistleblowing Policy and its anti-money laundering policies.

The review considered our approach to engaging with residents and developing and delivering our Council Plan, the Budget and other policies and strategies, how we communicate our vision and how we ensure we deliver what we say we are going to deliver.

The review included a look back at last year's AGS and the things we said we would do to respond to issues identified at the time. This AGS and its findings were reported to the General Purposes Committee for approval. The AGS will be submitted to our External Auditors and any comments they have may be included in this AGS as an Addendum after initial publication, if necessary.

4. Our Vision and Priorities for Our Residents

In June 2023, our Council Plan was approved by Cabinet and Full Council. Our Council Plan 2023-26: *Investing in Enfield* sets out the Council's strategic direction and priorities for the next three years and outlines how the Council is investing in Enfield to deliver positive outcomes for our communities. The Plan is used to inform and guide staff across the organisation on the Council vision and priorities. The Plan sets out five overarching priorities and five principles we are working towards. Each priority is underpinned by a set of strategic high-level actions.

The 5 overarching priorities:

- Clean and green places
- Strong, healthy and safe communities
- Thriving children and young people
- More and better homes
- An economy that works for everyone

The 5 principles:

- Fairer Enfield
- Accessible and responsive services
- Financial resilience
- Collaboration and early help
- Climate conscious

There are various Plans and Strategies which support the Council Plan and these can be found on the Council [website](#). New or updated strategies which have been agreed during the period of this review include:

- Enfield Climate Action Plan
- Our Active Wellbeing Strategy
- Enfield Youth Justice Strategic Plan
- Joint Local Health & Wellbeing Strategy
- Enfield Council Library Strategy
- Renewal of Additional Licensing Scheme
- Review of the Statement of Licensing Policy (Alcohol) & the Gambling Statement of Licensing Principles
- Review & Adoption of a Statutory Pay Policy Statement

The Council is currently preparing a New Local Plan, which will define the borough's vision and spatial strategy through to 2041. This comprehensive plan is designed to guide sustainable development by allocating land for housing, employment, and other essential infrastructure to meet the borough's long-term needs. In addition, it establishes a robust framework of policies addressing key priorities such as climate change mitigation and adaptation, high-quality design standards, infrastructure delivery, and the protection and enhancement of both the built and natural environments. The emerging Enfield Local Plan is now undergoing a rigorous public

examination process conducted by the Government Inspector. This process consists of three key stages. The first stage, which assesses the plan's legal compliance and strategic principles, has been completed. Following this review, the Inspectorate has outlined a series of additional actions that must be addressed by 31 March 2025. Upon successful completion and approval of these actions, the plan will progress to the second stage of examination. This Local Plan is a crucial step in shaping the future of Enfield, ensuring that development is managed effectively while addressing the borough's economic, social, and environmental challenges. The Council remains committed to working closely with stakeholders, residents, and the Government Inspector to ensure the plan meets all necessary requirements and delivers a sustainable and thriving future for the borough.

Another key document which will need to be refreshed over the next year is our equalities strategy, Fairer Enfield. This is an important document as it sets out our equality's objectives, which demonstrate specific areas where we are tackling inequality in Enfield. We will also be refreshing our Council Housing Resident Involvement Strategy; this strategy sets out how we engage and consult with our Council Housing Residents.

Climate Action

The Council's Climate Action Plan 2024 was approved by Cabinet on the 12th June 2024 and published subsequently. Since then, we have mapped the plan on the OnePlanet platform ecosystem to prepare for monitoring our progress against the individual indicators. We also:

- launched a Green Business Accreditation Pilot scheme to certify 15 small local businesses as green businesses.
- Secured funding from multiple sources for social housing de-carbonisation and solar panel for schools and work is rapidly progressing
- tripled our outreach with our Schools' Climate Action Network to support schools on their climate action journey
- partnered with the charity Traid to increase textile reuse and recycling in the borough through dedicated collections and workshops.

We're also about to launch Enfield's first Tool Library in partnership with Forest Recycling Project in Palmers Green Library

5. The Financial Challenge and VFM

The Council agreed its budget, as it does every year, in February 2025 and quarterly outturn reports are submitted to the Cabinet on a regular basis.

Like many other boroughs, the Council faces unprecedented financial challenges. Enfield's financial challenges stem from long-term structural underfunding and rapidly increasing costs and demand for statutory services, in particular, in areas such as:

- adult social care,
- children's social care - despite a decrease of 8.9% in the overall number of Looked After Children, the complexity of children's needs has resulted in higher costs for care and additional support. Market dynamics have led to a 16% rise in residential care rates and a 6% increase in agency fostering costs.
- Homelessness
- Housing benefit subsidy loss for Exempt Supported Accommodation.

The Council's net overspend for 2024/25 was £6.1m, due to managed corporate underspends of £12.9m. The action taken during 2024/25 to contain budget pressures included concerted management actions and Member decisions around each of the main overspend areas led by the relevant Directors. In addition, the Council introduced a range of spend control measures during the year. This is a significantly improved position, especially when compared to the previous year overspend of £39.4m. At the same time, the underlying financial position is still challenging. In 2024/25, the Council spent £21m above the base budget before reserve drawdowns and offsetting corporate underspend. This indicates that there may be underlying pressures which may affect 2025/26 and future years.

The Council's auditors, Grant Thornton, published its interim annual report in October 2024. It identified no governance weaknesses but made 4 improvement recommendations related to governance. The final report is due to be published in parallel with the final audited accounting statements. The interim findings and recommendations can be found in full here:

<https://governance.enfield.gov.uk/documents/s106724/Interim+Auditors+Annual+Report+London+Borough+of+Enfield+2023+2024.pdf>

In line with some other councils, Enfield sought and was granted in-principle Exceptional Financial Support to ensure financial sustainability amid extraordinary pressures on statutory services. This reflects prudent planning. The Exceptional Financial Support will be financed by capital receipts generated in 2024/25.

6. Findings

The Opinion of our Head of Internal Audit

The Public Sector Internal Audit Standards (PSIAS) (now GIAS) required the chief audit executive (who at the London Borough of Enfield is the Head of Internal Audit) to deliver an annual internal audit opinion and a report that can be used by the organisation to inform its governance statement. The annual internal audit opinion must conclude on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control. The annual report must also include a statement on conformance with the PSIAS and the results of the quality assurance and improvement programme. At the London Borough of Enfield, this is achieved through a risk-based plan of work agreed with management and approved by the General Purposes Committee. The opinion does not imply that Internal Audit has reviewed all risks relating to the organisation but it does form an important input to the Annual Governance Statement, being a key requirement of the Council's annual accounts.

The General Purposes Committee agreed to an internal audit plan for 2023/24 covering 49 subject areas. The work programme was targeted at the Council's highest risk areas of operation. The Head of Internal Audit was satisfied that sufficient internal audit work had been undertaken to allow an opinion to be given as to the adequacy and effectiveness of governance, risk management and control. It should be noted that assurance can never absolutely state that there are no major weaknesses in the system of internal control.

The opinion of the Head of Internal Audit was that the arrangements for governance, risk management and internal control provided **Reasonable assurance** that material risks, which could impact upon the achievement of the Council's services or objectives, were being identified and managed effectively. Improvements are required in the areas identified in our reports to enhance the adequacy and effectiveness of the framework of governance, risk management and internal control. The principal reasons for this opinion are:

- the profile of audit opinions given in individual audit reports during the year remains within parameters consistent with 2022-23
- there has been a continued focus on implementing audit actions resulting in consistently high implementation rates
- the risk management culture in the Council continues to improve.

The next annual report and opinion of the Head of Internal Audit will be issued in July 2025 and will be used to inform the next AGS review.

Internal Audit Charter and Internal Audits

The Council's General Purposes Committee reviewed the Internal Audit Charter in March 2025 and at the same time agreed the Internal Audit Plan for Q1 and Q2. Changes to the plan are reported to the committee in-year.

During 2023-24 a good level of engagement between Internal Audit and senior management continued. This enabled the Internal Audit team to focus on key areas of risk as well as work closely with management to formulate actions to address areas where improvement was required.

Two internal audits in 2023-24 received Substantial assurance, our highest rating. These were in the areas of Property Services & Commercial Leases and the Purchase to Pay Process. Although there were some areas of good practice identified, some areas where we identified areas for improvement, including:

- **Statement of Accounts**

- The 2018-19 Statement of Accounts was the last set of financial statements on which the Council's external auditors had stated an opinion due to delays caused by backlogs across the country, amongst other things. Those accounts were unqualified. Arrangements were put in place to expedite the completion of the outstanding accounts but the completion of audited financial statements is important so that the Council is able to manage its finances effectively and to provide accountability and information to external stakeholders, including local residents.

- **Governance arrangements**

Further improvements were required to strengthen the governance environment. In particular, the Internal Audit team continued to find that compliance with the Council's Contract Procedure Rules could be improved and that whilst improved contract management policies had been put in place, there were still gaps in the practical application of these policies in below threshold procurement activities i.e. where the Procurement Service are not closely involved.

- **Performance monitoring**

In several audits we found that operational performance monitoring could be improved by the use of relevant metrics and ensuring performance is reported to and understood by relevant management levels. We also found errors in some performance monitoring reports which is not conducive to efficient oversight.

The Internal Audit reports and recommended actions are tracked by the Assurance Board and are not repeated here.

What did we learn from other External Inspections and Assessments?

External Assessment of our Internal Audit Function

The Chartered Institute of Internal Auditors (Chartered IIA) undertook an external quality assessment (EQA) review of the internal audit function at the Council. The overall objective of this review was to provide an independent assessment of conformance to the Public Sector Internal Audit Standards (PSIAS). An EQA is required on a five-yearly basis under the Standards. The external assessor also sought to identify the key actions which internal audit should take, beyond conformance with the Standards, to strategically develop and have a greater impact as a function.

This review was undertaken in February 2025. In January 2024 IIA Global published the Global Internal Audit Standards (GIAS). These come into effect from 9 January 2025 and replace the existing Standards that are currently in place as part of the 2017 IPPF. For the UK public sector, the PSIAS will be retired, and public sector internal auditors will need to work to the GIAS as well as the new UK Public Sector Application Note from 1 April 2025.

The assessment was undertaken against the current PSIAS 2017. However, the assessor also reviewed the function's documented GIAS Gap Analysis completed in June 2024, to confirm whether the planned actions resulting from the self-assessment will ensure readiness for the new GIAS. A link to the full report can be found here, with section 4 mapping the formal recommendations to the new GIAS as well as identifying other areas for the Council to consider in readiness for GIAS taking effect.

The assessor noted that the Internal Audit function is headed up by an experienced Head of Internal Audit who is ICAS qualified and responsible for a function consisting of a Senior Principal Auditor, two Senior Internal Auditors, two Internal Auditors (one post currently vacant) and an Internal Audit Trainee. She noted that the Head of Internal Audit is also responsible for the Counter Fraud and Insurance functions at the Council and that we outsource some internal audit engagements to PwC for areas outside of the function's expertise.

Their overall opinion was the internal audit services provided by the internal audit function partially conform to the PSIAS. It conforms with several key areas of the PSIAS relating to the purpose and integrity of the function as well as the performance and delivery of engagements. However, key areas for improvement include enhancing governance arrangements, providing stakeholders with a more comprehensive view of risk coverage and audit rationale, and advancing efforts to strengthen reliance and coordination with other assurance providers. While stakeholder feedback from the EQA was positive regarding the function's output, there is a clear appetite and expectation from stakeholders for internal audit to take a more proactive approach in covering significant risk areas.

The actions in this report relating to both PSIAS and GIAS will form the basis of quality and improvement reporting by the Internal Audit Function to senior management and the General Purposes Committee. This will be included in a Quality Action Improvement Programme, better known as 'QAIP'.

Housing

The Regulator of Social Housing undertakes inspections of all housing providers, and since April 2004 this has included local authorities. The Council was notified of the inspection in January 2025 at which point we were invited to submit detailed evidence to support our compliance against four consumer standards: safety and quality of homes, transparency and accountability, neighbourhood and community, and tenancy standards. The inspectors attended a number of meetings both internal and with our tenant forum, the Enfield 500. The team of inspectors were on site for two days in early April to meet and question officers and tenants. We will hear the outcome and judgement of the inspection in mid to late June and when we will be given a rating which will range from compliant (C1, C2) to non-compliant (C3, C4), with C4 involving interventions. It is intended that inspections will happen over a four-year cycle but depending on the consumer rating there could be shorter intervals between inspections.

Children

Ofsted found that Enfield Council's Children's Services team offers good levels of support, following a comprehensive inspection carried out in July 2024. The judgement reflects the Council's ongoing commitment to delivering high-quality services for children and families across the borough, with some areas being recognized as "outstanding" by the inspectors. The Ofsted report highlighted the Council's effective leadership, strong partnership work, and the positive impact of its services on children's lives. Particularly noteworthy was the outstanding help provided to children in care and the significant improvements made since the last inspection in 2019. The report said:

"Children who are in care in Enfield receive outstanding care and support from social workers and carers who know them very well. Consequently, most children, including those who are placed outside the borough, make significant and tangible progress."

Inspectors also praised Enfield's early help services, the quality of social work practice, and the positive outcomes achieved for care leavers. The report emphasized the stability and commitment of the staff team, which has been a cornerstone of the Council's success. The inspectors acknowledged the positive working environment created by the Council, which has enabled social workers to deliver consistently good practice.

Looking ahead, Enfield Council remains committed to further enhancing its services. Future plans include the continued development of family hubs, strengthening the out-of-hours service, and increasing support for foster carers. The Council is also focused on improving advocacy for young people at risk of homelessness and ensuring that care leavers fully understand their rights and entitlements.

Following the inspection, the government announced that it would be scrapping single headline Ofsted judgements for schools with immediate effect. However, the 'Good' rating for Enfield Council remains in place.

In addition, the Independent Monitoring Authority ("the IMA") commenced an individual assurance review with Enfield Borough Council during the year. The review focused on how we are discharging our responsibilities to certain cohorts of Looked after Children, Care Leavers, and children in receipt of Local Authority care and support (including children in need). The IMA rated the Council as 'Green' and said that no further compliance action is required by the Council in relation to their assurance review.

Adults

Adult Social Care achieved a 'Good' rating by the Care Quality Commission (CQC) under its new inspection framework. This outcome is a testament to the hard work, dedication and commitment shown by the team in delivering high-quality, person centred care for adults in our community. The assessment also highlights the effective partnership working with health and community organisations and there was also high praise for staff and their strong sense of loyalty to Enfield. The CQC praised the Council's efforts to keep people living independently for longer, its joined-up approach to hospital discharge and reablement services, and the borough's preventative work to support vulnerable residents and reduce the need for formal care.

RIPA

The Investigatory Powers Commissioner's Office ("IPCO") carried out a surveillance and CHIS Inspection of London Borough of Enfield in 2022 but did a follow up inspection in 2024. The inspector referred back to the findings of the earlier inspection and provided an update on her findings.

The earlier inspection found that our RIPA policy required updating to include guidance concerning the repeated or systematic viewing of online profiles. The Inspector noted that the policy had been amended and that this recommendation was therefore discharged. The earlier inspection noted that the RIPA policy required updating to correct the duration of juvenile source authorisations from one month to four, and to remove references to the now defunct Office of Surveillance Commissioners. The Inspector noted that the policy had been amended and this recommendation was therefore also found to have been discharged. The earlier inspection found that the Council

should facilitate regular awareness training to key personnel to maintain RIPA compliance. This was still to be completed at the time of the re-inspection but has now been completed. At the earlier inspection, clarification was required as to whether the Council retained any surveillance equipment, and any equipment that is retained is held centrally in an auditable manner. This was still to be completed at the re-inspection but has now been completed.

CIPFA Guidance

The CIPFA 2016 Guidance summarises the key elements of the structures and processes that comprise an authority's governance arrangements. The Guidance explains that these elements do not need to be described in detail in the Annual Governance Statement if they are already easily accessible by the public, for example through the authority's code of governance. Accordingly, we have only commented on them in so far as there has been some activity or update during the period of this review.

Developing codes of conduct which define standards of behavior for members and staff, and policies dealing with whistleblowing and conflicts of interest and that these codes and policies are communicated effectively.

A Member Code of Conduct has been adopted by the Council and is included in the Constitution. There has been no change to this Code for some years. During the period of the review, the Monitoring Officer considered whether to propose changes based on a new model code developed by the LGA in 2020 but decided that the new code was not sufficiently improved to justify a full review at that stage. There has been further recent consultation on possible changes and, potentially, a model or standard Code for members and so this will be kept under review.

Guidance on the Code of Conduct and, in particular, on declarations of interest is provided by the Monitoring Officer to members on a regular basis, at Council meetings and in writing in the form of Monitoring Officer Advice Notes. During the period of the review some 8 advice notes were either issued or reissued.

Declarations of interest and declarations of gifts and hospitality are kept under constant review and any complaints or allegations are investigated by the Monitoring Officer. During the period of the review the Monitoring Officer received 10 complaints against members. Only two of these were found to have amounted to a breach of the Member Code and an apology was given on one and training and guidance provided on both. This demonstrates that the public are aware of how to make complaints about their elected members, that the members understand their duties and obligations and generally comply and that allegations are taken seriously and fully investigated.

The Code of Conduct Committee is supported by one or more Independent Persons ("IP"). A second IP was appointed by the Council just before the start of this review period. The other IP appointment is due to be reviewed in May 2026.

The Council's Values and Behaviours for staff are assessed at Performance Development Review ("PDR") meetings twice a year. A review of PDR compliance has demonstrated that there is generally a high level of compliance with the PDR requirements, although some areas require improvement.

Staff are required to abide by the Employee Code of Conduct and any allegations of misconduct are dealt with in accordance with the Council's policies and procedures for managing performance and conduct.

The Council's Whistleblowing Policy was agreed by the General Purposes Committee on 19 January 2023. It will be reviewed again in January 2026, along with the Anti-Money Laundering Policy and the Counter Fraud Sanction & Prosecution Policy which were also approved around that time.

During the period of the review, just 2 whistleblowing allegations were made. Having been considered by the Head of Internal Audit, neither of these allegations were substantiated. Staff are reminded of the Whistleblowing Policy in staff newsletters, via posters in Council buildings, in the fraud awareness training module and at all fraud awareness events. The last reminder via staff newsletter was sent on 8 May 2025. We included whistleblowing in our communications around International Fraud Awareness Week in November 2024 and in staff screensavers during that week. We also included a fraud prevention message re secondary employment in our staff newsletter, Staff Matters, in September 2024. A quarterly whistleblowing screen saver will appear during the year.

Senior Officers and members are required to declare any Related Party Transactions and this information is gathered by the Director of Finance.

Ensuring compliance with relevant laws and regulations, internal policies and procedures, and that expenditure is lawful.

All committee, Council and Cabinet reports are referred to the in-house Legal Team for consideration and all include legal implications where there are any. The reports also explain what Council policies and strategies are relevant to the decision and, where relevant, an Equality Impact Assessment is undertaken and addressed in the report. The reports are published on our website. The Director of Law and Governance is also a member of the Executive Management Team (“EMT”) and advises on relevant laws and regulations at the meetings. The Council’s Chief Finance Officer is also consulted on all reports and is present at EMT meetings to advise on and ensure that all expenditure is lawful. A number of difficult decisions have been made by the Council during the period of this review in order to tackle the ever-increasing financial challenges it faces. This includes, for example, the adoption of an out of borough TA placement policy as a result of significant increases in demand and lack of local supply. The policy was carefully considered and reviewed, ensuring safe, legally compliant, and affordable placements while continuing to invest in local housing solutions.

The Council has a strong in-house legal team which is supported by counsel and external lawyers when necessary. The Director of Law and Governance, who is also the Monitoring Officer, is a qualified lawyer with some 30 years experience. The team keep abreast of changes in the law, both statute and case law, and work closely to ensure relevant legislation and case law is implemented where relevant. The team are currently working closely with colleagues in HR to address the recent decision concerning the legal definition of a woman in the context of transgender services and facilities.

The Head of Procurement reports annually to the Council’s General Purposes Committee to provide an annual update on procurement activity, compliance with Contract Procedure Rules (CPRs), waivers approved and information on the Council’s procurement spend. The report to the committee in July 2024 covered the period April 2023 to March 2024.

The Head of Procurement reported that overall compliance with the CPRs is good. Compliance and requests for waivers to CPRs are managed by the Procurement Assurance Group which is also responsible for endorsing procurement strategies, contract awards and requests for contract extensions, variations, or modifications. The group is comprised of procurement, finance and legal professionals and facilitates the alignment of all three functions throughout the delivery of procurement projects. He acknowledged that compliance monitoring is challenging due to internal procurement and finance systems not being able to interface with each other together with diminished resources available. Work is going on to develop a business case for a replacement system that will be able to integrate with existing systems and provide a combined eTendering portal and contract and supplier relationship management functionality. This will automate several current manual tasks as well as providing enhanced oversight of the Council’s procurement and contracting

activity.

The Head of Procurement also reported to the committee on the changes needed to the Contract Procedure Rules in response to changes in Procurement legislation which came into effect in 2024. The report noted that the proposed improvements to procurement governance designed to support compliance with the then emerging changes to procurement legislation and the strengthening of the role of the Procurement Assurance Group. It also asked the committee to agree changes to the Council's Constitution, including changes to the Contract Procedural Rules and deletion of the Partnership Procedure Rules. A review will be undertaken to ensure all changes agreed by the Council have been made.

Documenting a commitment to openness and acting in the public interest.

Access to Information

The Council's commitment to openness and transparency is reflected in its Constitution – in the Access to Information Rules, for example.

A Forward Plan of the most significant executive decisions (known as "Key Decisions") is published at least 28 days before decisions are made. There were some 124 listed during the period of the review.

Council, Cabinet and committee meetings are held in public and the agendas and reports for meetings are published in advance of the meeting with minutes and records of decisions published after decisions are made. Where such reports or parts of such meetings are not open to the public, the exceptions allowed or required under the Council's Constitution and the statutory access to information regime under the Local Government Act 1972 are identified in the report and the minutes.

Consultation and engagement with residents, stakeholders and the wider community is part of the Council's decision-making process, via a wide range of methods such as the Council's Consultation portal, direct communications with residents by letters, the use of social media and public fora and the 'Have your say' section on the Council's website.

Petitions

The Constitution incorporates our Petitions Scheme which describes how residents can petition the Council on issues which concern large groups of people. During the period of the review, we received 15 petitions in total, most of which had low numbers and were referred to the relevant department or decision-maker for consideration. We received 1 with over 3,300 signatures which will be considered by Full Council in due course and another with over 1,500 signatures which was considered by Overview & Scrutiny Committee.

Freedom of Information

During 2024/25 we received some 1,500 requests under the Freedom of Information Act and some 2,500 Subject Access Requests. More than 67% were responded to within one month. A review of the way SARs and other similar requests are handled will be undertaken over the course of the next year.

Data Protection

Despite its commitment to openness, the Council is also required to protect its data and that of other people under the Data Protection Act, for example.

In March 2024 the Head of Legal practice and Compliance who manages the DP function presented to Assurance Board a Collaborative report 'Update of lessons learned and

subsequent improvement actions relating to the Data Protection and Digital Services Information Governance Teams following the cyber-attack September 2024'. A key improvement action is the creation of a Data Compliance Strategy Board to strengthen the strategic direction of data protection and its governance. The inaugural meeting took place in April 2025 and the terms of reference for the board will be finalised in July 2025.

The focus for the DP team is to upskill colleagues in the organisation and schools who buy into the service. For LBE our focus is to improve management knowledge of data breaches and reporting. We have run a pilot session in April 2025 and are now creating a mandatory managers session for roll out. For schools we have developed a termly training plan. For the summer term we have 5 training events planned between April and July and have delivered 4 of these to date.

We are currently operating with an Interim Data Protection Officer ("DPO") and recruitment is under way for a permanent DPO.

Complaints

The Council has a two-stage complaints handling and monitoring procedure, which is reported to the Executive Management Team for oversight and to ensure improvement of services.

During 2024/25 we received some 2,785 complaints from our residents with 877 upheld, 718 partially upheld and 715 not upheld. We do not have the outcome on the remainder. Some went on to the review stage where around 25% were upheld.

Between 1 April 2024 to 31 March 2025, the Local Government and Social Care Ombudsman dealt with 178 complaints about Enfield Council. However, of these, 84 were not for matters which the Ombudsman had jurisdiction over or were not ready for them to investigate. They assessed and closed 53 complaints and only investigated 41 complaints. 78% of complaints investigated were upheld and that compares favourably to an average of 84% for similar authorities, so we are above average in terms of Ombudsman complaint outcomes.

During 2024/25 the Council Housing Service received 806 complaints, comprising 705 at stage one and 101 at final stage. These were submitted by residents, leaseholders and members of the public. The service responded to 95% of these complaints within the timescales set out in the Corporate Complaints Policy. This reflects a notable improvement in compliance with the Housing Ombudsman Code compared to 2023/24.

In the same period, the Housing Ombudsman issued 8 determinations following independent investigation. These resulted in 18 findings against the Council, with compensation paid totalling £9,050. The Ombudsman also confirmed that at least 3 complaints were closed as being outside their jurisdiction. Compared to 2023/24, this represents 15 fewer determinations, alongside a reduction in findings, orders and compensation payments.

Establishing clear channels of communication with all sections of the community and other stakeholders, ensuring accountability and encouraging open consultation.

Most Councils have moved away from corporate consultation policies and frameworks but we still adhere to good practice in consultation exercises. These practices might include:

- Consultation approaches are informed by Equalities Impact Assessments

- We provide easy read questionnaires in our consultations, thus, enabling many of those with learning disabilities to participate
- For online consultation, we normally offer assistance with participation (with contact email address provided on the relevant consultation webpages)
- Due to the software we use, online questionnaires can be translated and used with reading software
- In our consultations, we ask equalities monitoring questions where relevant and proportionate. This enables us to monitor participation from different communities and, if necessary, take action to improve involvement among specific groups of people
- Details of consultations are sent to c800 consultations via the VCS e-newsletter
- Where relevant, we send emails directly to specific VCS groups asking them to participate
- Where relevant, details of consultations will be sent to all members of the Faith Forum
- Depending on the issue, VCS (Voluntary and Community Sector) organisations may be included in developing the proposals and contributing to the development of consultation materials
- Depending on the topic, proposals will be presented to the social care partnership boards (for example, Learning Disability Partnership and Mental Health Partnership Board) and participants asked for feedback. These partnership boards include service users and representatives from the VCS
- Depending on the topic, proposals will be presented to the Voluntary Sector Strategic Group (membership includes lead representatives from key strategic partners) and participants asked for feedback

We also recognize how important it is to communicate and engage with our staff who are our most valuable asset. The Staff Network survey aimed to identify areas for improvement in staff networks and reveal key insights into employee requests and barriers to participation. The summary of findings were:

- **Enhanced Networking Opportunities:** Staff expressed a strong desire for more networking events that facilitate connections across departments, emphasizing the importance of collaboration for a cohesive culture.
- **Unified Approach to Belonging:** Staff called for greater cohesion among networks to promote a culture of acceptance and inclusivity, ensuring diversity efforts are integrated across all groups.
- **Participation Barriers:** The survey identified practical challenges such as scheduling conflicts and lack of awareness about network activities, which hindered engagement.

The council and staff networking groups are addressing the survey findings by creating "The Network," a unified structure that merges staff groups under one umbrella. This initiative aims to enhance collaboration, promote inclusivity, and streamline diversity efforts across all networks. By fostering stronger connections, addressing barriers to participation, and introducing continuous feedback mechanisms, The Network will provide a cohesive platform where staff can engage meaningfully, grow professionally, and thrive in an inclusive community.

Developing and communicating a vision which specifies intended outcomes for citizens and service users and is used as a basis for planning.

The Council is keen to ensure that the views of its residents and other stakeholders are taken into

account when planning services and considering policy. This was reflected in the consultation process for two major initiatives during the period of the review, namely the consultation on a new library strategy and possible library closures and changes to the emerging Local Plan.

Formal public consultation was undertaken on the Local Plan in accordance with Regulations 18 and 19 of the Town and Country Planning (Local Planning) (England) Regulations 2012. Methods included online publication of documents, a dedicated consultation webpage, email and postal responses, four in-person public consultation events, community noticeboards, and targeted digital engagement. The Regulation 19 consultation ran for six weeks, from 28 March to 20 May 2024 and approximately 6,075 respondents submitted around 44,283 duly made representations during the Regulation 19 stage. The draft Local Plan was then approved for Regulation 19 publication by Full Council on 19 March 2024. Following the consultation, all representations were reviewed, logged, and summarised in the Regulation 22 Statement, and submitted in August 2024 alongside the Plan for Examination. The Plan is currently undergoing public examination. Any further consultation would only occur if the Inspector requires main modifications to be published for comment. Consultation on the Traveller Local Plan was also agreed during the period.

On libraries, the consultation was run in two phases. The phase one engagement ran 13th December 2023 and 6th March 2024 and was then followed by phase 2. In total, there were over 1,000 responses to the phase one engagement. This included 912 responses to the questionnaire, 79 responses to the easy read questionnaire, 9 emails and two feedback sessions. The consultation consisted of a questionnaire for all stakeholders which was available in an easy read format and stakeholders could request a translation of the questionnaire. Officers also commissioned MEL Research, a social research agency, to undertake face-to-face interviews with a representative sample of residents. The consultation ran from 22nd August 2024 - 14th November (12 weeks) and we received some 2,446 responses, including 1,715 responses to the questionnaire, 133 responses to the easy read questionnaire, 522 face-to-face interviews and 76 emails and letters. The key findings from the consultation and a consultation report were included in the Council Report, which was approved at Full Council in February 2025. The report also highlights changes to the final strategy as a result of feedback received during the consultation.

Translating the vision into courses of action for the authority, its partnerships and collaborations.

The Council's vision and priorities are set out in the Council Plan. The Forward Plan of Key Decisions which are going to be taken by the Council to implement its plans, policies and strategies is published on the Council's website for all to see. All Key Decisions are made having regard to the priorities in the Council Plan and all other relevant strategies and policies and those are addressed in our decision-making reports on Key Decisions which are also published on our website. This ensures there is a 'golden thread' running through from our Council plan, through to our supporting policies and strategies through to our decision reports.

The Council has adopted various action plans and operating plans that help ensure the Council's overall plans and priorities are delivered. For example, over the course of the year the following documents were reviewed:

- Treasury Management Strategy 2025/26
- Capital Strategy 2025/26 – 2034/35
- 10 Year Programme Schools Capital Programme Strategic Delivery Plan 2024/25 – 2025/26 (Agreed 12/06/2024)
- Housing Gateway Ltd (HGL) Business Plan

- Transport Strategy & Place Shaping Framework
- Council Housing Work Plan 2025/26

Reviewing the effectiveness of the decision-making framework, including delegation arrangements, decision-making in partnerships, information provided to decision makers and robustness of data quality.

The Constitution contains the terms of reference for committees and Cabinet Members. The Officer Scheme of delegation is approved annually and was approved at the Annual Meeting in May 2024 and again in May 2025. All Cabinet and committee reports are published in accordance with the Access to Information Rules. All decisions are supported by a fully reasoned, written report which contains the legal, financial and equality implications of the proposal and which provide options and reasons for the recommendation. We receive no or very few judicial reviews which is testament to the robustness of our decision-making processes.

The Council's Health and Wellbeing Board plays an important role in relation to the Joint Strategic Needs Assessment and promoting greater integration and partnership between the NHS and the Council to improve local health outcomes and reduce inequalities. During the past year, Enfield Council's Health and Wellbeing Board has focused on identifying and addressing local health needs and priorities. They developed a Joint Local Health and Wellbeing Strategy, setting out their vision for a healthy Enfield and setting ambitious targets. The strategy prioritises "Start Well," "Live Well," and "Age Well," with a focus on supporting children and young people's mental health, managing major conditions, and preventing age-related ill health. Additionally, the board has been involved in discussions and action planning related to the NCL Delivery Plan, which outlines a critical path for delivering on the NCL Population Health & Integrated Care Strategy. The board has also been actively involved in gathering and analysing data on local health needs, including pharmaceutical services and other health-related areas, to inform commissioning plans and identify gaps in services.

Measuring the performance of services and related projects and ensuring that they are delivered in accordance with defined outcomes and that they represent the best use of resources and value for money.

To track our progress and performance in delivering the five priorities, we have corporate performance scorecards. These are reported quarterly to Directorate Management Teams, Executive Management Teams and Cabinet quarterly. This performance management framework enables senior leadership and Cabinet to monitor progress being made towards delivering the Plan; consider the current and future strategic risks associated with the information provided and use this to inform decision-making; and challenge progress with responsible officers, as necessary.

The Corporate Scorecard is reviewed annually with departments and EMT to identify the key performance indicators (KPIs) that should feature in the scorecard for the coming year. Targets are set based on the previous 3 years' performance, direction of travel, local demand, performance at a regional and national level, and by considering available resources to deliver services. The Q4 report for 2023/24 was presented to Cabinet in September. The report can be found here:

[Agenda for Cabinet on Wednesday, 11th September, 2024, 7.00 pm | Enfield Council](#)

This end of year reports highlights where performance was below the target. One of the areas was temporary accommodation, in 2024/25 we have implemented a strategy to reduce usage of

commercial and block booked hotels which has resulted in a reduction in the number families with children in bed and breakfast accommodation.

The Q4 report for 2024/25 will be presented at Cabinet in September 2025.

Defining and documenting the roles and responsibilities of members and management, with clear protocols for effective communication in respect of the authority and partnership arrangements.

The Constitution describes the roles of members and officers in detail and contains a protocol for effective working relationships between members and officers. The Constitution also contains Partnership Procedure Rules which acknowledge that partnerships are an effective way of delivering services. A review needs to be undertaken to determine whether we still require these rules as they may be of only limited utility.

The Council has in place a system for managing MEQs (member enquiries) and those from our MPs so that members and MPs can raise issues in a consistent and accessible way on behalf of their residents. During 2024/25 there were some 5,702 enquiries logged through the Verint system. A review of how these are dealt with will commence in 2025.

Ensuring that financial management arrangements conform with the governance requirements of the CIPFA Statement on the Role of the Chief Financial Officer in Local Government (2015) and, where they do not, explain why and how they deliver the same impact.

Enfield Council's arrangements are in compliance with CIPFA's Statement on the role of the Chief Finance Officer in public service organisations. In particular, the S151 is a key member of the leadership team, actively involved in all material business decisions, leads the delivery by the whole organization of good financial management, leads a finance function that is adequately resourced and is professionally qualified and suitably experienced.

Ensuring effective arrangements are in place for the discharge of the Monitoring Officer function

The Council's Director of Law and Governance is also the Monitoring Officer and has two Deputy Monitoring officers. The Monitoring Officer is part of the Executive Management Team and is supported by a team of lawyers and others, including the Head of Governance, Scrutiny & Registration, The Head of Internal Audit, the Risk Manager, the Data Protection Officer and the Emergency Planning Manager.

Ensuring effective arrangements are in place for the discharge of the Head of Paid Service function.

The Chief Executive fulfills the Head of Paid Service function at Enfield. A new Chief Executive, Perry Scott, was appointed in May 2025 and will be confirmed formally at the Council meeting in June.

Providing induction and identifying the development needs of members and senior officers in relation to their strategic roles, supported by appropriate training.

A full induction and rolling training and development programme for members was adopted in May 2022 ahead of the local elections. The induction took place immediately following the elections for both returning and newly elected members and training has been provided since then following by-elections (for example following the by election in Jubilee Ward in 2024). The Member T&D Programme is reviewed annually and was last reviewed by the GPC on 24th July 2024. Over the period of the review, some 29 T&D sessions have been offered and attended plus a further 6 external courses arranged for specific skills, including:

- The Institute of Licensing training for Licensing Committee Members – 20th November 2024
- Leadership Essentials – Effective Scrutiny (LGA) – Chair OSC – 14th Jan 2025
- Grant Thornton Audit Committee 2025 Training – 14 Jan 2025
- LGA - Leadership Essentials - Audit Committees Chairs - 18th January 2025
- LGA - Leadership Essentials Programme - Financial Governance 6 (LGA) - 23rd and 30th January 2025.

Training has also been taken up by the new Chair of the GPC (Audit Committee) following his election at the Jubilee by election in November 2024 and by the Mayor. Advice is also given to members on a regular basis by the Monitoring Officer. For example, some 8 Monitoring Officer Advice Notes were issued during the period of this review. Local elections take place again in May 2026 and officers are already starting to prepare a new induction and rolling programme for then.

In relation to officers, our Workforce Strategy 2023-28 outlines how we will equip our workforce so we meet the needs of our communities, now and in the future, so as the Council and our services evolve, we will have the right people, with the right skills, connected to our communities and working together for Enfield.

The Council is committed to equipping senior officers with the tools and knowledge they need to excel in their strategic roles. Through a newly designed induction programme introduced in 2024, we ensure senior officers are introduced to our organisational values, policies, and strategic objectives in a way that is both comprehensive and highly relevant to their responsibilities. This process is strategically aligned with our vision, embedding key corporate behaviours and competencies that are essential for effective leadership and decision-making.

To further address development needs, we offer a suite of tailored training opportunities, including bespoke workshops, cross Council mentoring schemes, and specialised resources. These programmes are designed to strengthen leadership capabilities, adapt to the dynamic challenges of their roles, and drive organisational success. By fostering a culture of continuous learning and professional growth, we empower senior officers to approach their responsibilities with confidence, ensuring their contributions align with the sustained growth and resilience of the organisation. We continue to deliver a series of leadership development programmes aimed at equipping our current and future leaders with the necessary skills to navigate the complexities of the modern workplace. In the past year, approximately 44 managers have received training through our leadership development programme that covers strategic thinking, decision-making, team management, leadership fundamentals, and cross-functional collaboration. We continue to update these programmes in line with changes and evolving best practices to ensure they remain relevant and effective.

Enfield Learning and Organisational Development Team set up and manage the Mentor Connect Programme. It's a cross-council mentoring programme which 18 London boroughs have signed up to and over 750 people on board being mentors or mentees.

The Council currently has an impressive number of individuals enrolled in level 6 or 7 apprenticeships, a testament to our commitment to nurturing future leaders and specialists across key sectors. At present, there are 14 individuals pursuing senior leader apprenticeships, 11 engaged in level 6 or 7 town planning or civil surveyor apprenticeships, and 15 apprenticeships active in the field of Social Care. These programmes not only provide participants with advanced knowledge and skills but also ensures the council remains equipped with a robust pipeline of talent ready to address future challenges.

Over the past year, the Council has celebrated several successful completions in these high-level programmes, including 8 apprenticeships in social care, 2 chartered surveyor apprenticeships, and 3 senior leadership apprenticeships. These achievements underscore the Council's dedication to fostering expertise and leadership within its workforce. By investing in these senior apprenticeships, the Council is strategically building a foundation for both current and future leadership. Through these efforts, the Council solidifies its position as a forward-thinking organisation committed to growth and excellence. By leveraging alternative training programmes, and tailored professional development initiatives, the Council remains steadfast in its mission to nurture talent and sustain its forward-thinking leadership strategy. This commitment underscores the Council's resilience and proactive stance in addressing structural changes while maintaining its dedication to excellence in workforce development.

Reviewing the effectiveness of the framework for identifying and managing risks and for performance and demonstrating clear accountability.

The Council has a responsibility to manage risk and deliver cost efficient services. The Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for and used economically, efficiently and effectively. In discharging this responsibility, the Council is responsible for putting in place proper arrangements for the governance of its affairs and facilitating effective delivery of its functions, which include arrangements for the management of risk.

In July 2024 the management of risk was transferred to the Head of Legal Practice and Compliance. A full review of the existing risk management arrangements was undertaken to measure where we are, against where we want to be. The model we are using to assess our commitment and competency has been developed by the Institute of Risk Management and has four stages:

Maturity level	Summary
1. Conscious	Aware of risk management but unsure how to 'make it happen'.
2. Developing	Aware of the need for good risk management but not yet fully committed to the concept.
3. Proficient	Risk management is established and becoming mainstreamed and less noticeable as a separate activity.
4. Expert	Risk management is embedded at all levels within the organisation on a consistent basis.

We assessed ourselves at Level 2: Developing. To improve our maturity to level 3 across the course of the next year a new Risk Management Strategy was approved by EMT in December and by Cabinet in April 2025 and a 2025/26 action plan developed. The new strategy does not aim to bring about a one-size-fits-all approach to managing risks, as this approach would be unlikely to work for such varied departments within the Council. However, it does provide a high-level framework and details of good practice that can help manage risks whilst also allowing flexibility for teams, managers and individuals to adapt as necessary. It maintains the mantra of 'everyone's a risk manager' but ensures that accountability to manage risks is with EMT and Directors.

Under the new Risk Management Strategy, the governance arrangements change, and risk is no longer reported to Assurance Board, but instead to EMT and Informal Cabinet every six months in July and January, where they will review progress against the risk strategy and the Corporate Risk Register. GPC also has a role in risk and will review the new Risk Management Strategy on 30 June 2025 and will review the Corporate Risk Register annually, scheduled for 23rd July 2025. To support in identification and classification of risks the strategy incorporates the 16 risk categories from the Governments Orange Book¹.

Risk Registers are a critical part of managing risk as set out above and as such a full refresh of existing risk registers took place in March 2025. There is a new Risk Register template designed to support identification of risk by category, the cause of the risk and the impact of the risk. Review periods are now set and are uniform across the Council. The strategy to date has sought to reinvigorate the existing Risk Management Group through refreshed Terms of Reference. The group and its functions are to be revisited in 2025/26 as we work to increase risk maturity. We will seek to assess our progression via an internal audit in 2026/27, this leave sufficient time to embed the strategy and make progress.

Insurance

Every 3 years an actuarial review of the Council's insurance reserves is carried out by an independent qualified actuary. The latest review was based on the reserves held at 31 March 2024 and was finalised in December 2024. The Council has accepted the recommendations in the review and holds reserves in line with range recommended by the actuary. From 1 April 2024, the Council entered into five-year insurance contracts covering motor, general and leasehold insurance. The contracts were tendered and approved in line with the Council's Contract Procedure Rules and key decisions in relation to the tender and the award of the contracts were published.

Emergency Planning and Business Continuity

The Council has a dedicated Emergency Planning and Business Continuity team to support the Council and our communities in the event of an emergency. In January 2025, an annual self-assessment was carried out for Enfield against the Resilience Standards for London. The Resilience Standards for London consist of eleven standards, which cover a broad range of organisational resilience aspects. Each standard is accompanied by descriptors that help councils assess their compliance level, with summaries of legal duties, best practices, and references to relevant guidance. In summary, Enfield meets all the requirements and, in a majority of the areas, we are

¹ Government Finance Profession and HM Treasury's Orange Book (Management of Risk Principles and Concepts)

established and in some we are classified as advanced. Looking ahead for 2025/26, Enfield aims to establish and embed an exercise schedule to ensure officers are fully familiar with their roles and responsibilities during incidents. This will include individual exercises for the on-call teams (currently nine) as well as a Corporate Exercise for the entire council, involving critical services and senior management.

An audit of the Business Continuity Management System (BCMS) was conducted in 2023, during which a key requirement was identified, to review and update the templates for the Business Continuity Plan (BCP) and Business Impact Analysis (BIA), and to ensure completion of the revised documentation by all critical services. The implementation of this requirement commenced in April 2024 and was executed in two phases. These phases have now been successfully completed across the organisation, apart from a few teams within the Resources Department. Completion for these remaining teams is scheduled shortly.

Health & Safety

An external review of the Health and Safety function was commissioned by the Monitoring Officer in 2023 and finally reported in February 2025. The findings and the management response thereto were reported to the Statutory Corporate Health and Safety Consultative Committee soon after and were discussed again at the committee in June 2025. Progress against the agreed actions will be tracked by our new Head of Corporate Health and Safety who was appointed in the Spring of 2025.

We have updated our arrangements for a structured scheme of safety management within the council, designed to achieve a progressive improvement in standards and performance. The aim being to create an effective 'safety culture' in which commitment to health and safety is adopted at all levels and where all share a common goal of constantly improving the management of risk.

Our annual Health and Safety Management Plan 2025/26 sets out the tasks that have been identified under each aspect of our Plan – Do – Check – Act safety management system. This includes planned training sessions to build levels of competence through to maintaining our suite of safety policy arrangements up to date to assist managers in undertaking risk assessments and implementing appropriate safe systems of work. A risk-based programme of health, safety and fire audits have been identified across departments to provide assurance that council safety arrangements are being followed and where they are not, assistance is available to achieve compliance.

We have reviewed the various means of communicating with our staff on health and safety matters, along with the channels for formal consultation at safety committees, to ensure it continues to best involve employees and their representatives. Meetings at Corporate, Departmental and Unit/depot levels are now progressing under a revised Terms of Reference and meeting agenda. The Monitoring Officer also established a new Health and Safety Management Board comprising various senior officers from across the Council to enable a regular discussion on cross-cutting issues facing the Council and our employees. The new governance framework has oversight of progress being made against our Health and Safety Management Plan and is working well.

Ensuring effective counter fraud and anti-corruption arrangements are developed and maintained in accordance with the Code of Practice on Managing the Risk of Fraud and Corruption (CIPFA, 2014).

The Council has a corporate Counter Fraud team headed by a new Counter Fraud Manager appointed in December 2024. During the period of the review, 567 fraud cases were referred to the Fraud Team

with a value of £2m detected and prevented. Cases of note were:

- A Right to Buy application was denied due after we noticed that pay slips submitted by the applicant did not include tax. We contacted HMRC who had no tax records for the applicant. We concluded that the pay slips were fake. We also contacted the applicant's mortgage provider with our findings, and they withdrew the mortgage offer to the applicant.
- A review of another Right to Buy application found that earnings details submitted did not agree to the applicant's bank account transactions. It appears the applicant was attempting to hide another employment. Following an interview under caution for fraud offences, the applicant withdrew their application.
- When a daughter applied to succeed the tenancy of her deceased mother, our enquiries found that the applicant jointly owned, and was living in, an out of borough property. The succession application was denied and the property was recovered.
- When a tenant dies, her brother made a claim to succeed her tenancy on the basis that he was his sister's child's legal guardian. Enquiries found that the child was living with their grandmother – as was her uncle. We also found that no formal guardianship was in place. The Housing team boarded up the sister's property but the applicant only noticed this after 3 months. The case went to court and the Council was awarded possession of the 3 bedroom property.
- The Council pays Housing Benefit to providers of supported exempt accommodation. Following a referral from another council, the Financial Assessments team used dedicated fraud resource to investigate this type of house benefit claim. Following the review, the Council expects to recover approximately £1m.

The Head of Internal Audit will undertake a review of the Council's counter fraud and anti-corruption arrangements to ensure that they are developed and maintained in accordance with the [Code of Practice on Managing the Risk of Fraud and Corruption](#) (CIPFA, 2014). Areas the Council will focus on in the coming year are:

- tenancy fraud, including succession fraud which London councils are identifying as an increasing fraud risk
- temporary accommodation and housing applications
- social care
- secondary employment

The Council is mindful of the new duty to prevent fraud under S199 Economic Crime and Corporate Transparency Act 2023. Prior to this coming into force, the Counter Fraud team will work with key teams including Legal, Risk Management, Procurement and HR to ensure relevant policies and procedures are in line with the legislation. The Team will also review the current Corporate Fraud Risk Register and update this quarterly. As part of this review, we will also assess our fraud prevention measures. The Team will revise the Counter Fraud team's policies and training materials to include the new legislation and will publicise the new legislation via Assurance Board, Senior Leadership Network, Staff Matters and screen savers. The Team will continue to raise awareness of the Whistleblowing Policy and how to report concerns.

The anti-money laundering policy on agreed by the General Purposes Committee on 19 January 2023. The Council did not receive any referrals under the policy during 2024-25 but it did make 2 referrals to the National Crime Agency ("NCA"). The Head of Internal Audit will consider whether more referrals could or should be made to the NCA in future.

Ensuring an effective scrutiny function is in place

The Council reviewed its scrutiny arrangements between February 2024 and April 2024 and adopted a new model of scrutiny at its Council meeting on 15 May 2024. The structure changed from 7 OSC panels to 4 which are now more closely aligned with the Council's priorities and cover the following areas:

- Culture and Environment
- Healthy and Safe Communities
- Thriving Children and Young People
- Housing and Regeneration

Terms of reference for the new panels were also approved at the Council meeting and are included in the Council's published Constitution.

A new Governance & Scrutiny Officer was appointed on 8th October 2024 and works closely with members of Scrutiny and Senior Officers to develop a meaningful work programme each year. The Scrutiny Panel Work Programmes for 2024/25 were noted and agreed by the Overview & Scrutiny Committee on 9th September 2024 and approved by Council on 18th September 2024 and can be viewed here:

[Scrutiny Work Programmes 2024/25](#)

At the time of writing, over the last 12 months there have been 3 call-ins to the Overview & Scrutiny Committee, namely:

- 14/08/2024 – Phase Two Consultation Exercise on a New Enfield Council Library Strategy
- 07/10/2024 – Disposal of Surplus Council Property Assets and Land
- 20/05/2025 - Recommendations to Surrender and Re-grant the Palace Gardens Headlease

In the above 3 cases, having considered the reasons provided for the Call-In and responses set out in the Officer's report, together with the verbal responses and the information presented by the Cabinet Member and relevant officers, the Overview & Scrutiny Committee agreed to confirm the original decision. The scrutiny arrangements are working well but will be kept under review to ensure they add real value.

Ensuring that assurance arrangements conform with the governance requirements of the CIPFA Statement on the Role of the Head of Internal Audit (2019) and, where they do not, explain why and how they deliver the same impact.

The Council has an experienced Head of Internal Audit who is also responsible for the insurance and counter fraud functions. The Head of Internal Audit is a qualified chartered accountant (ICAS) and is supported by a team of qualified and unqualified auditors, including a newly appointed Senior Principal Auditor. The Head of Internal Audit regularly attends and reports to the General Purposes Committee and has recently put in place arrangements to meet privately with the Chair of the Committee with the Monitoring Officer on a regular basis. The Head of Internal Audit develops a risk-based Internal Audit Plan each year which is developed over every 6-month period and is approved and overseen by the General Purposes Committee. The Head of Internal Audit has delegated authority to revise the Internal Audit Plan from time to time to take account of changing circumstances but any changes are reported to the committee.

Undertaking the core functions of an audit committee, as identified in Audit Committees: Practical Guidance for Local Authorities and Police (CIPFA, 2013) (superseded by CIPFA's Position Statement : Audit Committees in Local Authorities & Police 2022)

The Council has delegated its audit functions to the General Purposes Committee which includes an Independent Member. The Chair has undergone training and is supported by the Monitoring Officer and the Head of Internal Audit.

A review of the effectiveness of the committee (acting as Audit Committee) was undertaken by CIPFA in 2022 and the findings were reported to the committee in January 2023. The headlines from the review stated *"The operation of the General Purposes Committee in the London Borough of Enfield, on balance, works well and to the satisfaction of its members and to the officers who support the committee. Overall, the members of the Committee are content with how the Committee operates and many commended the work of officers. Members felt that they were well supported by officers with many citing that officers were proactive, open, helpful, and transparent in their dealings with the GPC."*

Officers are satisfied that the committee is undertaking the core functions of an audit committee as identified in CIPFA's Position Statement: Audit Committees in Local Authorities & Police 2022) but a further review is being undertaken now by the Head of Internal Audit and will be included in her annual report to the committee. This process will allow us to review the effectiveness of the committee against Statement and accompanying guidance and the GIAs.

Ensuring that the authority provides timely support, information and responses to external auditors and properly considers audit findings and recommendations

The Council's Corporate Accountancy Team has experienced some staffing pressures over the last year which has had an impact on the number of improvements that could be implemented. However, there has still been significant progress made to ensure that the accounts and associated working papers are more robust. The Finance Team have also worked with the External Auditors regarding early planning for the audit and have put in place additional processes to ensure information can be more targeted to the auditors' requirements and provided earlier where possible.

Senior finance staff in the Corporate Finance Team staff who been involved with completion of the Accounts for the last two years have worked closely with the External Auditors to understand and consider the audit findings and recommendations. Where issues have been highlighted improvements have been put in place or are in progress to ensure that the accounts are robust and are supported by high quality working papers. New permanent staff have recently started in the Corporate Accountancy Team, these staff will have a key role in supporting the audit for 2024/25 ensuring that the External Audit requests are completed in a timely manner and the information meets the standards required.

Regular monitoring of audit requests will be completed to ensure that they are responded to quickly and there will be weekly updates with the External Auditors to discuss and review

progress of the audit.

Incorporating good governance arrangements in respect of partnerships and other joint working and ensuring that they are reflected across the authority's overall governance structures.

During the period of the review a new governance framework was adopted for the management of the Council's wholly-owned companies. There is now an officer steering board which considers all matters relating to the governance of the Council's companies and a member shareholder panel, chaired by the Leader of the Council, which considers matters relating to company governance prior to a formal decision being made by the Cabinet. An overarching Company Governance Framework is also being prepared by the Monitoring Officer. The Council works closely with its wholly-owned companies and a new Business Plan was approved in 2025 for both HGL Ltd and Eneregtik. The shareholder agreements for both set out the respective roles and responsibilities as regards the companies.

We have a formal relationship with the ICB but the government is undertaking a review of the structure and role of ICBs so this may change in the future.

We have good partnership arrangements with the Voluntary and Charity Sector in Enfield and they are an important member of the Enfield resilience Forum. Further work will be undertaken over the coming year to improve community resilience and we will work closely with EVCS to achieve that.

Other Significant Governance Issues

The Council has defined a 'significant governance issue' as one that is intended to reflect something that has happened in the year, or which is currently being experienced and meeting any of the following criteria:

- The issue has seriously prejudiced or prevented achievement of a principal objective of the authority;
- The issue has resulted in a need to seek additional funding to allow it to be resolved or has resulted in significant diversion of resources from another aspect of the business;
- The issue has led to a material impact on the accounts;
- Corporate Governance Committee (or similar) has advised that the issue should be considered as a 'significant' issue for reporting in the AGS;
- The Head of Internal Audit Service has reported on the issue as significant, for reporting in the Annual Governance Statement, in the annual opinion on the internal control environment;
- The issue, or its impact, has attracted significant public interest or has seriously damaged the reputation of the organisation;
- The issue has resulted in formal action being taken by the Chief Financial Officer and/or Monitoring Officer;
- The issue has resulted in a legal breach;
- The issue prompts intervention from a regulator

The Interim Annual Report from our external auditors, Grant Thornton did not identify any governance weaknesses but made 8 recommendations relating to finance. The full detail of their

recommendations can be found in the report published on our website (link given above).

The only significant issues identified during our annual review is that the Council applied for and was granted Exceptional Financial Support because it was facing substantial pressures in demand services and didn't have the reserves to cover the potential scale of financial risk. This request was approved in principal, allowing the Council to use capital receipts to fund in-year demand pressures. Although we did not identify any other significant governance issues according to the above criteria, the following issues were deemed worthy of mention in this AGS and appear in our Improvement Plan, where necessary:

Pension investments: Along with many other local authorities, at least one meeting of the Council was partially disrupted by protestors wanting to share their views regarding the conflict in the Middle East. The protestors were asking the council to disinvest in companies based in Israel. Enfield's Pension Fund does not invest directly in individual companies. Instead, it puts money into larger investment funds run by external managers. These managers decide which companies to invest in. However, we expect all our investment managers to take important issues like human rights, the environment, and ethical business practices into account when making those decisions. The Council reviewed its Disturbance Management Plan to ensure that the Council's business can continue unhindered. A petition has been received on this matter and it will be referred to the appropriate part of the authority for consideration.

Chief Finance Officer: The Chief Finance Officer left after a very short period but she was quickly replaced by the current CFO who has settled into the role well. Our external auditors discussed with us our plans for addressing any gaps left by the departure of the officer and were satisfied that we had managed the HR issues well and found an excellent replacement.

Company Governance: Our governance arrangements for companies need to be in further and we need to develop a suite of KPIs around performance.

Transgender rights: The Council is preparing to address the implications of recent rulings concerning transgender rights and those of biological women. Further clarification from the government is expected in the coming months, which will provide additional direction on aligning council practices and facilities with legal requirements. The Equality and Human Rights Commission (EHRC) is set to submit an updated Code of Practice to the UK Government by the end of June 2025 for ministerial approval, likely bringing greater clarity as ongoing and future cases progress through the courts. In anticipation, the council has begun reviewing staffing policies to ensure compliance with anti-discrimination laws, reinforce inclusivity training, and consult expert advice. An initial audit revealed that most council buildings already have inclusive toilets, with exception of two smaller properties. Training programmes on equality and inclusion are being implemented, and significant legal updates discussed at EMT meetings. Public facilities will undergo evaluation for compliance, pending government updates.

Cyber Security: Like many other organisations the Council has suffered some cyber-attacks and a data breach. However, the breach was detected and contained and no fines were awarded, nor losses suffered by individuals. Cyber threats are a growing risk across all sectors. Enfield Council's early detection and response prevented any significant impacts. A permanent Data Protection Officer is being recruited, with strengthened governance and training underway

Schedule 1

Guiding Principles from the CIPFA Good Governance Framework (2016)

Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law

Local government organisations are accountable not only for how much they spend, but also for how they use the resources under their stewardship. This includes accountability for outputs, both positive and negative, and for the outcomes they have achieved. In addition, they have an overarching responsibility to serve the public interest in adhering to the requirements of legislation and government policies. It is essential that, as a whole, they can demonstrate the appropriateness of all their actions across all activities and have mechanisms in place to encourage and enforce adherence to ethical values and to respect the rule of law.

Ensuring openness and comprehensive stakeholder engagement

Local government is run for the public good, organisations therefore should ensure openness in their activities. Clear, trusted channels of communication and consultation should be used to engage effectively with all groups of stakeholders, such as individual citizens and service users, as well as institutional stakeholders.

Defining outcomes in terms of sustainable economic, social, and environmental benefits

The long-term nature and impact of many of local government's responsibilities mean that it should define and plan outcomes and that these should be sustainable. Decisions should further the organisation's purpose, contribute to intended benefits and outcomes, and remain within the limits of authority and resources. Input from all groups of stakeholders, including citizens, service users, and institutional stakeholders, is vital to the success of this process and in balancing competing demands when determining priorities for the finite resources available.

Determining the interventions necessary to optimise the achievement of the intended outcomes

Local government achieves its intended outcomes by providing a mixture of legal, regulatory, and practical interventions (courses of action). Determining the right mix of these courses of action is a critically important strategic choice that local government has to make to ensure intended outcomes are achieved. They need robust decision-making mechanisms to ensure that their defined outcomes can be achieved in a way that provides the best trade-off between the various types of resource inputs while still enabling effective and efficient operations. Decisions made need to be reviewed frequently to ensure that achievement of outcomes is optimized.

Developing the entity's capacity, including the capability of its leadership and the individuals within it

Local government needs appropriate structures and leadership, as well as people with the right skills, appropriate qualifications and mindset, to operate efficiently and effectively and achieve intended outcomes within the specified periods. A local government organisation must ensure that it has both the capacity to fulfil its own mandate and to make certain that there are policies in place to guarantee that its management has the operational capacity for the organization as a whole. Because both individuals and the environment in which an organisation operates will change over time, there will be a continuous need to develop its capacity as well as the skills and experience of individual staff members. Leadership in local government is strengthened by the participation of people with many different types of backgrounds, reflecting the structure and diversity of communities.

Managing risks and performance through robust internal control and strong public financial management

Local government needs to ensure that the organisations and governance structures that it oversees have implemented, and can sustain, an effective performance management system that facilitates effective and efficient delivery of planned services. Risk management and internal control are important and integral parts of a performance management system and are crucial to the achievement of outcomes. Risk should be considered and addressed as part of all decision making activities. A strong system of financial management is essential for the implementation of policies and the achievement of intended outcomes, as it will enforce financial discipline, strategic allocation of resources, efficient service delivery and accountability. It is also essential that a culture and structure for scrutiny are in place as a key part of accountable decision making, policy making and review. A positive working culture that accepts, promotes and encourages constructive challenge is critical to successful scrutiny and successful service delivery. Importantly, this culture does not happen automatically, it requires repeated public commitment from those in authority.

Implementing good practices in transparency, reporting, and audit to deliver effective accountability

Accountability is about ensuring that those making decisions and delivering services are answerable for them. Effective accountability is concerned not only with reporting on actions completed, but also ensuring that stakeholders are able to understand and respond as the organisation plans and carries out its activities in a transparent manner. Both external and internal audit contribute to effective accountability.

Schedule 2

List of Consultees and Contributors

Leader of the Council	Cllr Ergin Erbil
Chair of the GPC (Audit Committee)	Cllr Ian Barnes
Chair of the Code of Conduct Committee	Cllr Bektas Ozer
Chief Executive	Perry Scott
Executive Director for People (inc DCS role)	Tony Theodoulou
Executive Director for Resources	Olga Bennett
Director of Finance (Corporate)	Annette Trigg
Director of Housing	Neil Wightman
Director of Adult Social Services	Doug Wilson
Director of Public Health	Dudu Sher-Arami
Director of HR	Tinu Olowe
Head of Internal Audit	Marion Cameron
Head of IT	Adrian Gorst
Head of Governance, Scrutiny and Registration	Claire Johnson
Risk Manager	Andrea Kilby
Interim Data Protection Officer	Sharlene Morris
Head of Procurement	Michael Sprossen
Head of Property	James Raven
Head of Strategic Planning and Design	May Hope
Policy and Performance Manager	Lucy Nasby
Research and Insight Manager	Phil Webb
Counter Fraud Manager	Alison Tomkinson
Head of Resources & Talent	Glyn Drew
Governance and Scrutiny Officer	Stacey Gilmour
Deputy Monitoring Officer	Debra Norman
Head of Health & Safety	Phil Bray

Schedule 3

Legislation, Codes of Practice and Guidance

Regulation 6(1)(a) of the Accounts and Audit Regulations 2015

This requires the Council to conduct a review at least once in a year of the effectiveness of its system of internal control and to include a statement reporting on the review with any published Statement of Accounts. Regulation 6(1)(b) requires that the statement is an 'Annual Governance Statement'. The Regulations stipulate that the Annual Governance Statement must be prepared in accordance with proper practices in relation to accounts. At Enfield this is prepared by the Monitoring Officer.

CIPFA's 'Delivering Good Governance in Local Government: Framework (2016)

This states that preparation of the AGS in accordance with this Framework would fulfil the statutory duty for a local authority to conduct a review at least every year of the effectiveness of its system of internal control in accordance with proper practices (as required above) and to publish it with the Statement of Accounts.

Code of Practice for the Governance of Internal Audit, CIPFA (April 2025)

This also now requires the Council to explain how it complies with the new Code in its Annual Governance Statement.

Statement on the Role of the Chief Financial Officer in Local Government, CIPFA (2015)

This Statement on the Role of the CFO in Local Government describes the role and responsibilities of CFOs in local government. It builds heavily on CIPFA's Statement on the Role of The CFO in Public Services and applies the principles and roles set out in that document to Local Government. The CIPFA Framework 2016 requires the Council to explain in its AGS how the requirements of this Statement are met.

CIPFA Statement on the Role of the Head of Internal Audit (2019)

The head of internal audit occupies a critical position in any organisation, helping it to achieve its objectives by evaluating the effectiveness of governance, risk management and internal control arrangements and playing a key role in promoting good corporate governance. The aim of this Statement is to set out the role of the head of internal audit in public service organisations and to help ensure organisations engage with and support the role effectively.

Position Statement: Audit Committees in Local Authorities & Police, CIPFA (2022)

The statement represents CIPFA's view on the audit committee practice and principles that local government bodies in the UK should adopt. It has been prepared in consultation with sector representatives. CIPFA expects that all local government bodies should make their best efforts to

adopt the principles, aiming for effective audit committee arrangements. This will enable those bodies to meet their statutory responsibilities for governance and internal control arrangements, financial management, financial reporting and internal audit. The 2022 edition of the position statement replaces the 2018 edition

Code of Practice on Managing the Risk of Fraud and Corruption, CIPFA (2014)

The Head of Internal Audit will undertake a review of the Council's counter fraud and anti-corruption arrangements to ensure that they are developed and maintained in accordance with this Code of Practice.

Statement on the Role of the Chief Financial Officer in Local Government, CIPFA (2015)

This Statement on the Role of the CFO in Local Government describes the role and responsibilities of CFOs in local government. It builds heavily on CIPFA's Statement on the Role of The CFO in Public Services¹ and applies the principles and roles set out in that document to Local Government.

Appendix 1

AGS Improvement Plan 2025

The Council undertakes an annual review of the effectiveness of its governance arrangements and produces an Annual Governance Statement which is published with its Statement of Accounts. The table below shows the issues identified during the review of 2024/25 and reported in June 2025. This Improvement Plan will be kept under review by the Monitoring Officer.

Area of focus	Detail	Responsible Officer, timeline for action and progress
ESF funding	Liaise with government on the application of the Exceptional Financial Support that has been agreed in principle and facilitate the external assurance review if required.	Executive Director of Resources (Olga Bennet) December 2025
Financial Resilience	Continue to develop and implement robust savings and income generation plans to address our ongoing finance requirement. Review and improve the effectiveness of financial monitoring arrangements by (i) shortening the length of time to report updates in the financial position to Members by adding informal briefings to Informal Cabinet at regular intervals (before a full monitoring paper is available) and (ii) streamlining financial reporting to Cabinet. This is a mitigation to our corporate risk that “the Council’s financial monitoring does not identify new sudden increases in demand pressures early enough to take early mitigating action, leading to significant financial pressures.” 2	Director of Finance (Corporate) (Annette Trigg) December 2025

Meridian Water internal governance	Meridian Water project and financial risk governance will be reviewed and refreshed	Head of Meridian Water and Director of Finance (Capital) December 2025
Consultation and engagement	Develop Stakeholder Engagement plan for Local Plan consultation	Head of Strategic Planning and Design (May Hope) December 2025
Equalities	Refresh the Fairer Enfield Plan	Director of HR December 2026
HR	In anticipation of guidance being issued by the Equality & Human Rights Commission on the issue of transgender rights, the council has begun reviewing staffing policies to ensure compliance with anti-discrimination laws, reinforce inclusivity training, and consult expert advice. Public facilities will undergo evaluation for compliance, pending government updates.	Director of HR December 2026
Partnerships	A review will be undertaken of the Partnership Rules to ensure all changes agreed by the Council have been made.	Monitoring Officer September 2025
Data Protection	The Council has recently changed the roles and structure which deliver the DP function. Working collaboratively with the Digital Services Information Governance Team the JDs for the DPO and Information Governance Manager have been reviewed to ensure accountability and responsibilities are clear and separated. We are currently operating with an Interim DPO and recruitment is under way for a permanent DPO. In March 2024 the Head of Legal practice and Compliance who manages the DP function	Head of Legal Practice and Compliance September 2025

	<p>present ed to Assurance Board a Collaborative report 'Update of lessons learned and subsequent improvement actions relating to the Data Protection and Digital Services Information Governance Teams following the cyber-attack September 2024' A key improvement action is the creation of a Data Compliance Strategy Board to strengthen the strategic direction of data protection and its governance. The inaugural meeting took place in April 2025 and the terms of reference for the board will be finalised in July 2025.</p> <p>The focus for the DP team is to upskill colleagues in the organisation and schools who buy into the service. For LBE our focus is to improve management knowledge of data breaches and reporting. We have run a pilot session in April 2025 and are now creating a mandatory managers session for roll out. For schools we have a developed a termly training plan. For the summer term we have 5 training events planned between April and July and have delivered 4 of these to date.</p>	
Cyber Security	<p>The Council is a member of Information Security for London (ISfL), which is our Warning, Advice and Reporting Point (WARP) and provides a link to other London boroughs, national cyber security agencies and their insight into emerging threats. The Council commissions two independent IT health checks a year to assess our cyber security measures and recommend actions which are monitored through the Council's Assurance Board. The Council is investing in enhanced security incident and event management capabilities and a behavioral risk solution designed to enhance cybersecurity awareness and reduce operational risks in 2025.</p>	<p>Chief Technology Officer</p> <p>December 2025</p>
Company Governance	<p>The new governance arrangements, including the new Officer Steering Board and Member Shareholder Panel are still bedding in and are being kept under review. External lawyers have been commissioned to produce an overarching governance framework for companies which will help improve governance further. This will include guidance on the roles of officers in relation to Council-owned companies, the policies and procedures that need to be applied to the companies, how we manage their performance and how they are held to account. The company risk registers need to be reviewed and updated.</p>	<p>Monitoring Officer</p> <p>December 2025.</p> <p>Executive Director of Resources</p>

	A suite of standard and bespoke KPIs need to be developed. The Council will undertake a strategic review of its energy company, Energetik,	July 2026
Member Training and Development	A new member T&D Programme will be developed to equip newly elected members with skills and knowledge they need to fulfill their roles following the local election due in May 2026.	Head of Governance, Scrutiny & Registration July 2026
Fraud and Corruption	<p>The Head of Internal Audit needs to be able to confirm that the Council's counter-fraud and anti-corruption arrangements are developed and maintained in accordance with the Code of Practice on Managing the Risk of Fraud and Corruption (CIPFA, 2014). She was not able to do so and so further work is required in this area to improve our level of compliance, including for example, in the following areas:</p> <ul style="list-style-type: none"> • B2 - The organisation identifies the risk of corruption and the importance of behaving with integrity in its governance framework • C3 – Deterring fraud attempts by publicising the organisation's anti-fraud and corruption stance and the action it takes against fraudster • D1 – An annual assessment of whether the level of resource invested to counter fraud and corruption is proportionate for the level of risk • E1 – includes a requirement for an anti-bribery policy and an anti-corruption policy. Also, a requirement for a pecuniary interest and conflicts of interest policies and register • E5 – There is a report to the governing body at least annually on performance against the Counter Fraud strategy and the effectiveness of the strategy from the lead person designated in the strategy. 	Head of Internal Audit December 2025
Procurement	<p>The Council's Contract Procedure Rules (CPRs) and accompanying Procurement Codes were rewritten to ensure compliance with the Procurement Act 2023 and legacy arrangements with the Public Contract Regulations 2015. The new CPRs were approved at Full Council in February 2025 and implemented immediately thereafter together with a comprehensive training programme rolled out across the Council.</p> <p>With regard to the Council's wholly owned companies, external advice has informed that they</p>	Head of Procurement December 2025

	<p>are considered as Contracting Authorities and their procurement activities are regulated by the Procurement Act 2023. Both companies will require their own framework of contract procedure rules to ensure compliance</p> <p>An Annual Procurement Plan and 3-year Procurement Pipeline has been created and a resource plan will be needed to ensure there are in place adequate resources and expertise to ensure the Pipeline is delivered in a timely fashion</p>	
Health & Safety	<p>The Corporate Health and Safety Team prepare an annual Health and Safety Management Plan that is consulted on through the Councils consultative committees. This plan contains the risk-based programme of health, safety and fire audits identified across all Council departments. Progress in delivery of the programme, together with the outcomes will be reported at Health and Safety Management Board meetings. Managers Health and Safety self-audits will additionally be sent out across departments to ensure oversight of those teams not subject to formal corporate Health and safety audit. The safety audits carried out on teams and the premises they occupy measure compliance against a range of the council's safety arrangements. Of particular significance is the Councils Corporate Landlord Policy which sets out the arrangements for nominated 'responsible persons' at council managed buildings. These persons known as 'Premises Service Leads' (PSLs) are tasked with carrying out a limited range of site-based safety checks under the guidance of the Property Services Team. The Corporate Health and Safety Team are aiming to raising competence levels of PSLs through provision of relevant training in 2025/26. Key performance indicators that can be linked to the Councils Health and Safety arrangements will additionally be pursued as a means of monitoring and reporting on their implementation across departments.</p>	<p>Head of Health & Safety</p> <p>December 2025</p>
Covert Surveillance	<p>Review the RIPA Policy and procedures to ensure all actions recommended by previous inspectors have been actioned.</p>	<p>Monitoring Officer</p> <p>December 2025.</p>
Risk Management	<p>The Council's Risk Strategy has undergone a complete overhaul and the new risk</p>	<p>Head of Legal Practice</p>

	management framework is bedding in. A refreshed Corporate Risk register will go to Cabinet Members in June and thereafter every 6 months. The refreshed register will also be considered by the General Purposes Committee. We will seek to improve our risk maturity self-assessment rating.	and Compliance December 2025
Global Internal Audit Standards	The Public Sector Internal Audit Standards required the Council to arrange for an external review of the internal audit function every 5 years and that was undertaken in 2025. A Quality Action Improvement Plan is being developed and will monitored and progress tracked over the coming year.	Head of Internal Audit March 2026
Emergency Planning	An Emergency Planning exercise is planned for October/November 2025 in order to test the organisation's preparedness and capability for responding to a major incident. We would like to further develop and improve community resilience	Emergency Planning Manager March 2026
Business Continuity Planning	A new approach has been adopted in relation to BCM plans and impact analysis and this will be implemented over the coming year.	Emergency Planning Manager March 2026
Constitution	We will create a work programme for the review of the various codes and policies contained within the Constitution to ensure they are up to date and fit for purpose.	Head of Governance, Scrutiny & Registration July 2026

Appendix 2

Governance issues and Improvement Plan from 2023/24 AGS

The Council undertakes an annual review of the effectiveness of its governance arrangements and produces an Annual Governance Statement which is published with its Statement of Accounts. The table below shows the issues identified in the 2023AGS and updated in the 2024 AGS.

Governance Issue/ Area of Focus	Overview 2023	Update 2024/25
Financial Resilience	<p>The financial climate continues to be a challenge for the Council due to the impact of inflation, service demand increases and the impact of the wider economic circumstances and risks. The financial year 2023/24 closed with a forecast significant depletion in risk reserve levels.</p> <p>The cumulative impact of the general economic conditions, inflation and construction price inflation, and interest rate rises require close monitoring of the budget and reviewing the medium-term financial plan assumptions. In particular, the scale of the temporary accommodation cost pressure is resulting in an in year significant financially challenging position. Further the future budget gap remains significant as anticipated funding levels fall short of the forecast increased cost pressures.</p>	<p>Financial resilience remains a top priority. There are three phases for the organisation on addressing the financial challenges: <i>stabilise</i> the current financial year, <i>save</i> for the future years and longer term <i>transformational</i> focus. These workstreams span capital and revenue budgets and progress is being driven through the Executive Management Team Budget meetings.</p> <p>Progress will be reported in the autumn as part of the monitoring and budget setting cycles.</p> <p>The Council's risk reserves continue to be below Minimum Threshold level. Exceptional Financial Support of £20m for 2024/25 has been used in order to protect reserves and bring them closer to Minimum Threshold level.</p>

Governance Issue/ Area of Focus	Overview	Update and further actions planned
		<p>The Council Plan provides a strategic direction for the Council as it continues to invest in the borough to deliver positive outcomes for residents. The Plan emphasises the need for financial resilience and moving to a position where we are less reliant on central government funding and instead resourced more by funding generated in-borough and through inward investment using levers such as our Local Plan.</p>
Financial Impact	The Council continues to operate in an environment of	Looking forward to 2025/26 the Council has a number of workstreams underway in response to the financial challenges, these were set out in the Section 25 statement: including focusing on continuing to identify savings and reduce demand pressures.

Governance Issue/ Area of Focus	Overview	Update and further actions planned
	<p>considerable uncertainty and financial challenge. The potential financial impact of the ongoing challenges in 2023/24 and future years continues to be a significant area of concern and ongoing focus through the Council’s budget setting and in year budget monitoring processes.</p> <p>The Council continues to focus on financial planning through the regular review and updating of the Medium Term Financial Plan to reflect any known significant changes and the estimated financial implication and put in place mitigating actions where possible.</p>	
Increase in Service Demand	<p>The key areas of budget pressure that continue to be felt in the Council’s demand driven services include:</p> <ul style="list-style-type: none"> • Adults Social Care, specifically Learning Disabilities and Older People and people with physical disabilities services. • Homelessness services, specifically the provision of Temporary Accommodation. <p>Homelessness is a key area of concern with the Council experiencing unprecedented demand from residents losing their homes. This is at a time when the private rented sector is contracting, rents are rising and there is a severe shortage of affordable privately rented homes across the whole of the southeast of England. The supply of temporary accommodation has</p>	<p>Actions taken in relation to Adults and Children’s Social Care:</p> <ul style="list-style-type: none"> • Service transformation work in planning for in- house services (transport, enablement) and single point of access for adults with physical disabilities and older people. • Review of positive behaviour support offer and market development for adults with learning disabilities. • Transformation of community mental health services in partnership with NCL ICB and the North London Mental Health partnership. <p>New actions for 2024/2025:</p> <ul style="list-style-type: none"> • preparation for the reintroduction of regulatory

Governance Issue/ Area of Focus	Overview	Update and further actions planned
	<p>also fallen, meaning that the service has been dependent on commercial hotels and shared accommodation.</p>	<p>inspections for Councils with Adult Social Care and Children’s Social Care responsibilities– Programme board in place with sub-groups covering all key areas with regular updates to EMT and Scrutiny Panel as well as member briefings.</p> <ul style="list-style-type: none"> • Worked with schools to reduce the number of falling school rolls. • Launched 5 Family Hubs, increasing prevention and reducing demand on statutory children’s services. • Implement recommendations from the Ofsted and CQC inspections conducted during 2024. • Invest in preventative SEN services, such as speech and language and autism support. <p>The level of demand on key services will continue to be closely monitored in 2023/24, with mitigating actions put in place where possible.</p> <p>A new approach to maximise the opportunities for residents to secure affordable accommodation in the light of increased pressures on accessing temporary and affordable housing in the borough is being developed, with a new service model and a revised placement policy proposed in 2023/24.</p> <p>There are Divisional Risk Registers that regularly review key risks across the department.</p>

Information Governance	The Council requires adequate security controls and processing of its data and information in order to provide excellent protection of data and service to customers in regard to its duties under the Data Protection and Freedom of Information Acts.	The Cyber Security function has an ongoing monitoring and work plan to further enhance the Council's data security. This is reported to the GPC. The cross-council information governance board is in place and meets regularly.
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Governance Issue/ Area of Focus	Overview	Update and further actions planned
Subsidiary Company Strategy	The Council's subsidiary companies deliver services to assist in provision to residents. However, they represent significant investment from the Council, and it is therefore appropriate that their use and role in the Council's holistic approach to service delivery is reviewed at regular intervals.	The Council has commissioned independent strategic reviews of its companies, to shape and inform the MTFP. A quarterly review of the Council companies is reported to Cabinet, increasing robustness and transparency of reporting.
Statement of Accounts	Statement of Accounts 2019/20, 2020/21, 2021/22 – audit outstanding The Council Statement of Accounts for 2019/20, 2020/21, 2021/22 and 2022/23 audit has been delayed.	The General Purposes Committee receives regular updates on the progress of the accounts external audit and the improvements in the Council's processes. The corporate finance function has been restructured to build in resilience. The corporate team has had significant impact on the quality of work undertaken and drive to embed improved processes. In this context of unaudited Statement of Accounts, assurance around the credibility of the finance function is sought from alternative sources including: internal audit, reviewing of public interest reports and assessing LBE in the light of these, the CIPFA FM independent review, external reviews such as our MRP policy (February 2022); training for all Housing and Finance colleagues on HRA financing (this was in response to public interest reports in other councils).
Purchase Cards	Purchasing goods via the Council's main purchasing system, Neptune, is the Council's preferred method to pay and purchase goods and services. However, Purchase Cards (P Cards) were introduced some	As a direct and immediate result of the audit, additional measures were introduced to improve the level of compliance, which resulted in improved compliance.

Governance Issue/ Area of Focus	Overview	Update and further actions planned
	<p>years ago to enhance the purchase to pay process, providing an easy and flexible alternative for buying small spend items.</p> <p>The Council’s Financial Regulations and Contract Procedure Rules set out the guidelines that officers must comply with when purchasing goods and services on behalf of the Council.</p> <p>The number of P Cards in circulation increased during the coronavirus pandemic. The period over the pandemic necessitated greater flexibility and the ability to support residents.</p> <p>An internal audit of the P Card process was issued with limited assurance and identified non-compliance with P Card policy and procedures and a risk of fraudulent transactions taking place.</p>	<p>Considerable work has now taken place to tighten the policy and rationalise the number of cards in circulation by almost half and reduce/homogenise card limits. These changes ensure improved compliance and control going forward.</p>
<p>Improving communication on budget matters and improving links to the Council Plan</p>	<p>The importance of culture in financial resilience is well documented in public interest reports.</p> <p>Although CIPFA FM scored well on leadership. The Corporate Peer Review identified opportunities to improve communication on budget to the wider organisation.</p> <p>Clearly link our Medium-Term Financial Plan to our new Council Plan.</p>	<p>Development of a wider communication approach for the 2025/26 budget strategy is underway to drive consistency of messaging throughout the organisation. This includes clear messages on budget holder accountability.</p> <p>In addition, a briefing session will be undertaken for all budget holders to ensure they understand their roles and responsibilities. This will include the outcome of a review of departmental schemes of delegation programmed in this year, communicated to the wider</p>

Governance Issue/ Area of Focus	Overview	Update and further actions planned
		<p>organisation.</p> <p>Further actions are underway to link the MTFP and the new Council Plan, recognising that the MTFP is integral to the implementation of the Council Plan.</p>
<p>Housing Assurance Framework</p>	<p>The Council has developed a new assurance framework covering the Council Housing Service to ensure conformance with the new regulatory framework for social housing.</p> <p>The number of reported cases relating to damp and mould or conditions that increase the risk of damp and mould has been included in the corporate performance report.</p>	<p>The new assurance framework was approved by Cabinet in February 2023 enabling transparency and oversight of performance. The framework will help ensure that the service meets the proposed changes to the Social Housing Regulation and the four consumer Standards by reporting in a transparent way on performance.</p> <p>The framework will mitigate the risks associated with non-compliance against the Housing Regulators consumer standards using a three lines of defence model aligned to the key risks which may prevent compliance with the regulatory standards and to provide stronger governance structure around the Consumer Standard.</p> <p>The Council Housing workplan for 2024/2025 has been developed to embed and monitor all requirements of the Assurance Framework and to ensure these are maintained or updated when appropriate.</p> <p>A review of our approach to the new addition of Damp and Mould has seen improvement actions</p>

Governance Issue/ Area of Focus	Overview	Update and further actions planned
Procurement	The Council will review its procurement policies and procedures to ensure they reflect the new procurement rules expected to be introduced in October 2024.	Implemented
Constitution	<p>The Council will review its Council Procedure Rules to ensure they are up to date and support the democratic process.</p> <p>We will create a work programme for the review of the various codes and policies contained within the Constitution to ensure they are up to date and fit for purpose.</p>	<p>Complete</p> <p>Still to do</p>
Support for Democratic process and members	This will include an annual review of political balance and an annual review of members allowances	Complete
Overview and Scrutiny Committee	The Council will review its scrutiny structure to ensure it reflects the Council's policies.	Complete
Health & Safety	Review the effectiveness of the Council's	

Governance Issue/ Area of Focus	Overview	Update and further actions planned
	arrangements to manage the H&S and well-being of staff, visitors, and others.	Complete
Covert Surveillance	Make improvements to the way we oversee and manage use of the RIPA powers and the way we store and manage information obtained as a result thereof. This follows the self-assessment undertaken in March 2024 and submitted to the IPCO.	Complete
Code of Practice on Good Governance for Statutory Officers.	This new code adopted by CIPA, SOLACE and LLG will be reviewed and considered in the coming year.	Complete
Risk Management	The Council's Risk Strategy is currently under review and will soon be reported to the Council's Assurance Board and to the General Purposes Committee for endorsement. We will also consider how to better embed the culture that 'everyone is a risk manager' across the organisation.	<p>A new Risk Management Strategy was presented to EMT in December 2024. Following engagement with the Deputy Leader and Informal Cabinet it was approved by Cabinet on 23rd April 2025.</p> <p>Under the new Risk Management Strategy, the governance arrangements change, and risk is no longer reported to Assurance Board, but instead to EMT and Informal Cabinet every six months in July and January. GPC also has a role in risk and will review the new Risk Management Strategy on 30 June 2025 and will review the Corporate Risk Register annually, scheduled for 23rd July 2025</p> <p>Implementation of the new strategy is in progress and a full risk register refresh has been undertaken. The Risk Management Group Terms of Reference have been refreshed and membership</p>

		expanded to include specialist roles such as Principal Auditor, Insurance Manager, Head of Corporate Health and Safety. Now that the risk strategy is being implemented plans for training Members and Senior Leadership are underway with a view to increase risk maturity.
Global Internal Audit Standards	We will review the new global internal audit standards as applied to the public sector.	Completed but more work ongoing
5 year review of the Internal Audit Function	The Public Sector Internal Audit Standards require the Council to arrange for an external review of the internal audit function every 5 years and that will take place some time in 2024-25.	Complete
Business Continuity	A new approach has been adopted in relation to BCM plans and impact analysis and this will be implemented over the coming year.	Complete