The Chartered Institute of
Public Finance & Accountancy

London Borough of Barnet Council

External Assurance Review

May 2026

A Report by:

The Chartered Institute of Public Finance and Accountancy

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Contents

1 Executive Summary

1.1 Summary of Findings, Issues, Evidence and Analysis

The London Borough of Barnet is in a highly fragile financial position with significant long-term sustainability risks. The council retains the organisational stability and governance foundations necessary to recover, however, decisive action must be taken quickly, at sufficient scale and the council may need external support to achieve sustainability.

Barnet's core challenge is not the absence of plans, governance structures or strategic intent, but the gap between strategy and delivery. The council demonstrates awareness of its financial pressures and has established a broad transformation agenda supported by external challenge, benchmarking and improvement activity. However, savings delivery, financial sustainability and operational reform are not yet progressing at the pace or scale required.

The council remains heavily reliant on Exceptional Financial Support (EFS), with projected deficits increasing from £79.3 million in 2026-27 to £243.5 million by 2030-31. Identified recurring savings remain materially below the scale of the challenge and many proposals remain conceptual, insufficiently prioritised or weakly evidenced. Adult social care, Children's Services and TA are the most significant drivers of financial pressure, with demand and market costs continuing to outpace transformation delivery.

Financial resilience is weak. General Fund reserves are £15 million and there is a financial resilience reserve of £11.3 million. These are considerably less, however than the projected deficit in 2026-27, and the council has limited capacity to absorb further demand, borrowing or delivery shocks through its own resources. Reliance on EFS borrowing creates increasing financing costs, placing further pressure on future revenue budgets and reducing financial flexibility. The Housing Revenue Account (HRA) also presents a growing medium-term risk due to there being insufficient reserves to cover deficits beyond 2027-28, mostly due to the cost of high borrowing levels. Future HRA deficits and capital projects identified but not included in the programme could impact further on the medium term financial strategy (MTFS). It is also recognised that EFS will be required in 2027-28 but no financing costs of borrowing have been included.

The finance function retains core strengths in monitoring and oversight, but capacity and capability remain under strain relative to the complexity of the council's circumstances. Weaknesses have been identified in technical accounting, financial systems, business case development, forecasting and transformation support. Oracle implementation issues, delays in external audit and significant weaknesses in key corporate control areas identified in the internal audit annual report demonstrate that the control environment is not yet sufficiently mature or consistently embedded.

Governance arrangements are structurally sound and broadly aligned with expected local government practice. Audit, scrutiny and risk management arrangements are established and active, and there is evidence of constructive member and officer engagement. However, governance effectiveness is weakened by overly complex reporting, inconsistent delivery grip and insufficient translation of challenge into timely corrective action. Very large agenda packs, late papers and descriptive reporting reduce the ability of Members to provide focused, outcome-driven scrutiny.

Capital, borrowing and company exposure represent significant financial risks. Asset management and disposal programmes need significant development. The council's capital programme exceeds £1bn across the MTFS period, this is broadly in line with its nearest statistical neighbours, and sits alongside low reserves, increasing debt costs and reliance on borrowing-backed EFS. Governance over companies, joint ventures and service investments has improved but remains underdeveloped relative to the scale of exposure, including more than £400 million of service investment loans.

Service delivery is generally functioning and aligned to recognised best practice in strategic intent, particularly in adult social care, children's services and homelessness prevention. Inspection outcomes in adults and children's services are positive. The benchmarking indicates, however, that Barnet operates with materially higher demand and cost pressures than the average of its statistical neighbours in adult social care and temporary accommodation. Children's social care costs are broadly comparable overall but remain financially exposed because of placement and market pressures. This demonstrates that reforms are not yet delivering sustained productivity improvement or financial sustainability at scale.

Leadership relationships appear stable, collaborative and professional, with evidence of strong organisational commitment and openness to external challenge. However, the leadership culture is cautious and consensus-driven, which has slowed the pace of difficult decisions and weakened the urgency of transformation delivery. The council now needs a more directive, delivery-focused approach if it is to restore financial sustainability and reduce reliance on continued EFS.

1.2 Key Risks and Recommendations

This table provides the improvement plan and roadmap that we recommend the council follows with priority actions indicated by the RAG rating and the recommended timeline included with the recommendations.

Key risk	**Risk rating (see details in Annex 2)**	**Recommendation (including Timeline)**
On the quality of financial management and processes		
1. There is a risk that weaknesses in first-line control ownership, financial planning and governance discipline continue to undermine the council's ability to identify and address financial and operational risks early, leading to further control failures and deterioration in financial resilience.	9	1. The council should strengthen first-line ownership of governance, financial risk and internal control by embedding clearer service accountability, routine risk and compliance monitoring, delivery assurance, regular reporting on mitigation actions, and faster implementation of internal audit recommendations **by December 2026**.
2. Continued reliance on structurally sound but operationally weak governance arrangements creates a risk that scrutiny, audit and oversight	**9**	2. The council should improve the effectiveness of audit and scrutiny processes by reducing reliance on overly complex reporting, strengthening analytical

functions identify issues without driving sufficiently timely or effective corrective action, particularly in relation to savings delivery, capital governance and financial sustainability.		and outcome-focused information, and ensuring governance committees receive clearer reporting on delivery assurance, financial sustainability and programme risk **by December 2026**.
3. Weaknesses in financial systems, technical accounting capability and operational controls create a risk of inaccurate financial reporting, unreliable MTFS assumptions, regulatory non-compliance and delayed identification of financial pressures.	**9**	3. Strengthen the capability of the finance function through targeted technical training, improved financial systems controls and embedding a longer term view within the team; independent review of the CIPFA Financial Management Model assessment, and tighter implementation of audit recommendations **by December 2026**.
On financial sustainability and risk		
4. The absence of a credible and deliverable savings plan, including the need to review the level of council tax, creates a significant risk that the council will be unable to achieve a sustainable balanced budget without continued reliance on EFS and additional borrowing.	**9**	4. The council should develop a realistic, prioritised and deliverable savings plan, including a review of the level of council tax, with a clear line of sight from corporate savings targets to specific, time-bound service actions, supported by quantified savings assumptions and named accountable officers **by September 2026**.
5. A cautious, consensus-led culture risks delaying or diluting difficult financial and service decisions, particularly in high-cost demand-led services, limiting the council's ability to respond at the pace and scale required.	**6**	5. Strengthen delivery accountability through clearer ownership, quantified benefits, tighter programme management and a more directive leadership approach that ensures difficult reforms are escalated, decided and implemented promptly **by December 2026**.
6. Weak delivery discipline, broad and poorly prioritised transformation activity, and weak business case development create a risk that financial pressures are not addressed early enough and that investment decisions fail to deliver recurring savings, value for money or sustainable service improvement.	**9**	6. Strengthen business case discipline, forecasting and benefits realisation by requiring all MTFS transformation proposals to include validated financial modelling, options appraisal, quantified savings, named owners, delivery milestones, risk triggers and performance reporting linked to financial outcomes **by September 2026.**
7. The deteriorating viability of the Housing Revenue Account, combined with extremely high borrowing levels, creates a significant whole-council financial risk because the General Fund ultimately acts as the statutory backstop.	**9**	7. The council should undertake an urgent HRA viability and stress-testing review, aligned to CIPFA guidance, to assess long-term sustainability, borrowing affordability and the potential exposure of the General Fund **by December 2026.**
8. The council's low reserve levels, widening structural deficits and continued reliance on EFS create a significant risk that Barnet lacks sufficient financial resilience to absorb future demand, borrowing or delivery shocks.	**9**	8. The council should establish a risk-based reserves strategy, including a clearly defined minimum General Fund reserve level and a phased replenishment plan integrated into the MTFS **by October2026.**

9. Without a current Asset Management Plan, reliable asset valuations and a structured disposal strategy, Barnet risks poor asset stewardship, missed capital receipt opportunities and increased reliance on borrowing-backed EFS.	**6**	9. Urgently complete a comprehensive Asset Management Plan and Disposal Strategy, supported by reliable asset data, valuations, utilisation analysis and cost–benefit reviews to identify receipts that reduce borrowing and support EFS-related capitalisation **by December 2026**.
10. The scale of Barnet's capital programme, combined with rising borrowing costs, weak affordability planning and limited organizational capacity to manage complex programmes, creates a significant risk that future capital commitments become financially unsustainable and place further pressure on the General Fund and HRA.	**6**	10. The council should strengthen capital governance and programme management capacity by introducing tighter capital prioritisation, clearer affordability testing, stronger gateway review arrangements and improved long-term modelling of borrowing, MRP and revenue consequences **by December 2026.**
11. Weaknesses in governance, oversight and organizational learning relating to companies, joint ventures and service investments create a risk of inadequate challenge, poor decision making and insufficient control over more than £400 million of council exposure, particularly where governance arrangements and affordability limits remain underdeveloped.	**6**	11. The council should strengthen governance and oversight of companies and service investments through clearer accountability, enhanced commercial and financial expertise, explicit prudential limits and regular strategic review of company purpose, risk exposure and financial sustainability **by December 2026**.
On service reform, delivery and transformation		
12. The council risks remaining in a high-cost, average-outcomes position where demand and market pressures in adult social care, children's services and temporary accommodation continue to outpace transformation delivery, resulting in ongoing reliance on EFS and weakening financial resilience.	**9**	12. The council should prioritise a smaller number of high-impact reforms focused on the council's largest cost and demand drivers, particularly temporary accommodation reduction, placement sufficiency in children's services, package-level demand and cost management in adult social care and alternate weekly bin collection, all supported by clear accountability and delivery milestones **by September 2026.**
13. Procurement and commissioning remain too reactive in some high-pressure services, particularly children's placements and temporary accommodation, limiting Barnet's ability to control cost, shape markets and reduce reliance on high-cost external provision.	**4**	13. Build on the stronger adult social care model by embedding strategic commissioning, market management, benchmarking and cost-control tools across children's services, temporary accommodation and **waste by March 2027.**
14. Uneven procurement capacity, pipeline management and benefits tracking mean that service delivery models may not consistently translate into improved value for money, demand	**4**	14. Develop a more integrated procurement and commissioning pipeline aligned to the MTFS, transformation plans and demand forecasts, so external provision and in-house delivery choices

reduction or sustainable financial benefits.		are actively used to improve outcomes and reduce cost **by March 2027**.
On governance, culture and leadership		
15. The volume, complexity and late submission of committee papers create a risk that Members cannot fully understand or challenge proposals, leading to decisions being taken without sufficient scrutiny of key financial, strategic and service implications.	**4**	15. Introduce stricter controls on agenda size and structure, including concise summary reports, clearer options appraisal, and greater use of benchmarking and scenario analysis to enable focused, outcome-driven scrutiny **by March 2027**.
16. Governance and scrutiny structures identify the right issues, however, inconsistent depth of challenge and limited analytical reporting create a risk that problems such as savings and programme delivery are not addressed in a timely or decisive manner.	**4**	16. Enforce robust publication deadlines and limit late papers to exceptional circumstances, alongside better forward planning of committee business to ensure Members have sufficient time to review and challenge key decisions **by March 2027.**
17. There is a risk that the council's strategic direction is not sufficiently anchored in financial sustainability, with corporate priorities, MTFS savings, pressures and investment decisions not clearly aligned.	**6**	17. The new Corporate Plan should explicitly prioritise financial sustainability and include measurable outcomes, delivery milestones and clear links to the MTFS **by December 2026.**
18. There is a risk that political transition following the election delays the development of a new Corporate Plan and slows decision-making at a time when clear direction and pace are required.	**2**	18. The council should establish a clear post-election timetable for agreeing strategic priorities, ensuring continuity of leadership, member engagement and early alignment between the Corporate Plan, MTFS and service plans **by September 2026.**

2. Introduction

2.1 Background

The council formally requested Exceptional Financial Support (EFS) from the Ministry of Housing, Communities and Local Government (MHCLG) for the first time in 2025-26. CIPFA undertook an initial high-level assessment of the council's financial position at the request of the department.

Barnet's 2025-26 budget was balanced using £55.7 million t EFS. In December 2025 the council submitted a further EFS request of £79.3 million for 2026-27, subsequently revised from an earlier £88.4 million assumption following the Final Local Government Finance Settlement. In February 2026 MHCLG announced it was minded to approve the request in-principle. The proposed support would operate through a Capitalisation Direction and could be financed through a combination of capital receipts, asset disposals and borrowing. The council's MTFS confirms that the EFS process includes an external assurance review and requires ongoing transformation and improvement activity to support a return to financial sustainability.

2.2 Requirement & Methodology

CIPFA has been asked by MHCLG to deliver an external assurance review (in depth assessment of finance and governance) of the council. The review is required to cover the areas set out in Annex 1 and to be completed in line with the objectives set out in the contract specification.

3. Areas Reviewed

3.1 Review Area 1: QUALITY OF FINANCIAL MANAGEMENT AND FINANCIAL PROCESSES

Barnet's governance and financial management frameworks are formally robust and broadly compliant, supported by active audit and scrutiny and reasonable budget and MTFS monitoring. Their effectiveness is substantially weakened by severe financial pressures, weak savings delivery, Oracle implementation issues and poor follow-through on audit recommendations. Audit findings highlight serious weaknesses in financial sustainability, capital governance, technical accounting and control maturity, with risk management and internal control overly reliant on audit rather than embedded operationally. The finance function, while retaining core oversight strengths, remains under sustained strain from transformation demands, capital exposure and reliance on Exceptional Financial Support. It is largely focused on managing short-term pressures rather than operating as a consistently strategic, forward-looking corporate finance function capable of driving timely and effective corrective action.

The following sections outline the basis of this assessment in more depth.

a) The local authority's financial management, governance processes, the effectiveness of its internal control environment and the audit and scrutiny committee(s), as well as compliance with local government accounting codes and international finance reporting standards.

Key findings and analysis

The Annual Governance Statement (AGS), Governance, Audit, Risk Management and Standards Committee (GARMS) reporting and wider governance reviews demonstrate that key risks are identified and monitored corporately, and there is evidence of active oversight by Audit and Scrutiny functions. The council also demonstrates awareness of its financial and governance challenges and has engaged external support, including Peopletoo and sector benchmarking, to strengthen improvement activity.

Despite these formal arrangements, the effectiveness of the internal control environment has been inconsistent and weakened by significant operational, financial and governance pressures. The 2024-25 Head of Internal Audit opinion of 'limited assurance' reflected multiple significant control weaknesses affecting the council's ability to achieve key funobjectives. These included severe financial pressures requiring EFS, weaknesses in savings delivery and financial planning, implementation issues associated with the Oracle financial management system, weaknesses identified through anti-fraud investigations, and poor implementation of audit recommendations.

While follow-up implementation rates improved during 2025-26, performance remained below target and several limited assurance audits continued to be issued across core control areas, including contract procedure rules and compliance with corporate governance requirements.

A significant concern is that risk management and internal control remain too reliant on second- and third-line assurance functions rather than being consistently embedded within operational management. Internal audit findings and governance reporting indicate that first-line ownership of controls, compliance and risk management is not yet sufficiently mature or consistent across services. This was illustrated by the January 2025 section 5(2)(a) legal notice relating to unlawful pension fund payments, which highlighted failures in authorisation, compliance with actuarial requirements and adherence to the council's scheme of delegation.

External audit findings reinforce concerns regarding financial sustainability and governance effectiveness. The 2024-25 value for money conclusion again identified significant weaknesses in arrangements for financial sustainability, particularly the absence of a sustainable financial plan and weaknesses in governance over the capital programme. Earlier findings also identified concerns regarding the interconnectivity between financial planning, operational planning and governance arrangements. These findings are consistent with wider evidence that financial governance processes are stronger in structure than in delivery impact.

The effectiveness of Audit and Scrutiny functions is mixed. GARMS and scrutiny committees are active and engaged, and there is evidence that Members identify relevant issues around savings delivery, transformation, TA and financial risk. However, extremely large agenda packs, frequent late supplementary reports and highly descriptive reporting reduce the ability of Members to provide timely, focused and outcome-driven challenge. As a result, scrutiny is often procedurally compliant but less effective in driving corrective action and delivery improvement.

The council appears broadly compliant with local government accounting frameworks, treasury management requirements and IFRS-based reporting requirements in formal policy terms. Treasury management, capital strategy and MRP policies are in place and supported by external advisors. However, significant delays in the external audit of accounts between 2020-21 and 2023-24 weakened assurance over financial reporting timeliness and compliance, even though these delays were partly linked to national audit backlog issues. The implementation difficulties associated with the Oracle financial management system also weakened financial reporting reliability, although progress has since been made.

The CIPFA Financial Resilience Index further highlights the council's weak underlying resilience, including low reserve levels, high reserve use, high debt exposure and significant demand pressures. These indicators increase the importance of strong financial governance and internal control arrangements at a time when the council remains heavily reliant on transformation delivery and EFS assumptions.

Key risk	Risk rating (see Annex 2)	Recommendation (including Timeline)
1. There is a risk that weaknesses in first-line control ownership, financial planning and governance discipline continue to undermine the council's ability to identify and address financial and operational risks early, leading to further control failures and deterioration in financial resilience.	9	1. The council should strengthen first-line ownership of governance, financial risk and internal control by embedding clearer service accountability, routine risk and compliance monitoring, delivery assurance, regular reporting on mitigation actions, and faster implementation of internal audit recommendations **by December 2026**.

Key risk	Risk rating (see Annex 2)	Recommendation (including Timeline)
2. Continued reliance on structurally sound but operationally weak governance arrangements creates a risk that scrutiny, audit and oversight functions identify issues without driving sufficiently timely or effective corrective action, particularly in relation to savings delivery, capital governance and financial sustainability.	9	2. The council should improve the effectiveness of audit and scrutiny processes by reducing reliance on overly complex reporting, strengthening analytical and outcome-focused information, and ensuring governance committees receive clearer reporting on delivery assurance, financial sustainability and programme risk **by December 2026**.

b) The capacity and capability of the local authority to deliver an effective finance function to the authority commensurate with the complexity of its particular circumstances, the ability to undertake any transformation activity as required, and consider whether officers / members are provided with the right information and training to take necessary financial decisions.

Key findings and analysis

Internal audit provided reasonable assurance over MTFS budget monitoring, confirming that core budget monitoring processes are robust. The council has also undertaken a self-assessment against CIPFA's Financial Management Code, indicating awareness of the need to benchmark and improve financial management capability.

However, the overall capacity and capability of the finance function remains under significant strain relative to the complexity of the council's circumstances. The council is managing severe financial pressures, large transformation requirements, Oracle system implementation challenges, significant capital and borrowing exposure, and reliance on EFS, all of which require a highly mature and resilient finance function. Current evidence suggests capability remains uneven in several critical areas.

The 2024-25 External Auditor's Value for Money findings identified knowledge gaps within the finance team, particularly around IFRS 16 lease accounting, and highlighted weaknesses in financial reporting assurance. Auditors were unable to gain sufficient assurance over certain in-year transactions and year-end balances, indicating weaknesses in financial control, reconciliation and accounting processes. Errors in collection fund accounting, which reduced the assumed council tax collection rate and negatively affected MTFS income assumptions, further demonstrate weaknesses in financial modelling and data quality.

The implementation of the Oracle financial management system has also placed considerable pressure on the finance function. While some implementation issues have now improved, the transition weakened aspects of financial reporting, operational control and management information during the period. Internal audit findings of Limited Assurance in Payroll, Accounts Receivable and Procurement and Supplier Management reinforce concerns regarding the consistency of financial controls and operational finance capability.

There is evidence that the council recognises these weaknesses and is taking steps to strengthen capability. Improvements have been reported in treasury management oversight, governance visibility and implementation of audit recommendations. External advisors and transformation support are also being used appropriately in several areas. However, the finance function remains heavily focused on managing immediate financial pressures and supporting transformation activity, limiting its ability to consistently operate as a fully strategic and forward-looking corporate finance function.

External audit specifically identified the need for additional training within the finance function, and wider governance evidence suggests that financial management and sustainability are not yet consistently embedded across all services and operational management levels.

Key risk	**Risk rating (see Annex 2)**	**Recommendation (including Timeline)**
3. Weaknesses in financial systems, technical accounting capability and operational controls create a risk of inaccurate financial reporting, unreliable MTFS assumptions, regulatory non-compliance and delayed identification of financial pressures.	**9**	3. Strengthen the capability of the finance function through targeted technical training, improved financial systems controls and embedding a longer term view within the team; conduct an independent review of the CIPFA Financial Management Model assessment, and tighten implementation of audit recommendations **by December 2026**.

c) The local authority's approach to financial risk management including identification, management and treatment of risk.

Key findings and analysis

Barnet has established financial risk management arrangements**,** supported by formal governance structures, corporate risk reporting and oversight through the GARMS Committee. Risks are identified, monitored and regularly reviewed, and the committee has benefited from experienced and knowledgeable chairing. The council's Treasury Management Strategy and Minimum Revenue Provision policies are broadly balanced and aligned with expected professional practice, indicating an appropriate formal approach to treasury and borrowing risk.

The framework for financial risk management is sound in design, but its effectiveness is weakened by inconsistent operational embedding and limited first-line ownership of risk. Internal audit, external audit and governance reporting consistently indicate that risk management remains overly reliant on audit and oversight functions rather than being fully integrated into day-to-day service management and operational decision making. This reduces the council's ability to identify and mitigate emerging risks early, particularly in high-pressure areas such as temporary accommodation, adult social care, savings delivery and capital programme affordability.

The council demonstrates awareness of its major financial risks and has taken steps to strengthen monitoring and oversight, including enhanced governance reporting, transformation oversight and external support. Recurring weaknesses, however, in financial sustainability planning, benefits realisation, procurement, Oracle implementation and delivery assurance indicate that risk treatment arrangements are not yet consistently translating into effective control and corrective action.

Risks

- No additional risks identified

Recommendations

- No additional recommendations identified

3.2 Review Area 2: FINANCIAL SUSTAINABILITY AND RISK

Barnet faces acute and worsening financial fragility driven by rising demand in adult social care, children's services and temporary accommodation, weak reserves, high borrowing and an absence of deliverable, recurring savings. MTFS deficits are escalating rapidly - £79.3 million in 2026-27 to £244 million by 2030–31- far outpacing identified savings and leaving the council increasingly reliant on Exceptional Financial Support, largely financed through borrowing with sharply rising debt costs. While budget monitoring, governance and transformation oversight have strengthened, savings assurance, business case maturity and delivery capacity remain weak, with many proposals underdeveloped and difficult service reforms progressing too slowly. Additional pressures from HRA viability, an underdeveloped asset and disposal strategy, equal pay risk and unfunded capital needs further undermine sustainability. Overall, the council recognises and monitors its financial risks more effectively than it delivers corrective action at the pace and scale required to restore long-term financial resilience.

The following sections outline the basis of this assessment in more depth.

a) The underlying drivers of any financial fragility and risk and the local authority's ability to successfully manage those drivers so that issues do not materialise.

Key findings and analysis

The most significant pressures arise from adult social care, children's services and temporary accommodation, where demand and market costs continue to outpace the council's ability to deliver recurring savings and service transformation at sufficient scale and pace.

The council's MTFS demonstrates the scale of the challenge, with projected deficits rising from £79.3 million in 2026-27 to £244 million by 2030-31, while less than £20 million of recurring savings have been identified across the life of the MTFS. This position is compounded by reliance on EFS, increasing borrowing costs, low reserve levels and high debt exposure identified through the CIPFA Financial Resilience Index. The council's assumption that EFS is temporary is not currently supported by a credible pathway to a balanced budget, particularly given the scale of the 2027-28 projected deficit. The financial impact of future EFS requests has not been reflected in the MTFS.

The council has recognised the need for transformation and established a Financial Sustainability Programme covering high-risk demand areas and cross-cutting transformation activity. However, the current savings and innovation approach lacks sufficient clarity, prioritisation and delivery maturity. Business cases for transformation activity, particularly within Digital, Data and Technology, often lack robust financial modelling, quantified benefits, implementation detail and clear delivery plans. External audit and internal governance evidence therefore continue to identify significant weaknesses in financial sustainability planning and delivery assurance.

Further fragility arises from the council's limited flexibility and exposure to additional financial risks. The Housing Revenue Account (HRA) is forecast to become unviable beyond 2027-28 when there are insufficient reserves to cover predicted deficits. The HRA Business Plan shows the HRA moving from a £2.155 million deficit in 2025/26 to a small surplus in 2026/27, before returning to deficits from 2027/28 onwards. By 2029/30, the predicted annual deficit is forecast to be £2,456 million against a forecast accumulated HRA reserve of £1.326 million. This is due to extremely high borrowing levels driven by the need to increase housing stock and mitigate temporary accommodation, placing long-term pressure on both the HRA and wider council finances. The General Fund impact of future year deficits has not been reflected in the MTFS. The absence of a credible Asset Management Plan limits opportunities to generate capital receipts or rationalise assets, while unresolved equal pay claims create potentially significant financial and reputational exposure. In addition, some difficult savings options have been deferred or rejected, suggesting limited organisational appetite for more radical service redesign or demand reduction measures.

Due to historic decisions to increase council tax by less than the maximum permissible, the council's low council tax base further constrains income flexibility. While Barnet's Band D council tax is significantly low, generating additional income through increases of this scale is limited by the requirement for a referendum along with local political acceptability.

The council has taken steps to strengthen oversight and governance, including use of external challenge, benchmarking, transformation support and enhanced monitoring arrangements. However, the organisation remains more effective at identifying risks than delivering timely corrective action. Leadership culture remains collaborative and consensus-driven, but this has contributed to cautious decision making and slower implementation of difficult reforms such as increasing Council Tax. As a result, while Barnet demonstrates awareness of its key financial risks, its ability to manage and mitigate those risks before they materialise remains only partially effective.

Key risk	Risk rating (see Annex 2)	Recommendation (including Timeline)
4. The absence of a credible and deliverable savings plan, including the need to review the level of council tax, creates a significant risk that the council will be unable to achieve a sustainable balanced budget without continued reliance on EFS and additional borrowing.	9	4. The council should develop a realistic, prioritised and deliverable savings plan, including a review of the level of Council Tax, with a clear line of sight from corporate savings targets to specific, time-bound service actions, supported by quantified savings assumptions and named accountable officers **by September 2026**.
5. A cautious, consensus-led culture risks delaying or diluting difficult financial and service decisions, particularly in high-cost demand-led services, limiting the council's ability to respond at the pace and scale required.	6	5. Strengthen delivery accountability through clearer ownership, quantified benefits, tighter programme management and a more directive leadership approach that ensures difficult reforms are escalated, decided and implemented promptly **by December 2026**.
6. Weak delivery discipline, broad and poorly prioritised transformation activity, and weak business case development create a risk that financial pressures are not addressed early enough and that investment decisions fail to deliver	9	6. Strengthen business case discipline, forecasting and benefits realisation by requiring all MTFS transformation proposals to include validated financial modelling, options appraisal, quantified savings, named owners, delivery milestones, risk triggers and

Key risk	Risk rating (see Annex 2)	Recommendation (including Timeline)
recurring savings, value for money or sustainable service improvement.		performance reporting linked to financial outcomes **by September 2026**.
7. The deteriorating viability of the Housing Revenue Account, combined with extremely high borrowing levels, creates a significant whole-council financial risk because the General Fund ultimately acts as the statutory backstop.	**9**	7. The council should undertake an urgent HRA viability and stress-testing review, aligned to CIPFA guidance, to assess long-term sustainability, borrowing affordability and the potential exposure of the General Fund **by December 2026**.

b) An assessment of steps the local authority is undertaking to ensure it remains within its spending envelope, including deliverability and appropriateness of current savings / transformation plans, income generating activity, ensuring activities that are no longer required are being scaled back

Key findings and analysis

Barnet has constrained its capital programme to essential schemes only and has introduced a range of demand-management and prevention initiatives, particularly in adult social care and homelessness. There is evidence that governance and oversight arrangements have strengthened, with Delivery Oversight Groups, programme reporting and financial governance reviews now in place.

However, while the council has identified many of the correct reform areas, current plans do not yet provide sufficient assurance that spending pressures can be contained within the medium-term financial envelope. Forecast deficits continue to rise significantly faster than identified savings, increasing from £79.3 million in 2026-27 to £243.5 million by 2030-31, while recurring savings built into the MTFS total less than £20 million over the same period. Although the Peopletoo review (undertaken between May and October 25) identified indicative opportunities of £45 million - £61 million, many remain conceptual, subject to validation or not yet fully incorporated into deliverable transformation plans.

The council's approach to transformation remains broad rather than prioritised. Financial Sustainability Programmes cover adults, children's services, temporary accommodation and cross-council reform, but programme reporting shows mixed delivery progress, with a significant proportion of projects rated amber or red, particularly around temporary accommodation and cross-council transformation. Some programmes demonstrate credible operational activity, particularly in homelessness prevention, occupancy checks, mediation and housing supply initiatives, with evidence of measurable cost avoidance and improved prevention outcomes. However, the scale of these interventions remains insufficient relative to the growth in demand and market costs, especially in temporary accommodation where costs and placements continue to rise rapidly.

The council has also taken steps to improve income generation and financial governance, including commercial reviews, fees and charges work, subsidy maximisation and digital transformation activity. However, a number of income-generation proposals remain underdeveloped, with weak data validation, limited benchmarking and uncertain deliverability. In several areas, transformation activity appears enabling rather than directly cashable, and there remains insufficient linkage between innovation activity, quantified savings and medium-term financial sustainability.

There is evidence that the council is attempting to scale back or redesign activities that are no longer affordable, including limiting capital expenditure to essential schemes, reviewing service operating models and exploring demand reduction approaches. However, evidence from interviews, internal audit and programme reporting suggests that difficult policy choices and structural service redesigns are not yet progressing at the pace required. Some opportunities identified through external challenge have been deferred or rejected, and there remains evidence of “savings fatigue” and cautious decision making across the organisation.

Review of MTFS savings proposals found that evidence of delivery activity was only available for 65% of savings tested, with only 22% supported by assured budget reductions and several proposals assessed as undeliverable or lacking evidence. External audit similarly concluded that savings targets in 2024-25 were over-ambitious and not fully delivered. This raises concerns that identified savings remain overly reliant on assumptions, future transformation activity and untested delivery plans rather than mature, evidenced implementation.

The MTFS identified 2 projects that had not been included in the capital programme – one relating to major works on the depot and the other an SEN project. The combined net cost of these two projects exceeded £300 million for which borrowing would be required, and an estimated annual MRP cost of circa £30 million per year (based on a 50-year life and 5% interest rate). However, these costs are not included in the MTFS as they require further development work. Failure to incorporate these capital projects into financial projections, even at an estimated cost, weakens the robustness of the financial planning process and exposes the council to avoidable affordability and sustainability risks.

Risks

- No additional risks identified

Recommendations

- No additional recommendations identified

c) An overall view on the ability of the local authority to manage identified budget pressures through its own resources, including reserves. This should include a view on the actions the council should take to minimise the need to use / seek a capitalisation direction.

Key findings and analysis

While the council has introduced stronger monitoring arrangements, annual contingencies and prudential assumptions around undeliverable savings, these measures provide only limited short-term protection against a rapidly widening structural funding gap.

The MTFS includes a £5 million annual contingency and assumes a 15% non-delivery rate for savings, broadly reflecting historic performance. This has enabled the council to contain the forecast 2025-26 overspend within existing resources. However, the scale of future deficits significantly exceeds the capacity of contingencies, reserves and currently identified savings. External audit reports for both 2023-24 and 2024-25 identified significant weaknesses in financial sustainability arrangements and concluded that the council still lacks a sufficiently credible plan to close medium-term budget gaps.

The council's underlying financial resilience remains weak. General Fund reserves stand at approximately £15 million and there is a separate financial resilience reserve of £11.3 million. Although the MTFS recognises the need to rebuild reserves to £40 million over time, no contributions are planned during the current MTFS period and replenishment is dependent on achieving financial sustainability first. Earmarked reserves are also forecast to reduce over the medium term, further limiting flexibility to absorb future shocks.

The position is compounded by continued demand growth in temporary accommodation, adult social care and children's services, alongside increasing borrowing and capital financing pressures. The council's reliance on EFS is therefore not simply a short-term liquidity issue but reflects a wider structural imbalance between recurring expenditure and sustainable income. This is reinforced by the relatively limited recurring savings currently identified within the MTFS and the absence of a fully developed transformation programme capable of delivering savings at the scale required.

There are some positive indicators. The council has recognised the seriousness of its position, constrained the capital programme to essential schemes, strengthened governance arrangements and sought external challenge through Peopletoo and audit oversight. Barnet Homes has also identified embedded savings in the short term while reviewing options for longer-term sustainability. However, current evidence suggests the organisation is more effective at managing immediate pressures than restoring long-term financial resilience.

The council has £15 million General Fund (GF) unallocated reserves equivalent to approximately 3.2% of Net revenue budget. It has a further £46 million in earmarked and ringfenced reserves (approximately 10%), excluding community infrastructure levy. The MTFS talks of the need to replenish GF reserves across the medium term to £40 million, but there are no contributions during the period covered by the MTFS (ie until March 2031) and it states that this can only be done once the council is financially sustainable.

While GF reserves are expected to remain at current levels, earmarked and ringfenced reserves are expected to reduce from £46 million at 31 March 25 to £37 million by 31 March 31.

Key risk	Risk rating (see Annex 2)	Recommendation (including Timeline)
8. The council's low reserve levels, widening structural deficits and continued reliance on Exceptional Financial Support create a significant risk that Barnet lacks sufficient financial resilience to absorb future demand, borrowing or delivery shocks.	**9**	8. The council should establish a risk-based reserves strategy, including a clearly defined minimum General Fund reserve level and a phased replenishment plan integrated into the MTFS **by October 2026**.

d) An assessment of how the council expects to finance capitalisation (i.e through external / internal borrowing or through capital receipts), the viability / risks of their proposed approach.

Key findings and analysis

The council has indicated that future capital receipts may be used to reduce borrowing where opportunities arise, although there is currently limited evidence of a sufficiently developed asset disposal or capital receipts strategy capable of materially offsetting future borrowing requirements.

The approach is only partially viable in the short term and becomes increasingly high risk over the medium term. Forecast deficits remain extremely large, rising from £113 million in 2027-28 to £243 million by 2030-31, with no credible recurring savings programme currently identified at the scale required to avoid further EFS requirements. This creates a significant risk that borrowing costs continue to escalate faster than the council's ability to generate sustainable recurring savings or rebuild reserves.

Affordability indicators already demonstrate increasing pressure. The General Fund ratio of financing costs to net revenue stream is projected to increase significantly over the MTFS period and rises further when the Housing Revenue Account is included. Given the increasingly fragile position of the HRA and the council's wider borrowing exposure, this indicates that debt servicing costs are consuming an increasing proportion of available resources, reducing future financial flexibility and resilience.

External audit reports for both 2023-24 and 2024-25 have raised concerns regarding the affordability and governance of the capital programme, including recommendations to strengthen sustainable financial planning and capital governance arrangements. Additional risks arise from significant future capital commitments not yet fully reflected within the MTFS, alongside continuing uncertainty regarding the deliverability of transformation savings and future demand pressures.

The council has taken some mitigating steps, including limiting the capital programme to essential schemes, strengthening treasury oversight and exploring opportunities for future receipts and transformation activity. However, the current strategy remains heavily dependent on future borrowing, optimistic assumptions regarding future savings delivery and continued government support.

Risks

- No additional risks identified

Recommendations

- No additional recommendations identified

e) An assessment of the council's current asset base and planned asset disposal strategy, and scope for the council to utilise planned receipts and generate to fund expenditure capitalised under exceptional financial support.

Key findings and analysis

The council does not have a current Asset Management Plan or Asset Disposal Strategy, and the recently issued Initial Strategic Asset Management Plan (SAMP) 2026 remains an early-stage framework rather than a fully operational strategy. The document itself acknowledges significant gaps in the council's understanding of its estate, including the need to develop a comprehensive asset database, understand running costs and asset values, assess utilisation and identify opportunities for rationalisation and consolidation.

In the absence of a current and robust Asset Management Plan, the council cannot yet demonstrate that its asset base is fully aligned to corporate priorities, financial sustainability or service transformation objectives. This limits the council's ability to make informed strategic decisions regarding retention, investment, rationalisation or disposal of assets, particularly at a time of severe financial pressure and increasing borrowing dependency.

There is currently limited evidence of a structured disposal strategy or a quantified pipeline of capital receipts capable of materially offsetting future borrowing requirements or supporting expenditure capitalised under EFS. While the MTFS indicates that future capital receipts may be used to reduce borrowing where opportunities arise, the absence of a mature disposal strategy significantly weakens confidence in the scale, timing and deliverability of those receipts.

Key risk	**Risk rating (see Annex 2)**	**Recommendation (including Timeline)**
9. Without a current Asset Management Plan, reliable asset valuations and a structured disposal strategy, Barnet risks poor asset stewardship, missed capital receipt opportunities and increased reliance on borrowing-backed EFS.	**6**	9. Urgently complete a comprehensive Asset Management Plan and Disposal Strategy, supported by reliable asset data, valuations, utilisation analysis and cost–benefit reviews to identify receipts that reduce borrowing and support EFS-related capitalisation **by December 2026**.

f) A detailed assessment of any financial risks in relation to the council's (i) capital programme, (ii) companies, (iii) commercial investments and (iv) major projects, identifying any risks associated with specific investments, and assessing the adequacy of internal processes, scrutiny of decisions, use of external expertise (where required), and capacity / capability to deliver. An assessment of whether and to what extent the council is complying with statutory guidance / following best practice in regards to these areas, including, but limited to, minimum revenue provision guidance, investment guidance, and accounting codes.

Key findings and analysis

The capital programme is high compared with other London boroughs and sits alongside significant revenue pressures, EFS borrowing and low reserves. External audit has already identified capital affordability as a significant weakness, and the inclusion of further accelerated or new spend, including fleet replacement, cremator replacement (which should have been essential, scheduled items) and Finchley Lido, raises questions about prioritisation and affordability.

The capital programme also creates risk because some major future commitments are not yet fully reflected in the MTFS. Previously identified depot and SEN schemes, with combined costs exceeding £300 million and potential annual financing costs of around £30 million, demonstrate that the council's current capital planning may understate future affordability pressures. This weakens the robustness of medium-term financial planning and increases the risk that future borrowing and MRP costs will further constrain revenue flexibility.

The council's companies and joint ventures remain a material governance and financial exposure. Concerns about company governance and loan arrangements have been raised repeatedly through the LGA Peer Review, the Corporate Peer Challenge progress review, the AGS and external audit. The 2024-25 VFM report identified a significant weakness in governance over subsidiary companies and joint ventures, noting outstanding loans of over £400 million and insufficient regular assessment of whether governance arrangements remain appropriate. Although the council has taken positive steps during 2025-26, including Cabinet reporting, a Service Investment Loans Register, a central companies record and Director Duty training, these arrangements remain work in progress and do not yet provide full assurance.

Barnet does not hold commercial investments in the traditional sense, but it has substantial service investments, including £404 million of loans, with £296 million relating to Open Door Homes. This level of exposure is significant given the council's wider financial fragility. The Capital Strategy and Treasury Management Strategy lack sufficient clarity on service investments, including limits on total exposure and a clear assessment of affordability, prudence and proportionality against the council's overall financial capacity. This falls short of the expectations of the Prudential Code and weakens assurance that investment decisions are fully aligned with financial sustainability.

Internal processes and scrutiny arrangements are improving but not yet mature enough for the scale of exposure. The council has begun strengthening oversight of companies, loans and service investments, but the prolonged timescale for addressing issues repeatedly raised by external reviewers suggests weaknesses in organisational learning, escalation and delivery grip. Member scrutiny is active, but large and complex papers, late reporting and the technical nature of capital and company governance reduce the ability to provide focused challenge.

On statutory guidance and best practice, the council appears broadly compliant in relation to MRP policy, including charging MRP on loans to companies and moving from annuity to equal instalments for EFS-related borrowing. However, compliance with the wider spirit of prudential and investment guidance is less assured, particularly because the council has not clearly set limits or assessed proportionality for service investments. The adequacy of accounting and governance arrangements is also weakened by previous audit delays and control weaknesses.

Key risk	Risk rating (see Annex 2)	Recommendation (including Timeline)
10. The scale of Barnet's capital programme, combined with rising borrowing costs, weak affordability planning and limited organisational capacity to manage complex programmes, creates a significant risk that future capital commitments become financially unsustainable and place further pressure on the General Fund and HRA.	**6**	10. The council should strengthen capital governance and programme management capacity by introducing tighter capital prioritisation, clearer affordability testing, stronger gateway review arrangements and improved long-term modelling of borrowing, MRP and revenue consequences **by December 2026**.
11. Weaknesses in governance, oversight and organisational learning relating to companies, joint ventures and service investments create a risk of inadequate challenge, poor decision making and insufficient control over more than £400 million of council exposure, particularly where governance arrangements and affordability limits remain underdeveloped.	**6**	11. The council should strengthen governance and oversight of companies and service investments through clearer accountability, enhanced commercial and financial expertise, explicit prudential limits and regular strategic review of company purpose, risk exposure and financial sustainability **by December 2026**.

3.3 Review Area 3: SERVICE REFORM, DELIVERY AND TRANSFORMATION

Barnet's services broadly align with recognised best practice and deliver generally effective outcomes, supported by positive regulatory judgements and credible transformation programmes, but they are not consistently efficient or financially sustainable. Costs in adult social care and temporary accommodation remain high relative to outcomes, driven by demand-led pressures, high-cost placements and reliance on emergency provision, while transformation initiatives, though well-targeted, are often underdeveloped, insufficiently embedded or not scaled to deliver recurring savings. The maturity of demand management, commissioning and procurement is uneven across the organisation, with reactive approaches - particularly in children's services and temporary accommodation - limiting value for money. Although strategic intent, governance and oversight have strengthened, weak prioritisation, delivery planning, benefits realisation and linkage between service reform and measurable financial outcomes continue to progress slowly, indicating a need to refocus on a smaller number of high-impact reforms and convert existing plans into deliverable, cashable change.

The following sections outline the basis of this assessment in more depth.

a) The efficiency and effectiveness of service delivery, including benchmarking against comparator local authorities, sector, and wider public sector metrics.

Key findings and analysis

Outcomes are broadly comparable to peers, but costs are relatively high, particularly in adults, children's services and temporary accommodation. Given the council's financial position, this is not sustainable without improved productivity and service redesign. The priority should be reducing reliance on high-cost temporary accommodation, improving placement sufficiency, strengthening demand management in adult social care, improving waste performance and embedding benchmarking into routine management to secure sustained efficiency gains.

Service area	Barnet	Average of Statistical Neighbours	Relative Position
Adult social care spend per adult (18+)	£689.71	£629.12	Above average
Children's social care spend per child (0–17)	£1,141.55	£1,145.09	Broadly in line
Temporary accommodation spend per head	£174	£157	Above average

Barnet's service delivery is generally functioning, but benchmarking shows it is not consistently efficient when cost is compared with outcomes and financial capacity. The council faces above-average pressure in adult social care, children's services and temporary accommodation, while waste services also show scope for improvement. The core issue is not widespread service failure, but that the council often pays a relatively high price to achieve broadly average outcomes. Given low reserves, high borrowing exposure and reliance on Exceptional Financial Support, this creates a material sustainability risk.

The Peopletoo work reinforces this position, identifying around 50 opportunities with indicative benefits of £45 million–£61 million. As the budget gap for 2026-27 is £79 million (and this already includes some identified savings), rising to £244 million by 2030-31, this will be insufficient to bridge the gap. Many estimates are based on modelling and require validation before inclusion in the MTFS.

Across service areas, adult social care is characterised by high demand and package cost pressure. The model is aligned with best practice, focusing on front-door redesign, supported living reviews and demand management, but has not yet delivered assured productivity gains. Children's services show similar pressures, with high placement costs and reliance on external provision. While reforms to rebalance placements and strengthen commissioning align with best practice, they are not yet fully embedded, and financial exposure remains.

Temporary accommodation is the most significant pressure point. Benchmarking shows above-average demand and cost, driven by supply constraints and reliance on high-cost emergency accommodation. The council's strategy reflects best practice, including prevention, supply and subsidy mitigation, but the scale of demand means current activity is insufficient. Many of the largest opportunities remain in development, and effectiveness depends on achieving system-wide reductions rather than incremental change.

Waste services costs are moderately above comparators and recycling performance below stronger benchmarks. Opportunities for reform have been identified but some, including moving to alternate weekly collections, are deferred, representing a missed short-term opportunity.

Cross-cutting operating model reforms, including digital, data, assets and income, are essential to improving productivity. However, many are enabling rather than immediately cashable and lack quantified benefits, creating a risk that transformation is not clearly linked to financial outcomes. The council has clear strengths in recognising these issues and identifying the right reform areas, supported by external challenge. However, delivery remains too expensive relative to outcomes, and benefits realisation is not yet sufficiently developed.

Summary judgement by service area

Service area	Benchmark position	Effectiveness judgement
Adult social care	High demand and package-cost pressure relative to comparators.	Directionally aligned to best practice but not yet delivering assured productivity gains.
Children's services	High placement and sufficiency costs, especially residential and semi-independent provision.	Operationally functioning but financially exposed through placement mix and market dependence.
Homelessness and temporary accommodation	Above average demand and unit cost pressure.	Strong prevention intent but insufficient scale to offset growth in emergency accommodation.

Waste and environmental services	Recycling and service productivity below stronger London and national benchmarks.	Functional service but efficiency and policy choices require review.

Key risk	Risk rating (see Annex 2)	Recommendation (including Timeline)
12. The council risks remaining in a high-cost, average-outcomes position where demand and market pressures in adult social care, children's services and temporary accommodation continue to outpace transformation delivery, resulting in ongoing reliance on Exceptional Financial Support and weakening financial resilience.	9	12. The council should prioritise a smaller number of high-impact reforms focused on the council's largest cost and demand drivers, particularly temporary accommodation reduction, placement sufficiency in children's services, package-level demand and cost management in adult social care and alternate weekly bin collection, all supported by clear accountability and delivery milestones **by September 2026**.

b) Assessment of the extent to which the council's service delivery model particularly in areas of high demand / financial pressure reflect current best practice and guidance on service effectiveness and efficiency.

Key findings and analysis

In adult social care, Barnet's overall approach is positively reflected in the January 2025 CQC local authority assessment, which rated the council as "Good" and highlighted positive experiences of care and support, strengths in partnership working, and person-centred practice. The council has adopted the appropriate reform principles, including prevention, demand management, pathway redesign, commissioning reform, and digital enablement. These align closely with recognised sector guidance on improving productivity and outcomes.

However, benchmarking suggests outcomes are broadly in line with peers despite higher costs, indicating that reforms are not yet delivering sustained productivity gains. The model is therefore appropriate but not fully embedded or evidenced.

In children's services, the latest 2024 Ofsted inspection judged Barnet's services as "Good", with some outstanding features and evidence of strong practice for children and care leavers. The service direction also reflects current national best practice, particularly through focus on placement sufficiency, reducing reliance on residential provision, strengthening foster care, improving commissioning arrangements and exploring digital innovation in SEND.

However, continued reliance on high-cost placements and the fact that some transformation opportunities are not yet fully implemented mean the model remains partially effective and financially exposed.

Temporary accommodation remains the clearest area where Barnet's model reflects good-practice intentions but is not yet operating at sufficient scale to restore efficiency. Benchmarking evidence shows it remains a high-cost outlier among London boroughs because of demand growth, subsidy loss and reliance on emergency accommodation.

However, the council's strategic response—prevention, family mediation, supply growth, void reduction and housing options redesign—is aligned with recognised sector practice and the wider homelessness prevention agenda. The weakness is not strategic direction but the scale and pace of delivery relative to the size of demand pressures.

Waste and environmental services are less directly affected by inspection evidence, but benchmarking indicates weaker productivity and recycling performance than stronger London comparators. The Peopletoo review identifies credible opportunities around policy redesign, enforcement and automation, but a number of these have been deferred pending food waste implementation. This suggests the service has identified the right reform areas but has not yet progressed them sufficiently to demonstrate best-practice efficiency.

Across all areas, the key gap is delivery maturity rather than strategic direction. Barnet has a broad and credible pipeline of opportunities, but many remain at development stage, are subject to validation, or are not yet fully embedded in financial plans. This limits assurance that transformation activity is translating into measurable improvements in cost, demand and outcomes.

Risks

- No additional risks identified

Recommendations

- No additional recommendations identified

c) Identification of opportunities to reform / transform delivery in these areas to support both improved outcomes and manage financial pressures.

Key findings and analysis

In adult social care, this means scaling proven interventions around front-door demand management, supported living reviews, income optimisation and high-cost package challenge. In children's services, the priority is placement sufficiency, stronger commissioning and reducing dependence on high-cost external provision. In temporary accommodation, the opportunity is to accelerate prevention, supply and subsidy-loss mitigation at a scale that materially reduces emergency accommodation use. In waste, deferred service-model reforms should be revisited once food waste implementation is embedded.

Cross-cutting reform should focus on commissioning, procurement, digital and data, assets and income generation, but only where these are linked to quantified savings, demand reduction or improved outcomes. Overall, Barnet has the right reform themes; the opportunity is to sharpen delivery, prioritise impact and embed benefits into the MTFS.

Risks

- No additional risks identified

Recommendations

- No additional recommendations identified

d) A view on the extent to which service plans are aligned to the local authority's strategic priorities and financial sustainability, the effectiveness of service areas in responding to financial pressures, and whether financial management and sustainability is embedded within service area practices and culture.

Key findings and analysis

The inclusion of cross-cutting workstreams such as Digital, Data and Technology, workforce and financial responsibility reflects an understanding that financial sustainability requires whole-system change. However, this alignment is stronger in intent than in delivery, with limited clarity on how strategic priorities translate into funded, deliverable service plans that close the MTFS gap.

The effectiveness of service areas in responding to financial pressures is inconsistent and constrained by weak delivery planning and oversight. While some progress has been made in identifying savings and transformation opportunities, there remains a lack of clearly defined, costed and prioritised projects.

The reliance on an "innovation approach" without a structured pipeline of deliverable initiatives, combined with underdeveloped business cases, particularly in Digital, Data and Technology, indicates that service responses are not yet sufficiently robust to manage the scale of financial challenge. This is reinforced by evidence of "savings fatigue," the rejection or deferral of viable options, and a tendency to avoid more difficult structural changes.

Financial management and sustainability are not yet fully embedded within service area practices and culture. Although governance structures and reporting frameworks are in place, there is a disconnect between reported savings performance and underlying delivery assurance. Internal audit findings that only a small proportion of savings are evidenced and deliverable, alongside external audit concerns about over-optimistic assumptions, demonstrate that financial discipline is not consistently embedded at service level. The absence of a credible asset strategy, failure to integrate significant capital pressures into financial planning, and lack of a clear plan for the Housing Revenue Account further weaken alignment between service planning and long-term sustainability.

Leadership and organisational culture also limit effectiveness. A collaborative and consensus-driven approach, while positive in some respects, has resulted in overly cautious decision-making, slowing the pace and scale of required action. This is compounded by insufficient challenge within services and a lack of consistent linkage between transformation activity and financial outcomes.

Barnet's service plans reflect the right strategic priorities, but alignment to financial sustainability is partial and not yet credible at scale. Service areas are responding to pressures, but not with sufficient pace, focus or financial rigour, and sustainability is not yet embedded as a core operational discipline. To achieve alignment, the council must move from high-level strategies to fully costed, prioritised and deliverable plans, with financial management, accountability and benefits realisation embedded consistently across all service areas.

Risks

- No additional risks identified

Recommendations

- No additional recommendations identified

e) A consideration of the effectiveness of the chosen approach in delivering services (i.e in house or external). This should include a consideration of how the operation of the procurement functions is geared towards effective service delivery, including overall management of the pipeline, capacity and capability of officers, the adequacy of the processes and culture and attitude towards procurement.

Key findings and analysis

In adult social care, there is clear evidence of a more mature commissioning model emerging. The transformation programme demonstrates active market management, price negotiation and contract oversight, with reduced homecare hours, downward pressure on unit costs and strong regional benchmark performance. This indicates procurement is increasingly being used strategically to manage cost and quality, rather than simply transact services.

The use of tools such as Care Cubed and benchmarking across the North Central London system strengthens this position. However, rising demand, particularly in supported living and learning disability services, continues to pressure the model, and some areas remain financially exposed despite procurement interventions.

In children's services, the model remains more dependent on external provision, particularly high-cost placements. While the strategy reflects best practice, focusing on sufficiency, commissioning reform and reduced residential care, procurement remains reactive in parts, with continued reliance on spot purchasing and market-driven pricing. This limits the council's ability to control costs and shape the market. The commissioning reform pipeline is credible but not yet fully embedded, meaning procurement is not consistently delivering optimal value or stability.

In temporary accommodation, procurement and supply management are critical but underdeveloped levers. The council's approach includes increasing supply, reducing voids and improving housing options, which align with best practice. However, reliance on high-cost emergency accommodation suggests procurement is not yet sufficiently forward-planned or strategically aligned to demand forecasting, limiting its effectiveness in reducing cost and exposure.

In waste and environmental services, procurement and service design appear more policy-led than efficiency-driven. While opportunities have been identified around service redesign, enforcement and automation, several have been deferred. This indicates procurement is not yet being used proactively to optimise service configuration and cost-effectiveness, particularly in recycling and collection models.

Across the organisation, the operation of procurement functions shows mixed maturity. There is evidence of improving capability in specific areas, particularly adult social care, where procurement is increasingly integrated with commissioning, data and performance. However, more broadly, procurement is not yet consistently embedded as a strategic, forward-looking function aligned to demand, financial planning and transformation.

The key issues relate to pipeline management, capacity and culture. Procurement activity is often driven by immediate service pressures rather than a fully integrated pipeline aligned to the MTFS and transformation programmes. Capacity and capability appear uneven, with stronger expertise in social care commissioning but less consistent application across other services. Processes are in place but are not always used to drive innovation or value, and there remains a degree of risk aversion and transactional focus, particularly in high-pressure services.

Key risk	**Risk rating (see Annex 2)**	**Recommendation (including Timeline)**
13. Procurement and commissioning remain too reactive in some high-pressure services, particularly children's placements and temporary accommodation, limiting Barnet's ability to control cost, shape markets and reduce reliance on high-cost external provision.	**4**	13. Build on the stronger adult social care model by embedding strategic commissioning, market management, benchmarking and cost-control tools across children's services, temporary accommodation and waste **by March 2027**.
14. Uneven procurement capacity, pipeline management and benefits tracking mean that service delivery models may not consistently translate into improved value for money, demand reduction or sustainable financial benefits.	**4**	14. Develop a more integrated procurement and commissioning pipeline aligned to the MTFS, transformation plans and demand forecasts, so external provision and in-house delivery choices are actively used to improve outcomes and reduce cost **by March 2027**.

f) Additional points for service specific issues in this authority as required

Key findings and analysis

- None identified

3.4 Review Area 4: GOVERNANCE, CULTURE AND LEADERSHIP

Barnet’s overall governance is broadly sound and aligned with the Nolan Principles, underpinned by clear delegations, established committee structures, active audit and scrutiny, stable leadership and a positive, collaborative organisational culture. However, the effectiveness of governance and management processes is weakened by very large and late committee papers, overly descriptive reporting and inconsistent analytical depth, which limit focused challenge, prioritisation and timely decision-making. While the council has a clear strategic direction and demonstrates awareness of its financial and service pressures, strategic intent is stronger than operational delivery, with transformation, savings and reform activity lacking sufficient prioritisation, delivery grip, accountability and benefits realisation. As a result, risks, particularly around financial sustainability and demand-led services, are often identified but addressed reactively rather than anticipatorily, meaning strong relationships and governance structures are not yet consistently translating into pace, decisive action or continuous improvement at the scale required.

The following sections outline the basis of this assessment in more depth.

> ***a) The adequacy of the local authority’s decision making processes including presence / absence of clear schemes of delegation, scrutiny arrangements, quality of council papers and whether there is a clear understanding of governance arrangements across all levels of the authority. This should include a view on the effectiveness of the adopted governance model and whether it is suitable to drive the right outcomes for the area.***

Key findings and analysis

The effectiveness of decision-making is constrained in practice, particularly by the volume, complexity and timing of information provided to Members. Scrutiny and committee papers between 2024–2026 consistently show very large agenda packs, often exceeding 800 pages, and in some cases over 2,000 pages, frequently supplemented by late items. This significantly limits Members’ ability to absorb information, identify key issues and apply robust challenge. As a result, scrutiny risks being procedurally compliant but not consistently impactful, with insufficient prioritisation of the most material financial and service risks.

Review of scrutiny committee papers over this period indicates that scrutiny is active and engaged, with Members raising relevant questions on financial pressures, transformation programmes and service performance. There is evidence of challenge, particularly around budget monitoring, temporary accommodation, and demand-led services.

However, the depth and consistency of challenge is variable, and often constrained by the structure and presentation of information. Reports tend to be descriptive rather than analytical, with limited use of benchmarking, scenario analysis or clear options appraisal, which reduces the ability of scrutiny to influence decision-making outcomes.

Audit Committee and governance reporting highlight that issues such as savings delivery, benefits realisation and programme risk have been repeatedly identified. This suggests that while scrutiny and oversight functions are identifying the right issues, they are not always driving timely or decisive corrective action. This reflects a broader pattern where governance processes are strong, but the translation of challenge into delivery impact is weaker.

Key risk	Risk rating (see Annex 2)	Recommendation (including Timeline)
15. The volume, complexity and late submission of committee papers create a risk that Members cannot fully understand or challenge proposals, leading to decisions being taken without sufficient scrutiny of key financial, strategic and service implications.	4	15. Introduce stricter controls on agenda size and structure, including concise summary reports, clearer options appraisal, and greater use of benchmarking and scenario analysis to enable focused, outcome-driven scrutiny **by March 2027**.
16. Governance and scrutiny structures identify the right issues, however, inconsistent depth of challenge and limited analytical reporting create a risk that problems such as savings and programme delivery are not addressed in a timely or decisive manner.	4	16. Enforce robust publication deadlines and limit late papers to exceptional circumstances, alongside better forward planning of committee business to ensure Members have sufficient time to review and challenge key decisions **by March 2027**.

b) The presence / absence of a clear, outcome orientated, measurable and performance driven strategic direction for the local authority and whether this is clearly set out through alignment of the key strategy documents (Corporate / Strategic Plan, Annual Governance Statement and Medium Term Financial Plan). This should include an assessment of the extent to which the strategic direction of the local authority is present throughout operational implementation or whether it exists in 'name only'.

Key findings and analysis

Barnet has a clear high-level strategic direction, set out through its Corporate Plan, AGS and MTFS, with consistent emphasis on financial sustainability, demand management, prevention and transformation. These documents are broadly aligned in intent and reflect an accurate understanding of the council's key challenges, particularly the scale of financial pressure and the need for service reform. The 2024 LGA Peer Review supports this view, noting a shared corporate understanding of priorities and a strong commitment to improvement.

The strategic direction is not yet sufficiently outcome-orientated, measurable or embedded in delivery. While the MTFS, Financial Sustainability Programme and transformation plans identify the right areas for action, they lack clear prioritisation, quantified outcomes and a coherent line of sight from strategy to implementation.

The reliance on an "innovation approach" and broad transformation themes is not consistently translated into defined programmes with measurable benefits, delivery milestones and accountable ownership. This limits the ability to track progress and assess whether strategic objectives are being achieved.

There is also weak alignment between financial planning and service delivery at an operational level. Evidence from internal audit, external audit and scrutiny indicates that savings plans are often insufficiently developed, with limited assurance over deliverability and benefits realisation. The AGS identifies financial resilience as a key governance issue, but this is not yet consistently reflected in service-level plans or embedded as a core operational discipline. As a result, financial sustainability is recognised corporately but not fully integrated into day-to-day service management.

The LGA Peer Review highlights positive organisational culture and collaboration, but also points to the need for greater pace, sharper prioritisation and stronger delivery grip. This is reflected in the council's cautious decision-making approach, which can dilute focus and delay implementation of more challenging but necessary reforms. Consequently, while strategic direction is present and understood, its translation into decisive, outcome-driven delivery is inconsistent.

Risks

- No additional risks identified

Recommendations

- No additional recommendations identified

c) A view on the effectiveness of local authority leadership including the stability of senior leadership, their ability to work effectively together, set and communicate a clear vision and set of priorities for the local area, as well as their ability to lead the delivery of those priorities (as set out in key strategy documents) through the fostering of a cohesive organisation built on cooperation, trust and respect.

Key findings and analysis

There appeared to be good member and officer relationships and the visible leadership of both the leader and chief executive. The team observed high levels of motivation, professionalism and high staff morale across all those interviewed.

Barnet has a stable leadership team which appears to work effectively together. There is evidence of a strong shared vision across senior staff within the organisation. Interviews with staff and Members evidenced cohesion, trust and respect between staff.

The Corporate Plan 2023 – 2026 had three pillars – people, places and the planet. These were built on the foundation of being an engaged and effective council. Whilst financial responsibility did form part of this foundation, it was a very small section (4 paragraphs) and did not identify financial sustainability as a priority for the council.

It was necessary to review the Plan for 2025-26 to reflect the financial pressures faced by the council which had not been anticipated in 2023-24 when the Plan was developed. Whilst the MTFS does reference the Corporate Plan, there is no clear link between MTFS savings, pressures, investments and the Corporate Plan priorities.

The existing Corporate Plan only covered the period to 31 March 2026. The new Plan will not be developed in detail until the new administration is in appointed following the May elections. The council has reinstated its commitment to the existing Plan during 2026-27.

Key risk	Risk rating (see Annex 2)	Recommendation (including Timeline)
17. There is a risk that the council's strategic direction is not sufficiently anchored in financial sustainability, with corporate priorities, MTFS savings, pressures and investment decisions not clearly aligned.	6	17. The new Corporate Plan should explicitly prioritise financial sustainability and include measurable outcomes, delivery milestones and clear links to the MTFS **by December 2026**.
18. There is a risk that political transition following the election delays the development of a new Corporate Plan and slows decision-making at a time when clear direction and pace are required.	2	18. The council should establish a clear post-election timetable for agreeing strategic priorities, ensuring continuity of leadership, member engagement and early alignment between the Corporate Plan, MTFS and service plans **by September 2026**.

d) A view on the working culture and working relationships across all levels of the council including between political and officer leadership, and senior officers and junior staff. The local authority's capacity and capability improve and transform to secure continuous improvement at an operational level (i.e. sufficient expertise, staff etc.) and at a cultural level (i.e. acknowledgement of problems, openness to constructive criticism and change including inviting external challenge and scrutiny, delivery with local partners, and collaboration with sector support), and a view on the local authority's ability to identify early warning signs and take action to address potential failures at the earliest opportunity.

Key findings and analysis

The 2024 LGA Peer Review highlighted strong political and officer relationships, shared understanding of the council's challenges and willingness to engage external support. The use of Peopletoo, external audit findings and sector benchmarking also indicates openness to challenge and improvement.

However, this collaborative culture is not consistently translating into pace, grip or delivery. The leadership style places strong emphasis on consensus and inclusivity, which supports relationships but can slow difficult decisions and implementation. This is evident in areas requiring more radical reform, such as temporary accommodation), children's placements and service redesign.

Capacity and capability are improving through targeted investment in Digital, Data and Technology and transformation functions, but delivery capability remains uneven. Internal audit, governance reviews and programme reporting show that business cases and transformation plans often lack sufficient detail, quantified benefits and clear delivery frameworks. This limits the council's ability to convert strategic intent into operational improvement.

Culturally, Barnet recognises its challenges, but follow-through is inconsistent. Evidence of "savings fatigue", deferral of difficult decisions, such as the council's previous approach to council tax increases and the introduction of alternate weekly waste collection; gaps between identified opportunities and delivery suggest that accountability and urgency need strengthening. The council engages external partners and scrutiny, but insight is not always translated into sustained change.

The ability to identify early warning signs is mixed. Governance and audit processes identify risks such as savings gaps, demand pressures and financial sustainability concerns, but often after pressures have begun to materialise. Responses therefore remain more reactive than anticipatory.

The council's ability to identify early warning signs is mixed. Governance and audit processes do identify risks, such as savings delivery gaps, demand pressures and financial sustainability issues, but these are often identified after pressures have begun to materialise, rather than being anticipated through robust forecasting and proactive management. This is evidenced by significant increases in forecast deficits and cost pressures, particularly in TA and demand-led services. The response tends to be reactive rather than anticipatory.

To support continuous improvement, the council needs to strengthen its delivery culture, embed greater pace and accountability, and enhance its ability to anticipate and respond to risks earlier, ensuring that strong relationships translate into effective and timely action.

Risks

- No additional risks identified

Recommendations

- No additional recommendations identified

Annex

A1 Requirement & Methodology

Requirement

As a result of receiving Exceptional Financial Support, MHCLG will be seeking some deeper assurance around the plans included in the business case for the 2026-7 financial year. In line with that expectation, CIPFA adopted the approach of looking to provide an assessment of the council's financial resilience, financial management, governance arrangements, capital programme, debt position, and service delivery, with a view to providing recommendations for improvement.

To provide this assessment, four key themes were investigated:

1. **Quality of financial management and financial processes**

   An assessment of the local authority's financial management and management of risk.**,** covering:

   a. The local authority's financial management, governance processes, the effectiveness of its internal control environment and the audit and scrutiny committee(s), as well as compliance with local government accounting codes and international finance reporting standards.

   b. The capacity and capability of the local authority to deliver an effective finance function to the authority commensurate with the complexity of its particular circumstances, the ability to undertake any transformation activity as required, and consider whether officers - members are provided with the right information and training to take necessary financial decisions.

   c. The local authority's approach to financial risk management including identification, management and treatment of risk.

2. **Financial sustainability and risk**

   An assessment of the local authority's overall financial resilience and sustainability, the identification of specific financial risks and a view on the authority's capital and debt position and approach to assets (with a view on the sustainability, Value for Money and risk exposure of the local authority in this space). Specific factors have included:

   a. The underlying drivers of any financial fragility and risk and the local authority's ability to successfully manage those drivers so that issues do not materialise.

   b. An assessment of steps the local authority is undertaking to ensure it remains within its spending envelope, including deliverability and appropriateness of current savings / transformation plans, income generating activity, ensuring activities that are no longer required are being scaled back.

   c. An overall view on the ability of the local authority to manage identified budget pressures through its own resources, including reserves. This should include a view on the actions the council should take to minimise the need to use / seek a capitalisation direction.

d. An assessment of how the council expects to finance capitalisation (i.e through external / internal borrowing or through capital receipts), the viability / risks of their proposed approach,

e. An assessment of the council's current asset base and planned asset disposal strategy, and scope for the council to utilise planned receipts and generate to fund expenditure capitalised under exceptional financial support.

f. A detailed assessment of any financial risks in relation to the council's (i) capital programme, (ii) companies, (iii) commercial investments and (iv) major projects, identifying any risks associated with specific investments, and assessing the adequacy of internal processes, scrutiny of decisions, use of external expertise (where required), and capacity / capability to deliver. An assessment of whether and to what extent the council is complying with statutory guidance / following best practice in regard to these areas, including, but limited to, minimum revenue provision guidance, investment guidance, and accounting codes.

3. Service delivery, reform, and transformation

An examination of high cost service pressures and an assessment of specific opportunities for savings, innovation, and reform to support the local authority to move to financial sustainability with named service areas. This assessment has made use of recognised best practice models and guidance for delivering quality and cost-efficient services that put prevention first, and the council's alignment with this good practice. The specific factors examined have included:

a. The efficiency and effectiveness of service delivery, including benchmarking against comparator local authorities, sector, and wider public sector metrics.

b. Assessment of the extent to which the council's service delivery model of high demand / financial pressure reflect current best practice and guidance on service effectiveness and efficiency.

c. Identification of opportunities to reform / transform delivery in these areas to support both improved outcomes and manage financial pressures.

d. A view on the extent to which service plans are aligned to the local authority's strategic priorities and financial sustainability, the effectiveness of service areas in responding to financial pressures, and whether financial management and sustainability is embedded within service area practices and culture.

e. A consideration of the effectiveness of the chosen approach in delivering services (i.e in house or external). This should include a consideration of how the operation of the procurement functions is geared towards effective service delivery, including overall management of the pipeline, capacity and capability of officers, the adequacy of the processes and culture and attitude towards procurement.

Additional points for service specific issues in this authority have also been examined, as required.

4. Governance, culture, and leadership

An assessment of the local authority's approach to ensuring robust overall governance / management processes, leadership, operational culture, capacity and capability to reach a view on whether the local authority is operating in line with the Nolan Principles and in a way to secure continuous improvement. Factors that have been investigated include:

a. The adequacy of the local authority's decision-making processes including presence / absence of clear schemes of delegation, scrutiny arrangements, quality of council papers and whether there is a clear understanding of governance arrangements across all levels of the authority. This should include a view on the effectiveness of the adopted governance model and whether it is suitable to drive the right outcomes for the area.

b. The presence / absence of a clear, outcome orientated, measurable and performance driven strategic direction for the local authority and whether this is clearly set out through alignment of the key strategy documents (Corporate / Strategic Plan, Annual Governance Statement and Medium Term Financial Plan). This should include an assessment of the extent to which the strategic direction of the local authority is present throughout operational implementation or whether it exists in 'name only'.

c. A view on the effectiveness of local authority leadership including the stability of senior leadership, their ability to work effectively together, set and communicate a clear vision and set of priorities for the local area, as well as their ability to lead the delivery of those priorities (as set out in key strategy documents) through the fostering of a cohesive organisation built on cooperation, trust and respect.

d. A view on the working culture and working relationships across all levels of the council including between political and officer leadership, and senior officers and junior staff. The local authority's capacity and capability improve and transform to secure continuous improvement at an operational level (i.e. sufficient expertise, staff etc.) and at a cultural level (i.e. acknowledgement of problems, openness to constructive criticism and change including inviting external challenge and scrutiny, delivery with local partners, and collaboration with sector support), and a view on the local authority's ability to identify early warning signs and take action to address potential failures at the earliest opportunity.

Methodology

In our approach, we were mindful of the four broad areas for review, and the specific areas of focus, as set out above.

The approach taken comprised the following elements:

Desktop analysis

MHCLG provided appropriate background. We reviewed the material and made supplementary document requests to the council. The team has analysed around 60 documents together with other records that have been shared by the council as being relevant for the review. A list of documents reviewed is shown in Annex 3. We also examined relevant comparator material. We would like to record our thanks to officers for their ready compliance with our request for reports and data.

Specialised inputs

Some comparative data analyses were conducted on issues such as revenue spend, and indebtedness. These are based on analysis undertaken by CIPFA using published data such as the Revenue Account (RA) and Revenue Outturn (RO) forms. Service performance data has been extracted from a wider range of sources including the council's own surveys of residents and staff, and other appropriate benchmarking.

Interviews

The bulk of the fieldwork comprised of interviews. These provided the invaluable triangulation of our analysis. Council officers, members, auditors, and other experts were invited to give views and respond to queries provoked by documentary evidence. Council officers at senior and junior levels, members, auditors, and other experts were invited to give views and respond to queries provoked by documentary evidence. We would like to thank everyone involved for their courtesy and constructiveness. A list of interviewees is shown in Annex 4.

Report drafting, feedback and fact-checking

The above inputs were then analysed and subjected to our professional and expert judgement. The result is this report.

This report was fact checked as far as possible and is based on the fieldwork completed within the time frame for the review. It is not a comprehensive audit of the council's finances or its governance arrangements. Consequently, the conclusions do not constitute an opinion on the status of the council's financial accounts. Our review of the council's Minimum Revenue Provision (MRP) considers the reasonableness of the council's MRP policy and does not constitute an audit of the full application of the policy. Similarly, our review of the council's productivity does not constitute an audit of the council's productivity plan but represents an overview of the arrangements in place to consider productivity and take account of any publicly available information on historic or relevant performance.

The information and data within this report are accurate as at the time of the initial data gathering and interviews that took place in April 2026, and unless otherwise stated reflect the position at that time.

CIPFA's review team consisted of an experienced finance consultant and relevant technical expertise.

CIPFA would like to take this opportunity to thank the council for being so amenable and open to meeting with the review team and for the considerable effort that has been expended in collating and sharing key documents with CIPFA. We also thank everyone involved for the openness, tact, and honesty in what is a sensitive issue for the council.

Report Structure

The key findings and analysis, together with supporting evidence, are set out under each of the review areas requested (as detailed in the commission). Risks and recommendations are detailed under each of the review areas.

A2 Risk Assessment – Method

Impact

Likelihood	Critical:3	Moderate:2	Marginal:1
Probable:3	High - 9	High - 6	Medium - 3
Occasional:2	High - 6	Medium - 4	Low - 2
Improbable:1	Medium - 3	Low - 2	Low - 1

Likelihood:

- Improbable – possible, but unlikely to happen.
- Occasional – might happen, might not happen, in the order of 50/50
- Probable – most likely will happen.

Impact:

- Marginal – some minor, possible minor operating difficulties largely contained within the council, some awareness / action may be required by members.
- Moderate – notable financial and operational impact/ losses / costs operating impacts hitting services for some of the community, a significant issue for members to deal with
- Critical – major operating impact/ financial losses / costs requiring subsequent intervention by MHCLG or other 3rd parties, reaches national press interest, major political embarrassment for members.

A3 Documents Reviewed

Medium Term Financial Strategy 2026-27

Medium Term Financial Strategy 2025-26

Medium Term Financial Strategy 2024-25

Capital Strategy 2026-27

Annual Governance Statement 2024-25

Draft Annual Governance Statement 2025-26

Statement of Accounts 2024-25

Treasury Management Strategy 2026-27

Annual External Auditor Report 2024-25

Annual Internal Auditor Report 2024-25

Corporate Plan 2023-2026

Corporate Plan Review 2025

Report from Improvement Partner (Peopletoo) – Overview and Scrutiny Committee update February 2026

LGA Corporate Peer Challenge report

LGA Corporate Peer Challenge – Progress Review

Temporary Accommodation Reduction Plan

Peopletoo Improvement Partner Overview and Scrutiny Committee Update Feb 26

CMT March 26 Highlight reports – Financial Sustainability Programmes

Good Financial Governance Review – summary slides Apr 26

Internal Audit memo – 2024-25 MTFS – review of savings proposal delivery

Initial Strategic Asset Management Plan 2026

2021 Corporate Asset Management Plan

A4 Interviews Conducted

Cath Shaw - Chief Executive

Corporate Leadership Team Members

Executive Director Resources - S151
Executive Director of Strategy and Innovation
Executive Director of Assurance and Public Protection
Executive Director Communities, Adults and Health
Executive Director of Growth
Executive Director of Environment
Executive Director Children and Families
Monitoring Officer

Directors / Heads of Service

Deputy S151 Officer
AD Business Partnering
Chief Accountant
Head of Internal Audit

External Audit

Grant Thornton (External Audit)

Members

Leader
Leader of the Opposition
Portfolio Holder for Finance
Chair of Scrutiny Committee
Chair of Audit

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