Governance Improvement Pan

No.	Grant Thornton (from 2018) and/or Internal Audit Issues/Recommendations (from 2019)	Responsible Officer(s)	Completion Target Date	Progress and Further Actions	Priority (L/M/H)
GT8.	Annual update and review of policies that underpin ethical standards.	Director of Legal Services Director of HR & Workforce Development Head of Internal Audit	October 2021	The key policies that underpin ethical standards will be briefly reviewed and updated if necessary. This will include the employee code of conduct, member code of conduct, gifts and hospitality, disciplinary policy, whistleblowing, anti-fraud and corruption, anti-bribery, anti-money laundering etc. **Governance:** whistleblowing, member code of conduct **Risk and Audit**: anti-fraud and corruption, anti-bribery, anti-money laundering. **HR:** employee code of conduct, gifts and hospitality, disciplinary policy.	H
IA15	The Grant Thornton report on Good Governance in June 2018 reported that the DOI completion rate was 99.75%. However, our analysis of current completion rate provided by Business Support for 2019/20 up to 10/01/20, shows a completion rate of only 21%. This is a significant decline. Whereas previously, HR sent annual reminders to all staff , this has not been the case for 2019/20. The Grant Thornton report identified that system used to record DOI information did not enable a summary report to be available to managers, which limited managers' ability to proactively manage any non-completion or any conflicts and secondary employment already declared. This issue remains outstanding.	Director of HR & Workforce Development	June 2021 onwards	The conclusions made do not account for DOI's being completed upon commencement of employment, and therefore in place for staff, the challenge is the updates and positive updates where situation changes. This area has improved and is now moving into being embedded as every staff members responsibility. A positive declaration of the update is to be made in the My Annual Review process (MAR) by the staff member. This enables an annual check and prevents this becoming an administration burden	H

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				When a DOI is completed the manager receives a notification to then approve the DOI. The reporting mechanism in HR Self service is to be switched on. Staff have been reminded to declare their interests.	
IA16	The Hospitality Procedure was last reviewed in 2011 and a recommendation made by Internal Audit in November 2016 to update the policy, still remains outstanding. Testing of Directorate based gifts and hospitality registers showed that for 2019/20 there were 26 registered instances across all directorates. This compares with 51 in November 2016 internal audit - showing a reduction in the number of instances declared and recorded. In addition, there were 34 instances for the Chief Executive. We noted that the number of instances which were reviewed and approved was significantly lower than the 2016. Notable items included tickets to sporting events and theatre. The officer's Code of Conduct specifies that invitations to prestigious sporting events, theatre tickets or personal invitations where the officer is not attending in an official capacity are not appropriate to accept.	Director of HR & Workforce Development	December 2021	The gifts and hospital policy/procedure will be reviewed and updated. Options to enhance monitoring and reporting of gifts and hospitality will be explored and implemented if appropriate.	H
GT39 GT40 IA10	Improve compliance with Risk Management system. Ensure 'risk talks' are mandatory for officers working in and/or responsible for areas of high risk. An internal audit of Risk Management finalised in March 2020 assigned Limited assurance. The audit identified that whilst the RM framework, strategy and procedures were well documented, Directorate and service level compliance with the RM procedures was	Head of Internal Audit	October 2021	The five-year Risk Management Strategy was reviewed in March 2020 and later agreed by CLT and the Audit Committee. The Corporate Risk Register is up to date and regularly reviewed by CLT and the Audit Committee. Directorates meetings include a quarterly risk item to discuss their risk registers and new risks. Risk is discussed at the Health and Safety and Civil Contingencies Board. Risk training has been provided to Business Support Officers and Risk	H

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	variable. There was no systematic process to identify new risks and to carry out regular review of risks at DLT meetings. Risk Champions meetings were not attended by nominated Directorate Risk Champions and discussions were not recorded sufficiently. Testing of a sample of risk registers showed a number of inconsistencies which made the risk registers less reliable for decision making. In terms of the Corporate Risk Register, there was insufficient management review and challenge by the CLT and discussions were not documented in sufficient detail within minutes of the CLT meetings and Audit Committee meetings.			Champions. The Audit Committee receive regular updates on Risk Management including the opportunity to review the corporate risk register and Directorate risk registers. The Risk Champions group has been reconstituted and is well attended. Risk information to support risk owners will be updated on 'The Bridge'.

E-learning will be developed and made available to all staff.

Desktop guides for risk management will be produced and circulated to all risk managers.

Directorates will continue to regularly focus on risk and ensure their risks are reviewed and kept up to date. | |
| GT43 | A cohesive financial performance and competency framework should be established to address variable financial management and system skills of managers. Managers require training in their role in financial accountability as it is not well understood. | Programme Director - Finance Improvement Team | March 2022 | A budget handbook has been published and some training provided so that managers understand their role. Budget challenge sessions have been implemented for high-risk budgets.

A competency framework will be established as part of a future phase of the Finance Improvement Plan and actions agreed to ensure that learning and development plans reflect the skills gaps and identifies ongoing training requirements. | H |

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IA26	The Grant Thornton report of June 2018 stated that compliance with Internal Audit recommendations was an issue that needed to be addressed with improved tracking and accountability. From our experience of how Directorate officers deal with Internal Audit's requests for information and how well they respond and address audit recommendations, we have not found much improvement. For example, Internal audit's requests for information are sometimes not taken seriously and requests go unanswered. Internal Audit reports are not responded to on a timely basis which then loses the impact of the auditing process. Where audit recommendations are agreed, they are not tracked and monitored by DLTs and therefore management has reduced oversight of progress or improvement in the control environment and instead relies on Internal Audit to follow up and report progress. Escalation processes when applied by Internal Audit are also not responded to on time.	Head of Internal Audit	August 2021	Internal audit is implementing a new system of tracking the agreed actions with DLTs and CLT on a bi-monthly basis as well as draft report status. The progress against agreed actions will be reported to the Audit Committee who will have the opportunity to request Corporate Directors to attend and explain any delays. In addition, Internal Audit reports progress against the plan including when draft reports are issued. This transparent reporting should improve engagement with Internal Audit.	H
IA27	The Council's external auditors have yet to complete the audit of the 2018/19 financial statements and an audit opinion has still not been provided. Throughout 2019/20 Finance has been focussed on rectifying the significant issues with the 2018/19 statement of accounts. The Corporate Director, Resources has commissioned an independent review to identify the lessons that need to be learnt to avoid similar issues in the future. In addition, the issue of rigorous ownership and accountability for financial resources and for achieving the approved savings targets requires to be addressed to ensure strict financial disciplines across the Council. For 2019/20 GF budget overspend of £10.4 M after the application of £2.8M of Reserves was reported to the Cabinet, which in turn has increased the risk of budget overspend in 2020/21, requiring stringent financial measures	Programme Director - Finance Improvement Team	June 2021	The independent review has been completed and the outcome reported to the Audit Committee. Draft accounts were presented to the Audit Committee in January 2021.

The Finance Improvement Plan contains a workstream on Budget Management. The plan is phased and a set of deliverables are being developed for Phase 1 and Phase 2. As part of Phase 1, a new module for budget managers is being introduced in Agresso which will allow easier forecasting. Capital budgets will be loaded onto Agresso for the first time and managers will be | H |

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	to balance the budget for 2020/21 and to identify further savings to avoid use of Reserves.			expected to forecast monthly on Agresso, so there will be monthly capital reporting. A handbook for budget managers was developed and publicised to all staff in March 2020, setting out roles and responsibilities and a series of briefing sessions were held for budget holders. Financial responsibilities will be included as a standard objective for budget managers.	
IA30	Over the last two years there has been no evaluation of how various policies and documents listed in the Corporate Governance Code effectively delivered good governance of the Council. The Code of Corporate Governance should not just record and list a collection of policies and procedures, but there should be an evaluation on a regular basis to assess how these policies and procedures are effectively delivering good governance. Currently there appears to be no mechanism for testing and evaluating the Code and the responsibility for doing so is not defined.	Director of HR & Workforce Development Director Legal Services and Head of Democratic Services Director Strategy, Policy & Performance	December 2021	The key policies will be briefly reviewed and updated if necessary. Once policies are updated it will provide some assurance that the documents referred to in the Code of Corporate Governance are fit for purpose and up to date.	M
GT36	Workforce Strategy should be updated with more realistic milestones and measurable PI's to monitor progress.	Director of HR & Workforce Development	September 2021	KPI's have been redesigned and monthly reported to DLT's has been implemented. Strategy up to 2021 reviewed and view currently being sought from CLT.	M

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				Revised People and Wellbeing in draft format and due to sign off by April 2021	
IA8	In relation to the capital expenditure profiling, Grant Thornton reported a lack of accurate profiling of capital expenditure with the result that budgets were always showing as underspent. For example, the Capital programme for the 2018/19 was set at £170.4m of which only £25.45m or 15% had been spent as at the end of period 6. It was also reported that there was a lack of buy-in amongst Capital Programme Heads in the Directorates and there was a need to change the culture and create a corporate approach rather than each Directorate operating in silos. Our testing during the 2019/20 audit of Capital governance, showed that the above issues are still on-going. We found that for 2019/20, as at period 6 against the approved capital budget of £325m, the spend was £78.7m, which is 24%. The capital budget was later on adjusted to £378m and as at period 9, the spend was £121m which is 32% of the revised capital budget. It therefore, appears that lack of profiling, which is related to the present limitation of Agresso, and lack of monitoring against this profile results in disproportionate amount of capital expenditure occurring in month 12 with significant slippage in future years. We also noted that Quarterly Capital expenditure monitoring is combined with Quarterly Revenue budget monitoring when reported to Cabinet. It is our opinion that the single Revenue and Capital reporting process can increase the risk that capital expenditure may not be focussed for scrutiny and discussion as much as it deserves.	Programme Director - Finance Improvement Team	July 2021	The September 2019 Cabinet report contained a number of actions that were designed to reduce slippage, including loading capital budgets into Agresso, a review of the way in which procurement processes, the removal of automatic year end slippage into the following year's budget and training. The budgets are currently not on Agresso at all, so once these budgets have been loaded and training has taken place, budget holders will be expected to forecast monthly on Agresso. This will allow budget profiles to be established and reviewed (particularly where virements have been authorised following in year Cabinet decisions). It has been agreed that the Revenue and Capital reports to Cabinet will become separate reports, to ensure that both are scrutinised.	L

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GT9.	Improve arrangements to ensure compliance with ethical standards, including management monitoring of compliance and ensuring effective ownership.	Director of HR & Workforce Development and Director of Legal Services	Ongoing	Mandatory ethical standards training for councillors has been delivered, quarterly monitoring reports submitted to SAC on complaints of alleged breach of the Member Code. Quarterly reports to SAC on Member declarations of gifts and hospitality. Completion of mandatory staff training (which includes whistleblowing) and completion of staff declarations of interest will be monitored by CLT.	L
GT11	Consider whether arrangements for the appointment of Members to outside bodies provides appropriate support to enable Members to fulfil their responsibilities to the outside body and to the Council.	Head of Democratic Services	April 2021	Currently Members are provided with a guide on being a member of an outside body. Report to the next SAC and seek a view on whether and how to supplement the existing guidance. Report for 22 April 2021 added to the workplan for SAC. (note that the guidance to Members was reviewed back in 2019 when GPC considered a general review of which outside bodies the Council should continue to appoint to).	L
GT12	A Member to Member protocol should be completed as it will demonstrate to staff and the public that Members are concerned about changing their political behaviours and are working in the interests of the Council.	Head of Democratic Services	March 2022	Section 4 of the Member/Officer Relations Protocol contains a section on member to member expectations. The Protocol was presented to SAC in February 2021 and a working group of SAC has been established to consider revisions to the current Code of Conduct for Members and to the Protocol. The content of the Protocol is intrinsically linked to the Code of Conduct and a SAC working group will	L

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				consider the Protocol when revisions to the current Code of Conduct have been agreed.	
GT45	The Data Quality Policy (last updated 2014) should be reviewed annually.	Head of Intelligence & Performance	June 2021	Policy is being updated and to be presented at Performance Improvement Board and/or CLT.	L
GT5.	Improve Organisational Culture. The Council should consider how it can address those behaviours which do not support the Council's strategic direction and undermine the revised Constitution, policies and procedures. The culture of weak compliance is allowed to persist through a lack of ownership and accountability within some areas across the Council.	Director of HR & Workforce Development	March 2022	An ethical culture is not solely reliant on process and policy it is about values and behaviours, to support this there are a clear set of developed values (which staff developed) and a clear leadership and management framework in place to enable growth. The organisation regularly undertakes open door sessions on different areas and there are well established staff networks all which support an ethical culture. Tower Values are linked to individual contribution and performance through the My Annual Review Process. It is everyone responsibility to ensure they engage and live the values. Reports for management on completion of the My Annual Review process are now available via the Learning Hub. As the pandemic eases management and staff will have more time to available to improve engagement and compliance.	L

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GT48	Measures should be introduced to prevent the circumvention of 'compulsory' e-learning modules.	Director of HR & Workforce Development	31 March 2022	The review by Grant Thornton has considered a point in time, rather than taking account of progress over the duration of the current administration and governance approaches in place – in 2019 the CLT signed off a suite of basic mandatory training to include for all managers and staff, with the intent of supporting all staff to be at the same standard of information and understanding in a range of basic things. Up to this point organisational systems were unable to support reports and consistent monitoring of completion and uptake. When staff commence in role as part of their induction a range of basic online and face to face training is undertaken. The improvement is to ensure refreshed and up to date knowledge for all, where staff complete and are signed off from probation this assures basic training and development is completed. A review of the modules is needed along with updates for all staff Since launching the suite of mandatory modules in October 2019, by March 2020 we entered into the pandemic and this has hindered capacity for the workforce to complete all modules, we have reported on this and to ensure responsibility rests with staff the my annual review (MAR) now contains a declaration for staff to affirm they have completed modules. Periodic reports are in place to update CLT on the overall completion of modules, however this resting at local level is where this best fit, and our	L

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				communications on this will need to focus on this being everyone's responsibility. There is a discussion and exploration needed about consequences, for example if mandatory modules not completed is system access disabled, however our ability to enact and join this up is limited, and this is a future aspiration to support building our can do and engaged culture. We have learned that some modules would benefit from refreshing (e.g. GDPR) and other modules may need to be added, there has to be flexibility on completion and this is why the declaration in the MAR enables this. Managers are also able to now run reports in the learning hub to see what is completed by team members, this is a new element of the continuing improvements being put in place for managers and staff.	
GT49	Out of date job descriptions should be redrafted.	Head of HR, Director of HR & Workforce Development, Business Support Relationship Manager	March 2023	Job descriptions are updated using a number of routes, through individual requests and due to restructures, these include updates to reflect our values. There are plans to develop a JD library and systematically update JD's into more modern templates and to create job families as part of wider reviews, however this is part of BAU work and subject to capacity of available resources and other priorities. A new template is in place for JD's and incorporates our values. There are insufficient resources to	L

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				undertake the work required as a project and therefore JD's are being updated in 2021 through MAR review to ensure an up to date JD is issued. Re job library, job families, this work requires additional investment/ROI analysis and systems development and additional resource to deliver.	
IA2	There is a requirement for each Head of Service to prepare a service/team plan in the required format to ensure that services have local improvement activities which align with the Council's Strategic Plan and the Mayor's manifesto commitments. The Strategic Plan outlines the Council's approach to tackling inequality and improving outcomes for residents and has priorities and outcomes for reducing inequality. We tested 25 service plans for 2019/20 and found that only 6 service plans had actions specified against the Council's equalities objectives and service improvements which aligned with the Strategic Plan action.	Director Strategy, Policy & Performance	September 2021	The council has a robust business planning framework and has periodically through CLT reviewed the number and quality of these plans and reported publicly through our more recent improvement planning activity. The number of strategies and plans has reduced, and this continues to be refined. It is the responsibility of all services, divisions and directorates to ensure effective planning and delivery of work that contributes to delivery of corporate priorities (the Strategic Plan).

As a result of the pandemic the council adopted a lighter touch approach recognising services were entirely focussed on delivering on the pandemic. Service planning guidance and templates were available for managers to carry out the necessary business planning. As part of service planning guidance, all service managers and Directors are provided with a schedule of corporate equalities objectives and strategic plan actions assigned to their area of responsibility. This aims to ensure that relevant actions linked to these are included in | L |

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				service plans. Responsibility for inclusion of actions rests with plan owners. In 2021/22, depending on the pandemic, the council will resume a quality assurance process producing a report to CLT outlining themes/issues/ improvements. Guidance for the next year will be issued following agreement of 2021-2024 Strategic Plan by Cabinet in April 2021.	
IA7	A Partnership Board and Partnership Executive Group (PEG), chaired by the Mayor, representing wider system of partners within the borough has been established. However, we noted that the governance of the partnership and the PEG still requires to be addressed for successful partnership to work. For example, the PEG has no clear Terms of Reference and work programme. Although meetings of the PEG are held regularly and minutes/notes of the meetings are taken, minutes do not show who is required to attend, who has attended and in what capacity. In addition, any actions that need to be taken and followed up are also not recorded. A clear governance structure for the partnership to work effectively still needs to be put in place.	Director Strategy, Policy & Performance	September 2021	In 2018 the LGA Corporate Peer challenge noted good working relationships had developed with partners who were interested in collaboration. Since then, partners have developed a robust borough wide plan that sets out its priorities, outcomes and ways of working. This has been further strengthened during the pandemic with all agencies focussed on protecting residents. Terms of reference for PEG will be developed and published on the Council website all other actions have been completed.	L
GT22	The Council should document the impact that the agreed outcomes, together with the actions it plans to deliver these outcomes, will have on citizens and service users. This should be included within the Directorate Plans.	Director Strategy, Policy & Performance	June 2021	The council's strategic plan sets out the outcomes and anticipated impact on citizens and service users. Performance related to these outcomes are reported to cabinet regularly.	L

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				All service plan guidance documentation clearly links service level activity to corporate outcomes as part of the council's adoption of outcomes-based accountability. Where service plan level activity supports strategic outcomes, this is clearly visible through the golden thread. Service plansl also include operational and internal activity which will not be explicitly linked to corporate outcomes. As part of the next round of service planning, Corporate Directors should review service plans to ensure that where possible service plans document the impact that outcomes will have on citizen and service users. Guidance for the next year will be issued following agreement of 2021-2024 Strategic Plan by Cabinet in April 2021.	
GT55	There is a lack of published transparent plans for achieving Value for Money with targets and indicators, and reports of outcomes from those plans clearly demonstrating a holistic view to application of public funds. In addition, the Council had a Value for Money qualification on its accounts for 2013/14 leading to the appointment of external Commissioners, by the government. This led to further qualifications in subsequent years. Although steps have been taken to rectify these issues the accounts for 2015/16 had not been signed at the time of our review. The Annual Governance Statement in the Annual Report	Director Strategy, Policy & Performance and Corporate Director, Resources.	March 2022	CLT have access to information that benchmarks the costs of services and has used this to inform discussion and is investing in improving intelligence and performance functions to ensure there is better join-up of information across council. The Council cannot consider an outcome-based budgeting approach at this point, as there are a number of building blocks that would need to be in place and the focus is on the first phase of Finance Improvement Plan and future phases of it. In the	L

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	sets out the steps that the Council is taking to address these issues. The Annual Report also has a brief description about how the Council achieves Value for Money but it is very brief. A number of strategies are published which explain how relating activities can be directed to achieve Value for Money savings e.g. Procurement Strategy and Asset Management Plan. These documents are helpful to the readers but overall what is needed to demonstrate Value for Money is a corporate view linking all the plans/strategies together with specific objectives and finances i.e. Integrated Reporting, a holistic approach report that can be used to identify synergies from the relationships between different parts of the organisation and different activities.			meantime, it will be revamping its service efficiency and effectiveness reviews.	
GT30	Budget managers need to accept ownership of and accountability for budgets. Sanctions for non-compliance should be introduced. There is a complacent attitude by managers with respect to finding budget cuts which needs to addressed.	Programme Director - Finance Improvement Team	June 2021	The Finance Improvement Plan contains a workstream on Budget Management. The plan is phased, and a set of deliverables are being developed for Phase 1 and Phase 2. As part of Phase 1, a new module for budget managers is being introduced in Agresso which will allow easier forecasting. Capital budgets will be loaded onto Agresso for the first time and managers will be expected to forecast monthly on Agresso, so there will be monthly capital reporting. A handbook for budget managers was developed and publicised to all staff in March 2020, setting out roles and responsibilities and a series of briefing sessions were held for budget holders. Financial responsibilities will be included as a standard objective for budget managers.	L

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GT33	There is a need for a much stronger leadership role for finance staff in operational directorates; finance staff need to adopt a much more challenging approach in their work with budget managers. A finance function service plan is required including agreed performance targets. Finance input to business cases needs to be on a timely basis in order to be able to influence decision making. The role of business partners should be made more effective by training in commercial awareness and they should be encouraged to help to drive transformation by sitting on DMT's.	Programme Director - Finance Improvement Team	March 2022	There was a Finance restructure in 2018, with new Business Partner Teams established. Heads of Strategic Finance now sit on DLTs. The Finance Improvement Plan will include establishing a finance function service plan and a learning and development plan for ensuring a consistent skill level across all business partners; commercial awareness will form part of this and specific training needs will be assessed at that point.	L
GT34	The Council lacks capacity and capabilities within its support service, finance and performance, to both monitor performance effectively, act on recommendations, and provide resources, this needs to be improved.	Director Strategy, Policy & Performance Programme Director - Finance Improvement Team	March 2022	As part of our improvement journey performance arrangements have been improved and set out in our performance management and accountability framework which include a focus on roles and responsibilities for Members and officers. Performance is reported to CLT and Cabinet as well as OSC. Corrective action is taken as appropriate. The Chief Executive chairs the performance improvement board and a programme of service reviews to ensure under-performance is addressed. Work is underway to bring greater alignment and analysis of financial information and service activity. As stated above, the Finance function structure was reviewed in 2018 but will now be further reviewed to ensure that there is the right level of resources with the required skillset that will enable further improvement so that the service is fit for purpose now and sustainably.	L

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				Progress on this issue is being separately monitored by the performance improvement board.	
GT41	Managers require a much clearer understanding of how to achieve Value for Money. Training is required to increase their understanding and achieve greater consistency.	Director of Finance and Programme Director - Finance Improvement Team	March 2022	A future phase of the Finance Improvement Plan will contain a workstream on VFM. However Phase 2 of the FIP Budget Management workstream will contain a significant deliverable and is in effect a key dependency, i.e. the systematic realignment of the Council's budgets, cost centre by cost centre. This will ensure that there is a sound basis for managers and members to take forward improved Value for Money and produce robust and accurate management information which will allow for improved decision making at a budget holder level and a strategic and Member level. This significant workstream will require investment into additional resource to complete the in depth reviews with Budget Managers that will result in budget realignment.	L
GT47	Training on financial systems (especially the General Ledger) is required to address an absence of understanding of detailed activity costs.	Programme Director - Finance Improvement Team	March 2022	Training is essential and will be addressed within the FIP. This cross references to the requirement set out in the response to GT 41 to ensure that budgets are realigned so that Budget Holders understand their budgets and are better placed to manage them.	L

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GT53	Financial transaction systems need urgent improvement. In particular steps should be taken to reduce the high level of coding errors in the General Ledger, the automated invoice matching process should be improved to reduce the level of duplicate payments and the high level of inaccuracy in journal posting in the GL workflow system should be addressed.	Programme Director - Finance Improvement Team	March 2022	As part of the Finance Improvement Plan Phase 2, the reasons why the high volumes of journals are generated will be reviewed; there is significant potential to ensure that income and expenditure is coded correctly at source, thus removing the requirements for journals. Phase 2 will in additional contain a wider review of corporate systems and processes including Agresso, Procure to Pay, HR and Income Management. Once a decision has been made about whether the best solution for Tower Hamlets is an Enterprise Resource Planning (ERP) system or best of breed systems, a new workstream on systems and processes will be established as part of the Finance Improvement Plan. Either of these options will require significant investment.	L
IA24	The current Code of Corporate Governance states that the Council's Corporate Portfolio Management Office is responsible for setting standards for programme and project management to make sure we can be excellent in delivering change. Our enquiries found that a Framework was developed for Portfolio, Programme and Project management in 2018 and was approved by the CLT. However, it has not been rolled out widely in the Council and necessary training has not been provided to all staff. We were also informed that other teams like ICT and Capital Delivery have their own set of standards which may not align with the approved Corporate Framework. Therefore, the Council as a whole may not be effectively managing the totality of its change initiatives. In addition, there does not appear to be Post-Implementation reviews of big organisational changes and restructures such as Business Support, Customer Service,	Head of Corporate Portfolio Management Office	September 2021	A revised Portfolio, Programme and Project management framework has now been completed with associated templates, although this has not yet been formally adopted and will need to be consulted on more widely before that takes place. Resourcing constraints have continued to present challenges re: completing post project reviews as the team has been reduced by 25% in the current year with a freeze on filling vacant posts in response to the council's financial position. Our focus has been on delivery of current projects.	L

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	HR, Finance, and SPP Phase 1. Consequently, the success of these changes in achieving the set objectives and lessons learnt are not assessed, evaluated and reported through to the governance process and to the Mayor and Cabinet.				