

For the year ended 31 March 2025



Ref: --
Date: 19/12/2025

Members of the Audit Committee
Wyre Forest District Council
Finepoint Way, Wyre Forest House,
Kidderminster
DY11 7WF

Dear Sirs and Madams

Wyre Forest District Council – Auditor's Annual Report 2024/25

We are pleased to attach our Auditor's Annual Report for the financial year 2024/25. This report summarises our audit conclusions and highlights the key findings arising from our value for money work.

We have initially discussed the contents of our report with management and have incorporated their comments where relevant.

This report is intended to be solely for the information and use of management and those charged with governance of the Council and should not be shared with anyone beyond the Council without our prior approval.

We would like to take this opportunity to thank the Council's officers for the co-operation and assistance afforded to us during the course of the audit.

Yours faithfully

Bishop Fleming Audit Limited

Bishop Fleming Audit Limited

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1. Introduction

Our Auditor's Annual Report (AAR) summarises the work that we completed for Wyre Forest District Council (the Council) for the year ended 31 March 2025.

The Council is responsible for:

- keeping proper accounts and proper records in relation to the accounts and for maintaining an appropriate system of internal control;
- the preparation of annual accounts for each financial year. Such accounts must present a true and fair view and comply with the requirements of enactments that apply to them; and
- putting in place appropriate arrangements to secure the economy, efficiency and effectiveness in its use of resources and to maintain an effective system of internal control that supports the achievement of its policies, aims and objectives whilst safeguarding and securing value for money from the public funds at its disposal.

The scope of our work is set in accordance with the National Audit Office's (NAO) Code of Audit Practice (the Code) and the International Standards on Auditing (ISAs) (UK). Our work is planned to provide a focused and robust audit. We are responsible for and are required to provide an independent opinion as to whether the financial statements:

- give a true and fair view of the financial position of the Council at the year end and of its expenditure and income for the year then ended;
- have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

We are also required to report to the Council by exception the following matters, if:

- the Annual Governance Statement does not comply with "Delivering Good Governance in Local Government: Framework 2016 Edition" published by CIPFA/SOLACE; or
- we issue a report in the public interest under Section 24 of the Local Audit and Accountability Act 2014; or
- we make a written recommendation to the Council under Section 24 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application to the court for a declaration that an item of account is contrary to law under Section 28 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we issue an advisory notice under Section 29 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014, in the course of, or at the conclusion of the audit.

In addition, we are also responsible for reviewing the Council's arrangements in place to secure economy, efficiency and effectiveness in its use of resources. The Code requires us to report on the Council's arrangements under three specified reporting criteria:

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

We carried out our work in accordance with our Audit Plan which we issued to the Council on 26 March 2025.

2. Executive summary

Results from the audit of the financial statements

We completed our audit of the financial statements and issued our unmodified audit opinion on 19 December 2025. See section 3 for more details.

We also completed component auditor procedures, in line with the NAO group auditor instructions. We had no matters to report from this work.




Results on our work on other matters

We completed our review of other matters in line with our issuing of the audit opinion on 19 December 2025. There were small number of areas that required updating and amending in the financial statements, which have been completed by management. See section 3 for more details.




Results from our work on VFM arrangements

Under the Code, we are required to consider whether the Council has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2025.

Our conclusions are summarised below. See sections 4-8 for more details.

Financial sustainability		We did not identify any significant weaknesses in the Council's arrangements for financial sustainability. We have also not made any recommendations.
Governance		We did not identify any significant weaknesses in the Council's governance arrangements. We have also not made any recommendations.
Improving economy, efficiency and effectiveness		We did not identify any significant weaknesses in the Council's arrangements for improving economy, efficiency and effectiveness. We have also not made any recommendations.

Key:

	Green - No significant weaknesses in arrangements identified and no recommendations made
	Amber - No significant weaknesses in arrangements identified but recommendations for improvement made
	Red - Significant weaknesses in arrangements identified and recommendations made

3. Audit of the financial statements

Audit opinion on the financial statements

The scope of our work is set in accordance with the Code and the International Standards on Auditing (ISAs) (UK). As stated in section 1 of this report, we are required to provide an independent opinion as to whether the financial statements:

- give a true and fair view of the financial position of the Council at the year end and of its expenditure and income for the year then ended;
- have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

We gave an unqualified opinion on the Council's financial statements on 19 December 2025.

Key issues arising from the accounts audit

Our testing and review of the financial statements have not identified any significant issues that need to be brought to the attention of the members. The unaudited accounts and working papers provided were of a good quality, supporting the appropriate progression of the review process and only a few amendments were required.

Other matters

As stated in section 1 of this report, we are also required to report to the Council, by exception, the following matters, if:

- the Annual Governance Statement does not comply with "Delivering Good Governance in Local Government: Framework 2016 Edition" published by CIPFA/SOLACE; or
- we issue a report in the public interest under Section 24 of the Local Audit and Accountability Act 2014; or
- we make a written recommendation to the Council under Section 24 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application to the court for a declaration that an item of account is contrary to law under Section 28 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we issue an advisory notice under Section 29 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014, in the course of, or at the conclusion of the audit.

We concluded that there were no matters to bring to the Council's attention in respect of these matters.

Audit certificate

At the end of the audit, as auditors, we are required to certify the completion of the audit. The effect of this certificate is to close the audit and marks the point when the auditor's responsibilities in respect of the audit of the period covered by the certificate have been discharged.

We cannot formally conclude the audit and issue an audit certificate for Wyre Forest District Council for the year ended 31 March 2025 in accordance with the requirements of Local Audit and Accountability Act 2014 and the Code until we have confirmation from the NAO that no additional work (beyond submission of the Assurance Statement) will be required in respect of the Whole of Government Accounts exercise.

More detailed findings can be found in our Audit Completion Report which was reported to the Audit Committee on 26 November 2025.

4. Value for Money

Under the Code, we are required to consider whether the Council has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2025.

The Code requires us to report our commentary on the Council's arrangements under three specified reporting criteria:

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

The NAO has issued guidance for auditors to report against each of the three specified reporting criteria. The guidance also includes a number of further areas for review within each criterion for the auditor to assess those arrangements.

At the planning stage, we highlighted a risk of significant weakness in the Council's arrangements relating to the improvement of economy, efficiency, and effectiveness, as reported in our 2023/24 Auditor's Annual Report. This was in relation to the Council's performance management arrangements and was first identified in the then auditor's 2022/23 Auditor's Annual Report issued in March 2024. The auditor at the time (Grant Thornton UK LLP) recommended that the Council invest in its performance management arrangements throughout the organisation as a means to focus resources on priorities and drive improvements. Because of the timing of the issue of the 2022/23 Report, the Council was unable to fully address the significant weakness by 31 March 2024. As part of our work for 2024/25, we therefore assessed the measures implemented by the Council to address this significant weakness.

We asked management to complete an evidenced self-assessment of the Council's arrangements. We then reviewed the evidence provided and carried out follow up work as appropriate to consider whether there were any significant weaknesses in the arrangements for securing economy, efficiency and effectiveness in its use of resources.

Our commentary on the Council's arrangements in each of these three areas is set out in sections 5, 6 and 7 of this report.

5. Financial sustainability

We considered how the Council plans and manages its resources to ensure it can continue to deliver its services, including how it:

- ensures that it identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them;
- plans to bridge its funding gaps and identifies achievable savings;
- plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities;
- ensures that its financial plan is consistent with other plans such as workforce, capital, investment, and other operational planning which may include working with other local public bodies as part of a wider system; and
- identifies and manages risks to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions underlying its plans.

Overview and 2024/25 outturn

The Council's net assets increased from £55.86 million to £57.12 million as at 31 March 2025. The principal factor driving this growth was the improvement in the Council's pension fund position, with the deficit reducing from £8.45 million in 2023/24 to £4.10 million in 2024/25. This was partially offset by a £0.5 million reduction in the value of property, plant, and equipment compared to the prior year. Fluctuations in pension valuations of this nature are common and consistent with movements observed across the local government sector in 2024/25. Similarly, changes in asset values reflect both the Council's capital investment activity and its regular revaluation processes.

The Council's usable reserves decreased slightly from £27.634 million as at 31 March 2024 to £27.008 million as at 31 March 2025. This decrease is primarily due to the deficit on the Provision of Services during the year amounting to £3.72m as reported in the Comprehensive Income and Expenditure Statement, which is then partially offset by "Adjustments between the accounting basis and funding basis under regulations" amounting to £3.09m. This led to total net impact of £0.62m on usable reserve balance during the year. These statutory adjustments ensure compliance with both proper accounting practices and legislative requirements, removing non-cash items such as depreciation and pension costs so that only usable resources are reflected within the General Fund balance.

Excluding the Collection Fund Reserve, the Council's General Fund earmarked reserves decreased by £2.693 million during the year, mainly due to the utilisation of the Future High Streets Fund – DRF for Capital Financing (£2.75 million). These reserves continue to provide a financial buffer against potential future pressures. The management of earmarked reserves remain consistent with the Council's approved Reserves Policy, which defines the purpose of each reserve, its link to strategic priorities or financial resilience, and the governance arrangements for drawdown. This framework ensures appropriate oversight, accountability, and responsible financial stewardship.

The General Fund budget for 2024/25 was set at £14.294 million, incorporating a planned reserve contribution of £342,000, resulting in a net budget requirement of £13.951 million. The final outturn for the year was £13.323 million, representing a £660,000 underspend, which enabled an increase of £40,000 in the Council's working balance.

Financial planning and monitoring

The Council has appropriate arrangements in place to plan and monitor its finances.

In 2023, the Council introduced its Corporate Plan 2023–2027, providing a strategic framework for delivering its key priorities and desired outcomes. The Plan underpins decision-making across the organisation, particularly in relation to the Transformation Programme and the identification of resulting efficiencies. In addition to driving service improvement, the transformation agenda is closely aligned with the Council's Medium-Term Financial Strategy (MTFS), supporting the sustainable delivery of services within the resources available.

The Council developed a balanced, three-year rolling budget (2024–2027) through its Medium-Term Financial Strategy (MTFS). The budget strategy for 2024/25 was approved by Council on 21 February 2024, following consultation with key

stakeholders, including local businesses and the community. The strategy seeks to prioritise projects with the greatest impact and is updated as the year progresses to reflect emerging financial circumstances. The 2024/25 budget included a Council Tax increase of 2.997%, balancing the Council's financial pressures against the potential impact on local taxpayers.

Financial planning has been appropriately structured, recognising the challenges of tighter budgets and increasing service demands. The MTFS incorporates contributions to risk reserves, sensitivity analysis, and clear implications for both operating and capital costs, which are presented in business cases and budget papers to the Cabinet and the Council. Recommendations also outline how identified cost pressures will be mitigated.

Oversight of the MTFS is maintained through the Transformation and Commercial Programme Board, which monitors progress on savings, efficiency measures, and income generation. In addition, quarterly performance reports are provided to both the Overview & Scrutiny Committee and the Cabinet, ensuring that financial targets and cost-saving initiatives are closely tracked against key performance indicators. This proactive governance framework allows the Council to respond effectively to emerging pressures while supporting long-term fiscal sustainability.

Securing financial sustainability remains a core Council priority, with associated risks recorded in the Council's Risk Register. Mitigating controls and actions are regularly reviewed by management, decision-makers, and the Audit Committee in line with the Risk Management Strategy.

Treasury management remain effective during the year. Management carried out daily catch-up sessions that provide real-time updates on cash flow and financial positions, allowing officers to respond promptly to internal or market fluctuations. These are complemented by bi-monthly formal treasury review meetings, where senior management and finance officers review the Council's treasury strategy, investment performance, and overall alignment with financial objectives. Looking ahead to 2025/26, the Council does not anticipate the need for short-term borrowing, reflecting the strength of its reserves and income streams. Avoiding borrowing reduces exposure to interest rate risks and helps maintain low financing costs amid rising inflation and rates.

To support financial resilience, the Council makes use of the CIPFA Financial Resilience Index. This publicly available tool benchmarks the Council against similar local authorities, providing a transparent view of its ability to manage financial risks. In addition, the Council maintains a General Risk Reserve to provide contingency funding against unforeseen pressures, particularly in light of growing service demands and inflationary cost increases.

Achieving efficiency savings

The Wyre Forest Forward savings programme remains pivotal in reviewing the Council's operations to ensure a balanced budget and valuable service delivery. The Council delivered a £660,000 underspend against its net revenue budget for 2024/25. This favourable variance reflects effective budgetary control, supported by prudent financial management, enhanced procurement practices, service redesign, careful management of staffing vacancies, growth in income from fees and charges, lower operational property costs, receipt of additional ring-fenced government grants, and proactive treasury management.

2025/26 financial planning

The Council's forward-looking financial strategy for 2025/26 is based on securing sustainable income streams, managing risks, and continuing its focus on carbon reduction. This was highlighted in its budget consultations and long-term planning for maintaining service levels while addressing budget shortfalls. The Cabinet considered the final draft budget before recommending approval by the Council on 26 February 2025. The budgeted net expenditure totalled £15.685m, with a contribution from reserves amounting to £90k, resulting in a net budget requirement of £15.594m for 2025/26.

The 2025/26 financial year is underpinned by several key funding assumptions. Under the Provisional Local Government Finance Settlement, the Council expects to receive £313k from the New Homes Bonus, representing the final year of this grant, with no future allocations anticipated. No income has been assumed from the Funding Guarantee in the 2025–28 MTFS. The Council will also receive a £400k Recovery Grant in 2025/26, which has been incorporated within the Revenue Support Grant (RSG) total on the expectation that future funding reforms will continue to reflect deprivation indicators. The RSG allocation of £178k assumes an updated needs assessment from 2026/27 onwards.

The Council projected £753k in Business Rates growth above the baseline funding level for 2024/25; however, a Business Rates reset is anticipated in 2026/27, which is expected to remove this growth. Transitional funding has been assumed to cushion the impact of both the reset and wider funding reform over a two-year period, with any shortfall in 2026/27 and 2027/28 to be met from the Business Rates Equalisation Reserve. The MTFS also assumed a 2.99% annual Council Tax increase and a 3% pay award for 2025/26.

The projected budget gap for 2027/28, as set out in the MTFS, is £2.239 million, although this remains subject to considerable uncertainty pending the outcome of local government funding reform. The MTFS incorporates both essential and strategic priorities, with a focus on managing inflationary pressures prudently. While the identification of new income streams, further efficiencies, or additional government funding would help strengthen the Council's position, the Council currently has sufficient reserves to balance its budget through to 2027/28. The reserves are expected to remain at a favourable level, with an estimated balance of approximately £1.7 million at the end of 2027/28. The Finance Team, working closely with service managers, continues to monitor, refine, and update financial forecasts through ongoing evaluation and review.

Based on the work carried out, we are satisfied that there are no significant weaknesses in the Council's financial sustainability arrangements.

6. Governance

We considered how the Council ensures that it makes informed decisions and properly manages its risks, including how it:

- monitors and assesses risk and how it gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud;
- approaches and carries out its annual budget setting process;
- ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information (including non-financial information where appropriate); supports its statutory financial reporting requirements; and ensures corrective action is taken where needed, including in relation to significant partnerships;
- ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency. This includes arrangements for effective challenge from those charged with governance/audit committee; and
- monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of officer or member behaviour (such as gifts and hospitality or declarations/conflicts of interests), and for example where it procures or commissions services.

Risk management

Last year we noted that the Council's previous external auditors, Grant Thornton, had made improvement recommendations around the Council's risk management processes which included greater clarity on scoring risks, mitigations and target scores. At the time we concluded that limited progress had been made in addressing the recommendations made by the 2023/24 year-end in part due to the timing of when the recommendations had been made.

An updated Risk Management Strategy was implemented as approved by the Cabinet in April 2024 and included more robust documentation, assessment and understanding of risk as well as escalation processes. During the year, the Council provided targeted training to the relevant officers for risk management by January 2025 to strengthen the risk management framework.

The Corporate Risk Register has also been enhanced in 2024/25 to include the movement in risk scores since the previous assessment. This improvement provides clearer visibility of escalating and de-escalating risks, enabling Members to more easily identify areas requiring increased or reduced attention and to adjust mitigation strategies accordingly. In addition, the process for reviewing the Corporate Risk Register has been strengthened. Furthermore, a refresh of the Risk Management Strategy in March 2025 has increased the reporting frequency to the Audit Committee from twice to four times per year. This will be kept under review to ensure it is not too frequent and could detract from the Committee's focus on other key areas of work. During the year, the Council provided targeted training to the relevant officers for risk management in January 2025 and during the course of our work, we have seen actions have been taken to strengthen the risk management framework.

During the year, the Council has further progressed its risk management journey by developing assurance measures, KPIs, and a risk tolerance and appetite statement. Work has also been completed to define risk scores and strengthen mitigation plans to align risks with target levels.

Internal control

During the year the internal audit services were provided by BDO, who delivered a risk based annual plan for 2024/25 as approved by the Audit Committee in March 2024. As in the previous year, BDO provided a plan that followed the expected format, providing the Audit Committee with assurance to enable it to assess whether internal controls have operated as expected.

Internal audit progress reports are delivered to, and considered by the Audit Committee, to ensure sufficient monitoring and response to recommendations. 100% of the 2024/25 Annual Plan had been completed by the March 2025 Audit Committee meeting. The 2025/26 Annual Plan produced by BDO was approved in the March 2025 Audit Committee.

No pervasive or significant weaknesses in internal controls have been identified by internal audit with a 'Moderate Assurance' opinion given overall by the Head of Internal Audit and just one 'high' graded recommendation in respect of the 2024/25 Annual Plan. This recommendation was in relation to controls with regards to the management of outsourced

providers for Garage Outsourcing. The review identified that essential procurement procedures for outsourced garage works had not been followed. Recommendations to address the issues raised in respect of this have been agreed by management.

Officer and member codes of conduct explicitly cover fraud risk, and declarations are monitored regularly, with members required to declare interests at the start of each decision-making meeting.

Counter-fraud arrangements were considered by the Audit Committee in July 2024 and September 2025, including the Annual Self-Assessment against the CIPFA Fraud Standards. The Audit Committee formally adopted the CIPFA 2014 Code of Practice on Managing the Risk of Fraud in July 2024. The Anti-Fraud Plan has been updated to reflect the controls in place across procurement and financial processes, and the review confirms that these controls are now embedded.

Declarations of interest are recorded before each decision-making meeting within the minutes and are made publicly available and separate declarations of interest are required to be made by tender evaluation panel members. It was noted in our review that further improvements could be made in the published register of interests to ensure the dates and reasoning is clearly reflected to ensure transparency and sufficient disclosure. The Council added additional fields to the disclosure and reviewed at least bi-annually during 2024/25. Internal auditors carried out their review and confirmed to the July 2024 Audit Committee meeting that the register of interest recommendation has been achieved.

Budget setting and budgetary control

Consistent with the arrangements in 2023/24, the budget-setting process at the Council begins with the preparation of a revised in-year budget, which is then submitted for approval. This approach ensures that the most up-to-date forecasts of the year-end financial position form the foundation for planning the next year's budget. The process runs in parallel with the development of the MTFS, reflecting the close interdependence between the two. In addition, a budget assumptions and context paper is prepared, incorporating sensitivity analysis to support the robustness of key assumptions and strengthen decision-making.

Budget preparation is a collaborative exercise involving budget holders and the finance team, ensuring that financial plans are both realistic and aligned with service objectives. Once initial drafts are complete, they are reviewed and formally approved by the respective budget holders and Cabinet members, reinforcing accountability throughout the process.

The consolidated draft budget is subsequently presented to the Cabinet and Corporate Leadership Team for detailed review and refinement. Formal budget proposals are then developed by Cabinet and referred to the Strategic Review Panel for further discussion and scrutiny. This ensures effective engagement of all key stakeholders before final approval.

As noted in section 5 (financial sustainability), budgetary control arrangements are well established, and we are satisfied that regular monitoring and oversight take place throughout the year.

Decision making

The Council has established sound governance and decision-making arrangements.

To support consistency and transparency, standard report templates are used, ensuring that all relevant information is captured and that documents progress through the required review and approval stages. Draft reports are initially scrutinised by statutory officers before being discussed at the Corporate Leadership Team (CLT). Following this, they are presented to Cabinet members and subsequently finalised for consideration by the Overview and Scrutiny Committee. The Overview and Scrutiny Committee, or the appropriate scrutiny panel, provides an additional layer of challenge prior to key decisions being taken. This structure demonstrates that effective oversight and accountability mechanisms are in place.

The Head of Resources, who also serves as the Section 151 Officer, is a permanent member of the CLT and reports directly to the Chief Executive. This arrangement provides clear access to senior management and facilitates early involvement in strategic discussions.

The Audit Committee continues to operate effectively, maintaining appropriate challenge and holding officers and Programme Boards to account. Its annual self-assessment exercise has not highlighted any significant weaknesses, and training opportunities for members are made available and utilised, with no material gaps identified. Senior leadership fosters an organisational culture that values openness, transparency, and collaboration in decision-making. Stakeholders are consulted where appropriate, ensuring that decisions are informed and inclusive.

The Council also applies structured governance to partnership arrangements, such as the Worcestershire Strategic Housing Partnership, ensuring that each has a defined framework outlining responsibilities, reporting lines, and performance monitoring arrangements.

Ensuring appropriate standards

Consistent with the prior year (2023/24), our audit work did not identify any breaches of legislation or instances of legal or regulatory investigation. Compliance with statutory and ethical requirements continues to be embedded through the Council's established codes of conduct for both members and officers. These set out clear behavioural expectations and ensure that all individuals are aware of their responsibilities.

Staff are routinely reminded to complete mandatory training and maintain up-to-date declarations of interest, with regular communications issued via email and the Council's internal briefing platform, Wyred Weekly.

No major data protection breaches were identified during the year. Minor incidents that did occur were reported to the ICT Strategy Board and assessed in line with the Information Commissioner's Office (ICO) reporting criteria. One incident was referred to the ICO, for which appropriate remedial action was undertaken, and no further measures were required. Based on our review, we are satisfied that data protection is being effectively managed.

The Council maintains a gifts and hospitality policy within its codes of conduct. The public register of interests was last updated in March 2025, and members and officers are required to declare any relevant interests at the start of meetings.

Based on the work carried out, we are satisfied that there are no significant weaknesses in the Council's governance arrangements.

7. Improving economy, efficiency and effectiveness

We considered how the Council uses information about its costs and performance to improve the way it manages and delivers its services, including:

- how financial and performance information has been used to assess performance to identify areas for improvement;
- how the Council evaluates the services it provides to assess performance and identify areas for improvement;
- how the Council ensures it delivers its role within significant partnerships and engages with stakeholders it has identified, in order to assess whether it is meeting its objectives; and
- where the Council commissions or procures services, how it assesses whether it is realising the expected benefits.

Assessing performance and evaluating service delivery

In line with arrangements in 2023/24, quarterly Budget and Performance reports, which monitor financial and service performance against the Council's priorities outlined in the corporate plan, are reviewed by the Overview and Scrutiny Committee and reported to Cabinet. These reports incorporate actions identified through performance measurement and risk assessments, with progress on actions and measures tracked quarterly. LG Inform benchmarking data for the Council continues to be integrated into these reports allowing comparison with other similar councils.

The Council has adopted the 2024-27 MTFS, which mandates that performance against the revised budget be reported following its approval, through the established quarterly Budget and Performance reporting process.

During 2024/25, the Council progressed the implementation of its 2024 Corporate Peer Challenge (CPC) action plan. A formal Progress Review by the LGA in December 2024 confirmed that all of the CPC's recommendations were either completed or progressing, with no actions rated "off track."

Peer reviewers welcomed positive strides in areas such as embedding the equality, diversity and inclusion strategy, strengthening corporate reporting, and reassessing historic business case decisions. However, they cautioned that the pace of implementation must match the scale of the financial challenges signalled in the medium-term financial strategy, and that greater collective ownership among officers and councillors is essential.

Internally, service planning and governance arrangements have been revised to better embed a "golden thread" from the Council's corporate plan to departmental objectives and individual performance, linking also to the risk register.

The Council's 2024/25 Annual Report describes further progress on regeneration and community priorities, reinforcing that the CPC process is contributing dynamically to organisational transformation.

The Council continues to utilise reports from regulatory bodies, including the Food Standards Agency (FSA), to identify improvement areas and implement targeted actions. In response to the FSA recommendations outlined in the February 2024 report, Worcestershire Regulatory Services (shared service) gained approval from the partner councils to increase its commitment to food law enforcement by directing additional funding towards recruitment. During 2024/25, two Senior Technical Officers and three Regulatory Support Officers were successfully recruited and onboarded. A review of progress against these recommendations remains scheduled for 2025/26, with no material changes to the approach or outstanding concerns identified during 2024/25.

During 2024/25, the Council established four delivery groups to advance its Commercial and Transformation Agenda. Delivery Group 4, the Efficiencies Delivery Unit, is focused on delivering improvements across key project areas:

- Taking a fresh approach to planning, commissioning, and delivering services (Thinking Smarter about Service Delivery) – P1
- Enhancing value through more efficient procurement and partnership working (Smarter Procurement and Service Collaboration) – P2
- Strengthening financial inclusion, housing advice, homelessness prevention, and related support services (Increasing Early Intervention to Reduce Service Demand) – P3
- Creating an environment in which staff can develop, thrive, and innovate through a robust organisational development strategy (Helping Our People Grow) – P4

Projects P1, P2, and P4 are currently being implemented, with progress against agreed actions regularly reported to the Transformation and Commercial Board.

This reflects the Council's prompt action on recommendations from auditors and regulators, with plans developed and implemented by the Corporate Leadership Team and reported to Cabinet and the Audit Committee.

Partnership working

Arrangements are in place to monitor partnership working.

Various governance arrangements are in place for the shared services which the Council has, and Members receive regular performance monitoring reports establishing whether significant partnerships are reaching their stated objectives to ensure that the Council maintains overall decision-making responsibility for matters affecting the body.

Following the mutual termination of the North Worcestershire Economic Development and Regeneration (NWEDR) partnership in July 2024, jointly agreed with Bromsgrove District Council and Redditch Borough Council due to unmet objectives, Wyre Forest District Council has successfully transitioned to standalone economic development and regeneration arrangements, fully aligning with the Council Corporate plan 2023-2027.

The Council engages and consults with key stakeholders through the annual budget consultation. The Budget Consultation ran from 19 December 2024 to 16 January 2025, receiving 435 responses — lower than in previous years. Across all key proposals, the majority of respondents expressed support. The highest level of support (87%) was for funding an additional Environmental Protection Officer, followed by strong backing for extending the litter blitz squad (77%) and raising income targets by £115,000 over three years (76%). Proposals to extend funding for parking enforcement officers and invest £50,000 in inclusive play equipment also received majority support at 61% and 56%, respectively. In open comments, residents frequently raised issues around litter, dog fouling, and illegal parking, alongside suggestions for increasing enforcement, reviewing parking charges, generating income through advertising, and concerns about council tax affordability and councillor expenses.

Commissioning and procuring services

For 2024/25, the Council's procurement strategy remains broadly consistent with that last updated in March 2023. The strategy continues to be structured around three key themes — governance and compliance, collaboration, knowledge and innovation, and performance culture — and includes a delivery plan running through to the end of 2024. This plan outlines the need for regular reporting to the Council on both commercial performance and the delivery of financial and non-financial benefits.

While the overarching framework remains appropriate, there is scope for refinement to ensure the strategy remains aligned with evolving procurement regulations and emerging best practice.

The procurement strategy also includes a progress table that assesses the Council's current position against its defined actions for achieving a positive performance culture. This provides a useful mechanism for tracking implementation and identifying areas for improvement.

Performance of key service providers and contractors continues to be monitored through a combination of monthly reporting and quarterly client meetings. Contract documentation sets out the agreed performance monitoring arrangements and the process for addressing non-compliance, consistent with the Council's Invitation to Tender (ITT) templates and specification guidance. These arrangements are applied to major contracts, such as the subcontracted management of Wyre Forest Leisure Centre, where detailed KPIs and escalation procedures are in place. Our review of this contract confirmed that the performance management framework remains adequate and that assessments are undertaken to determine whether expected outcomes are being achieved.

Further training for both members and officers was identified to be required over procurement and contract management in the 2021/22 and 2022/23 combined AAR. This was added to the training programmes for the Audit Committee and members. Training for both officers and members was delivered during 2024/25 - Procurement fraud awareness training was delivered to Managers Forum in July 2024 and procurement training for Audit Committee was delivered in September 2024.

Local Government Reorganisation

Wyre Forest District Council faces possible abolition by April 2028 under the Government's local government reorganisation plans. The "OneWorcestershire" single unitary model, backed by Wyre Forest residents in the June 2025 survey, will likely

transfer all district services i.e., planning, housing, leisure, and environmental health; into one new council. This promises £multi-million savings, simpler public access, and resilience against a £300m Dedicated School Grant's deficit and soaring adult-social-care costs but brings short-term transition costs and risks to hyper-local voice. The Council continues to monitor and engage with regional discussions on Local Government Reorganisation (LGR), working collaboratively with Worcestershire partners to understand potential implications for governance, service delivery, and future funding arrangements.

The Council voted to support the "OneWorcestershire" proposal at a Special meeting of the Council on 12 November, with the final proposal due to the Government by 28 November.

Prior year external audit key recommendations

A 'key recommendation' to address a significant weakness in the Council's arrangements for improving economy, efficiency and effectiveness was made by the predecessor auditor in their 2022/23 AAR. This recommendation required the Council to invest in its performance management arrangements as a means to focus on priorities and to drive improvements. It went on to say that clearer Key Performance Indicators (KPIs) that relate to priorities and service standards, integrating performance, risk and finance reporting and using performance information to manage its key contracts should be improved.

As part of our 2023/24 work we followed up the Council's progress on addressing this significant weakness noting that a number of actions had been taken but as they were largely after the year-end, the recommendations made remained ongoing.

We conducted a review of the Council's performance management process for 2024/25. As part of our work, we examined monthly performance reports such as those covering Leisure Centre operations and Technical Services and Maintenance for May 2024. These reports capture performance across operational, technical, and maintenance activities at the Leisure Centre. The evidence provided by the Council confirms that the key recommendation has been implemented during 2024/25.

Based on the work carried out, we are satisfied that there are no significant weaknesses in the Council's arrangements for improving economy, efficiency and effectiveness.

8. Recommendations

KEY:



Red - Recommendations that refer to issues that have resulted in a significant weakness in the Council's arrangements.



Amber - Recommendations that should improve the arrangements in place at the Council but are not as a result of identifying a significant weakness.

Current Year Issues

None identified.

Prior Year Issues – Resolved

Risk Management	
<p><u>Governance</u></p> <p>The Corporate Risk Register does not currently document the movement in risk scores since the previous assessment. Whilst the movement in risk scores is not flagged within the risk register, there is a section and table included in the covering report to Audit Committee that flags and explains any movements. However, in the absence of movement in risk scores in the risk register, it can be difficult for Members to gain quick oversight of escalating and de-escalating risks which may require more/ less attention and revised mitigation strategies.</p> <p>In addition currently the Audit Committee reviews the risk register every 6 months while it is reviewed by CLT quarterly.</p>	<p><u>Recommendation</u></p> <p>Movement in the risk score should be documented to make Members aware of escalating and de-escalating risks from last review. This can be recorded using arrows next to risk scores on the Corporate Risk Register which easily provide direction of travel.</p> <p>Quarterly CLT discussions of the risk register should feed into the quarterly Audit Committee meetings in order to monitor and review risk status.</p> <p><u>Management comment</u></p> <ul style="list-style-type: none"> Amending the presentation of the risk register will be explored with the aim of introducing the recommended presentation. The narrative section providing justification for a revision to scores in the covering report to members will be maintained. The governance arrangements outlined in the current risk management strategy; approved April 2024 includes a bi-annual update to Audit Committee on risk management. Consideration to increasing the frequency of progress reports to Audit Committee will for part of the 2025 review of the strategy <p><u>Update 2024/25</u></p> <p>The recommendation has been implemented. The Risk Management Strategy was reviewed and updated during 2024/25, with agenda papers reviewed accordingly. The March 2025 refresh of Risk Management Strategy has increased the frequency of reports to Audit Committee from two to four per year.</p>

Register of Interests	
<p><u>Governance</u></p> <p>The Register of Interests, as made publicly available on the Council's website, requires improvements to provide increased transparency, namely:</p> <ul style="list-style-type: none"> • The employee register of interests does not include a column for disclosure of date that gifts/ hospitality are received, only a date or disclosure • The reason for gift/ hospitality column is not always filled out, or in some instances mixed up with value in employee register • No reason for the gift/ hospitality is included other than description of the gift/ hospitality for Councillors <p>No value for gifts and hospitality has been included for Councillors.</p>	<p><u>Recommendation</u></p> <p>It is recommended that the register of interests is reviewed and amended to include:</p> <ul style="list-style-type: none"> • A date of receipt of gift/ hospitality • Reason for receipt of gift/ hospitality • A value of the gift/ hospitality received for Councillors <p>It is also recommended that there is a refresh of the gifts and hospitality policy to ensure sufficient understanding from officers and that the register is reviewed at least bi-annually.</p> <p><u>Management comment</u></p> <p>The Governance and Ethics internal audit report (Feb 2024) made a number of recommendations including concerning the design of the reporting template to meet the LGA guidance. These recommendations have been accepted.</p> <p><u>Update 2024/25</u></p> <p>The Internal Audit Progress Report to the July 2024 Audit Committee confirmed that the Register of Interests recommendation has been fully implemented.</p>

Performance and Programme Management	
<p><u>Improving economy, efficiency and effectiveness</u></p> <p>The Council's arrangements for performance and programme management are not adequate.</p>	<p><u>Recommendation</u></p> <p>The Council needs to invest in its performance management arrangements as a means to focus on priorities and to drive improvements.</p> <p>Clearer Key Performance indicators that relate to priorities and service standards, integrating performance, risk and finance reporting and using performance information to contract its key contracts such as leisure and waste services are all key elements of an effective performance management system and should be improved at the Council.</p> <p><u>Management comment</u></p> <p>Management welcomes the constructive appraisal of our arrangements that were scaled back as we responded to austerity some years ago. Significant progress has been made in 2023-24 in developing a performance and programme management culture within the Council with recruitment under way for a new Policy and Performance role in 2024-25. Following adoption of the 2023-2027 Council Plan, the performance management reporting framework has been redesigned with the introduction of clearer financial and service performance information and LG Inform data for WFDC compared against similar councils now being presented in quarterly performance management reporting. Individual Service Business Review Plans are being prepared and will be reviewed in April 2024, ensuring they provide clear links to delivery of the Corporate Plan. Further work is underway to clearly establish a golden thread to help officers</p>

	<p>understand how they contribute to corporate delivery of council priorities.</p> <p><u>Update 2023/24</u></p> <p>The Council has recruited a new Policy and Performance Officer on the 10 April 2024 to increase capacity.</p> <p>The performance management reporting framework has been redesigned with the introduction of clearer financial and service performance information and LG Inform data for WFDC compared against similar councils.</p> <p>The reporting will continue to evolve to reflect the performance measures in the 2024-25 Service Plans. Reporting was reviewed and commended during the March 2024 Corporate Peer Review.</p> <p>Individual Service Business Review Plans were reviewed in April 2024, although still required clear links to delivery of the Corporate Plan.</p> <p>The performance summary in the narrative report that accompanies the Annual Statement of Accounts has been revised to better present details of the Council's annual performance to the public.</p> <p>The standard terms/ phrasing covering performance management has been reviewed and refreshed within tender documentation.</p> <p>The process for recording, monitoring and reporting complaints has been refreshed for 2024-25 and rolled out to all managers. Information relating to complaints will form part of the quarterly budget and performance monitoring report in 2024-25. A summary of complaints received in 2023/24 will be incorporated into the Q4 budget and performance report.</p> <p>Note that the above actions were largely implemented post year end or were in the process of being implemented at the year-end following the receipt of the prior year AAR in March 2024. Therefore, this recommendation has been maintained as ongoing while practice becomes embedded and will be reviewed in the 24/25 AAR.</p> <p><u>Update 2024/25</u></p> <p>The remaining recommendations were actioned during 2024/25. Hence, no risk of significant weakness remains in respect of this area.</p>
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Improving Workforce Strategy	
<p>Financial Sustainability</p> <p>Developing a costed workforce strategy will enable the Council to plan its future workforce requirements and build in medium to long-term assumptions for budget planning.</p>	<p><u>Recommendation</u></p> <p>Improve the Workforce Strategy to enable the implications to be fully costed and understood over the medium to long-term.</p> <p><u>Management comment</u></p> <p>Workforce requirements are fully costed in the medium-term financial strategy, including where there are known changes arising as a result of changes to regulations that impacts on council strategies or services. Further, there are inflation assumptions included across all years of the MTFs ensuring proper provision is made for future pay costs. The full financial implications of implementing the workforce strategy are not known until the actions linked to the plan have been completed. The work undertaken by the s151 in preparing the annual</p>

	<p>statement on the robustness of the estimates and the adequacy of reserves takes a risk-based approach and encompasses Corporate Risk 06: Organisational capacity to deliver - unable to maintain skilled, balanced and motivated workforce to ensure that the budget is aligned to future workforce requirements. Unfortunately, the Auditors were not able to expand on this recommendation or provide examples of best practice. We agree to examine the approach taken to organisational development elsewhere in the sector to see where we can develop our approach further</p> <p><u>2024 Update</u></p> <p>Still in progress. Not due until 30 September 2024 as per the action plan.</p> <p><u>Update 2024/25</u></p> <p>The Council's P&OD Strategy is actively monitored through annual action plans and leadership oversight, with a detailed, best-practice-aligned approach to workforce planning and costing. Feedback from neighbouring district councils revealed no additional good practice to adopt, but a joint approach will be explored. The action is now complete, and the recommendation will inform the forthcoming refresh of the OD Strategy.</p>
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Capital Programme Governance	
<p><u>Governance</u></p> <p>Capital Programme governance requires improvement</p>	<p><u>Recommendation</u></p> <p>The Council should improve capital programme governance especially in relation to the two most significant programmes (Levelling Up Fund (LUF) and Future High Street Fund (FHSF)). Without this the Council is at risk of losing grant funding or alternatively exposing the Council to financial risks where the project costs exceeded budget.</p> <p>Programme management should be strengthened, and the Council must ensure that risk management arrangements are in place with risks, mitigations and assurances reported regularly to programme boards.</p> <p>Regular monthly updates on these significant capital projects should be provided to Cabinet.</p> <p><u>Management comment</u></p> <p>Management welcome the review and appraisal of arrangements and appreciate that the additional evidence of member involvement and political oversight and the changes that have taken effect in 2023-24 have been acknowledged in the report. The Council does not accept this is an area of significant weakness, however further steps to improve capital programme governance and risk management of our significant schemes are being examined.</p> <p><u>2024 Update</u></p> <p>The standing item on the LUF and FHSF board agendas covering the Communication Plan has been changed from a verbal update to a highlight report.</p>

	<p>There is renewed reporting from the Programme Boards to O&S and Cabinet via quarterly budget and Performance reporting.</p> <p>Reporting has been reviewed to ensure that it presents both the approvals and the latest spend profile.</p> <p>Risk reporting was reviewed and concluded that no change was required as Board members have full sight of project risks.</p> <p><u>Update 2024/25</u></p> <p>Reporting for the Capital Programme has been strengthened through refreshed templates, enhanced risk reporting, redesigned reports to Overview and Scrutiny and Cabinet, and regular monthly project updates provided to Cabinet members.</p>
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Detection and Prevention of Fraud	
<p><u>Governance</u></p> <p>The Council's fraud arrangements are not sufficient and the lack of effective controls relating to member and officers risk corruption occurring in decision making</p>	<p><u>Recommendation</u></p> <p>The Council needs to improve its identification and risk of fraud by:</p> <ul style="list-style-type: none"> • Extending its work to cover procurement and financial processes • Adopting the CIPFA 2014 code of practice on managing the risk of fraud and corruption • Introduce monitoring for officer and member declarations of interest and gifts and hospitality. <p><u>Management comment</u></p> <p>Fraud risk and anti-corruption risk is covered in all reviews of financial systems undertaken. Procurement risk is recognised, and controls are in place to address the risk when evaluating tenders for contracts prior to selection/award. Both officers and members have clear codes of conduct that explicitly cover the risk of fraud. Officer and member declarations are monitored, and Members are asked to declare interests as standard at the start of each decision-making meeting. Unfortunately, the Auditors were not able to expand on this recommendation or explain where additional controls could improve arrangements. The Internal Audit plan 2023-24 on Governance and ethics has made some improvement recommendations and these will be implemented in full. The CIPFA 2014 Code of Practice on managing the risk of fraud will be recommended to Audit Committee for adoption. Fraud risk is considered annually for inclusion in the Corporate risk register and the concerns raised in this report will help inform the decision of whether to include in the register for 2024-25 as part of the April 2024 review</p> <p><u>2024 Update</u></p> <p>The Council has refreshed the Anti-Fraud, Theft, Bribery and Corruption Strategy as presented to Audit Committee in July 2024. The CIPFA 2014 Code of Practice on managing the risk of fraud has been recommended to the Audit Committee for adoption and reflected in the July 2024 Fraud Response Plan.</p> <p>The Anti-fraud plan has been updated to capture the controls in place that cover procurement and financial processes. The Council is in the</p>

	<p>process of implementing these and therefore this issue is considered unresolved to be followed up next year.</p> <p><u>Update 2024/25</u></p> <p>Fraud and anti-corruption risks are now embedded in all internal audit reviews and procurement processes, supported by clear codes of conduct and monitoring of declarations. The Audit Committee adopted the CIPFA 2014 Fraud Risk Management Code in July 2024, reviewed counter-fraud arrangements in 2024 and 2025, and updated the Anti-Fraud Plan to reflect embedded controls across procurement and financial systems.</p> <p>Recommendation implemented.</p>
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Risk Management	
<p><u>Governance</u></p> <p>Risk Management requires improvement.</p>	<p><u>Recommendation</u></p> <p>The Council needs to make more effective use of its risk register as a tool for both management and senior members. The strategic risk register should be focused on key risks to the organisation and its delivery of priorities. For each risk, the register should clearly set out the risk score, mitigations, a target risk score - reflecting the significance of the risk to the organisation. There should be clear narrative on what will be done to reduce the risk actions that are time bound.</p> <p><u>Management comment</u></p> <p>Fraud risk and anticorruption risk is covered in all reviews of financial systems undertaken. Procurement risk is recognised, and controls are in place to address the risk when evaluating tenders for contracts prior to selection/award. Both officers and members have clear codes of conduct that explicitly cover the risk of fraud. Officer and member declarations are monitored, and Members are asked to declare interests as standard at the start of each decision-making meeting. Unfortunately, the Auditors were not able to expand on this recommendation or explain where additional controls could improve arrangements.</p> <p>The Internal Audit plan 2023-24 on Governance and ethics has made some improvement recommendations and these will be implemented in full. The CIPFA 2014 Code of Practice on managing the risk of fraud will be recommended to Audit Committee for adoption.</p> <p>Fraud risk is considered annually for inclusion in the corporate risk register and the concerns raised in this report will help inform the decision of whether to include in the register for 2024-25 as part of the April 2024 review</p> <p><u>2024 Update</u></p> <p>A refreshed Risk Management Strategy has been approved by the Cabinet in April 2024 which has made substantial improvements in the Council's Risk Management process. The revised strategy now includes:</p> <ul style="list-style-type: none"> - A risk appetite and tolerance statement - Risk types / categories - Risk escalation process

	<ul style="list-style-type: none"> - Use of assurance measures and KPIs - Risk scores included before and after mitigation - Updated roles and responsibilities <p>The risk register for 2024/25 has been appropriately updated in line with the revised strategy, although assurance measures and KPIs against mitigation are still progressing.</p> <p>There still some improvements and recommendations to be made around the risk management process and presentation of the risk register as detailed below:</p> <ul style="list-style-type: none"> - Risk tolerance should be assigned to each category of risk - A target risk score should be documented for each risk - KPIs against the mitigation of risk and assurance measures require implementation - The Risk Register should distinguish between existing controls and mitigating actions to be implemented to bring risk in line with target score with actions that are time bound - Training for officers responsible for risk management is required and positive uptake from members and executives will need to be observed. It has been noted that training has been scheduled for the 24/25 financial year. <p>This issue has therefore been classified as unresolved, although it can be noted that progress has been made since receipt of the prior year AAR in March 2024.</p> <p>The Council aim to deliver all Risk Management improvements per the 2024/25 AGS by September 2024 which will followed up in next year's AAR.</p> <p><u>Update 2024/25</u></p> <p>The above recommendations have been implemented during the year. Recognising that risk management is an iterative process requiring continuous monitoring and review, the Council has made significant progress in ensuring that its Risk Management Strategy remains current, relevant, and aligned with the Council's strategic objectives.</p>
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Procurement and Contract Management	
<p>Improving economy, efficiency and effectiveness</p> <p>The Council's arrangements for procurement and contract management are not adequate</p>	<p><u>Recommendation</u></p> <p>The Council needs to improve its procurement and contract management arrangements by:</p> <ul style="list-style-type: none"> • Updating its procurement strategy; • Ensuring that the contract register is monitored, kept up to date and is used by all services; • Ensuring that it fully meets Local Government Transparency regulations; • Having a suitably trained client lead for procurement and contract management; and • Providing training for officers and members on procurement and contract management to enable them to fully understand their responsibilities for social value and VFM. <p><u>Management comment</u></p>

	<p>The procurement strategy was last updated in July 2023, the contracts register is monitored, kept up to date and includes all services. Our in-house procurement officer holds a level 5 procurement qualification and we have commissioned additional support provided by West Mercia Police through a practitioner holding a level 7 qualification since 2021 when our previous longstanding (experienced) procurement officer left.</p> <p>We accept that further training for both members and officers would develop a greater understanding of individual responsibilities and that some further work is required to make sure the multiple orders for goods or services from the same supplier are brought under a single contract wherever possible to ensure best value is being achieved</p> <p><u>2024 Update</u></p> <p>The procurement strategy was last updated in July 2023 and has a delivery plan in place which spans to the end of 2024.</p> <p>Training for both officers and members on procurement and contract management has been added to the training programme. Procurement fraud awareness training was delivered to Manager Forum in July 2024 and procurement training is scheduled for Audit Committee to be delivered in September 2024.</p> <p>The procurement officer holds a level 5 procurement qualification and additional support has been commissioned since 2021 as provided by West Mercia Police through a practitioner holding a level 7 qualification.</p> <p>Monitoring of instances of multiple orders for goods and services from the same supplier to identify areas where best value could be achieved continues to be embedded with new performance measures being explored for performance monitoring.</p> <p>Appropriate action has been seen to have been taken post year end but due to the timing of the prior year AAR there are still actions to be embedded as of the 23/24 year end. This issue will therefore be classed as ongoing to be considered in the following year.</p> <p><u>Update 2024/25</u></p> <p>The Council's Procurement Strategy was updated in July 2023, supported by strengthened processes and training during 2024/25. Following the procurement officer's departure, a new Service Level Agreement with West Mercia Police now provides a full procurement service, including delivery of the refreshed Procurement Strategy, therefore, the recommendation has been implemented.</p>
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