Coventry City Council

Agenda

Audit and Procurement Committee

Time and Date
2.00 pm on Monday, 21st September 2026

Place
Diamond Rooms 1 and 2 - Council House, Coventry

Public Business

1. **Apologies**

2. **Declarations of Interest**

3. **Minutes of Previous Meeting** (Pages 5 - 10)

   To agree the minutes of the meeting held on 27th July 2026

4. **Exclusion of Press and Public**

   To consider whether to exclude the press and public for the private item of business for the reasons shown in the report.

5. **Regaining Assurance Strategy for Coventry City Council - Presentation by Grant Thornton** (Pages 11 - 28)

   Report of the Director of Finance and Resources

6. **2025 Annual Compliance Report - Regulatory & Investigatory Powers Act (RIPA) 2000** (Pages 29 - 36)

   Report of the Director of Law, Governance and Safer Communities

7. **Local Code of Corporate Governance 2026/27** (Pages 37 - 62)

   Report of the Director of Law, Governance and Safer Communities

8. **Information Governance Annual Report 2025/26** (Pages 63 - 74)

   Report of the Director of Law, Governance and Safer Communities

9. **Annual Fraud and Error Report 2025/26** (Pages 75 - 84)

   Report of the Director of Finance and Resources

10. **2026/27 First Quarter Capital Monitoring Report (to June 2026)** (Pages 85 - 108)

    Report of the Director of Finance and Resources

11. **Corporate Risk Register September 2026** (Pages 109 - 140)

    Report of the Director of Finance and Resources

12. **Outstanding Issues**

    There are no outstanding issues

13. **Work Programme 2025/2026** (Pages 141 - 142)

    Report of the Director of Law and Governance

14. **Any other items of public business which the Chair decides to take as a matter of urgency because of the special circumstances involved.**

Private business

15. **Procurement and Commissioning Progress Report** (Pages 143 - 166)

    Report of the Director of Law, Governance and Safer Communities

    (Listing Officer: Rob Amor – Email: rob.amor@coventry.gov.uk)

16. **Any other items of private business which the Chair decides to take as a matter of urgency because of the special circumstances involved.**

Julie Newman, Director of Law, Governance and Safer Communities, Council House, Coventry

Friday, 11 September 2026

Note: The person to contact about the agenda and documents for this meeting is Lara Knight / Lara Knight / Michelle Salmon, Governance Services, Email: lara.knight@coventry.gov.uk / michelle.salmon@coventry.gov.uk

Membership:
Councillors S Nazir (Chair), K Sandhu (Deputy Chair), A Bryant, D Clark, M Heaven, C Phillips and H Rehman

By invitation:
Councillor R Brown – Cabinet Member for Strategic Finance and Resources
Andrew Smith – Grant Thornton (External Auditor)

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Lara Knight / Michelle Salmon
Governance Services
e-mail:
lara.knight@coventry.gov.uk / michelle.salmon@coventry.gov.uk

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Coventry City Council
Minutes of the Meeting of the Audit and Procurement Committee held at 2.00 pm on Monday, 27 July 2026

Present:

Members:	Councillor S Nazir (Chair) Councillor A Bryant Councillor M Heaven Councillor C Phillips Councillor H Rehman Councillor K Sandhu (Deputy Chair)
Other Members:	Councillor F Beechey
Employees (by Directorate):	
Finance and Resources	B Hastie (Director of Finance and Resources), S Kinsell, K Tyler, H Williamson
Law, Governance and Safer Communities	L Knight
People and Facilities	S Chilton (Director of People and Facilities), N Powell
Apologies:	Councillor R Brown

Public Business

9. **Declarations of Interest**

There were no disclosable pecuniary interests.

10. **Minutes of Previous Meeting**

The minutes of the meeting held on 22nd June 2026 were agreed and signed as a true record. There were no matters arising.

11. **Exclusion of Press and Public**

RESOLVED that the Audit and Procurement Committee agrees to exclude the press and public under Section 100(A)(4) of the Local Government Act 1972, relation to the private report in Minute 17 below, headed "Consideration of Approval of Severance Packages" on the ground that the item involves the likely disclosure of defined in Paragraphs 1, 2, 3 and 4 of Schedule 12A of the act, as they contain information relating to individuals, the financial and business affairs of a particular person (including the authority holding that information) and information relating to labour relations matters and that, in all circumstances, of the case, the public interest in maintaining the exemption outweighs the public interest in disclosing the information.

12. **Revenue and Capital Outturn 2025-26**

The Audit and Procurement Committee considered a report of the Director of Finance and Resources (Section 151 Officer) that had also been considered by the Cabinet at its meeting on 7th July 2026 and would also be considered at the meeting of Council on 8th September 2026. The report outlined the final revenue and capital outturn position for 2025/26, and reviewed treasury management activity and 2025/26 Prudential Indicators reported under the Prudential Code for Capital Finance. Appendices to the report provided: a detailed breakdown of Directorate Revenue Variations; Capital Programme Changes and Analysis of Rescheduling; and Prudential Indicators.

The overall financial position included the following headline items:

- An underspend of £3.2m, balanced by a contribution to earmarked reserves.
- Capital Programme expenditure of £154.3m.
- An increase in the level of available Council revenue reserves from £119m to £145m.

The Committee noted that the Council had faced significant pressures within Adults Social Care, City Services and Regeneration and Economic Development. These financial pressures were caused by a combination of continued service demand, complexity and market conditions in social care, legacy inflation impacts and income shortfalls due largely to the economic climate.

The underlying revenue position has improved by £4.8m since Quarter 3 where an overspend of £1.6m was being forecast. The majority of the improved position relates to improvements in City Services within both Environmental Services and Highways, as well as an improved position in Property Services and Development following the recognition and removal of City Centre South demolished properties from the National Non-domestic Rates rating by the Valuation Office, and finally significant improvements realised in demand for Temporary Accommodation. These improvements were set out in section 2.1.4 in the report.

In relation to the rescheduling set out in Table 5 of the report, the Committee sought assurances that rescheduling would be a one-off for each project and sought further clarification as to whether there would be additional costs incurred as a result of the delay. The Committee were advised that the rescheduling related to finances only and that each project would have its own Project Board, which would include a relevant Director, who monitor progress, including any potential cost implications. Sometimes the delays were out of the Council's control, such as when working with contractors. For the significant projects, such as Very Light Rail, update reports would also be submitted to the Cabinet.

The Committee also sought confirmation that the income targets within Planning and the situation relating to Housing and Homelessness costs were sustainable. It was reported that the change to the income target within Planning related primarily to the large applications across the City, which had reduced and that there was a lot of preventative work and investment taking place in respect of Housing and Homelessness and those that are at risk of being made homeless to try to ensure that any costs are kept down and represent value for money.

In terms of the explanation provided in respect of variances, the Committee asked that for future reports a simple table could be included for each section to explain at a glance how the variance had arisen.

RESOLVED that, the Audit and Procurement Committee note the Revenue and Capital Outturn Report for 2025/26 and confirmed that they had no issues to refer to the Cabinet Member for Strategic Finance and Resources for consideration.

13. **Audit and Procurement Committee Annual Report to Council 2025-26**

The Audit and Procurement Committee considered its Annual Report to Council that provided an overview of its activity during 2025/2026. The report would be submitted to Council at its meeting on 8th September 2026.

The report included an introduction by the Chair, Councillor S Nazir, who was appointed to the Committee in May 2026. The report indicated that the Audit and Procurement Committee was a key component of the Council's governance framework, supporting good governance and strong public financial management. Over the last year, the Committee had continued to discharge its key responsibility effectively, namely providing independent assurance on the adequacy of the risk management framework, the internal control environment and the integrity of the Council's financial reporting and governance processes. The report demonstrated the vital role carried out by the Committee and the contribution that it made to the Council's overall governance arrangements.

The Committee received a range of routine reports based on the clearly defined expectations of services / functions that reported to it, e.g. internal / external audit and financial management. It also received ad-hoc reports which focussed on either a specific concern or developments that impacted directly on the Committee.

The report detailed the Committee's activity in 2025/26 in the following areas: Governance; Financial Management and Accounting; External Audit; Internal Audit; Fraud and Error; Procurement and Salaries. Reports considered during this period which were linked to risk management, internal control and governance, included: Whistleblowing Annual Report 2024/25; Regulation of Investigatory Powers Act 2000 Annual Compliance Report; Complaints to the Local Government and Social Care Ombudsman 2024/25; Corporate Risk Register; Information Governance Annual Report 2024/25; and Coventry Municipal Holdings Group Accounts.

The report also detailed priorities for the Committee for 2026/27 which included:

- Ensuring there are adequate opportunities for the training and development of Councillors on the Committee;
- The Council has appropriate arrangements in place to ensure the timetable for the publication of the 2025/26 unaudited and audited Statement of Accounts is met and work on rebuilding audit assurance is appropriately progressed.

RESOLVED that, the Audit and Procurement Committee recommends that Council considers the Audit and Procurement Committee Annual Report 2025/26 at their meeting on 8th September 2026.

14. **Outstanding Issues**

The Audit and Procurement Committee considered a report of the Director of Law, Governance and Safer Communities, that identified issues on which a further report/information had been requested or was outstanding so that the Committee were aware of them and could manage their progress.

Appendix 1 to the report provided details of an issue where a report had been requested to a meeting along with the anticipated date for consideration of the matter.

Appendix 2 of the report provided details of an item where information had been requested outside the formal meeting.

With regards to item 2 of Appendix 2, the Committee were advised that there had been a formatting error within the report and were provided with an updated Appendix.

RESOLVED that the Audit and Procurement Committee notes the Outstanding Issues report.

15. **Work Programme 2026/2027**

The Audit and Procurement Committee considered a report of the Director of Law, Governance and Safer Communities, that detailed the Work Programme of scheduled issues to be considered by the Committee during the Municipal Year 2026/27.

RESOLVED that the Audit and Procurement Committee notes the Work Programme for 2026/27.

16. **Any other items of public business which the Chair decides to take as a matter of urgency because of the special circumstances involved.**

The Committee were advised that officers had met with the Council's External Auditor, Grant Thornton, who would be attending the next meeting of the Committee. They had indicated that they would be willing to offer additional training to the Committee and that officers would be in touch with Members regarding dates. It was further reported that investigations would be made with a view to linking procurement training with the training provided by Grant Thornton.

RESOLVED that, the Committee note the update provided in respect of training.

17. **Consideration of Approval of Severance Package**

The Audit and Procurement Committee considered a report of the Director of People and Facilities that sought approval of a severance package which had occurred due to the proposed deletion of a position detailed within the report.

Part 2I of the Council's Constitution required that any severance package for an employee of the Council which exceeds £100,000 should be determined by the Audit and Procurement Committee. The calculation of the value of an exit package included the costs to the Authority as well as payments / benefits to the employee.

RESOLVED that the Audit and Procurement Committee approves the potential severance payment arising from compulsory redundancy, as calculated and detailed in Appendix 1 of the report, should redeployment or other mitigation not be successful.

18. **Any other items of private business which the Chair decides to take as a matter of urgency because of the special circumstances involved.**

There were no other items of private business.

(Meeting closed at 2.50 pm)

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Coventry City Council

Public report
Cabinet

Audit and Procurement Committee — 21st September 2026

Name of Cabinet Member:
Cabinet Member for Strategic Finance and Resources – Councillor R Brown

Director approving submission of the report:
Director of Finance and Resources (Section 151 Officer)

Wards affected:
All

Title:
Regaining Assurance Strategy for Coventry City Council - Presentation by Grant Thornton

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Is this a key decision?
No

Executive summary:

This report introduces Grant Thornton's Regaining Assurance Strategy for Coventry City Council. The strategy explains how external audit assurance will be rebuilt following disclaimed audit opinions for 2020/21 to 2024/25 under the statutory backstop arrangements.

Grant Thornton has provisionally assessed the regaining assurance audit as Category B under the Ministry of Housing, Communities and Local Government framework. This means that an International Standards on Auditing compliant approach is considered achievable within the build-back period, but with significant operational difficulties. The main challenges concern the complexity of statutory reserves, property valuations, and the scale of substantive testing.

The phased work programme covers the 2025/26 to 2027/28 audits. A disclaimer of opinion is expected for 2025/26 and 2026/27, with an unmodified opinion anticipated for 2027/28, subject to satisfactory completion of the programme and no new significant issues. Delivery depends on high-quality accounts and working papers, timely audit access and effective internal controls.

Recommendations:

The Audit and Procurement Committee is recommended to:

1) Consider and comment on Grant Thornton's Regaining Assurance Strategy, including the proposed audit opinion trajectory, work programme, risks and timetable.
2) Note that appropriate arrangements are in place to support delivery and monitor progress.
3) Request that material changes to the timetable, risks or anticipated audit opinion trajectory are reported through future external audit updates and Audit Findings Reports.

List of Appendices included:

The following appendices are attached to the report:

Appendix 1 – Regaining Assurance Strategy for Coventry City Council - Presentation by Grant Thornton

Background papers

None

Other useful documents

None

Has it or will it be considered by Scrutiny?

No

Has it or will it be considered by any other Council Committee, Advisory Panel or other body?

No

Will this report go to Council?

No

Report title: Regaining Assurance Strategy for Coventry City Council - Presentation by Grant Thornton

1. Context (or background)

1.1. The measures introduced to address the national backlog in local government audit included statutory backstop dates. As a result, Grant Thornton issued disclaimed audit opinions for Coventry City Council for the financial years 2020/21 to 2024/25. A disclaimer means that the auditor was unable to obtain sufficient appropriate audit evidence to form an opinion on the financial statements; it does not, by itself, indicate that the accounts are misstated.

The next stage is to rebuild sufficient audit evidence over current-year transactions, closing balances and relevant opening balances. Grant Thornton has therefore developed a Regaining Assurance Strategy. The strategy describes the anticipated audit opinion trajectory, the areas requiring build-back work, key delivery risks and the milestones for the 2025/26 to 2027/28 audit cycle.

Grant Thornton's provisional Category B assessment reflects its view that an ISA-compliant approach is achievable within the build-back period, but with significant operational difficulties. Particular challenges include the complexity of statutory reserves, property asset valuations. The Committee's oversight will be important in maintaining visibility of progress, risks, dependencies and any changes to the planned trajectory.

2. Options considered and recommended proposal

2.1. The scope and form of external audit work, and the audit opinion ultimately issued, are matters for the appointed external auditor. The reasonable options for the Committee are therefore to receive and scrutinise the strategy, seek further assurance or clarification where required, and determine how progress should be reported through its work programme.

The recommended proposal is that the Committee considers the Grant Thornton presentation at Appendix 1 and examines the proposed three-year build-back programme. In particular, Members are invited to focus on the assumptions and dependencies underpinning delivery, the significant operational difficulties reflected in the Category B assessment, the adequacy of Council capacity and evidence, and the arrangements for reporting slippage or emerging issues.

Grant Thornton's plan prioritises 2025/26 in-year transactions and closing balances. Assurance over statutory reserves, property assets, pensions and prior-year balances will then be rebuilt in phases across the 2025/26, 2026/27 and 2027/28 audits. The anticipated return to an unmodified opinion in 2027/28 is a planning estimate rather than a guarantee and remains dependent on satisfactory completion of the programme and the absence of new significant issues.

Council officers will support the programme by providing high-quality draft financial statements, comprehensive and timely working papers, prompt access to records and

staff, and continued focus on the operation of internal controls. Grant Thornton will refresh the timetable in subsequent Audit Findings Reports if material changes arise. This provides a proportionate basis for the Committee to monitor delivery while respecting the external auditor's independence and responsibility for the audit opinion.

3. Results of consultation undertaken

3.1. No public, staff or trade union consultation has been undertaken because this report introduces an external audit strategy and does not propose a change to Council policy or service delivery.

4. Timetable for implementing this decision

4.1. Following consideration by the Committee, Grant Thornton and Council officers will continue delivery of the build-back programme.

5. Comments from Director of Finance and Resources and Director of Law, Governance and Safer Communities

5.1. **Financial Implications**
MHCLG Section 31 grant funding of £145,948 has been provided to Coventry to cover the extra internal and external resources needed to rebuild audit assurance.

Grant Thornton's audit fee will be agreed and reported to the Audit and Procurement Committee in due course. The strategy also identifies a requirement for considerable Council finance team capacity, particularly in relation to statutory reserves and historic evidence. This cover report does not seek approval for new expenditure.

5.2. **Legal Implications**
There are no direct legal implications arising from the Committee's consideration of the presentation. The external audit must be undertaken in accordance with the applicable statutory framework and International Standards on Auditing (UK). The external auditor remains independently responsible for determining the nature and extent of audit work and for the opinion issued on the Council's financial statements. The Committee should continue to exercise its established governance and oversight role in relation to the external audit process.

6. Other implications

6.1. **How will this contribute to the One Coventry Plan?**
(**https://www.coventry.gov.uk/strategies-plans-policies/one-coventry-plan**)

The proposal supports the One Coventry Plan enabling priority of continued financial sustainability. Rebuilding external audit assurance will strengthen transparency and accountability over the Council's financial statements, support effective governance and provide Members and stakeholders with clearer assurance over the Council's financial position.

6.2. **How is risk being managed?**

The principal risks are that the volume and technical complexity of the required work, constraints on finance and audit capacity. These risks will be mitigated through detailed audit planning, timely access for Grant Thornton and regular monitoring between officers and the auditors.

6.3. **What is the impact on the organisation?**

The strategy will require sustained input from Corporate Finance and other services that hold financial records or support material balances, including property and pensions information. This may create competing workload pressures and will require careful prioritisation and coordination.

6.4. **Equalities / EIA?**

An Equality Impact Assessment has not been undertaken because the report concerns the external audit approach and the Committee's oversight of the programme; it does not propose a change to policy, service delivery, staffing arrangements or access to services.

6.5. **Implications for (or impact on) climate change and the environment?**

There are no direct climate change or environmental implications arising from consideration of the external auditor's strategy.

6.6. **Implications for partner organisations?**

Grant Thornton is the Council's appointed external auditor and will lead delivery of the audit strategy. The Ministry of Housing, Communities and Local Government and Public Sector Audit Appointments are national stakeholders in monitoring and supporting the build-back process.

Report author:
Tina Pinks
Corporate Finance Manager

Directorate:
Finance and Resources

Tel and email contact:
Tel: 02476 972312
Email: tina.pinks@coventry.gov.uk

Enquiries should be directed to the above person

Contributor/approver name	Title	Directorate	Date doc sent out	Date response received or approved
Contributors:				
Michelle Salmon	Governance Services Officer	Law and Governance	08/09/26	08/09/26
Names of approvers for submission: (officers and members)				
Oluremi Aremu	Head of Legal and Procurement Services	Law and Governance	08/09/26	09/09/26
Barry Hastie	Director of Finance and Resources (Section 151 Officer)	-	08/09/26	10/09/26
Councillor R Brown	Cabinet Member for Strategic Finance and Resources	-	08/09/26	10/09/26

This report is published on the council's website: www.coventry.gov.uk/council-meetings

Regaining Assurance Strategy for Coventry City Council

25 August 2026

Coventry City Council
Council House
Coventry
CV1 5RR

25 August 2026

Grant Thornton UK LLP
17th Floor
103 Colmore Row
Birmingham
B3 3AG

www.grantthornton.co.uk

Regaining Assurance Strategy for Coventry City Council

This report sets out our plan to rebuild audit assurance at Coventry City Council (the Authority) following the disclaimer of opinion issued under the statutory backstop for the years ended 31 March 2025, 31 March 2024, 31 March 2023, 31 March 2022 and 31 March 2021. This plan has been agreed with management and will be communicated to the Ministry of Housing, Communities and Local Government (MHCLG) in July 2026

As auditor we are responsible for performing the audit, in accordance with International Standards on Auditing (UK), which is directed towards forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities for the preparation of the financial statements.

Andrew Smith

Partner
For Grant Thornton UK LLP

Chartered Accountants

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Key messages

Audit Report

We anticipate our audit report will be modified.

Following disclaimed audit reports for the years 2020/21 to 2024/25, we do not expect to be able to support an unmodified opinion on the 2025/26 financial statements. Our audit focus is on 2026 in-year transactions and closing balances, with sign-off targeted for 30 November 2026.

Trajectory

Three-year plan to unmodified by 2027/28

Aligned to NAO LARRIG guidance, with phased build-back of assurance over opening balances, reserves, property and pensions across the 2025/26, 2026/27 and 2027/28 audits.

Authority

Delivery depends on the Authority

Successful build-back requires high-quality draft accounts, comprehensive working papers, timely audit access and continued focus on internal controls. We have discussed and agreed the strategy and trajectory for rebuilding assurance with the Section 151 Officer. The fee will be agreed and reported to the Audit Committee in due course. £145,948 of Section 31 grant funding has been provided to resource the work.

MHCLG capacity assessment

We have assessed the Authority as Category **B**

An assessment is required by 31 July 2026 covering build-back timing, opinion trajectory and key risks. More detail is available on page 6.

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Background

What and why

As part of the regaining assurance process we are engaging with MHCLG and PSAA as key stakeholders in monitoring and supporting the agenda across the sector.

MHCLG and PSAA have made a joint request for us to provide information for each body subject to the build-back process. The requested information includes a capacity assessment for each body, to be produced with input from both the audit team and the audited body.

The assessment is intended to give MHCLG and PSAA a more granular understanding of: progress of build-back work to date; planned timing of future work; the year in which a qualified opinion and an unmodified opinion are likely to be achieved; key audit risks; the audited body's capacity to support the build-back; and any significant constraints, including restrictions on the auditor's capacity.

Process

The following pages set out our response.

The information will be used by MHCLG to:

- Better understand the nature and impact of key risks and constraints on the build-back process
- Identify and/or evaluate any significant problems that would benefit from further policy intervention and develop appropriate solutions.
- To develop reliable estimates of the overall cost and timescale of the build-back process and support the review of the build-back grant funding model in autumn 2026.
- To support the government's stewardship of local authorities (including in relation to Local Government Reorganisation) and other bodies by identifying bodies for which an ISA-compliant build-back is unlikely to be possible by the end of 2027/28 and the reasons for this.

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Overall assessment and key risks

Under the MHCLG capacity assessment framework, we have provisionally assessed this audit as Category B. The framework categorises audits as follows:

A	**B**	C	D
Capable of an ISA-compliant approach within the build-back period, relatively straightforward.	Capable of an ISA-compliant approach, but with significant operational difficulties.	Not capable of an ISA-compliant approach by 2027/28 due to practical constraints (adequate systems in principle).	Not capable of an ISA-compliant approach by 2027/28 due to major systemic problems.

Principal factors supporting our assessment

Technical challenges

- The complexity of the Authority's statutory reserves
- Extensive technical work required on property, plant and equipment asset valuations

Audited body capacity

- The level of substantive work required to regain assurance over the Authority's reserves is expected to be extensive and require considerable finance team capacity
- The substantive testing of historic transactions will include items that are several years old, and there may be gaps in supporting information available for the Authority to provide to audit.

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Expected audit report trajectory

Our planning estimate of when our audit report is expected to transition from disclaimed to qualified, and from qualified to unmodified, is set out below. These are planning estimates only; they cannot be taken as a commitment or guarantee as to the opinion eventually issued for a given year.

2024/25	2025/26	2026/27	2027/28
Disclaimed	Disclaimed	Disclaimed	Unqualified
Disclaimed opinion issued on 17 February 2026.	A disclaimer of opinion expected. Focus on in-year transactions and closing balances. Sign-off targeted for 30 November 2026, ahead of the 31 January 2027 backstop date.	A disclaimer of opinion expected due to the pervasive nature of statutory reserves. Focused partial build-back of prior-year balances.	Unmodified opinion anticipated, subject to satisfactory completion of the build-back work programme and absence of any new significant issues.

What the opinion types mean

Unmodified (clean): the financial statements give a true and fair view, in all material respects.

Qualified ("except for"): true and fair, except for one or more identified areas where we could not obtain sufficient evidence or where we disagree with the accounting treatment.

Disclaimer of opinion: we could not obtain sufficient evidence to form any opinion — effectively, no audit assurance.

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Build-back work programme

The table below summarises when we plan to undertake build-back work for each audit area. It is consistent with the information we will submit to MHCLG within the capacity assessment by 31 July 2026.

Audit area	Timing and approach
Statutory reserves	Staged substantive testing across 2025/26 to 2027/28 audits, aligned to NAO LARRIG.
Property assets	2025/26 through 2027/28 audits — rolling valuation programme and testing of historic additions/disposals.
Non-property investment assets	2025/26 audit onwards – Substantively tested through completion of our 2025/26 audit procedures.
Pension deficit / surplus	2025/26 to 2026/27 — Reliance on IAS 19 actuarial reports for current year; build-back of prior-year movements.
Long-term debtors and creditors	Covered through 2025/26 testing of closing balances.
Working balances (cash, receivables, payables)	Covered through 2025/26 testing of in-year transactions and closing balances.
Other audit work (journals, payroll, grants, disclosures)	2025/26 audit onwards — Substantively covered each audit year from 2025/26 onwards.
Group accounts	Routine group audit procedures from 2025/26 onwards will substantively cover in-year transactions, closing balances, and the Authority's consolidation processes. No additional procedures are planned.

We will refresh this timetable and in subsequent Audit Findings Reports if material changes arise.

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Regaining assurance examples

The below is a simplified illustration of how our build back work programme might build assurance over the coming years' audits:

2025/26 audit process

	24/25	25/26	
CIES	G	G	Assurance over opening and closing transactions
PPE	A	A	Assurance gained over valuations at 31/03/25 and 31/03/26 but not over the disclaimed period
Pensions	A	G	Triennial valuation of pension completed and reported
Other assets & liabilities	A	G	Assurance over material balances (opening and closing) at 31/03/26 but not prior year comparators
Reserves	R	R	No assurance over reserve balances at 31/03/24
Group	A	G	Assurance over group accounting for 2025/26

2026/27 audit process

	25/26	26/27	
CIES	G	G	Assurance over opening and closing transactions
PPE	A	G	Assurance gained over valuations/indexation. PPE build back work complete.
Pensions	G	G	Triennial valuation of pension fund completed and reported in prior year
Other assets & liabilities	G	G	Assurance over all material balances at 31/03/26
Reserves	A	A	Regaining assurance work started, however we have not fully regained assurance over reserves.
Group	G	G	Assurance over group accounting for 2025/26 and 2026/27

2027/28 audit process

	26/27	27/28	
CIES	G	G	Assurance over transactions in both years
PPE	G	G	Assurance gained over valuations/indexation. PPE build back work complete.
Pensions	G	G	Assurance over balances at both year-ends
Other assets & liabilities	G	G	Assurance over balances at both year-ends
Reserves	A	G	Full programme of regaining assurance work performed
Group	G	G	Assurance over group accounting

R No assurance

A Partial assurance

G Adequate assurance

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Next steps and timetable

The key milestones in the regaining assurance programme are set out below.

April 2026

Completion of 2025/26 interim audit work and risk assessment.

30 June 2026

Submission of draft 2025/26 financial statements.

31 July 2026

MHCLG capacity assessment submitted, with Authority's comments where available.

November 2026

Completion of the 2025/26 build-back work programme.

30 November 2026

Issue the audit report for the year ended 31 March 2026.

31 January 2027

2025/26 backstop date for publication of audited financial statements.

January 2027

Commencement of 2026/27 audit and next phase of build-back.

2027/28 audit

Target year for return to unmodified opinion, subject to satisfactory progress.

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Coventry City Council

Public Report
Cabinet Member

Audit and Procurement Committee 21 September 2026
Cabinet Member for Community Safety and Cohesion 15 October 2026

Name of Cabinet Member:
Cabinet Member for Community Safety and Cohesion - Councillor J McNicholas

Director Approving Submission of the report:
Director of Law, Governance and Safer Communities

Ward(s) affected:
None

Title:
Annual Compliance Report 2025 – Regulation of Investigatory Powers Act 2000 (RIPA)

Is this a key decision?
No

Executive Summary:

The Regulation of Investigatory Powers Act 2000 (RIPA) enables the Council, in support of its core functions, to use: (a) covert surveillance; (b) covert human intelligence sources (CHIS); and (c) the acquisition of communications data (including service use and subscriber information), in a manner compatible with Article 8 of the European Convention on Human Rights.

The Council shall use powers under RIPA only to support its core functions for the prevention and detection of crime, where (i) the offence is punishable by a custodial sentence of 6 months or more; or (ii) the offence relates to the underage sale of alcohol or tobacco.

The Act sets out the procedures that the Council must follow if it wishes to use directed surveillance techniques or acquire communications data in order to support core function activities (e.g. typically those undertaken by Business Compliance and Environmental Health). The information obtained as a result of such operations, can later be relied upon in court proceedings providing RIPA is complied with.

The Home Office Code for Covert Surveillance and Property Interference recommends that Elected Members, whilst not involved in making decisions or specific authorisations for the local authority to use its powers under Part II of the Act, should review the Council's use of the legislation and provide approval to its policies. The Council adopted this approach for oversight of the authority's use of Parts I and II of the Act.

Recommendations:

The Audit and Procurement Committee is requested to:

1) Consider and note the Council's use and compliance with RIPA.

2) Forward any comments and/or recommendations to the Cabinet Member for Community Safety and Cohesion.

The Cabinet Member for Community Safety and Cohesion is requested to:

1) Consider any comments or recommendations provided by the Audit and Procurement Committee.

2) Approve the report as a formal record of the Council's use of, and compliance with RIPA for period covering 1 January 2025 to 31 December 2025.

List of Appendices included:

None

Other useful background papers:

None

Other useful background information:

None

Has it been or will it be considered by Scrutiny?

No

Has it been or will it be considered by any other Council Committee, Advisory Panel or other body?

Yes – Cabinet Member for Community Safety and Cohesion on 15 October 2026

Will this report go to Council?

No

Report title: Annual Compliance Report 2025 – Regulatory & Investigatory Powers Act 2000 (RIPA)

1. Context (or background)

1.1 RIPA governs the acquisition and disclosure of communications data and the use of covert surveillance by local authorities. The Council can only use powers under RIPA to support its core functions for the purpose of prevention and detection of crime.

1.2 There are different thresholds that need to be met before any surveillance can be undertaken. In the case of Directed Surveillance or the use of Covert Human Intelligence Sources (CHIS) an offence has to be punishable by a custodial sentence of 6 months or more or the offence is related to the underage sale of alcohol and/or tobacco. In the case of Communications Data an offence has to be punishable by a custodial sentence of 12 months or more (e.g. offences relating to counterfeit goods which carry a maximum penalty of 10 years in prison).

1.3 Where the above criteria are met, local authorities can make an application for the acquisition and disclosure of communications data (such as telephone billing information or subscriber details) or directed surveillance (covert surveillance of individuals in public places); and the use of a CHIS (such as the deployment of undercover officers).

1.4 RIPA and Codes of Practice set out the procedures that local authorities must follow when undertaking surveillance. These include approval by Authorised Council Officers for Directed Surveillance / CHIS applications to show that the proposed use of the powers is “necessary and proportionate”.

1.5 The Council is required to have a Senior Responsible Officer to maintain oversight of the RIPA arrangements, procedures and operations. The Council’s Monitoring Officer performs this function and is responsible for the integrity of the Council’s process for managing the requirements under RIPA.

1.6 Since 1 September 2017, the Investigatory Powers Commissioner's Office (IPCO) has been responsible for the judicial oversight of the use of covert surveillance by public authorities throughout the United Kingdom.

1.7 2019 saw the implementation of Part 3 of the Investigatory Powers Act 2016 (IPA). Part 3 of the Investigatory Powers Act 2016 has significantly changed the acquisition of communications data. The Office for Communications Data Authorisation (OCDA) now independently authorises all applications for communications data, removing the requirement for local authorities to seek judicial approval for communications data. The legislation has also broadened the range of communications data available, including access to location data.

1.8 The acquisition of communications data is undertaken through the National Antifraud Network (NAFN). NAFN acts as the Single Point of Contact for many local authorities and ensures applications are RIPA/IPA compliant. NAFN is audited by the commissioners.

1.9 Details of the applications that the Council has made are set out below:

1.9.1 Use of Directed Surveillance or Covert Human Intelligence Sources

For the Period 1 January 2025 – 31 December 2025

The number of applications made for a Directed Surveillance authorization	0
The number of Directed Surveillance authorisations successfully granted	0
The number of Directed Surveillance authorisations that were cancelled	0
The number of Directed Surveillance authorisations extant at the end of the year	0

- There were no reported instances of the Council having misused its powers under the Act.

1.9.2 Use of Acquisition & Disclosure of Communications Data

No applications for the disclosure of communications data were made during the period 1 January 2025 – 31 December 2025.

1.10 Statistical Data and Inspections

The IPCO require annual statistical data each year. The most recent Annual Report referenced at the time of drafting was published on 16 December 2024 on the IPCO website at the following link: Annual Report 2024 - IPCO.

The 2024 IPCO Annual Report paints a largely positive picture for local authorities. Unlike some areas of policing, prisons and national agencies where IPCO identified operational concerns, local authorities demonstrated good compliance, low error rates and proportionate use of investigatory powers. The principal challenge identified is maintaining capability, training and governance in organisations that use these powers relatively infrequently.

The IPCO wrote to the Council (as part of its inspection oversight responsibilities) on 28 May 2026 requesting a written update on the Council's compliance with the legislation. Officers actioned this request and provided the necessary supporting information which resulted in the IPCO confirming on 3 July 2026 that the Council's response provided assurance that ongoing compliance with RIPA 2000 and the Investigatory Powers Act 2016 will be maintained. It also stated that we ensure that key compliance issues continue to receive the necessary internal governance and oversight.

The Council will be due its next inspection in 2029.

1.11 RIPA Training

It is recommended good practice to provide RIPA periodic training to all relevant Officers. Officers are currently reviewing and refreshing the Council policies (including procedural guidance) and further training would be provided to Officers following the completion of this workstream.

2 Options considered and recommended proposal

2.1 The recommended proposal is that:

- Audit and Procurement Committee consider and note the Annual Compliance Report, which sets out how the Council has used its powers during the reporting periods of the individual Commissioners. In addition, the Committee is recommended to forward any comments or recommendations to the Cabinet Member for Community Safety and Cohesion; and

- The Cabinet Member for Community Safety and Cohesion is recommended to consider any comments and/or recommendations from the Audit and Procurement Committee and approve the report as a formal record of the Council's use and compliance with RIPA.

2.2 The only other option is to "Do Nothing" which is not recommended as this would result in inadequate oversight and scrutiny by Elected Members on how the Council has used its powers during the reporting periods set out in this report

3 Results of consultation undertaken

3.1 Not applicable

4. Timetable for implementing this decision

4.1 The report will be a formal record of the Council's use of RIPA in 2025 when approved by the Cabinet Member for Policing and Equalities.

5. Comments from the Director of Finance and Resources and the Director of Law, Governance and Safer Communities

5.1 Financial implications

The Council has budget provision to cover the cost of the training, which will be delivered by an external trainer who specialises in RIPA legislation. There are no other direct financial implications arising from this report.

5.2 Legal implications

There are no legal implications arising directly from this report.

The powers of local authorities have remained largely unchanged following the introduction of the Investigatory Powers Act 2016. Officers will continue to monitor the

operation of RIPA and ensure that any amendments are incorporated into the Council's policy and procedures as appropriate.

Member consideration and endorsement ensure appropriate scrutiny is in place. Considering RIPA activity as recommended by OSC guidance ensures such activity is subject to appropriate scrutiny and authorisations.

6. Other implications

The requirement to obtain judicial approval (for Directed Surveillance and CHIS) and OCDA approval (for Communications Data) has introduced an additional step. Given the Council's low use of RIPA powers, this has not resulted in significant delays. Routine patrols, ad hoc observations at trouble hot spots, immediate responses to events and overt use of CCTV do not require RIPA authorisation.

6.1 How will this contribute to the achievement of the One Coventry Plan? (https://www.coventry.gov.uk/strategies-plans-policies/one-coventry-plan)

As and when judicial / OCDA approval is sought to use these powers, it will help support the Council's core aims by preventing and detecting crime associated with enforcement activities such as: investigations relating to counterfeiting and fraudulent trading activity, or underage sales of alcohol or tobacco.

6.2 How is risk being managed?

The requirement for the Council to seek judicial / OCDA approval for any proposed use of its powers under the Regulation of Investigatory Powers Act 2000, as amended by the Protection of Freedoms Act 2012 and IPA, reduces the risk of the Council using such powers inappropriately or unlawfully. The RIPA (Directed Surveillance and CHIS) (Amendment) Order 2012 also restricted local authorities' ability to authorise directed surveillance under RIPA. This will help ensure any evidence gained from such use will be admissible in a court of law.

6.3 What is the impact on the organisation?

There is no additional impact on the Council.

6.4 Equalities/EIA

When submitting a request for authorisation to use RIPA, consideration is given to any impact on equalities.

6.5 Implications for (or impact on) climate change and environment?

There are no implications on the environment.

6.6 Implications for partner organisations?

There are no implications on partner organisations.

Report author:

Name and job title:
Oluremi Aremu
Head of Legal and Procurement Services

Directorate:
Law, Governance and Safer Communities

Telephone and email contact:
Tel: 024 76972 070
Email: Oluremi.aremu@coventry.gov.uk

Enquiries should be directed to the above

Contributor/ approver name	Title	Directorate	Date doc sent out	Date approved or response received
Contributors:				
Debbie Cahalin-Heath	Strategic Manager	Law, Governance and Safer Communities	08/09/2026	09/09/2026
Sue Gilbert	Information Governance Officer	Law, Governance and Safer Communities	08/09/2026	09/09/2026
Michelle Salmon	Governance Services Officer	Law, Governance and Safer Communities	08/09/2026	09/09/2026
Names of approvers for submission: (officers and members)				
Davina Blackburn	Strategic Lead - Regulation and Communities	Law, Governance and Safer Communities	08/09/2026	09/09/2026
Richard Shirley	Lead Accountant (Financial Management)	Finance and Resources	08/09/2026	11/09/2026
Julie Newman	Director of Law and Governance (Monitoring Officer)	-	08/09/2026	11/09/2026
Councillor J McNicholas	Cabinet Member for Community Safety and Cohesion	-	10/09/2026	11/09/2026

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Coventry City Council

Public report
Committee Report

Audit and Procurement Committee 21 September 2026
Ethics Committee 24 September 2026

Name of Cabinet Member:
Cabinet Member for Policy and Leadership – Councillor G Duggins

Director approving submission of the report:
Director of Law, Governance and Safer Communities

Ward(s) affected:
N/A

Title:
Local Code of Corporate Governance 2026/27

Is this a key decision?
No

Executive summary:

The Local Code of Corporate Governance sets out Coventry City Council's arrangements for meeting the seven principles of good governance as defined in the CIPFA/Solace Framework 'Delivering Good Governance in Local Government'. The Framework recommends that Local Authorities develop and maintain a Local Code of governance as it provides a structure to help individual authorities with their approach to governance.

The Council adopted a Local Code of Corporate Governance in 2017. The Code has been reviewed in the light of best practice and updated to reflect the current governance arrangements in place within the Council. An up to date and robust Local Code provides clarity over an authority's governance and supports the legal requirement to undertake an annual review of effectiveness of the Council's governance arrangements and produce an Annual Governance Statement.

Recommendations:

Audit and Procurement Committee is recommended to:

1) Consider the Local Code of Corporate Governance 2026/27 and confirm its satisfaction that the Code accurately represents the Council's governance arrangements.

Ethics Committee is recommended to:

1) Consider the Local Code of Corporate Governance 2026/27.

List of Appendices included:

The following appendix is attached to the report:

Appendix - Local Code of Corporate Governance

Background papers:

None

Other useful documents:

Code of Corporate Governance Report – Audit and Procurement Committee - 3rd April 2017
Delivering Good Governance in Local Government: Framework (2016 edition)
Delivering Good Governance in Local Government: Guidance for English Local Authorities (2016 edition)

Has it or will it be considered by Scrutiny?

No

Has it or will it be considered by any other Council Committee, Advisory Panel, or other body?

No

Will this report go to Council?

No

Report title: Local Code of Corporate Governance 2026/27

1. Context (or background)

1.1. The CIPFA / Solace Framework defines governance as "the arrangements put in place to ensure that the intended outcomes for stakeholders are defined and achieved." Coventry City Council has a range of measures in place to ensure that governance in the organisation is managed effectively and works hard to ensure that these arrangements are robust and meet best practice. This is achieved through a range of policies, plans, procedures such as the Constitution (including codes of conduct for Members and employees), the One Coventry Plan, the Medium-Term Financial Strategy and policies on whistleblowing, tackling fraud and corruption, and managing risk.

1.2 The attached Local Code of Corporate Governance (Appendix 1 to the report) is a refresh of the previous code with work undertaken with internal stakeholders to ensure it reflects the current position of the organisation and our One Coventry approach. The Local Code sets out the Council's specific arrangements for putting the principles of good governance into practice. It draws on examples provided in the Framework but also reflects systems and processes which are specific to the Council.

2. Options considered and recommended proposal

2.1 The "Delivering Good Governance in Local Government Framework" published by CIPFA / Solace sets the standard for local authority governance. The Framework is designed to help local authorities develop an informed approach to governance, aimed at achieving the highest standards in a measured and proportionate way. The Framework recommends that Council's adopt a Local Code of governance. By setting out specifically how the Council puts the principles of good governance into practice, there is a greater degree of clarity and transparency over the arrangements in place, which in turn supports the annual review of effectiveness and development of the Annual Governance Statement.

2.2 The principles of good governance as detailed in the Framework are as follows:

- Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law
- Ensuring openness and comprehensive stakeholder engagement
- Defining outcomes in terms of sustainable economic, social, and environmental benefits
- Determining the interventions necessary to optimise the achievement of the intended outcomes
- Developing the entities capacity, including the capability of its leadership and the individuals within it
- Managing risks and performance through robust internal control and strong public financial management
- Implementing good practices in transparency, reporting and audit, to deliver effective accountability

2.3 The Council adopted a Local Code of Corporate Governance in 2017. In 2023 the Code was reviewed in the light of best practice and has this year been updated again to reflect the current governance arrangements in place within the Council and has been reviewed by the Council's Corporate Governance Group. Consideration of the Code by the Audit and Procurement Committee supports comprehensive understanding of governance across the organisation and will assist the Committee in discharging its role in relation to the Annual Governance Statement.

3. Results of consultation undertaken

3.1. No consultation has been undertaken.

4. Timetable for implementing this decision

4.1 The Local Code of Governance reflects the Council's governance arrangements which are in place for the financial year 2026/27. The Council is required to undertake an annual review of the effectiveness of these arrangements and publish an Annual Governance Statement.

5. Comments from the Director of Finance and Resources and the Director of Law, Governance and Safer Communities

5.1. Financial Implications

There are no specific financial implications associated with this report. Internal control / governance has clear and direct effects on finance within the Council. Since these vary widely, it is not useful to attempt to summarise them here, beyond noting that all systems and controls are designed to help improve value for money obtained, the probity and propriety of financial administration, and / or the management of operational risks.

5.2. Legal Implications

There is no legal requirement to adopt a Local Code. However, having an up to date and robust Local Code reflects best practice and helps to demonstrate the Council's commitment to good governance. It also supports the legal requirement to undertake an annual review of the effectiveness of the Council's governance arrangements and produce an Annual Governance Statement.

6. Other implications

6.1. How will this contribute to the One Coventry Plan?
(https://www.coventry.gov.uk/strategies-plans-policies/one-coventry-plan)

The governance framework comprises the systems and processes (i.e. the internal control environment) and culture and values, by which the authority is directed and controlled, and its activities through which it accounts to, engages with, and leads the community. It enables the authority to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost-effective services.

6.2. How is risk being managed?

The key risk is that the governance arrangements set out in the Local Code are not effective and / or are not complied with. This risk is managed through the requirement to undertake an annual review and produce an Annual Governance Statement. Where areas for improvement are identified, these are included in the Annual Governance Statement action plan.

6.3. What is the impact on the organisation?

None

6.4. Equalities / EIA?

None

6.5. **Implications for (or impact on) climate change and the environment?**

None

6.6. **Implications for partner organisations?**

None

Report author:
Adrian West
Head of Governance

Directorate:
Law, Governance and Safer Communities

Tel and email contact:
Tel: 024 7697 1007
Email: adrian.west@coventry.gov.uk

Enquiries should be directed to the above person

Contributor/approver name	**Title**	**Directorate**	**Date doc sent out**	**Date response received or approved**
Contributors:				
Michelle Salmon	Governance Services Officer	Law, Governance and Safer Communities	28/08/26	01/09/26
Karen Tyler	Chief Internal Auditor	Finance and Resources	28/08/26	03/09/26
Names of approvers for submission: (officers and members)				
Cath Crosby	Lead Accountant – Financial Management	Finance and Resources	28/08/26	10/09/26
Julie Newman	Director of Law, Governance and Safer Communities	-	28/08/26	10/09/26
Councillor G Duggins	Cabinet Member for Policy and Leadership	-	28/08/26	03/9/26

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APPENDIX

Local Code of Corporate Governance

2026/27

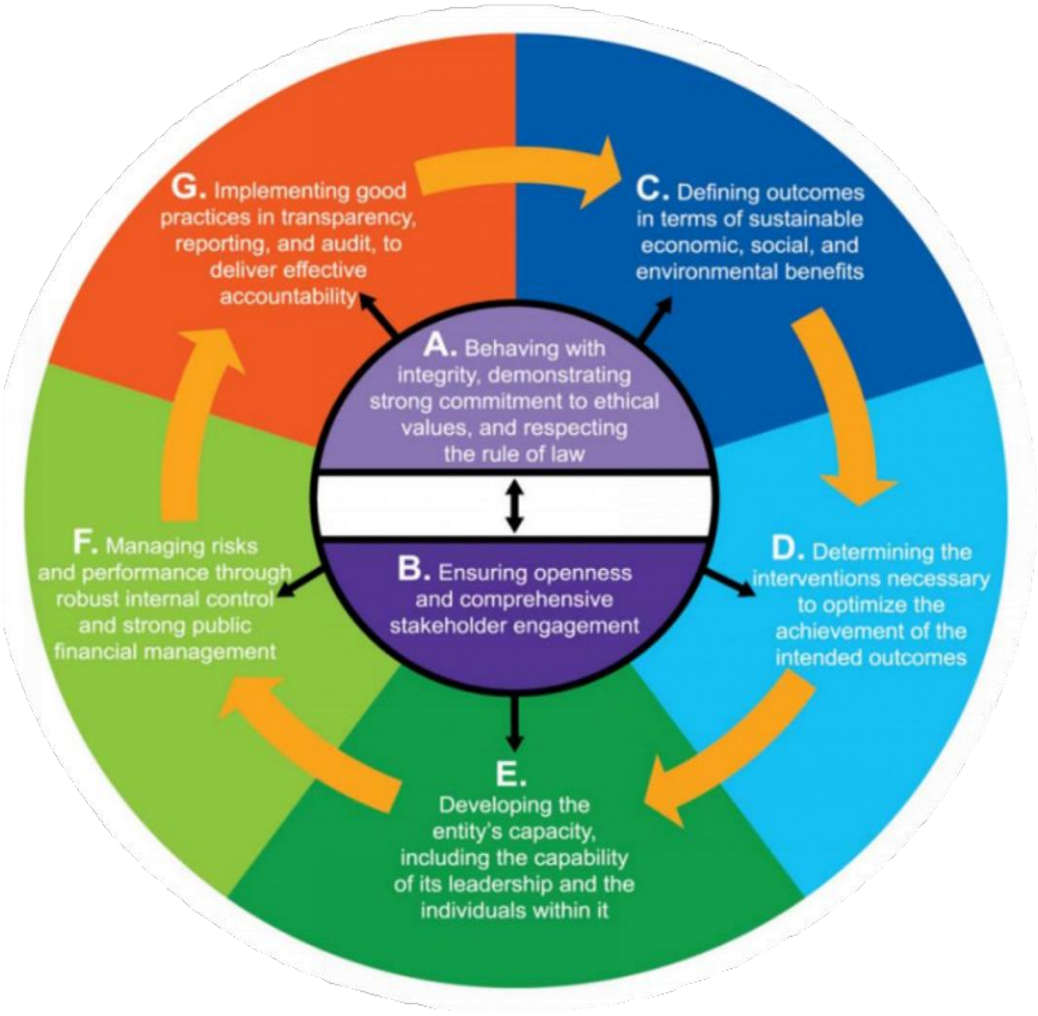
Coventry City Council | ONE COVENTRY

Introduction

Governance in the public sector can be described as the arrangements put in place to ensure that the intended outcomes for stakeholders are achieved while acting in the public interest at all times. In simple terms it is about:

How the Council operates to ensure it is doing the right things in the right way

Our governance arrangements are based on a series of principles*, as shown in the diagram below:



Source: CIPFA / SOLACE framework – Delivering Good Governance in Local Government (2016)

To explain this further:

Achieving the intended outcomes (doing the right thing) requires arrangements for:

- Being clear about what the Council wants to achieve for people, the environment and the economy

- Being clear about the actions needed to achieve the Council's aims
- Making sure the Council has the skills, ability and money to achieve its aims
- Making sure the Council manages risks, budgets and performance
- Making sure that the Council operates in an open, accountable and transparent way

All of the above means the Council needs to have in place ways to ensure the Council is acting in the public interest (doing it the right way). This means the Council needs to:

- Behave with integrity and demonstrate a strong commitment to ethical values and respect the rule of law
- Ensure the Council is open and engaged with our communities and stakeholders

As an example:

The Council's One Coventry Plan is how we define the outcomes we are planning to achieve (Principle C).

Our Local Code of Corporate Governance sets out our arrangements for meeting the principles, helping us to ensure that we deliver our intended outcomes and are accountable to those who live, work and visit Coventry. The law requires us to undertake an annual review to reflect on how well our governance arrangements have been operating in practice during the year and provide an opinion on this.

This is published in our Annual Governance Statement. The Statement also includes a plan of any actions we are taking to improve governance. The Council is committed to continuous improvement and we recognise that good governance is dynamic - as things change, the way in which we work needs to change as well to ensure that we can continue to do the right things in the right way.

The full Local Code of Governance for Coventry City Council is outlined in this document. The Code is reviewed every year and approved by the Audit and Procurement Committee to ensure it is up-to-date and accurately reflects how the Council operates.

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

1. Behaving with integrity

The Council has a Code of Conduct for Elected Members. The aim of the Code of Conduct is to create and maintain public confidence in the role of Elected Members, Co-opted Members and local government. It sets out general principles of behaviour expected of all Elected Members and Co-opted Members. It provides a guide to modelling the behaviour that is expected and covers standards including respect, bullying, harassment and discrimination; confidentiality and use of position as well as arrangements for declaring interests. Members receive training on the Code of Conduct.

There is a Code of Conduct in place for Employees which forms part of their terms and conditions of employment and is based on the Seven Principles of Public Life.

Our 'One Coventry Values' have been co-created with the support and input of all employees across the Council, so they are reflective of how we want to be represented both as colleagues and to our wider communities. The One Coventry Values are "Open and Fair", "Nurture and Develop", "Engage and Empower", "Create and Innovate", "Own and Be Accountable" and "Value and Respect". Our Behaviour Framework defines the behaviours we need to be successful and effective in what we do. Our People Plan sets out our commitment and ambitions for our workforce over the next three years 2026 - 2029 and has our One Coventry Values at its centre.

2. Demonstrating strong commitment to ethical values

The Council has a cross-party Ethics Committee which promotes and maintains high standards of conduct by Members and co-opted Members. The Ethics Committee monitor the operation of the Code of Conduct for Elected and Co-opted Members, consider complaints made against Elected and Co- opted Members, and monitor the operation of the Code of Conduct for employees.

Registers of Interests for all elected Members can be viewed on the Council's website. Officers are expected to declare financial and non-financial interests to their line manager, which are confirmed through the annual appraisal process and the Council undertakes an annual declaration of interest exercise in relation to all senior management graded officers.

Gifts and hospitality are declared. The Ethics Committee reviews Members' and Officers' declarations of gifts and hospitality every 6 months. These are published as part of the Ethics Committee papers.

A Member Officer Protocol offers guidance on some of the issues which are commonly experienced between Members and Officers when working together. Officers and Members both serve the public, but they have different roles. Officers are employees of the Council and are politically neutral.

Their role is to advise Members and implement the policies of the Council to the best of their abilities. Members are office holders and will often belong to a political party. They are obliged to exercise their own judgement in respect of matters before them, but may also legitimately pursue party political objectives. Employees are answerable to the Chief Executive, not to individual Members (whatever office they hold), but there should be good communication between senior officers and Members with special responsibility for their area of work.

3. Respecting the Rule of Law

The Council's Constitution sets out how the Council operates, how decisions are made and the procedures which are followed to ensure that these are efficient, transparent and accountable to local people. The Council has three statutory posts - the Chief Executive, the Section 151 Officer and the Monitoring Officer - who are responsible for ensuring the rule of law, as set out in the Constitution is applied. There is a Monitoring Officer Protocol in place.

The Council has a Whistleblowing Policy. This enables employees to report concerns about wrongdoing which are in the public interest. This policy is important as it protects the individual who raised the concerns from suffering any detriment. There is also information on the staff intranet which advises employees how they can raise concerns about work (including Whistleblowing), entitled "I have a concern".

A Group Governance Agreement is in place, which sets out the legal framework for the operation and management of Coventry Municipal Holdings Ltd and its subsidiaries. Coventry Municipal Holdings Ltd and the Council's Joint Venture companies are accountable to the Coventry Shareholder Committee, which represents the interests of the Council as shareholder.

Principle B: Ensuring openness and comprehensive stakeholder engagement

1. Openness

Formal meetings are open to the public and information is displayed on our website. A weekly public notice is published and displayed at the Council House. Papers are published on the website five working days before a meeting and wherever possible, items are discussed in public. If items are discussed in private, a reason is given for this.

Key Decisions (those which involve financial implications of over £1m or impact substantially on two or more Wards) are published.

Decisions taken by Cabinet and Member Committees are available on the website.

2. Engaging with citizens and stakeholders

The Council undertakes inclusive engagement by ensuring that residents, communities, partners and stakeholders have clear and meaningful opportunities to help shape decisions that affect them.

Engagement activity is planned in line with the Council's duty to promote equality, diversity and inclusion, with particular attention given to reaching people and groups who may face barriers to participation or whose voices are less often heard. This includes using a range of accessible methods, formats and channels; providing clear, timely and plain English information; making reasonable adjustments where needed; and working with community organisations and trusted networks to support participation.

Feedback gathered through engagement is considered alongside other evidence to inform decision-making, and the Council aims to be transparent about how views have been used and what difference they have made.

The Council engages with residents and stakeholders in a variety of ways both digitally and non-digitally. We publish a magazine, Your Coventry, which is delivered to every house in the city and includes news, views and features about the work of the Council and life in Coventry. The magazine includes information about how you can get in touch with your local councillors and reports on the many events taking place in the city.

The Let's Talk Coventry website is an online engagement platform designed for residents to engage with the Council. You can use it to take part in consultations, share ideas and join in with discussions. We

also use the site to keep residents and stakeholders up to date with how your feedback has led to action from the Council. Consultation and engagement opportunities are available in hard copies at our libraries. Posters are also displayed giving people a phone number to call to request information in different languages or different formats. Opportunities are also promoted through our social media channels and the many newsletters that are sent out from the Council and partners.

In the case of large-scale projects, leaflets/ “Street News” are produced and delivered to business and residential properties within a geographical location of proposed new developments/transport schemes. One-off public meetings/drop-in sessions are also held.

Peer engagement is recommended working alongside Community Leaders in geographical or special interest groups to encourage involvement.

In addition, the Council engages with businesses within the City of Coventry to understand the barriers to entry in tendering for contract opportunities and how these barriers can be addressed through the Council’s Contract Procedure Rules. This engagement has resulted in changes to the Contract Procedure Rules introducing minimum timescales to below-threshold activity, uplifting the minimum number of quotes/tenders sought in below-threshold activity and simplification of Request for Quotation documents. Additionally, Procurement Services is launching several Meet The Buyer webinars from late 2026 to deliver targeted support in navigating public sector procurement processes.

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

1. Defining outcomes

The One Coventry Plan sets out the Council's vision and priorities for the city to 2030. It provides the framework for how the Council works with partners and communities to improve outcomes, tackle inequalities, support economic prosperity and respond to climate change. Members and senior officers regularly monitor how well the Council is delivering work towards meeting the targets. Cabinet and Scrutiny receive a report reviewing progress biannually toward targets, and an annual performance report that provides an assessment of progress against the Plan's priorities, using performance indicators, trend data, benchmarking and case studies to show both measurable outcomes and wider impact. This report is published and discussed publicly.

2. Sustainable economic, social and environmental benefits

The One Coventry Plan focuses on economic, social and environmental benefits. The Plan is underpinned by a number of strategies which help us to deliver the plan. This includes the Medium Term Financial Strategy, which helps us to plan our spending over a three-year period, the Climate Change and Sustainability Strategy and the Health and Wellbeing Strategy.

Every decision-making report contains information on how the decision will impact people and the environment. For significant policy changes, full Equality Impact Assessments are undertaken.

The Council has a Social Value and Sustainability Policy. This means that we look at maximising the wider benefit for our city through meeting our needs when we purchase goods, services or works in a way that achieves value for money for the life of the contract. This means that whilst the cost of the contract is important, we also look at what else can be gained, for example, apprenticeship opportunities or environmentally friendly working practices.

The Council has a Supplier Code of Conduct which aims to build trusting and open relationships between the Council and Suppliers to drive improved performance throughout the Council's supply chains. The Code sets out the behaviours that the Council and its Suppliers would expect of each other.

Principle D: Determining the interventions necessary to optimise the achievement of the intended outcomes

1. Identifying the right course of action

Decision-making reports contain information on the options considered, which includes outlining the impact of doing nothing. Financial and legal implications are explained, and the reports contain information on how the work contributes to the One Coventry Plan as well as how risks are managed. The report also includes information on the impact on equalities, including the identification of any groups that the decision may have an impact on (including a positive impact) and how any potential adverse impacts on groups will be mitigated. The implications of decisions on climate change, the environment and partners are also outlined in decision-making reports.

The Joint Strategic Needs Assessment (JSNA) brings together evidence about the health and well-being of Coventry residents to help inform the right course of action. This information is used by the Council and health partners to enable us to work together to improve the health and well-being of Coventry residents.

There are Procurement Boards and Panels that use the information provided to make informed decisions when we purchase goods and services. This includes considering the Social Value and Sustainability Policy when procuring goods, services or works.

2. Planning action

The Council has a One Coventry Plan Performance Management Framework, which helps us ensure we achieve what we aim to do. It does so by setting out how we plan and organise our resources to achieve the things we want to do – our vision and priorities, as set out in the One Coventry Plan. By aligning our resources, actions and activities to the Council's vision, priorities and desired outcomes, it helps us measure how public money is turned into results.

Performance and outcome data are used during annual budget planning and service planning processes. By examining trends, demand pressures, financial information and outcomes achieved, elected members and senior officers can prioritise investment in areas where evidence shows the greatest need or opportunity for improvement.

3. Maximising outcomes

The Medium-Term Financial Strategy (MTFS) sets out how we plan to manage our finances for the next three years and how we can closely align resources to the priorities set in the One Coventry Plan. This Strategy is refreshed annually and considered by Scrutiny, Cabinet and Council.

Principle E: Developing the Council's capacity including the capability of its leadership and the individuals within it

1. Developing capacity

Our People Plan outlines what we as a Council and a responsible employer are going to do to deliver the workforce vision and objectives, particularly around organisational design, development and leadership. The People Plan details how we intend to improve capacity, capability and processes to deliver the Council's priorities.

The Council recognises the importance of partnerships in developing capacity in our city. This can be seen through the introduction of a Director for Strategy and Performance at the Council. The One Coventry Partnership aims to facilitate and grow cross-organisational working with partner organisations such as the Universities, West Midlands Police and voluntary and community sector partners. The Partnership is chaired by the Director of Care, Health and Housing to improve outcomes through more joined-up and relevant local services.

We are also part of the Coventry and Warwickshire Anchor Alliance, working collaboratively with other organisations to make the biggest positive impact on the lives of local people. Anchor institutions are large organisations based in the city that have a significant stake in the area – this includes NHS Organisations, universities and large employers.

2. Developing strong leaders

The Council has a Members Training and Development Strategy which is designed to ensure our Members are properly supported to help them meet the demands of the role. Members need the skills and knowledge to be able to deliver Coventry's ambitions. A well-trained and informed cohort of Members is key to the success of the One Coventry Plan.

The 4 year strategy was updated in March 2026 provides the framework for Members to access a programme of training that meets their needs, as well as the needs of the organisation to deliver the ambition set out in the One Coventry Plan. The strategy will help to continue to support the development of a training culture for Members. Delivery of the strategy is overseen by a Cabinet Member Advisory Panel, which has cross-party representation and makes recommendations to the Cabinet Member responsible for Member training. A detailed induction

programme was organised to support new councillors following the all out elections in May 2026.

The Owning and Driving Performance culture change programme offers leaders and managers the opportunity to enhance their skills and knowledge within a coaching programme and empower employees to achieve excellence within the services we provide for our residents. Following its introduction to senior leaders, the programme has been extended to a wider group of managers.

New behaviours have been introduced for seniors leaders which describe the way we expect colleagues to act and behave in their interactions with colleagues, customers and stakeholders. Having in place a group of strong, effective leaders who inspire others to make a difference, work as a collective leadership team to deliver outcomes and who create the conditions for staff to take the lead in delivering excellent services to our diverse residents is central to the successful delivery of the Council's ambitions.

The Council has a Corporate Learning and Development offer in place which is centred around embedding diversity, equity & inclusion and also includes a strand on leadership and management development. Strengthening the leadership and management capability of our workforce will enable us to address some of the challenges we face as an organisation and will put us in a better position to deliver our 'One Coventry' priorities through our One Coventry Plan.

Principle F:

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

1. Managing risk

The Risk Management Policy sets out the mechanisms for the identification and management of risks in the Council. This includes requirements for both service and directorate registers to be maintained and when a risk should be reported to the Senior Leadership Board, so that they can consider if it should be included in the Corporate Risk Register. The Corporate Risk Register contains those risks which threaten the achievement of One Coventry priorities, and it is kept under review by the Senior Leadership Board and the Audit and Procurement Committee. In addition, risk registers are maintained for significant projects the Council is working on, and all decision-making reports must explain how risks will be managed.

2. Managing performance

Performance against the One Coventry Plan is reported to Scrutiny, Cabinet and Council.

The Council has six scrutiny boards which are responsible for keeping a check on decisions and how they are made. They help to provide transparency and enable decisions and policy to be challenged. Scrutiny plays a part in developing Council policy, reviewing Council Services, and making sure the Council is acting effectively and efficiently. Scrutiny meetings are open to the public and welcome suggestions and comments from the public on items to scrutinise.

The Strategy and Performance Directorate has been introduced and collates all the Council's key performance indicators on a quarterly basis. This includes One Coventry Plan performance indicators, Local Outcomes Framework metrics and Corporate Leadership Dashboard indicators. Monthly Senior Leadership Board sessions focus on performance.

Directorate Service Plans, Service and Team objectives set out how all parts of the organisation contribute to delivering the strategic outcomes set out in the One Coventry Plan.

There is an effective appraisal framework in place for our employees who have an appraisal which considers their performance, targets and development needs every year. As part of the appraisal process, all senior leaders are set a

diversity and inclusion objective which is monitored and reviewed on an annual basis. Individual Appraisal Objectives ensure every employee understands how their work contributes to service delivery and organisational success.

Performance management of the Council's subsidiaries is undertaken by Coventry Municipal Holdings Ltd which are accountable to a Shareholder Committee.

3. Robust internal control

Officers are responsible for implementing appropriate systems of internal control to manage risks within their services. The Council's Internal Audit Service is responsible for providing independent assurance that internal control processes are operating effectively and advising on actions to improve systems and processes where necessary.

The Internal Audit Charter defines the purpose, authority, responsibility and position of Internal Audit within the Council.

The Council has a Fraud and Corruption Strategy which sets out the Council's arrangements for responding to the risk of fraud and corruption.

The Council has an Audit and Procurement Committee which ensures there is sufficient assurance over governance, risk and internal control and oversees the work of Internal Audit.

4. Managing data

The Council's information governance framework ensures that personal information is held and processed confidentially and securely while ensuring compliance with the relevant statutory and regulatory requirements. Key roles have been identified to ensure appropriate oversight and accountability.

A corporate information risk register has been developed for regular review by the Information Management Strategy Group, which is chaired by the Senior Information Risk Officer.

Guidelines and training are in place to support the safe collection, storage and use of data and a reporting system is in place to identify data incidents, which are investigated and used to identify lessons learned. Information about incidents and near misses are reported annually to the Audit and Procurement Committee.

5. Strong financial management

The Council's Medium Term Financial Strategy sets out the financial planning foundations that support the setting of the Council's revenue and capital budgets and the Constitution sets out the budget and policy framework procedure rules, financial procedure rules, and rules for contracts.

Budgetary control arrangements are in place including defined responsibilities of budget holders and budget managers. Quarterly financial monitoring reports are presented to Cabinet and Audit and Procurement Committee, along with out-turn reports.

An annual assessment is undertaken of both the Council's compliance with the CIPFA Financial Management Code, which provides guidance for effective and sustainable financial management in local authorities and the role of the S151 Officer (Director of Finance and Resources) against the CIPFA Statement of the Role of the Chief Financial Officer in Local Government.

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

1. Implementing good practice in transparency

The Council publishes a range of information about its services, including that which is required under the Local Government Transparency Code, which sets out which information we should be publishing and the timeframe for doing so.

Our report templates are standardised and designed to make sure that it is clear why a decision has been taken and that the appropriate information is provided to explain the decision. The reports and minutes of meetings are published and meetings are open to the public.

2.

2. Implementing good practices in reporting

We report on our performance annually through the One Coventry Performance Report and review every six months with stakeholders to provide assurance of collective progress against targets and identify areas requiring focus. This is available on our website.

We compile our Statement of Accounts on an annual basis. The Statement of Accounts gives residents and other interested parties clear information about the Council's finances and operational and financial performance.

The statement summarises the cost of services provided by us in the year, how services were paid for and our assets and liabilities at the year end. The Statement of Accounts is available on our website. The Council's External Auditors assess the Council's arrangements for providing value for money as part of their audit on the Statement of Accounts.

The Coventry Municipal Holdings Ltd Board provides the Shareholder Committee and Scrutiny Co-ordination Committee with a summary of the activities and financial performance of Coventry Municipal Holdings Ltd Group over the preceding year.

3. Assurance and effective accountability

The Council is subject to a number of external reviews and inspections including OFSTED and CQC, as well as external audit. The outcomes of these inspections and reviews are published. Governance and oversight of these reviews and inspections are undertaken through the local authority.

Services participate in peer reviews which are designed to support the Council's performance by identifying its areas of strength and areas for development. Learning from a Local Government Association (LGA) Peer Challenge carried out in January 2024 was used to develop an action plan for the organisation in response to recommendations for continued improvement.

Improvement plans are developed and monitored to implement recommendations from reviews and inspections, and this is overseen by Cabinet Members in their regular briefings with Directors and by the Senior Leadership Board.

The Council publishes its Statement of Accounts annually, supported by the Annual Governance Statement and external audit reporting. These provide transparency over the Council's financial position, governance arrangements, and arrangements to secure value for money.

The Audit and Procurement Committee provides oversight of the accounts, internal audit, external audit, risk management and governance improvement actions.

Coventry City Council

Public report

Audit and Procurement Committee — 21 September 2026

Name of Cabinet Member:
Cabinet Member Policy and Leadership - Councillor G Duggins

Director approving submission of the report:
Director of Law, Governance and Safer Communities

Ward(s) affected:
N/A

Title: Information Governance Annual Report 2025/2026

Is this a key decision?
No

Executive summary:

Information is one of the Council's most important assets. Its proper and effective use is essential to the successful delivery of the Council's priorities and is a key organisational responsibility. Ensuring that robust arrangements are in place to manage and protect the personal and business-critical information held by the Council remains a priority.

Data protection legislation sets out how organisations must manage information assets and respond to requests for information. The Information Commissioner's Office (ICO), as the UK's independent supervisory authority, upholds information rights in the public interest, promotes openness by public bodies and data privacy for individuals, and monitors compliance with relevant legislation.

This report provides a summary of the Council's performance during 2025/2026 in responding to requests for information received under the above-mentioned legislation. It also reports on the management of data protection security incidents and/or those reported to the ICO and data protection training.

Recommendations:

The Audit and Procurement Committee is recommended to:

1) Note the Council's performance on Freedom of Information, Subject Access and other Data Protection Act requests, including the outcomes of internal reviews and the number and outcome of complaints made to the ICO.

2) Note the reporting and management of data security incidents.

3) Note data protection training compliance.

4) Identify any comments or recommendations.

List of Appendices included:

None

Background papers:

None

Other useful documents

None

Has it or will it be considered by Scrutiny?

No

Has it or will it be considered by any other Council Committee, Advisory Panel or other body?

No

Will this report go to Council?

No

Report title: Information Governance Annual Report 2025/2026

1. Context (or background)

1.1 Information Governance (IG) is the strategy or framework for handling personal information in a confidential and secure manner while ensuring compliance with the relevant statutory and regulatory requirements. IG within the Council is delivered through a distributed model of responsibility rather than through the sole responsibility of the IG Team, with key roles identified and assigned to ensure appropriate oversight and accountability:

- Information Governance Manager
- Information Governance Team
- Senior Information Risk Officer (SIRO)
- Data Protection Officer (DPO)/DPO Team
- Caldicott Guardian
- Information Asset Owners (IAO)
- Information Asset Managers (IAM)
- Information Management Strategy Group

1.2 The function of Information Governance supports the Council's compliance with data protection legislation including the UK General Data Protection Regulations GDPR (UK GDPR), Data Protection Act (DPA) 2018, the Data (Use and Access Act) 2025, Freedom of Information Act 2000 (FOIA) and Environmental Information Regulations (EIR). The Council has a statutory obligation to comply with the IG framework by responding appropriately to requests and managing personal data lawfully. The IG Team assist the organisation by monitoring internal compliance, informing and advising on data protection obligations, providing advice and guidance and raising awareness on data protection matters.

1.3 The FOIA and EIR place a statutory duty on the Council to respond to requests for information within 20 working days, subject to the application of any relevant exemptions or exceptions. The Code of Practice, issued by the Secretary of State for Constitutional Affairs under section 45 of the FOIA, requires public authorities to have a procedure for handling complaints about the way requests have been dealt with. Within the Council, this process is managed by the Information Governance Team as an FOI or EIR internal review. Once an internal review has been completed, the applicant has the right to complain to the Information Commissioner's Office (ICO) for an independent decision. Following its investigation, the ICO may issue a Decision Notice. The ICO may also monitor public authorities that fail to respond effectively or within statutory timescales to FOI/EIR requests and may take enforcement action or issue reprimands where appropriate.

1.4 The DPA 2018 provides individuals with the right to ask for information that the Council holds about them. These are also known as Subject Access Requests (SARs). The Council should be satisfied about the individual's identity and have enough information about the request. The timescale for responding to these requests is one month, starting on the day of receipt. Authorities can extend the time taken to respond by a further two months if the request is complex or a number of requests have been received from the individual, e.g. other types of requests relating to individuals' rights.

1.5 The Data (Use and Access) Act 2025 requires Data Controllers to implement a Data Protection Complaints procedure by 19 June 2026. This provides individuals with the right to complain if they consider that the Council has infringed UK GDPR or part 3 DPA 2018, to include the handling of SARs, unauthorised or unlawful use of their data or concerns about data breaches or data security. Accordingly, the Council published its Data Protection Complaints procedure on 19 June.

1.6 The Council also receives one-off requests for personal information from third parties including the police and other government agencies. The IG Team maintains a central log that includes exemptions relied on when personal data is shared with third parties. They provide advice and assess whether the Council can lawfully disclose the information or not.

1.7 The Council's management of data protection security incidents is undertaken by the Data Protection Officer Team, they record, investigate and where necessary, recommend actions to be taken based on the impact risk level.

1.8 The Data Protection Officer Team supports the Council in understanding the impact of plans, projects and activities on data protection through a process of impact assessments to support decision-making. The Council also has arrangements in place to support the sharing of data where appropriate and the team provide support in the preparation and sign off of on-going and one-off data sharing agreements.

2. Information Governance Annual Report 2025-2026

2.1 Context

2.1.1 The operating environment for public authorities has continued to evolve since the introduction of the GDPR, followed by the UK GDPR and the Data Protection Act 2018.

2.1.2 This landscape will continue to change. Good information governance has an important part to play as the introduction of integrated care systems to plan and deliver joined up health and care services continue to develop, the use of AI to transform service delivery develops and the cyber security landscape becomes more challenging.

2.1.3 Since 2023, successive governments have proposed legislation to reflect the changing context in which personal data is managed. The Data Use and Access Act 2025 (DUAA) received Royal Assent in June 2025 and introduced targeted reforms to the UK's data protection framework. It amends aspects of both the UK GDPR and DPA 2018 whilst retaining the core data protection principles. It provides better clarity about what constitutes a reasonable and proportionate search for a SAR and strengthens data sharing provisions when required to support a public task.

2.1.4 The ICO continues to apply its revised approach to working more effectively with public authorities initially introduced in June 2022. This approach has seen an increased use of the ICO's wider powers under data protection law, including warnings, enforcement notices and reprimands as well as changing its approach to the application of fines in the public sector. The DUAA establishes a new strategic framework for the ICO to focus on public trust, innovation and competition as well as upholding data protection, changing its governance model to become the Information Commission with an executive and board of directors and expanded powers and regulatory oversight.

2.2 Requests for Information

2.2.1 The number of Freedom of Information Requests received by the Council in 2025/26 was 1,454, which was an increase on the number of requests received in the previous year (see table 1). The Council responded to 80% of FOIA/EIR requests within the target time of 20 working days in 2025/26 which was a decrease on the previous year (see table 2). This is below the 90% threshold set by the ICO.

2.2.2 The Council received 27 requests for internal reviews in the year 2025/26 (down from 37 the previous year). Of the 27 requests for internal review received, 15 upheld the use of an exemption in the initial response, 3 clarified the earlier response and 8 provided further information. One was not accepted as was made out of time.

2.2.3 The City Council already publishes a significant amount of information and is identifying opportunities to increase the volume and type of information published (subject to legal compliance). This will increase transparency and help to reduce the number of FOI's the Council receives because the information will already be available.

2.2.4 Three complaints were made to the ICO on FOI/EIR related matters during 2025/26 (compared to four the previous year). In one case, the ICO has issued a decision notice which upheld the exemption the Council had applied but found that the Council had not provided appropriate advice and assistance to the requester submit a refined request. The Council is awaiting a response from the ICO on the remaining complaints.

Table 1. Number of FOI/EIR requests received

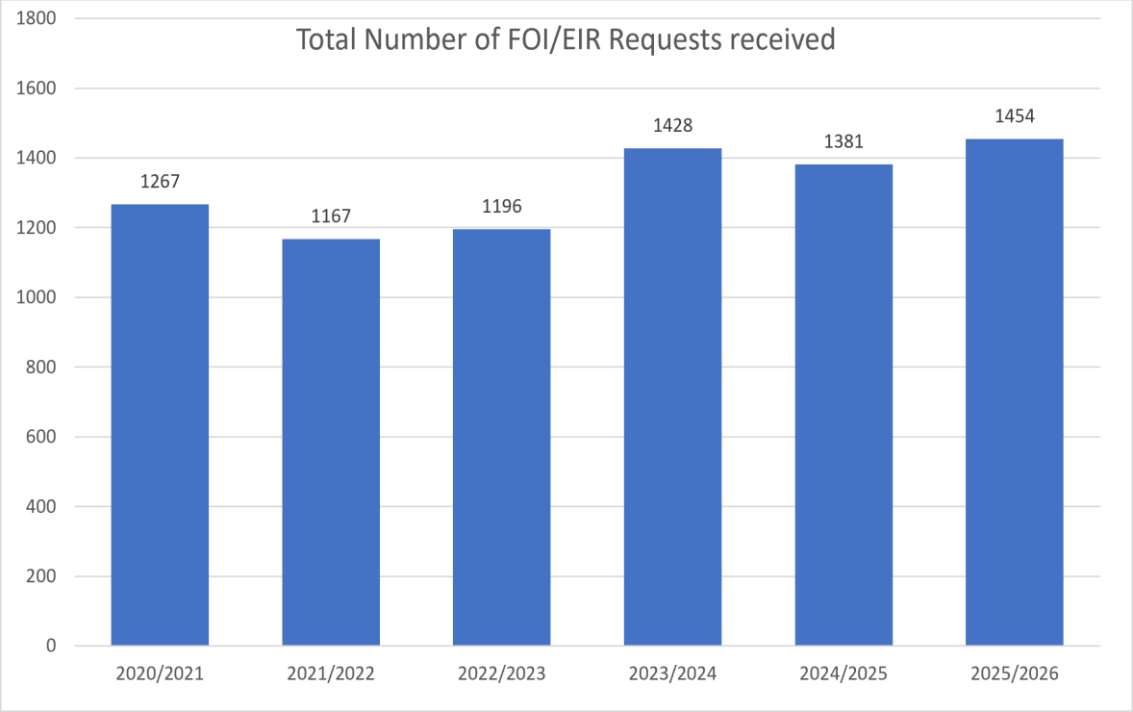
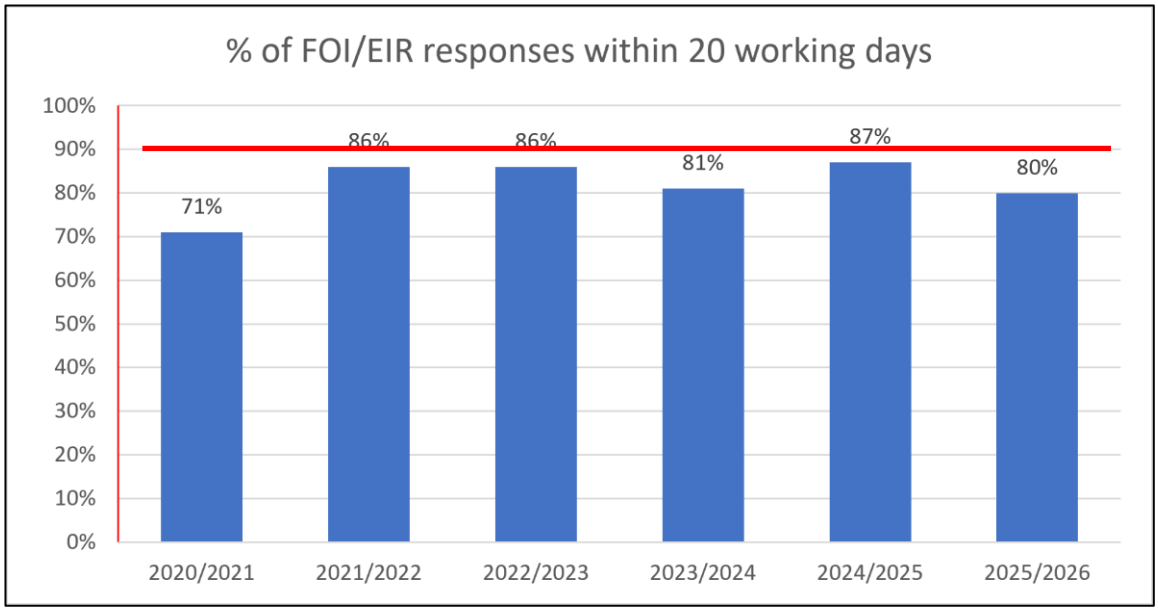


Table 2. Proportion of FOI/EIR requests completed within target time



2.2.5 370 valid Subject Access Requests (SARs) were received during 2025/26 which is a huge increase from 2024/25 (see table 3). While the Council receives fewer SARs than other information requests, many of these are complex and can involve managing significant amounts of sensitive information. The number of requests relating to Children's Social care, as well as the number of SARs to which extensions were applied due to their size and/or complexity both increased significantly. The completion rate within the target time reduced to 67% in 2025/26, down from 71% the previous year.

2.2.6 The Council received 31 requests to carry out an internal review into a SAR application during 2025/26, up from 19 the previous year. The majority of these have now been closed to the satisfaction of the requester, but 5 remain live and the team are endeavouring to deal with these without reversion to the ICO.

2.2.7 To date, the Council has been contacted about one complaint made to the ICO in relation to Subject Access Requests during 2025/26, compared with three in the previous year. However, the Council is aware that the ICO is experiencing a significant increase in complaints and is consequently operating with a substantial backlog so this position may change. The one complaint concerning subject access rights has been closed by the ICO with no further recommendations.

Table 3. Number of SARs received

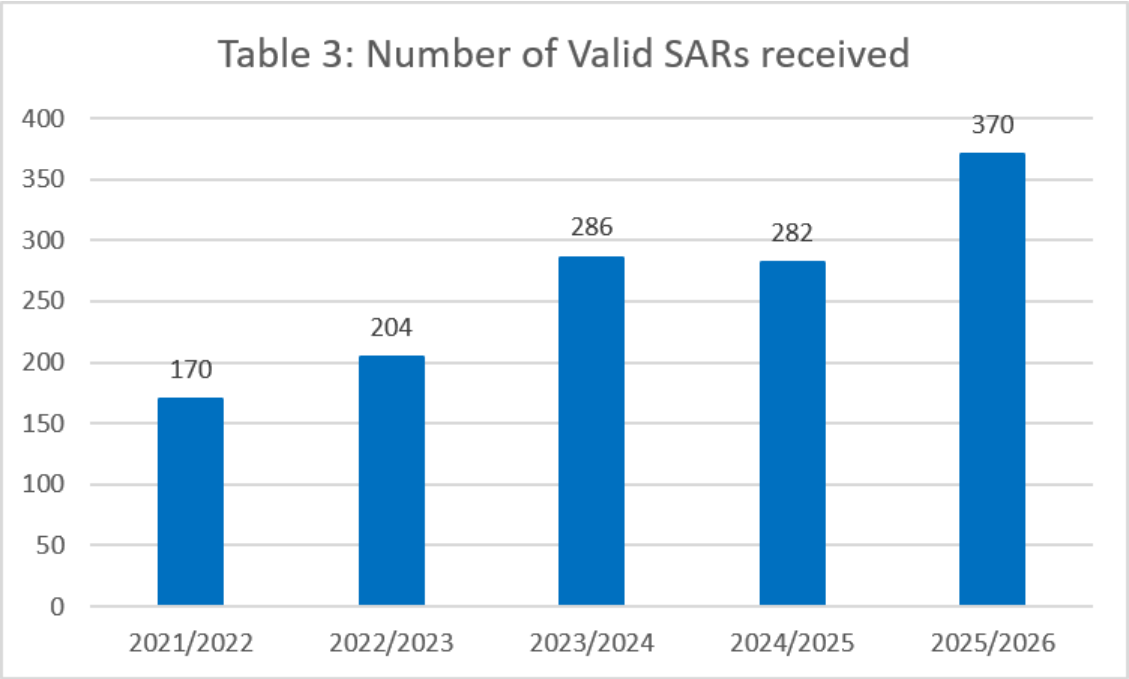
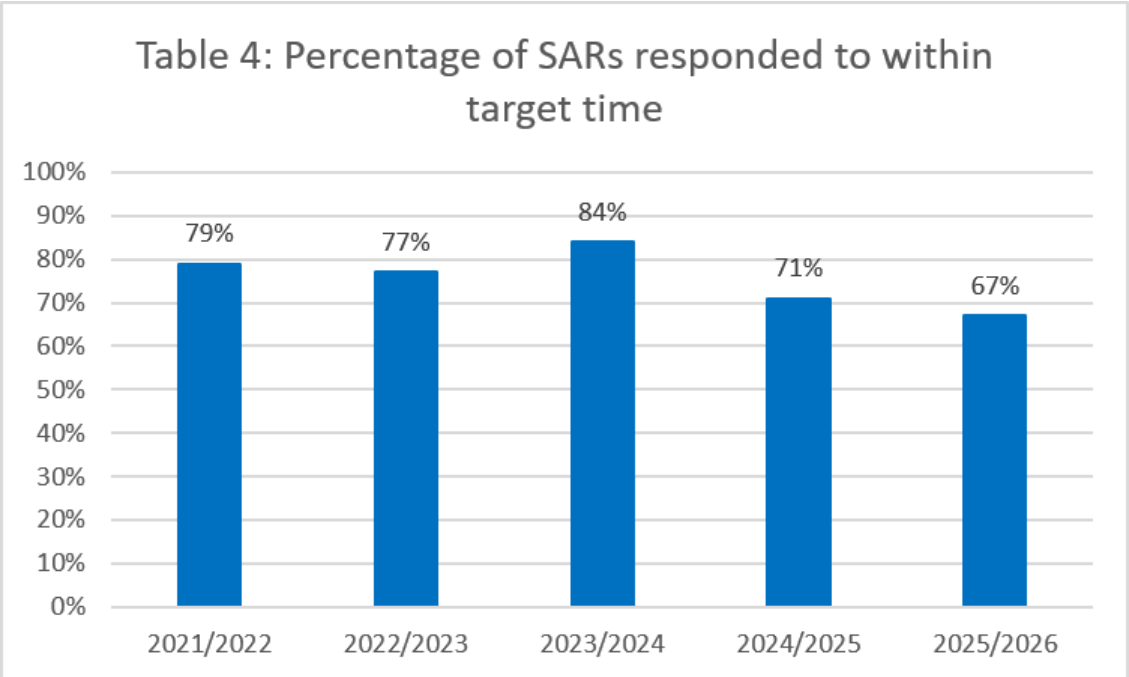


Table 4. Proportion of SARs responded to within target time



2.3 Data Security Incidents

2.3.1 Protecting information from theft, loss, unauthorised access, abuse and misuse is crucial in order to reduce the risk of data breaches or financial loss incurred through non-compliance with key legislation.

2.3.2 The IG data protection security incident reporting process supports the Council's objective that breaches are managed promptly, and outcomes of investigations are used to inform reviews of the control measures in place to keep personal information secure.

2.3.3 In addition, the Council actively encourages the reporting of near misses and potential breaches to identify learning, promote awareness and reduce the likelihood of a serious breach to information even though not all reported incidents will have resulted in a breach. Even where there is no breach, incidents can provide valuable insight into training requirements and processes and procedures which may need to be strengthened as a preventative measure. During the year, targeted campaigns were carried out to promote the importance of reporting incidents. When investigating data protection security incidents, the Data Protection Team routinely considers resultant training needs and provides advice and guidance as required. Communications continue to be provided to staff alerting them to the need to protect personal data and use it appropriately.

2.3.4 In 2025/26, 214 information security incidents were recorded by the Data Protection Team, compared with 168 in the previous year. Of these reports, 147 did not involve a breach of personal data as the incident was contained, for example where technical measures prevented access to data or information was returned or deleted. The majority of reports related to technical or procedural errors, followed by information disclosed in error, loss or theft of hardware, and unauthorised access. Technical and Procedural Breaches during 2025/26 included disclosure following the improper application of redactions, a confidential spreadsheet being attached to an email, emails being forwarded in error and letters being overwritten with original personal information left in.

2.3.5 The GDPR introduced requirements for personal data breaches that meet certain thresholds to be reported to the ICO. During 2025/26, 5 breaches were self-reported to the ICO by the Council.

2.3.6 There has been one complaint from a data subject following a data breach to the ICO. They have confirmed that they do not intend to take regulatory action and provided guidance on measures to help prevent similar incidents in future.

2.4 Training and Awareness

2.4.1 Data Protection training is key to ensuring staff are aware of their responsibilities. Training is currently delivered through the Council's e-learning platform and annual completion of the data protection course is mandatory for all staff with access to personal data. Staff who do not have access to a computer in their role (not office based) and those with minimal personal data involved in their role are provided with appropriate level training. This ensures that an appropriate level of understanding and awareness is reached that is relevant to their role/responsibilities.

2.4.2 The data protection training strategy is kept under review and updated as required. Other information and awareness raising is undertaken throughout the year in response to local and national issues. During 2025/26, the team delivered targeted training to Children's Services following a number of data breaches, to reinforce data protection responsibilities and support improvements in practice.

2.4.3 For 2025/26, the Council achieved a 95% completion rate for mandatory data protection training. Data protection training is also included within the Elected Member Training and Development Strategy. The Information Governance Manager delivered data protection training for elected Members on 7 and 9 July 2026, with further mop-up sessions planned for October 2026.

2.5 Data Security and Protection and Toolkit

2.5.1 The Data Security and Protection Toolkit is an online tool that allows relevant organisations that process health and care data to measure their performance against data security and information governance requirements which reflect legal rules and Department of Health policy. This self-assessment tool enables the Council to demonstrate that it can be trusted to maintain the confidentiality and security of personal information, specifically health and social care personal records.

2.5.2 All organisations that have access to NHS patient data and systems use this Toolkit to provide assurance that they are practicing good data security and that personal information is handled correctly.

2.5.3 For the 2025/26 reporting period, the Council met all the mandatory requirements and was assessed as having met standards and has achieved the necessary assurance.

3. Options considered and recommended proposal

3.1 The recommended proposal is that Audit and Procurement Committee consider and note the Annual Report. In addition, the Committee is recommended to forward any comments or recommendations to the Cabinet Member Policy and Leadership.

3.2 The only other option is to "Do Nothing" which is not recommended as it is essential that the Council continues to monitor and report on its performance in relation to access to information requests, information security incidents and training completed in order to promote best practice information governance and drive continuous improvement in the Council's ability to comply with the laws relating to information.

4. Results of consultation undertaken

4.1. None

5. Timetable for implementing this decision

5.1. Not Applicable

6. Comments from Director of Finance and Resources and Director of Law, Governance and Safer Communities

6.1. Financial Implications

There are no specific financial implications resulting from the issues within this report although it is worth noting that the Information Commissioner's Office is able to levy significant fines for serious non-compliance with the legislation surrounding the management of information.

6.2. Legal Implications

There are no specific legal implications arising out of the recommendations. However, the Council's performance is subject to external scrutiny by the ICO, who have the authority to impose sanctions upon the Council for non-compliance. The monitoring and reporting on the outcomes of ICO complaints represents good practice and promotes good governance and service improvement.

7. Other implications

7.1. How will this contribute to the One Coventry Plan?

(https://www.coventry.gov.uk/strategies-plans-policies/one-coventry-plan)

The monitoring and reporting of the Council's performance regarding responding to, and handling access to information requests under FOIA and DPA 2018, including any complaints made to the ICO will enable continuous improvement, raise awareness and promote high standards of information governance, fostering a culture of openness and transparency within the Council and demonstrating our commitment to best practice information governance, security, and protection.

7.2. How is risk being managed?

The reporting and monitoring on the Council's performance to information laws and outcomes of ICO complaints will help protect information and reduce the risk of the ICO upholding complaints and taking enforcement action against the Council.

7.3. What is the impact on the organisation?

Operating best practice Information Governance and Security will support public confidence in the Council, offering assurance to service users of the council's commitment to Data Protection and Transparency. Partner and client organisations will have the assurance they required in order to engage with the Council and share data. The risks of serious breaches of personal Data/Information Assets should be reduced, protecting information and reducing the likelihood of action by the ICO.

7.4. Equalities / EIA?

The Council's responsibilities under Section 149 of the Equality Act 2010 are supported by UK GDPR/DPA 2018, requiring that Special Category Data is afforded extra measures of security to protect that data.

7.5. **Implications for (or impact on) climate change and the environment?**

None

7.6. **Implications for partner organisations?**

As set out in paragraph 7.3 above.

Report authors:
Adrian West
Head of Governance / Data Protection Officer

Gemma Harris
Information Governance Manager

Directorate:
Law, Governance and Safer Communities

Telephone and email contact:
Tel: 024 7697 1007
Email: adrian.west@coventry.gov.uk

Enquiries should be directed to the above person

Contributor/approver name	Title	Directorate	Date doc sent out	Date response received or approved
Contributors:				
Michelle Salmon	Governance Services Officer	Law, Governance and Safer Communities	03/09/26	04/09/26
Sue Gilbert	Information Governance Officer	Law, Governance and Safer Communities	03/09/26	07/09/26
Preeti Mistry	Information Governance Officer	Law, Governance and Safer Communities	03/09/26	07/09/26
Rebecca Newstead	Information Governance Officer	Law, Governance and Safer Communities	03/09/26	07/09/26
Names of approvers for submission: (officers and members)				
Cath Crosby	Lead Accountant, Financial Management	Finance and Resources	03/09/26	10/09/26
Syeda Ahmed	Regulatory Services Team Leader	Law, Governance and Safer Communities	03/09/26	07/09/26
Julie Newman	Director of Law, Governance and Safer Communities	-	03/09/26	10/09/26
Councillor G Duggins	Leader and Cabinet Member for Policy and Leadership	-	03/09/26	03/09/26

This report is published on the council's website: www.coventry.gov.uk/council-meetings

Coventry City Council

Public report

Report to

Audit and Procurement Committee 21st September 2026

Name of Cabinet Member:
Cabinet Member for Policy and Leadership – Councillor G Duggins

Director approving submission of the report:
Director of Finance and Resources

Wards affected:
City Wide

Title:
Annual Fraud and Error Report 2025-26

Is this a key decision?
No – this is a monitoring report.

Executive summary:

The purpose of this report is to provide the Audit and Procurement Committee with a summary of the Council's anti-fraud and error activity undertaken by the Internal Audit Service for the financial year 2025-26.

Recommendation:

The Audit and Procurement Committee is recommended to note and consider the anti-fraud and error activity undertaken in the financial year 2025-26.

List of Appendices included:

None

Background papers:

None

Other useful documents:

Half Yearly Fraud and Error report 2025-26

Agenda for Audit and Procurement Committee on Monday, 2nd February, 2026, 2.30 pm - Coventry City Council

Has it or will it be considered by scrutiny?

No other scrutiny consideration other than the Audit and Procurement Committee.

Has it, or will it be considered by any other council committee, advisory panel or other body?

No

Will this report go to Council?

No

Report title: Annual Fraud and Error Report 2025-26

1. Context (or background)

1.1 Fraud in the public sector has a national focus through the publication of “Fighting Fraud and Corruption Locally - The Local Government Counter Fraud and Corruption Strategy". Whilst the national strategy states that the level of fraud in the public sector is significant, the levels of identified / reported fraud against the Council remain at relatively low levels, both in terms of numbers and value.

1.2 This report documents the Council’s response to fraud and error during 2025-26 and is presented to the Audit and Procurement Committee in order to discharge its responsibility, as reflected in its terms of reference 'to monitor Council policies on whistle blowing and the fraud and corruption strategy'. This involves oversight of the Council’s arrangements for managing the risk of fraud to gain assurance that they are fit for purpose.

2. Options considered and recommended proposal

2.1 The Internal Audit Service is responsible for leading on the Council’s response to the risk of fraud and error. The work of the team has focused on three main areas during 2025-26, namely:

- National Fraud Initiative
- Referrals and investigations considered through the Council’s Fraud and Corruption Strategy
- Fraud awareness

A summary of the key activity that has taken place during 2025-26 is detailed below.

2.2 National Fraud Initiative (NFI) – The NFI exercise is led by the Cabinet Office. The main exercise takes place every two years and matches electronic data within and between public bodies, with the aim of detecting fraud and error. The follow up of matches can also provide assurance that the Council’s own arrangements for preventing and detecting fraud / error are effective. The results of the last exercise were released in January 2025 and formed part of the planned programme of work for 2025-26. It should be noted that matches relating to Housing Benefit / Council Tax Support / Single Person Discounts fall under the responsibility of the Revenues and Benefits Service and are not reported here.

2.2.1 Given the number of matches released, a risk-based approach is used in following up the matches. Table one below provides a breakdown of those areas where overpayments / forward savings have been identified. Where overpayments are identified, these are subject to standard recovery arrangements. The estimate of forward savings is calculated by the Cabinet Office. It helps to demonstrate the financial advantage of anti-fraud work and underlines the importance of taking appropriate action.

Table One – Breakdown of National Fraud Initiative results April to March 2026

Match Type	Purpose of Match	Number of errors / discrepancies	Overpayments	Cabinet Office Estimate of Forward savings
Pensions to DWP deceased data	To identify instances where an occupational pensioner has died but the pension is still being paid.	6	£5,498	£15,439
Blue badges to DWP deceased data	To identify cases where a blue badge holder has died but the local authority has not been notified.	131	-	£104,014
Residents Parking Permits to DWP deceased data	To identify cases where the holder of a resident parking permit has died but the local authority has not been notified.	83		
Waiting list to waiting list	To identify inaccurate / fraudulent applications for social housing.	14		£59,962
Waiting list to DWP deceased data	To identify cases where an individual who is registered on the housing list has died but the local authority has not been notified.	34		£145,622
Duplicate invoices by amount and creditor reference	To identify duplicate payments to suppliers.	1	£1020	
Direct payments to direct payments	To identify cases where an individual is claiming a direct payment from more than one local authority.	1	£220	
Total		**270**	**£6,738**	**£325,037**

2.3 Referrals and Investigations – From time to time, the Internal Audit Team receive referrals or are asked to assist with investigations relating to employee misconduct and other fraud against the Council involving external individuals. Table two below indicates the number of referrals by source in 2025-26, along with figures for the previous three financial years.

Table Two - Fraud Reports Received between 2022-23 and 2025-26

Source	Reports 2022-23	Reports 2023-24	Reports 2024-25	Reports 2025-26
Whistleblower	1	4	1	4
Manager	10	18	24	23
External	2	1	3	2
Total	**13**	**23**	**28**	**29**

It is important to note that there is no mechanism for determining the number of reports the Council should receive on an annual basis and it is very difficult to anticipate or identify the reasons behind fluctuations in numbers. It is worth noting that this information only reflects referrals made in respect of concerns relating to fraud and corruption and does not include other matters raised under the Whistleblowing Policy.

2.3.1 Of the 29 referrals received in 2025-26, 13 have led to full investigations. The reasons for referrals not resulting in a full investigation include (a) initial assessment / fact finding does not find any evidence to support the allegations, (b) appropriate action has already been taken, e.g. the fraud has been prevented, and (c) the nature of the event means it is impractical to pursue further.

In addition to the 13 investigations highlighted above, two further investigations were carried forward from 2024-25. All of the investigations related to fraud / theft or other activities linked to obtaining a financial benefit. Three out of the total 15 investigations are still on-going, whilst of the remaining 12:

- In one case, the employee resigned during the disciplinary investigation.
- In one case (involving two employees), one employee received a final written warning, and one employee was dismissed from their employment with the Council (for other reasons.)
- In one case, a formal re-setting of standards took place.
- In one case, the employee received a final written warning.
- In one case, the employee was dismissed from their employment with the Council.
- In one case involving a direct payment, the direct payment was ended.
- In one case involving the theft of ICT equipment, the employee was dismissed and was prosecuted by the police.

- In one case involving European grant funding provided to four local businesses (who were connected to each other), a sum of £138k was recovered and returned to central government.

- In four cases, the concern was not substantiated.

2.4 Fraud Awareness - In 2025-26, the Internal Audit Service have continued to support training sessions with employees from Adult Social Care to raise awareness of the types of fraud that can occur within the social care environment, and particularly within direct payments. The Service are also in discussion with colleagues from Customer Services around how the single resident record which is in development can be used to detect / prevent fraud in claims for financial assistance.

2.5 Significant frauds - Within the International Auditing Standards, there are clear expectations around the level of oversight that the Audit and Procurement Committee should have in relation to the risk of fraud within the Council. This includes an expectation that appropriate detail is provided around significant fraud. We have applied the following principles when defining significant fraud:

- A financial impact in excess of £10,000.

- Frauds of under £10,000 can be included if the Chief Internal Auditor considers this justified by the nature of the fraud.

- In terms of establishing when a fraud has occurred, this is normally defined as occurring when the disciplinary process has been concluded, although in cases not involving employees, this will be linked to other management action, such as criminal prosecution.

In the period April 2025 to March 2026, two significant frauds have been concluded. Details of these were provided to the Audit and Procurement Committee at its meeting on 2nd February 2026.

2.6 The local government transparency code requires local authorities to publish information in relation to fraud on an annual basis. This information is detailed in table three below.

Table Three – Counter Fraud Transparency Data

Requirement	Response
Number of occasions powers under the Prevention of Social Housing Fraud Regulations 2014 (or similar) have been used	0 – the Council does not own its own housing stock.
Total number of employees undertaking investigations and prosecutions of fraud	2 (estimated FTE 0.25)

Total number of professionally accredited counter fraud specialists	1 member of the Internal Audit Service holds the CIPFA Certificate in Investigatory Practice
Total amount spent by the authority on the investigation and prosecution of fraud	£10,586 (direct costs only, does not include salary costs)
Total number of fraud cases investigated	13 (note this only includes corporate fraud investigations, not investigations linked to the NFI)

3. Results of consultation undertaken

None

4. Timetable for implementing this decision

There is no implementation timetable as this is a monitoring report.

5. Comments from the Director of Finance and Resources and the Director of Law, Governance and Safer Communities

5.1 Financial Implications

All fraud has a detrimental financial impact on the Council. In cases where fraud is identified, recovery action is taken to minimise the impact that such instances cause. This also includes action, where appropriate, to make improvements to the financial administration arrangements within the Council as a result of frauds identified.

5.2 Legal implications

The Council has a duty under S151 of the Local Government Act to make arrangements for the proper administration of their financial affairs. To effectively discharge this duty, these arrangements include Council policies and procedures which protect the public purse through managing the risk of fraud and error.

All cases are conducted in line with the Data Protection Act 2018 and if appropriate are referred to the Police for investigation.

6. Other implications

6.1 How will this contribute to achievement of the One Coventry Plan?

https://www.coventry.gov.uk/strategies-plans-policies/one-coventry-plan)

The scope and content of this report is not directly linked to the achievement of key Council objectives, although it is acknowledged that fraud can have a detrimental financial impact on the Council.

6.2 How is risk being managed?

The risk of fraud is being managed in a number of ways including:

- Through the Internal Audit Service's work on fraud, which is monitored by the Audit and Procurement Committee.

- Through agreed management action taken in response to fraud investigations and / or proactive reviews.

6.3 What is the impact on the organisation?

Human Resources Implications

Allegations of fraud made against employees are dealt with through the Council's formal disciplinary procedure. The Internal Audit Service are involved in the collation of evidence and contribute to the disciplinary investigation supported by a Human Resources representative. Matters of fraud can be referred to the police concurrent with, or consecutively to, a Council disciplinary investigation.

6.4 Equalities / EIA

Section 149 of the Equality Act 2010 imposes a legal duty on the Council to have due regard to three specified matters in the exercise of their functions:

- Eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under the Act;
- Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it; and
- Foster good relations between persons who share a relevant protected characteristic and persons who do not share it.

The "protected characteristics" covered by section 149 are race, gender, disability, age, sexual orientation, religion or belief, pregnancy and maternity and gender reassignment. The duty to have due regard to the need to eliminate discrimination also covers marriage and civil partnership.

The Council acting in its role as Prosecutor must be fair, independent, and objective. Views about the ethnic or national origin, gender, disability, age, religion or belief, political views, sexual orientation, or gender identity of the suspect, victim or any witness must not influence the Council's decisions.

6.5 Implications for (or impact on) Climate Change and the environment

No impact

6.6 Implications for partner organisations?

None

Report author:

Name and job title:
Karen Tyler
Chief Internal Auditor

Directorate:
Finance and Resources

Tel and email contact:
Tel: 024 76972186
Email: Karen.tyler@coventry.gov.uk

Enquiries should be directed to the above person

Contributor/approver name	Title	Directorate	Date doc sent out	Date response received or approved
Contributors:				
Michelle Salmon	Governance Services Officer	Law, Governance and Safer Communities	26/8/2026	26/8/2026
Tina Pinks	Finance Manager Corporate Finance	Finance and Resources	26/8/2026	26/8/2026
Oluremi Aremu	Head of Legal and Procurement Services	Law, Governance and Safer Communities	26/8/2026	03/9/2026
Names of approvers: (officers and members)				
Barry Hastie	Director of Finance and Resources	-	26/8/2026	02/9/2026
Councillor G Duggins	Cabinet Member for Policy and Leadership	-	26/8/2026	27/8/2026

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Coventry City Council

Public report
Cabinet

Cabinet — 1st September 2026
Audit and Procurement Committee — 21st September 2026

Name of Cabinet Member:
Cabinet Member for Strategic Finance and Resources - Councillor R Brown

Director Approving Submission of the report:
Director of Finance and Resources (Section 151 Officer)

Wards affected:
All

Title:
2026/27 First Quarter Financial Monitoring Report (to June 2026)

Is this a key decision?
No

Executive Summary:

The purpose of this report is to advise Cabinet of the forecast outturn position for revenue and capital expenditure and the Council's treasury management activity as at the end of June 2026. The net revenue forecast position after management action is for spend in 2026/27 of **£3.8m under budget**. Although not wholly comparable, at the same point in 2025/26, there was also a projected overspend of £1.6m.

The overall position is favourable, but it includes significant underlying pressures across service areas including Children's and Adult Social Care. Other smaller overspends include Economic Growth, City Services and Property Services and Development. The Council will continue to maintain strong financial discipline and the Leadership Team will work proactively to manage and mitigate the underlying pressures identified in the report.

The Council's capital spending is projected to be £198.2m and includes major schemes progressing across the city. The size of the programme and the nature of the projects within it continue to be fundamental to the Council's role within the city. The programme remains largely funded by external grants and contributions, although inflationary and wider market pressures continue to affect capital schemes. These will be monitored through established capital governance arrangements.

Recommendations:

The Cabinet is recommended to:

1) Approve the Council's first quarter revenue monitoring position.

2) Approve the revised forecast capital outturn position for the year of £198.2m incorporating: £26.5m rescheduling from 2025/26 outturn, £4.0m net increase in spending relating to approved/technical changes and £1.8m of net programme acceleration of expenditure from future years.

Audit and Procurement Committee is recommended to:

1) Consider the proposals in the report and forward any recommendations to the Cabinet.

List of Appendices included:

Appendix 1 - Revenue Position: Detailed Service Breakdown of Forecast Outturn Position
Appendix 2 - Capital Programme: Analysis of Budget/Technical Changes
Appendix 3 - Capital Programme: Analysis of Programme Acceleration/(Rescheduling)
Appendix 4 - Prudential Indicators

Background papers:

None

Other useful documents

None

Has it been or will it be considered by Scrutiny?

No

Has it been or will it be considered by any other Council Committee, Advisory Panel or other body?

Yes - Audit and Procurement Committee, 21st September 2026

Will this report go to Council?

No

Report title:
2026/27 First Quarter Financial Monitoring Report (to June 2026)

1. Context (or background)

1.1 Cabinet approved the City Council's revenue budget of £422.9m on the 24th February 2026 and a Capital Programme of £165.9m. This is the first quarterly monitoring report for 2026/27. The purpose is to advise Cabinet of the forecast outturn position for revenue and capital expenditure, recommending any action required, and to also report on the Council's treasury management activity.

1.2 The current 2026/27 revenue forecast is for net expenditure to be **£3.8m under budget** (after management action). The reported forecast at the same point in 2025/26 was an overspend of £1.6m which reflected pressures relating primarily to adult social care activity and price. 2026/27 capital spend is projected to be £198.2m.

2. Options considered and recommended proposal

2.1 This is a budget monitoring report and as such there are no options.

Table 1 Revenue Position - The revenue budgets and forecast positions are shown below, analysed by service area.

Service Area	Revised Net Budget	Forecast Spend	Total Over/ (Under) Spend
	£m	£m	£m
Adult Services and Housing	161.7	162.1	0.4
Children's and Education	126.7	130.9	4.2
City Services	45.0	45.2	0.2
Contingency & Central Budgets	53.3	44.2	(9.1)
Digital Services	0.4	0.4	0.0
Economic Growth	4.8	5.5	0.7
Finance and Resources	13.5	13.2	(0.3)
Law, Governance and Safer Communities	12.7	12.7	0.0
People and Organisation Development	2.4	2.4	0.0
Policy and Communication	(0.2)	(0.2)	0.0
Property Services and Development	(11.0)	(10.8)	0.2
Public Health	(0.9)	(0.9)	0.0
Strategy and Performance	14.5	14.4	(0.1)
Total	**422.9**	**419.1**	**(3.8)**

2.2 The key forecast variances within service areas are highlighted below. Further details of variances within all service areas are provided in Appendix 1 to the report.

Directorates

Children's and Education Services - £4.2m overspend

Division	Variance
Corporate Parenting and Sufficiency	5.7
Children in Care, Children with Disabilities & Care Leavers	0.1
Help & Protection	(1.5)
Other variances less than £100K	(0.1)
TOTAL Children's and Education	**4.2**

The £4.2m overspend is mainly driven by pressures within Corporate Parenting relating to homes for children in care, where numbers have increased above financial planning assumptions. The most significant impact relates to greater use of residential care and more costly external spot placements, alongside lower than expected external contributions towards care packages for children with disabilities and complex needs. This is partly offset by underspends elsewhere, most notably within Family Hubs and Early Help due to staffing vacancies and the use of grant funding where appropriate.

Economic Growth - £0.7m overspend

Division	Variance
Planning Services	0.7
Transport policy	0.1
Economic Development service	(0.1)
TOTAL Economic Growth	**0.7**

The £0.7m overspend is largely due to a £0.5m income shortfall within Planning Services, reflecting reduced planning application volumes and limited scope for fee increases. A further pressure of around £0.2m has been identified in relation to Local Plan costs, although the service is actively seeking opportunities to minimise this impact.

Adult Services & Housing - £0.4m overspend

Division	Variance
Community Purchasing – Adult Social Care	5.2
Internally Provided Services	0.3
Localities and Social Care Operational	(0.1)
Strategic Commissioning (Adults)	(0.1)
Enablement & Therapy Services	(0.3)
Safeguarding, Practice Development & Mental Capacity	(0.3)
Housing and Homelessness	(4.5)
Other variances less than £100K	0.2
TOTAL Adult Services & Housing	**0.4**

Whilst the £0.4m overspend represents a broadly balanced overall position, significant underlying pressures remain in Adult Social Care. Community Purchasing is forecasting a £5m overspend, mainly due to ongoing pressures in the cost of care packages, including Section 117 aftercare, support for individuals with autism and complex needs, learning disability placements requiring intensive support, and rising home care demand for older adults. These pressures are being largely offset by a £4.5m underspend in Housing and Homelessness, mainly due to a sustained reduction in Temporary Accommodation demand, which has fallen by around 14% since November 2025.

City Services - £0.2m overspend

Division	Variance
Highways	0.8
Street pride & Parks	0.5
Waste & Fleet Services	0.6
Traffic	(0.6)
Parking	(1.1)
TOTAL City Services	**0.2**

The £0.2m overspend reflects a mixed position across City Services, with pressures in some areas being largely offset by favourable variances elsewhere. Highways is reporting pressures from repairs, maintenance and gully cleansing, although these are partly offset by reduced street lighting energy costs and additional parking and enforcement income. Pressures are being forecast within Parks and Open Spaces due to income shortfalls, alongside Waste and Fleet pressures linked to the delayed Food Waste Programme, Persistent Organic Pollutants disposal costs, and contracted landfill costs. These pressures are offset in part by underspends within Traffic and Parking.

Corporate

Underspends supporting the overspend position are primarily within Contingency and Central Budgets:

Contingency and Central – £9.1m underspend

Division	Variance
Contingency & Central Budgets	(3.7)
Treasury Management	(5.4)
TOTAL Contingency & Central Budgets	**(9.1)**

The £9.1m underspend is mainly due to a favourable £5.4m Treasury Management position, reflecting positive cash balances, higher interest assumptions and reduced forecast borrowing costs alongside increased investment income. The remaining £3.7m underspend within Contingency and Central Budgets includes favourable variances from additional business rates grant and income and contingencies held for inflation and pay awards. These underspends are partly offset by the forecast underachievement of savings targets within the One Coventry programme and senior management savings.

2.3 **Capital**

The quarter 1 2026/27 capital outturn forecast is £198.2m compared with the original programme reported to Cabinet in February 2026 of £165.9m. Table 3 below updates the budget at quarter 1 to take account of a £26.5m increase in the base programme (net rescheduling from 2025/26), £4.0m of new approved/technical changes and £1.8m of programme acceleration from future years.

The resources available section of Table 3 explains how the Capital Programme will be funded in 2026/27. It shows 74.2% of the programme is funded by external grant monies, whilst 20.1% is funded from borrowing. The programme also includes funding from capital receipts of £5.2m.

Table 3 – Movement in the Capital Budget

CAPITAL BUDGET 2026/27 MOVEMENT	**Qtr 1 Reporting £m**
February 2026 Approved Programme	165.9
Net rescheduling of expenditure from 2025/26	26.5
Revised Programme	192.4
Approved / Technical Changes (see Appendix 2)	4.0
"Net" acceleration from future years (See Appendix 3)	1.8
Revised Estimated Outturn 2026/27	**198.2**

RESOURCES AVAILABLE:	**Qtr 1 Reporting £m**
Prudential Borrowing (Specific & Gap Funding)	39.7
Grants and Contributions	147.2
Capital Receipts	5.2
Revenue Contributions and Capital Reserve	6.1
Total Resources Available	**198.2**

The inflationary pressures affecting the Council's revenue budget are also present within capital schemes, although the way in which these take effect can differ due to the way expenditure is incurred. All existing and future schemes are required to be delivered within existing agreed contractual sums and will continue to be monitored and managed within the available resources.

2.4 **Treasury Management**

External Context

The first quarter of the financial year has continued to experience some market volatility as the war in Iran continues to disrupt the transportation and supply of energy, raising its price and pushing up households' motor fuel costs as well as utility

bills. There were signs that the economy was starting to falter with a 0.1% fall in real GDP in April.

UK headline consumer price inflation (CPI) remained stable at 2.8% in both April and May, dropping to 2.6% in June, below expectations of a rise to 3.0% despite the anticipated pass-through of higher energy prices to consumers. While this suggests that underlying inflationary pressures remain relatively contained, inflation continues to exceed the Bank of England's 2% target, indicating that price stability has not yet been fully restored. Meanwhile, Core CPI, which excludes more volatile components such as energy and food, edged up from 2.5% to 2.6%, pointing to some persistence in underlying price pressures.

The 10-year gilt yield remained volatile during the quarter, reflecting geopolitical tensions in Iran, and fluctuated between 4.69% and 5.18%. It closed the quarter at 4.76% before easing to 4.70% in June. Gilt performance was further supported by the Bank of England's decision to maintain rates at 3.75%, providing reassurance on the fiscal outlook amid the change in Prime Minister. While the full inflationary impact of the Iran conflict has yet to emerge, we believe weaker labour market conditions and subdued economic growth will limit any second-round inflationary effects.

Long-Term (Capital) Borrowing

The net long-term borrowing requirement for the 2026/27 Capital Programme is £22.5m, considering borrowing set out in Section 2.3 above (total £39.7m), less amounts to be set aside to repay debt, including non-PFI-related Minimum Revenue Provision (£17.2m). In the current interest rate climate, the Council has no immediate plans to take any further new long-term borrowing although this will continue to be kept under review.

The Public Works Loan Board (PWLB) remains the main source of loan finance for funding local authority capital investment. In August 2021 HM Treasury significantly revised guidance for the PWLB lending facility. Authorities that are purchasing or intending to purchase investment assets primarily for yield will not be able to access PWLB funds except to refinance existing loans or externalise internal borrowing. Under the Treasury Management Strategy 2026/27 approved by Cabinet on 24th February 2026 it was agreed the Council will not purchase investment assets primarily for yield.

Interest rates for local authority borrowing from the Public Works Loan Board (PWLB) between 1st April and 30 June 2026 have varied within the following percentage ranges:

PWLB Loan Duration (maturity loan)	Minimum 2026/27 to Q1	Maximum 2026/27 to Q1	As at the End of Q1
5 year	4.08%	4.52%	4.11%
10 year	4.54%	5.01%	4.59%
20 year	5.09%	5.57%	5.16%
50 year	4.96%	5.42%	5.05%

The PWLB allows qualifying authorities, including the City Council, to borrow at 0.2% below the standard rates set out above. This “certainty rate” initiative provides a small reduction in the cost of future borrowing.

Regular monitoring continues to ensure identification of any opportunities to reschedule debt by early repayment of more expensive existing loans replaced with less expensive new loans. The premiums payable on early redemption usually outweigh any potential savings. There has been no movement in borrowings during the first quarter.

Short-Term (Temporary) Borrowing and Investments
The Council’s Treasury Management Team acts daily to manage the City Council’s day-to-day cash-flow, by borrowing or investing for short periods. Holding short-term investments, such as money in call accounts, ensures the Council has access to an adequate source of liquid funds.

Returns provided by the Council’s short-term investments yielded an average interest rate of 4.80% in the first quarter. This rate of return reflects low risk investments for short to medium durations with UK banks, Money Market Funds, Certificates of Deposit, other Local Authorities, Registered Providers, and companies in the form of corporate bonds.

Although the level of investments varies from day to day with movements in the Council’s cash-flow, investments held by the City Council identified as a snapshot at the reporting stages were: -

	As at 31st March 2026 £m	**As at 30th June 2026 £m**
Banks and Building Societies	0.0	0.0
Local Authorities	0.0	55.0
Money Market Funds	62.9	51.9
Corporate Bonds	0.0	0.0
HM Treasury	0.0	0.0
Total	**62.9**	**106.9**

External Investments
In addition to the in-house investments outlined above, the Council also invests in a range of Collective Investment Schemes, commonly referred to as "pooled funds". These investments are held as sterling-denominated fund units rather than as direct investments in individual financial institutions or organisations. The pooled funds are generally AAA-rated, highly liquid, with funds typically accessible within two to four days, and have a relatively short average duration. The underlying assets may include Certificates of Deposit, Commercial Paper, Corporate Bonds, Floating Rate Notes, Call Account Deposits, Property and Equities. While these investments can experience short-term fluctuations in value due to market volatility, they are intended to be held over longer periods, allowing returns to stabilise over time. To further

diversify and manage risk, investments are spread across several fund managers, including CCLA, Schroders, Ninety-one, Columbia Threadneedle and M&G Investments.

Returns provided by the Council's pooled funds yielded an average interest rate of 7.63% over the last 12 months. At 30 June 2026 the combined capital value of the pooled funds was £28.6m (£28.3m 31 March 2026), against an original investment of £30m (a deficit of £1.4m). All seven pooled funds show a deficit value but returns remain strong. Although the world economy has shown volatility over the last 12-18 months, the value of the funds is recovering. The property market still hasn't bottomed out, but the CCLA fund is being actively managed to provide good returns. There remains an expectation that the full value for each pooled fund will be recovered over the medium term - the period over which this type of investment should always be managed. Current accounting rules allow any 'losses' to be held on the Council's balance sheet and not counted as a revenue loss. The performance and valuation of these investments will continue to be closely monitored as part of the Council's treasury management activities.

Prudential Indicators and the Prudential Code
Under the CIPFA Prudential Code for Capital Finance authorities are free to borrow, subject to them being able to afford the revenue costs. The framework requires that authorities set and monitor against Prudential Indicators relating to capital, treasury management and revenue issues. These indicators are designed to ensure that borrowing for capital purposes is affordable, sustainable and prudent. The purpose of the indicators is to support decision making and financial management, rather than illustrate comparative performance.

The indicators, together with the relevant figures as at 30 June 2026 are included in **Appendix 4** to the report. This highlights that the City Council's activities are within the amounts set as Performance Indicators for 2026/27. Specific points to note on the ratios are:

- The Upper Limit on Variable Interest Rate Exposures (indicator 9) sets a maximum amount of net borrowing (borrowing less investments) that can be at variable interest rates. At 30 June 2026 the value is -£82.1m (minus) compared to £102.7m within the Treasury Management Strategy, reflecting the fact that the Council has more variable rate investments than variable rate borrowings at the current time.

- The Upper Limit on Fixed Interest Rate Exposures (indicator 9) sets a maximum amount of net borrowing (borrowing less investments) that can be at fixed interest rates. At 30 June 2026 the value is £226.7m compared to £508.7m within the Treasury Management Strategy, reflecting both the level of actual borrowing and that a significant proportion of the Council's investment balance is at a fixed interest rate.

2.5 **Commercial Investment Strategy – Loans and Shares**

The Council's Commercial Investment Strategy is designed to ensure there are strong risk management arrangements and that the level of commercial investments held in the form of shares, commercial property and loans to external organisations, are

proportionate to the size of the Council. In doing this the Strategy includes specific limits for the total cumulative investment through loans and shares. The total combined limit for 2026/27 is £100m, against which there are £81.9m of existing commitments: -

	Limit	Actual 30th June 2026	Committed and Planned 2026/27	Total	Headroom
	£m	£m	£m	£m	£m
Shares	55.0	46.6	0.0	46.6	8.4
Loans	45.0	35.1	0.2	35.3	9.7
	100.0	**81.7**	**0.2**	**81.9**	**18.1**

The committed or planned total of £0.2m is for the balance of a loan facility to Coombe Abbey Park Ltd which may not necessarily be taken up, although the Council is committed to provide the loan funds if requested.

3. Results of consultation undertaken

3.1 None

4. Timetable for implementing this decision

4.1 There is no implementation timetable as this is a financial monitoring report.

5. Comments from the Director of Finance and Resources (Section 151 Officer) and the Director of Law, Governance and Safer Communities

5.1 **Financial implications**

Revenue

The net quarter 1 forecast position is a **£3.8m revenue underspend** after management action, compared with a net revenue budget of £422.9m. Although not wholly comparable, this represents an improved position compared with the £1.6m overspend reported at the same point in 2025/26 and is in part a reflection of the decisions made during budget setting to support areas with intractable ongoing issues.

The overall position includes significant underlying service pressures, most notably within Children's and Education Services, Adult Social Care, Economic Growth and City Services. These pressures are being driven by a combination of increased demand and complexity of need, particularly in care services, income shortfalls linked to the wider economic climate, recruitment and agency staffing pressures, as well as inflationary and market-related cost pressures.

Management Action
Whilst the overall quarter 1 position is favourable, the Council continues to face significant underlying demand and cost pressures in several key service areas. It will therefore remain important to maintain strong financial discipline and ensure that services continue to manage pressures within available resources wherever possible.

The Council's Leadership Team will continue to work proactively to mitigate financial pressures through:

- robust challenge and review of forecasts;
- continued control over recruitment and agency staffing;
- active management of demand-led budgets;
- review of savings delivery and alternative mitigation plans where required;
- maximising external funding and grant opportunities; and
- continued monitoring of income assumptions and delivery of management action.

At this stage, the Director of Finance and Resources does not consider that any extraordinary action is required in response to the 2026/27 quarter 1 position. However, the underlying pressures identified in this report will continue to be closely monitored, given the Council's need to maintain financial resilience over the medium term.

Capital
The Council's Capital Programme continues to include a range of strategically important schemes across the city and remains largely funded by grants.

The Programme includes major investment in areas such as schools, highways, Very Light Rail, disabled facilities grant (DfG), City Centre South and delivery of the City Centre Cultural Gateway development.

Treasury Management and Prudential Indicators
The Council's treasury management activity remains within the approved Treasury Management Strategy and Prudential Indicators. The Council has no immediate plans to take out further long-term borrowing, although this position will continue to be reviewed in consideration of capital financing requirements and market conditions.

Short-term investment returns remain positive, reflecting the interest rate environment, and the Council continues to manage its cash balances in accordance with the principles of security, liquidity and yield. Prudential Indicators as at 30 June 2026 demonstrate that borrowing and investment activity remains within the limits approved for 2026/27.

5.2 **Legal implications**

There are no legal implications arising at this stage.

The Council has a statutory obligation to maintain a balanced budget and the monitoring process enables Cabinet to remain aware of issues and understand the actions being taken to maintain a balanced budget.

6. Other implications

6.1 How will this contribute to the One Coventry Plan? (https://www.coventry.gov.uk/strategies-plans-policies/one-coventry-plan)

The Council monitors the quality and level of service provided to the citizens of Coventry and the key objectives of the One Coventry Plan. As far as possible it will try to deliver better value for money and maintain services in line with its corporate priorities whilst balancing this against the need to manage with fewer resources.

6.2 How is risk being managed?

The need to deliver a stable and balanced financial position in the short and medium term is a key corporate risk for the local authority and is reflected in the corporate risk register. Good financial discipline through budgetary monitoring continues to be paramount in managing this risk and this report is a key part of the process.

6.3 What is the impact on the organisation?

It remains important for the Council to ensure that strict budget management continues to the year-end. Any resources available at year-end will be managed to ensure the Council's financial resilience or used to fund future spending priorities.

6.4 Equalities / EIA

No current policy changes have been proposed but the possibility remains that the Council may need to consider changes to existing services through the year. If this is the case, the Council's equality impact process will be used to evaluate the potential equalities impact of any proposed changes.

6.5 Implications for (or impact on) Climate Change and the environment

There is no impact at this stage, although climate change and the environmental impact of the Council's decisions are likely to feature more strongly in the future.

6.6 Implications for partner organisations?

No impact.

Report author:

Name and job title:
Tina Pinks
Finance Manager Corporate Finance

Service area:
Finance and Resources

Tel and email contact:
Tel: 02476 972312
Email: tina.pinks@coventry.gov.uk

Enquiries should be directed to the above person.

Contributor/approver name	Title	Service Area	Date doc sent out	Date response received or approved
Contributors:				
Suzanne Bennett	Governance Services Co-ordinator	Law, Governance and Safer Communities	04/08/26	05/08/26
Sunny Singh Heer	Lead Accountant	Finance and Resources	08/07/26	30/07/26
Elaine Hughes	Lead Accountant	Finance and Resources	08/07/26	30/07/26
Lindsey Hughes	Lead Accountant	Finance and Resources	08/07/26	30/07/26
Michael Phillips	Lead Accountant	Finance and Resources	08/07/26	30/07/26
Names of approvers for submission: (officers and members)				
Barry Hastie	Director of Finance and Resources (Section 151 Officer)	-	04/08/26	06/08/26
Oluremi Aremu	Head of Legal and Procurement Services	Law, Governance and Safer Communities	04/08/26	11/08/26
Councillor R Brown	Cabinet Member for Strategic Finance and Resources	-	04/08/26	10/08/26

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Appendix 1

Revenue Position: Detailed Service Breakdown of Forecast Outturn Position

Table 1 below shows budget variations analysed between those that are subject to a centralised forecast variance and those that are managed at service level (termed "Budget Holder Variance" for the purposes of this report). The Centralised budget areas relate to salary costs – the Council applies strict control over recruitment such that managers are not able to recruit to vacant posts without first going through rigorous processes. In this sense managers have to work within the existing establishment structure, and salary budgets are not controlled at this local level. The Centralised salaries and Overheads underspend of £10.4m shown below is principally the effect of unfilled vacancies, often offset by agency staff costs shown within the budget holder variance.

Table 1

	Revised Budget	Forecast Spend	Centralised Variance	Budget Holder Variance	Total Over/ (Under) Spend
	£m	£m	£m	£m	£m
Adult Services and Housing	161.7	162.1	(2.0)	2.4	0.4
Children's and Education	126.7	130.9	(3.7)	7.9	4.2
City Services	45.0	45.2	(1.7)	1.9	0.2
Contingency & Central Budgets	53.3	44.2	0.0	(9.1)	(9.1)
Digital Services	0.4	0.4	0.4	(0.4)	0.0
Economic Growth	4.8	5.5	(1.4)	2.1	0.7
Finance and Resources	13.5	13.2	(0.6)	0.3	(0.3)
Law, Governance and Safer Communities	12.7	12.7	(0.7)	0.7	0.0
People and Organisation Development	2.4	2.4	(0.2)	0.2	0.0
Policy and Communication	(0.2)	(0.2)	0.0	0.0	0.0
Property Services and Development	(11.0)	(10.8)	(0.4)	0.6	0.2
Public Health	(0.9)	(0.9)	(0.1)	0.1	0.0
Strategy and Performance	14.5	14.4	0.0	(0.1)	(0.1)
TOTAL	**422.9**	**419.1**	**(10.4)**	**6.6**	**(3.8)**

Note: The figures in this table may be subject to small rounding differences to the main report and the rest of the appendix

Table 2: Service Area Variances

Service Area	Reporting Area	Explanation	£m
Adult Social Care	Strategic Commissioning (Adults)	There is a Private Finance Initiative unitary charge pressure of £100k; this has been offset by an over achievement of social care fee income against budget of £245k.	**(0.1)**
Adult Social Care	Enablement & Therapy Services	The underspend is primarily attributable to an Integrated Community Equipment Service (ICES) underspend of £142k, salary underspends arising from vacancies of £59k, and telecare fee income exceeding the budget by £50k. In addition, other smaller budget underspends total £20k	**(0.3)**

Adult Social Care	Internally Provided Services	The overspend is primarily driven by casual pay, overtime, and agency staffing costs incurred to maintain front-line shift cover, totalling £932k, reflecting ongoing recruitment challenges. This is further increased by other smaller budget overspends of £11k. These overspends are partially offset by salary underspends arising from vacancies, totalling £620k, resulting in a net overspend of approximately £323k.	**0.3**
Adult Social Care	Safeguarding, Practice Development & Mental Capacity	The underspend relates to continued reduced Deprivation of Liberty Safeguard assessments and exit from the external agency contract £186k which is above the £100k medium term financial strategy saving along with staffing vacancies that are pending recruitment £76k. There is also smaller budget underspends of £15k.	**(0.3)**
Adult Social Care	Localities and Social Care Operational	The underspend is due to intermittent Team Leader vacancies in the Learning Disabilities team totalling £110k. Reducing this is small budget overspends amounting to £8k.	**(0.1)**
Adult Social Care	Community Purchasing	We continue to experience ongoing and increasing pressures across several areas of care, with the main causes of the quarter 1 overspend broadly in line with those reported last year. In mental health services, the primary pressure relates to the cost of support packages for individuals entitled to Section 117 aftercare. These costs are rising mainly due to the growing complexity of need, particularly for people moving from long-stay hospitals or secure settings into the community, rather than an increase in overall numbers. We are also seeing more individuals with autism and complex needs who require highly tailored and intensive support which comes at a higher cost. In learning disability services, pressures remain within supported living. More individuals now require one-to-one support to live safely in the community, which is increasing costs. Demand for home care for older adults has also increased this quarter. Although there has been a small reduction in nursing and residential	**5.2**

		placements, overall spending has still risen. We are continuing to strengthen oversight of care package approvals to ensure value for money, while maintaining high standards of care and safeguarding. We are also making greater use of short-term enablement services and digital solutions to support people effectively.	
Housing	Housing and Homelessness	The service has seen a decrease in demand for temporary accommodation since November 2025 resulting in a £3.6m forecast underspend. The remainder is due to staffing underspends of £0.3m and £0.6m grant funding utilisation.	**(4.5)**
Adult Social Care and Housing	Other variances less than 100K		**0.2**
TOTAL Adult Services & Housing			**0.4**
Children's Services	Corporate Parenting and Sufficiency	There is a £6.0m forecast overspend on homes for children in care. Over the first quarter of the financial year there has been an increase in the number of children in care which is now higher than our financial planning assumptions. From a financial perspective the most significant is the increase in the overall number of children in residential care, resulting in greater use of more costly external spot placements. Alongside this, the level of external financial contributions towards care packages for children with disabilities and complex needs is forecast to be lower than budgeted.	5.7
Children's Services	Help & Protection	Family Hubs and Early Help are forecasting to underspend by £0.7m due to staffing vacancies and utilisation of grant funding where appropriate. In addition to this there are several other smaller underspends across the service, primarily linked to staffing, which collectively total £0.6m. There is a forecast underspend of £0.2m against the no recourse to public funds budget (NRPF). Additional budget was provided for NRPF in 2026/27 in response to increased demand, but costs are currently forecast to be lower than originally projected.	(1.5)

Children's Services	Children in Care, Children with Disabilities & Care Leavers	There is a forecast overspend of £0.5m in the Children's Disability Team, due to an increase in both demand and prices for short breaks & direct payments. This is offset in part by £0.4m underspends across the service including £0.3m across the Children in Care and Through Care services, primarily due to staffing.	0.1
Children and Education Services	Other variances less than 100K		(0.1)
TOTAL Children's and Education			**4.2**
Highways	Parking	Early indications show that Penalty Charge Notice (PCN) volumes have increased, likely because of the introduction of new CCTV enforcement cameras. In addition, car park income has exceeded budgeted levels, contributing to the overall favourable variance.	(1.1)
Highways	Traffic	This underspend is predominantly due to savings on energy because of a combination of lower tariffs and lower usage.	(0.6)
Highways	Highways	Grant funding bids have been submitted but have not yet been approved, and if these bids are unsuccessful, the service will experience a shortfall in grant income. In addition, vacancies within the Direct Labour Organisation (DLO) teams are reducing the service's capacity to generate income, placing further pressure on the income budget.	0.8
Environmental Services	Street pride & Parks	Car Park income of Coombe and War Memorial Park (WMP) is down mostly due to reduced number of visitors. Income from Events and Activities across all parks is also expected to be lower than budgeted.	0.5
Environmental Services	Waste & Fleet Services	This pressure is mostly due to pressures in the Waste Disposal Account: Disposal of Persistent Organic Pollutants (POP's); Food Waste savings; an increase in void tonnage at the Landfill site and increased costs at the Civic Amenity (CA) Site. These are partly offset by increased Garden Waste	0.6

		income and miscellaneous variations in other areas.	
TOTAL City Services			**0.2**
Contingency & Central Budgets	Contingency & Central Budgets	This net underspend of £3.7m is made up of favourable variances totalling £7.2m, include additional business rates grant income and contingencies held in lieu of inflation and pay award announcements. These are being offset by adverse variances totalling £3.5m relating to forecast underachievement of savings targets against both the One Coventry programme and senior management savings.	(3.7)
Contingency & Central Budgets	Treasury Management	The Asset Management Revenue Account (AMRA) has a £5.4m surplus forecast relating to positive cash balances in the final quarter 2025-26 and higher interest rates than assumed at budget setting contributing to reductions in forecast interest on borrowing as well increases in interest income on cash balances.	(5.4)
TOTAL Contingency & Central Budgets			**(9.1)**
Digital Services	Other variances less than 100K		0.0
TOTAL Digital Services			**0.0**
Development Management Services	Planning Services	Planning overspend is mainly due to £0.5m unachievable income target for planning development as application volume is lower than expected and limit to price increase, also potentially the cost for Local Plan pressure could be around £0.2m although service is looking into ways to control the costs.	0.7
Economic Growth	Economic Development service (EDS)	Potential surplus budget in EDS (Economic Development Services) is mainly due to restructuring of service delivery to maximise external funding whilst generating sufficient fees and income from various contract delivery to cover all relevant costs.	(0.1)
Transport policy	Other variances less than 100K		0.1
TOTAL Economic Growth			**0.7**
Finance & Resources	Revenues and Benefits	A pressure of £1 million has been forecast due to the cost of providing housing benefit exceeding the amount reimbursed to the Council by the Department for Work and	(0.1)

		Pensions through the housing benefit subsidy regime.	
Finance & Resources	Other variances less than 100K		(0.2)
TOTAL FINANCE & Resources			**(0.3)**
Legal and Governance Services	Legal Services	Despite numerous market engagement exercises, recruitment challenges to recruit into vacant lawyer roles within the Education, Corporate and Commercial and Planning Teams has resulted in Legal Services being forced to utilise agency staff to ensure that services continue to meet statutory deadlines. However, the Service has a vacancy target of £390k and this has resulted in the overall adverse budget variance.	0.3
Legal and Governance Services	Regulatory Services	Significant progress has been made in implementing the service enhancements approved through the 2026/27 budget, with key management, supervisory and frontline posts already appointed across Environmental Health, Neighbourhood Enforcement, Community Safety and Environmental Enforcement (Noise), and further recruitment campaigns at advanced stages. The implementation programme has been deliberately phased to ensure appropriate leadership, supervision and operational arrangements are established before new staff commence, with most remaining appointments expected during summer and early autumn 2026. As a result, temporary staffing vacancies are generating a forecast underspend against the approved budget; however, this reflects planned recruitment and implementation timescales rather than any reduction in service delivery. Full implementation remains on track during 2026/27, and the underspend is expected to reduce as recruitment is completed and employees take up post.	(0.3)
Legal and Governance Services	Democratic Services	Agency is required in the Information Governance team to address the backlog of work because of increased subject access requests. The Council has a statutory duty to resolve these requests within the prescribed timeframes.	0.1

Legal and Governance Services	Other variances less than 100K		(0.1)
TOTAL Law, Governance and Safer Communities			**0.0**
People and Organisation Development	Employment Services	Income overperformance and vacancies are delivering savings in Employment Services. The vacant posts are being actively recruited.	(0.3)
People and Organisation Development	Facilities & Property Services	Facilities Management is experiencing budgetary pressures due to the continued costs of maintaining the vacant Coventry Sports and Leisure Centre on Fairfax Street, plus increased security costs and business rate charges at One Friargate.	0.3
TOTAL People and Organisation Development			**0.0**
Policy and Communication	Corporate Communications		0.0
TOTAL Policy and Communication			**0.0**
Property Services and Development	PSD Management & Support	Mainly due to £122k delay in delivering savings target and a £29k turnover shortfall.	0.2
TOTAL Property Services and Development			**0.2**
Public Health	Other variances less than 100K		0.0
TOTAL Public Health			**0.0**
Strategy and Performance	Customer and Business Services	Mainly due to additional internal income £0.2M partially offset by an increase in postage spend. Also, lower-than-budgeted expenditure on Discretionary Housing Payments (DHPs) and Council Support Grants (CSG) of £0.3m has further contributed to the favourable variance.	(0.5)
Strategy and Performance	Culture and Events	This pressure is mainly a result of lower than planned income from St Mary's Guildhall. The service is working with the external provider trying to improve the position.	0.2
Strategy and Performance	Performance and Insight	Staffing overspends due to full establishment.	0.2
TOTAL Strategy and Performance			**(0.1)**
Total Outturn Variances			**(3.8)**

Appendix 2

Capital Programme Approved / Technical Changes

SCHEME	EXPLANATION	£m
Highways Investment	Live Labs 2 grant award from West Midlands Combined Authority for resurfacing trials as part of the decarbonising roads project.	0.9
Education Condition Programme	At the time of budget setting the grant award for 2026/27 was yet to be confirmed. The increase ensures correct reflection in the capital programme of the condition grant to be received from the Department for Education.	2.3
Miscellaneous	Schemes below £250k reporting threshold	0.8
TOTAL APPROVED / TECHNICAL CHANGES		**4.0**

Appendix 3

Capital Programme: Analysis of Programme Acceleration/(Rescheduling)

SCHEME	EXPLANATION	£m
West Midlands Investment Zone	This forecast reflects the most recent information provided by the contractors. The four-month acceleration of the programme arises from a contract amendment allowing works to be brought forward and aligned with the cycleway works, avoiding the need to excavate the same route twice and minimising disruption to the public.	1.5
Playzones	The delivery of the MUGA (multi-use games area) Playzones is ahead of schedule, and it is now expected that all works will be completed before 31st March 2027.	1.0
Miscellaneous	Schemes below £250k reporting threshold	(0.7)
TOTAL ACCELERATION		**1.8**

Appendix 4

Prudential Indicators

Indicator	per Treasury Management Strategy 2026/27	As at 30 June 2026
Ratio of Financing Costs to Net Revenue Stream (Indicator 1), This is an indicator of affordability and highlights the revenue implications of existing and proposed capital expenditure by identifying the proportion of the revenue budget required to meet borrowing costs.	9.50%	10.26%
Gross Borrowing should not, except in the short-term, exceed the total of the Capital Financing Requirement (CFR) at 31st March 2023 plus the estimates of any additional CFR in the next 3 years (Indicator 2), illustrating that, over the medium term, net borrowing (borrowing less investments) will only be for capital purposes. The CFR is defined as the Council's underlying need to borrow, after taking account of other resources available to fund the capital programme and is the amount of capital expenditure that has not yet been financed by capital receipts, capital grants or contributions from revenue.	Estimate / limit of £552.6m	£342.1m Gross borrowing within the limit.
Authorised Limit for External Debt (Indicator 5)*,* This statutory limit sets the maximum level of external borrowing on a gross basis (i.e. excluding investments) for the Council. Borrowing at this level could be afforded in the short-term but is not sustainable. The Authorised limit has been set on the estimated debt with sufficient headroom over and above this to allow for unexpected cash movements.	£572.6m	£342.1m is less than the authorised limit.
Operational Boundary for External Debt (Indicator 6*)*, This indicator refers to the means by which the Council manages its external debt to ensure it remains within the statutory Authorised Limit. It differs from the authorised limit as it is based on the most likely scenario in terms of capital spend and financing during the year. It is not a limit and actual borrowing could vary around this boundary for short times during the year.	£552.6m	£342.1m is less than the operational boundary.
Upper Limit on Fixed Rate Interest Rate Exposures (Indicator 9), These indicators allow the Council to manage the extent to which it is exposed to changes in interest rates. The Upper Limit for variable rate exposure has been set to ensure that the Council is not exposed to interest rate rises which could impact negatively on the overall financial position.	£508.7m	£226.7m
Upper Limit on Variable Rate Interest Rate Exposures (Indicator 9*)*, as above highlighting interest rate exposure risk.	£101.7m	-£82.1m
Maturity Structure Limits (Indicator 10*),* This indicator highlights the existence of any large concentrations of fixed rate debt needing to be replaced at times of uncertainty over interest rates and is designed to protect against excessive exposures to interest rate changes in any one period, thereby managing the effects of refinancing risks.		

The maturity of borrowing is determined by reference to the earliest date on which the lender can require payment. < 12 months 12 months – 24 months 24 months – 5 years 5 years – 10 years 10 years +	 0% to 50% 0% to 20% 0% to 30% 0% to 30% 40% to 100%	 0% 0% 12% 33% 55%
Investments Longer than 364 Days (Indicator 11), This indicator sets an upper limit for the level of investment that may be fixed for a period greater than 364 days. This limit is set to contain exposure to credit and liquidity risk.	£30m	£0.0m

Coventry City Council

Public report

Audit and Procurement Committee — 21st September 2026

Name of Cabinet Member:
Cabinet Member for Policy and Leadership – Councillor G Duggins

Director Approving Submission of the report:
Director of Finance and Resources (Section 151 Officer)

Wards affected:
City Wide

Title:
Corporate Risk Register September 2026

Is this a key decision?
No

Executive Summary:

The purpose of this report is to provide the Audit and Procurement Committee with the outcome of the latest review of the Corporate Risk Register 2026 in Appendix 1 to the report. By having arrangements in place to identify and manage our risks, we increase our chances of achieving corporate and operational objectives and reduce the chance of failure. Good risk management also increases our ability to cope with developing and uncertain events.

Recommendations:

The Audit and Procurement Committee is requested to:

1) Note the current Corporate Risk Register and confirm that they have satisfied themselves that corporate risks are being identified and managed.

2) Identify any areas where additional information is required.

3) Approve the bringing of a further risk management report to the Audit and Procurement Committee in March 2027.

List of Appendices included:

Appendix 1 – Corporate Risk Register

Background papers:

None

Other useful documents:

None

Has it been or will it be considered by Scrutiny?

No

Has it been or will it be considered by any other council committee, advisory panel, or other body?

No

Will this report go to Council?

No

Report title: Corporate Risk

1. Context (or background)

1.1 The Audit and Procurement Committee's Terms of Reference require the Committee to monitor the effective development and operation of risk management within the Council. It was agreed in March 2024 that the Audit and Procurement Committee would receive the Corporate Risk Register twice a year in line with the 2024 Grant Thornton Value for Money Report.

1.2 The Corporate Risk Register should identify the risks that threaten the successful implementation of the One Coventry Plan.

1.3 This report provides the Audit and Procurement Committee with the outcome of the review of the Corporate Risk Register 2026, which was received and reviewed by Leadership Board on 7th July 2026 and resulted in one residual risk score reduction, one residual risk score increase, and the removal of two risks from the Corporate Risk Register.

2. Options considered and recommended proposal.

2.1 The Corporate Risk Register at Appendix 1 to the report has been reviewed in consultation with the Leadership Board and the allocated Risk Owners. It identifies the main risks facing the Council, the impact of the risk, the inherent risk score before risk mitigation, the risk mitigations, the risk score after the mitigations are applied and where responsibility lies for the Council's response.

2.2 The final column identifies what the risk score was when the Audit & Procurement Committee last received the report in March 2026.

2.3 The Corporate Risks and the control measures in place to address them are more fully described in Appendix 1 to the report. Audit and Procurement Committee are asked to review the register and satisfy themselves that the process is operating effectively within the Council as required under the Risk Management Policy.

2.4 There are some changes to the Corporate Risk Register from the previous report to Members.

Risks added in this review:

- **No new risks were added to this report**

Risks removed in this review:

- **Risk 19 – An increase in families in temporary accommodation and street homelessness which is not countered by availability of social and affordable housing to provide move on options.**
  Recommended for de-escalation due to improved metrics and strong mitigation. The position has improved over 2025/26 with a reduction trend appearing. The risk has been de-escalated to the Directorate Risk Register.

- **Risk 43 – Elections**
  Elections have concluded. The risk will be reinstated around January next year in preparation for the elections scheduled for May 2027.

Risks where the residual risk score has decreased:

- **Risk 7 – Children's Services statutory safeguarding responsibilities**
  The residual risk score has reduced from 20 to 15. The impact remains severe, but the likelihood has reduced from 4 to 3 as a result of the mitigation measures in place.

Risks where the residual risk score has increased:

- **Risk 35 – The threat of Cyber- attack to the delivery of One Coventry priorities**
  The residual risk score has increased from 15 to 20. The increase reflects the evolving threat landscape, including AI-enabled attacks and increased data targeting. The potential impact of a breach or attack could be very serious, increasing the impact score from 3 to 4.

2.5 It is proposed that the Corporate Risk Register be reviewed by the Audit and Procurement Committee next in March 2027.

3. Results of consultation undertaken

None

4. Timetable for implementing this decision.

There is no implementation timetable as this is a monitoring report.

5. Comments from the Director of Finance and Resources (Section 151 Officer) and the Director of Law, Governance and Safer Communities

5.1 Financial implications

There are no financial implications directly associated with the Corporate Risk Register although the management of the risks is essential to the operation of the Council, the pursuit of its priorities and its financial integrity.

5.2 Legal implications

The maintenance and review of the Corporate Risk Register ensure that the Council meets its statutory obligation under the Accounts and Audit Regulations 2015 to have appropriate measures in place to ensure that risk is appropriately managed.

6. Other implications

6.1 How will this contribute to achievement of the Council's plan? (https://www.coventry.gov.uk/strategies-plans-policies/one-coventry-plan)

Effective risk management arrangements are an integral component of strategic decision making, service planning and delivery and increasing the likelihood of achieving corporate priorities.

6.2 How is risk being managed?

The Council has a policy to support risk management arrangements across the organisation as part of its overarching governance processes. This report forms part of that practice.

6.3 What is the impact on the organisation?

Effective risk management arrangements are part of the good governance arrangements which lead to improved decision making and operational practices across the organisation.

6.4 Equalities / EIA

None

6.5 Implications for (or impact on) climate change and the environment

The Corporate Risk Register outlines the risks associated with the Council's work to tackle the causes and consequences of climate change and promote sustainability.

6.6 Implications for partner organisations?

None

Report author:

Name and job title:
Hassan Ahmed
Insurance & Risk Manager

Directorate:
Finance and Resources

Tel and email contact:
Tel: 02476 977668
Email: hassan.ahmed@coventry.gov.uk

Enquiries should be directed to the above person

Contributor/ approver name	**Title**	**Directorate**	**Date doc sent out**	**Date response received or approved**
Contributors:				
Paul Ward	Director of Digital Services	-	01/07/26	07/07/26
Sukriti Sen	Director of Children's and Education Services	-	01/07/26	07/07/26
Peter Fahy	Director of Care, Health and Housing	-	01/07/26	07/07/26
Liz Read	Head of Electoral Services and Deputy Returning Officer	Law, Governance and Safer Communities	01/07/26	07/07/26
Michelle Salmon	Governance Services Officer	Law, Governance and Safer Communities	21/08/26	21/08/26
Names of approvers for submission: (officers and members)				
Julie Newman	Director of Law and Governance	-	21/08/26	24/08/26
Barry Hastie	Director of Finance and Resources (Section 151 Officer)	-	21/08/26	07/09/26
Councillor G Duggins	Cabinet Member for Policy and Leadership	-	21/08/26	07/09/26
Councillor S Nazir	Chair of Audit and Procurement Committee	-	21/08/26	24/08/26

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Coventry City Council

Corporate Risk Register
September 2026

APPENDIX 1

Corporate Risk Register – September 2026
Date last reviewed by Audit and Procurement Committee – March 2026

Risk Impact and Likelihood Matrix

Likelihood \ Impact					
	5	10	15	20	25
	4	8	12	16	20
	3	6	9	12	15
	2	4	6	8	10
	1	2	3	4	5

Risk Scoring and Escalation
Risks are scored by multiplying **Likelihood (1–5)** and **Impact (1–5)**. For definitions, see Section 4 of the Risk Management Policy. Two scores are calculated:

- **Inherent Risk**: Before controls
- **Residual Risk**: After controls

Score	Risk Level	Action
1–5	Low (Green)	Acceptable, either due to low level of risk or cost of control outweighing benefit of risk reduction
6–14	Moderate (Amber)	Unacceptable, significant further mitigation required
15–25	High/Critical (Red)	Escalate, unacceptable, and requires more senior involvement

APPENDIX 1

One Coventry Enabler: Continued financial sustainability of the Council							
Service Area: Finance							
No	**Risk description**	**Impact**	**Inherent risk score**	**Measures to mitigate risk**	**Residual risk score**	**Risk owner**	**Previous score March 2026**
1	**There is a risk that the Council will not be able to achieve its priorities whilst at the same time balancing its budget**. The financial outturn position for 2025/26 resulted in a £3.2m underspend. There are still recognised pressures across many areas of the budget, including increased demand, and complexity in Adults and Children's Social Care, as well as the legacy impact of inflationary pressures across many areas of the budget. The provisional Fair Funding Settlement has been announced, providing a 3-year settlement and new cash resources for Coventry using a needs-based formula. In these	The 3-year settlement enables a much better medium-term view of the Council's finances, although indicative allocations will allow councils to plan more effectively, the Government will reserve the right to review allocations each year. There are many economic factors affecting public sector finances, such that each year will still need to be considered based on prevailing circumstances, such is the volatility in recent years. The Council will still need to ensure Government funding together with local taxation decisions are sufficient to cover existing costs and emerging pressures. In addition, the council continues to be faced with ongoing demand for	Likelihood Score 4 Impact Score 5 Total Score 20 Risk Level **RED**	A rigorous structure exists to oversee budgetary processes, culminating in quarterly reports to Cabinet on the Forecast position. Work to monitor the implementation and delivery of the budgetary savings identified in both the 2024/25 and the 2025/26 budget setting reports continues and is monitored by the Leadership Board monthly, as well as performance in areas that received additional investment with the 2026-27 budget setting report. Specific programmes are in place to identify commercial opportunities and optimise service delivery models to produce a medium-term programme of transformation and ensure future financial sustainability. This approach improves the Council's ability to manage its resources and ensure focus remains on key strategic priorities. The Government has implemented their Fair Funding system for Local Authority Funding during this year. The needs-based formula now recognises the level	Likelihood Score 3 Impact Score 4 Total Score 12 Risk Level **AMBER**	Director of Finance and Resources: Barry Hastie	Likelihood Score 3 Impact Score 4 Total Score 12 Risk Level **AMBER**

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	circumstances there are inherent risks that new resources are not used effectively to deliver corporate objectives, and that on-going spending and income is not controlled to delegated budgets.	support from citizens driven by current national financial challenges, the stubborn levels of inflation and cumulative impact of inflationary pressures, relatively high costs of borrowing and the persistent cost of living crisis. The council needs to meet the complex needs of vulnerable people, address inequalities, and work towards climate change commitments.		of funding required to support Coventry, although, due to the transitional nature of the new funding assessment, the full effect of this will take 3 years to fully benefit the city. This does however provide some certainty of funding levels for the city over the next 3 years, suggesting further headroom for the 2 years after the current budgeting cycle and the opportunity to build a medium-term financial plan for the city focusing of key strategic priorities. The view of the Director of Finance and Resources (Section 151 Officer) is that the Council should continue to plan prudently. The Council's aim is to implement medium-term planning, which is not over-reliant on reserve contributions, making budgeting decisions that recognise fundamental pressures in the financial position and maintaining reserve balances at a level that is sufficient to manage budget risks.			

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One Coventry Priorities and Enablers: ICT and Digital impacts the delivery of all priorities and enablers							
Service Area: Digital Services							
No	**Risk description**	**Impact**	**Inherent risk score**	**Measures to mitigate risk**	**Residual risk score**	**Risk owner**	**Previous score March 2026**
3	**ICT & Digital services and their contribution to the delivery of One Coventry Priorities** If the programme of ongoing development and the implementation of the ICT and Digital Strategies are not successful, *including exploring and developing our approach to Artificial Intelligence,* this will mean that the organisation will be less able to implement and support new ways of working in line with the One Coventry Plan. This will result in the inefficient delivery or disruption to the delivery of vital services to residents and businesses meaning that the Council will have failed to deliver its One Coventry priorities. Increasingly ICT & Digital supply chains present a risk. Several suppliers across systems, infrastructure and services	**Reduced Service Efficiency and Strategic Delivery** If the ongoing development and implementation of ICT and Digital strategies are not successful, the Council may struggle to deliver service improvements at the scale and pace required. This would lead to inefficiencies in public service delivery and hinder progress against the One Coventry Plan, limiting the organisation's ability to meet its strategic objectives. **Financial and Operational Risk from Supply Chain Instability** Persistent challenges within the digital supply chain are creating financial pressures, as suppliers increase costs and, in some cases, withdraw products from the market. These disruptions pose a significant business risk, particularly where	Likelihood Score 5 Impact Score 5 Total Score 25 Risk Level **RED**	**Strategic Planning and Programme Oversight** Digital Services continues to develop and monitor an annual service plan that outlines key programmes and activities aligned with the One Coventry Plan. This structured approach ensures that digital infrastructure and systems remain resilient, high-performing, and capable of supporting evolving service needs. **Governance, Risk, and Compliance Framework** The Council maintains a robust governance and compliance framework that actively identifies, tracks, and addresses digital risks. This includes a focus on resilience and performance monitoring, particularly for core and critical systems, to ensure continuity and alignment with strategic objectives. **Supply Chain Engagement and Risk Management** In response to ongoing supply chain challenges, the Council has increased engagement with suppliers and introduced performance improvement plans where necessary. This proactive approach helps manage rising costs, mitigate delivery risks, and ensure continuity of service	Likelihood Score 4 Impact Score 3 Total Score 12 Risk Level **AMBER**	Director of Digital Services: Paul Ward	Likelihood Score 4 Impact Score 3 Total Score 12 Risk Level **AMBER**

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	are either struggling in the current economic climate or altering their business models to be able to adapt to the challenging trading conditions. This has meant increasing costs to the Council and in some cases solutions that are used being scheduled to be withdrawn from the market, meaning that the Council needs to find replacements.	notice periods are short and alternative solutions are not readily available, potentially delaying critical service delivery and increasing operational strain.		where supplier performance is impacted by economic pressures or resource constraints. **Support for Innovation and Transformation** The ICT and Digital strategies continue to support innovation, including the exploration of Artificial Intelligence, to enhance service delivery and efficiency. These efforts are designed to future-proof the Council's digital capabilities and ensure long-term alignment with the One Coventry vision.			

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One Coventry Priority: Improving outcomes and tackling inequalities within our communities							
Service Area: Adult Social Care							
No	**Risk description**	**Impact**	**Inherent risk score**	**Measures to mitigate risk**	**Residual risk score**	**Risk owner**	**Previous score March 2026**
6	**Supporting people who require support from Adult Social Care.** There is growing demand for care and support from an ageing population and working age adults living with complex long-term conditions, while resources of staff and budget are coming under more pressure due to the complexity of cases presenting and the increasing costs of meeting care and support needs. This has led to increases in the number of people requiring support across a range of service areas, including assessment, annual reviews, Deprivation of Liberty Safeguards authorisations and Disabled Facilities Grants with the result that there is greater risk of vulnerable people suffering worsening physical and mental	**Increased Risk to Vulnerable Adults and Statutory Non-Compliance** Growing demand from an ageing population and working age adults with complex needs, combined with workforce and budget pressures, increases the risk that the Council may not meet its statutory duties under the Care Act, Mental Health Act, and Mental Capacity Act. Delays in assessments and interventions may leave vulnerable adults in unsafe situations, leading to deterioration in health, missed opportunities for prevention, and increased pressure on unpaid carers. This could result in reputational damage, increased safeguarding concerns, higher long-term care costs and adverse outcomes from regulatory processes.	Likelihood Score 3 Impact Score 5 Total Score 15 Risk Level **RED**	**Prioritisation, Workforce Development, and Risk Management** • **Triage and Prioritisation**: Urgent cases are prioritised, with regular monitoring of outstanding cases and direct contact maintained with those awaiting intervention. • **Safeguarding Oversight**: Safeguarding referrals are risk-assessed and prioritised. Audits ensure thresholds are applied consistently. • **Workforce Oversight**: Recruitment is improving staffing levels, though many are newly qualified and require enhanced supervision. Support is provided to build resilience and reduce turnover. • **Risk Management**: A consistent approach to risk prioritisation has been implemented across the service. • **Resource Optimisation**: Greater focus on personal budgets during care reviews and added support packages to	Likelihood Score 3 Impact Score 4 Total Score 12 Risk Level **AMBER**	Director of Care, Health and Housing: Pete Fahy Assistant Director for Social Care and Support: Kirstin Clarke	Likelihood Score 3 Impact Score 4 Total Score 12 Risk Level **AMBER**

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	health due to the Council's capacity to respond in a timely manner to this demand			manage demand effectively. Increased consideration of and use of Technology Enabled Care. • **Partnership working**: Reviewing and establishing clear protocols with ICB colleagues for cases involving jointly funded CHC/S117 arrangements. • **Market Management**: Clear processes for fee setting and fee agreements with the market, led by Commissioning.			

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One Coventry Priority: Improving outcomes and tackling inequalities within our communities							
Service Area: Children and Education Services							
No	**Risk description**	**Impact**	**Inherent risk score**	**Measures to mitigate risk**	**Residual risk score**	**Risk owner**	**Previous score March 2026**
7	**Children's Services statutory safeguarding responsibilities** If the Council and its partners fail to discharge their statutory safeguarding responsibilities and regulatory obligations, including the management and oversight of caseloads, then a child or young person may experience abuse or neglect leading to significant harm or death.	Risk of children and young people suffering significant harm or death. Children will suffer worse physical and emotional health and wellbeing, leaving them less able to lead happy and fulfilling lives. Potential for complaints and litigation. Children's circumstances and outcomes will not improv\e, they will not reach their potential and be less able to be independent in adult life. The reputation of the Council and its statutory partners is reduced because they have failed to safeguard or protect.	Likelihood Score 5 Impact Score 5 Total Score 25 Risk Level **RED**	**Implementation of Learning from Safeguarding Practice Reviews:** All Safeguarding Practice Reviews are followed by clear learning and action plans. Each subgroup of the Safeguarding Boards is supported by a dedicated work plan and progress tracker to ensure that recommendations are implemented with robust oversight and assurance. **Strengthening Quality Assurance and Performance Management:** A refreshed Quality Assurance Framework has been introduced, with a renewed focus on rigorous performance monitoring across all Children's Social Work teams. This ensures that practice quality is consistently evaluated and improved. **Enhancing Early Help Effectiveness:** Following an Early Help review services have been strengthened to ensure timely and effective responses to emerging needs. Targeted, purposeful interventions aim to reduce the escalation of need and prevent children from entering statutory services unnecessarily.	Likelihood Score 3 Impact Score 5 Total Score 15 Risk Level **RED**	Director of Children and Education Services: Sukriti Sen Chris Heeley Matt Clayton Angela Whitrick	Likelihood Score 4 Impact Score 5 Total Score 20 Risk Level **RED**

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				Delivering High-Quality Children's Services: The ambition remains to deliver consistently 'Good' services across Children's Services. This includes the early identification and assessment of children at risk of harm, timely and proportionate safeguarding responses, and strengthened assessment and planning processes underpinned by risk-informed, child-centred practice. **Raising Safeguarding Awareness Across the Council:** Comprehensive safeguarding awareness initiatives are in place to ensure all Council employees are equipped to identify signs of harm and know how to respond appropriately. **Safeguarding Considerations in Service Redesign:** Any proposed changes to service delivery are carefully assessed for potential safeguarding impacts, with appropriate mitigation strategies developed as part of the planning process. **Improving Responses to Missing Children:** Systems are in place to effectively identify and respond to children who go missing. This includes statutory return home interviews and targeted interventions to			

				reduce repeat incidents and safeguard children. **Managing Increased Demand and Complexity:** Strategic workforce planning and demand forecasting are in place to respond to increased case complexity, ensuring service delivery remains safe and sustainable. **Embedding Consistent Practice Standards:** Clear policies, procedures, and practice standards – including supervision frameworks – are in place to support consistent, high-quality decision-making. Ongoing learning and development opportunities equip practitioners with the skills and knowledge to deliver effective services to children and families. **Implementing the social care reforms:** The programme now enters its next phase, with the engagement and design of the Multi-Agency Child Protection Teams commencing. This builds on the solid foundations already in place and aims to further strengthen safeguarding practice, enhance professional collaboration, and ensure that interventions are tailored to the individual needs of children and families across the system.			

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One Coventry Priority: Improving outcomes and tackling inequalities within our communities

Service Area: Children and Education Services

No	Risk description	Impact	Inherent risk score	Measures to mitigate risk	Residual risk score	Risk owner	Previous score March 2026
25	**Education and the link to inequalities** If the Council does not meet its sufficiency duties, enabling children to take up their education entitlement, then there is a risk that their educational achievement will suffer resulting in young people who are less able to access positive destinations as they move to adulthood and lead fulfilling and healthy lives, leading to increasing inequalities.	Quality education is key to raising attainment and reducing inequalities and gaps in achievement for vulnerable pupils. An increase in the number of young people not in education, employment, and training. Greater deprivation as young people are unable to sustain a livelihood in the future. Inequalities will not reduce in line with the Council's One Coventry priorities.	Likelihood Score 4 Impact Score 4 Total Score 16 Risk Level **RED**	A joined up One Coventry approach (including locality prototypes) to enable families to access support as early as possible. Best Start in Life, Family First Partnership, and SEND Reform bring investment and will be closely aligned to support Education inequalities. Co-ordination and facilitation of the Coventry Education Partnership including school improvement, school to school support, collaboration, to support quality education and whole school improvement. Management of supply and demand of school places across Coventry to fulfil the local authority's statutory duty in providing sufficient school places. Effective operation of the Fair Access Protocol to ensure that the Council can continue to allocate school places for unplaced children and young people. Management of education capital investment in school buildings. This includes the delivery of the One Strategic Plan, including Secondary and Specialist place expansion. Life-pathway approach including	Likelihood Score 2 Impact Score 3 Total Score 6 Risk Level **AMBER**	Director of Children and Education Services **Sukriti Sen** Rachael Sugars	Likelihood Score 2 Impact Score 3 Total Score 6 Risk Level **AMBER**

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				effective commissioning of the service supporting people Not in Education, Employment or Training. Tracking for young people, after the age of 16, to ensure appropriate pathways are identified.			

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One Coventry Priority: Improving outcomes and tackling inequalities within our communities

Service Area: Children and Education Services

No	Risk description	Impact	Inherent risk score	Measures to mitigate risk	Residual risk score	Risk owner	Previous score March 2026
26	**Increases in demand for specialist school placements for children with an Education, Health and Care Plan** Persistent year on year increases in demand for specialist school placements for children with an Education, Health and Care Plan, are exceeding supply both locally and nationally. Consequently, the Council is becoming increasingly reliant on the independent sector to meet its statutory sufficiency duty. Alternative out of city placements represent a significant unit cost increase in terms of both fees and travel. The quality of external provision is lower than within City publicly funded schools and children achieve poorer outcomes.	Impact on the wellbeing and outcomes for children with special education needs in their childhood and on life chances into adulthood. Impact on the Council's budget, due to increased volume and unit costs, which is a factor in the Council setting an in-year deficit budget of the High Needs Block in 2025/26 and increased pressures on the home to school transport budget	Likelihood Score 5 Impact Score 4 Total Score 20 Risk Level **RED**	Implementation of the SEND Reform Plan to deliver on the reforms in the education white paper including additional resource to support mainstream schools to become more inclusive. Further specialist school placements will be commissioned locally where required, Woodfield and Baginton Special Schools. A range of early intervention and alternative support pathways will reduce the demand for special school placements by offering high-quality mainstream alternatives. This will include a series of enhanced resourced provisions (units) within mainstream schools. Now called Inclusion Bases (SEND Reform). A co-produced workforce strategy will support the development of skills and expertise, enabling schools to further develop inclusive practice and increase capacity to meet a broader range of complex needs, underpinned by a training programme. The SEND Reforms will build on this and provide resource and capacity to deliver support to schools to increase inclusivity.	Likelihood Score 4 Impact Score 4 Total Score 16 Risk Level **RED**	Director of Children and Education Services Sukriti Sen Racheal Sugars Jeannette Essex	Likelihood Score 4 Impact Score 4 Total Score 16 Risk Level **RED**

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One Coventry Priority: Improving outcomes and tackling inequalities within our communities							
Service Area: Public Health							
No	**Risk description**	**Impact**	**Inherent risk score**	**Measures to mitigate risk**	**Residual risk score**	**Risk owner**	**Previous score March 2026**
27	**Reducing health inequalities** If the Council and its partners do not embrace the challenge of reducing health inequalities, then more deprived and vulnerable residents will continue to experience worse health outcomes leading to decreased quality of life, healthy life expectancy and life expectancy.	**Worsening Health Outcomes**: Deprived and vulnerable populations will continue to suffer from poorer health, reduced quality of life, and shorter life expectancy. **Persistent Inequality**: The gap in life expectancy between affluent and deprived areas will remain wide or worsen. **Increased Social Issues**: There may be rises in domestic abuse, sexual violence, and substance dependence. **Economic and Social Consequences**: Residents may struggle to live healthy, independent, and economically productive lives, impacting community wellbeing and economic growth.	Likelihood Score 5 Impact Score 5 Total Score 25 Risk Level **RED**	**Strategic Resource Allocation**: Protecting the ring-fenced public health grant. Aligning financial strategies to systematically reduce inequalities. **Equity-Focused Commissioning**: Embedding equality impact assessments (EIA) and scrutiny in commissioning, employment, training, and procurement. **Population Health Management**: Using data-driven approaches to identify and respond to health needs. Prioritising prevention across all care pathways. **Addressing Wider Determinants of Health**: Improving job quality and educational equity, especially in early years. Supporting vulnerable groups (e.g., homeless, mentally ill, refugees). Tackling violence and improving access to housing, heating, and insulation. **Collaborative and Community-Based Approaches**: Working with the Integrated Care System and voluntary/community	Likelihood Score 3 Impact Score 5 Total Score 15 Risk Level **RED**	Director of Public Health and Wellbeing: Allison Duggal	Likelihood Score 3 Impact Score 5 Total Score 15 Risk Level **RED**

				groups. Empowering communities through leadership development and co-production (One Coventry approach).			

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One Coventry Enabler: Council's role as a partner, enabler, and leader							
Service Area: Human Resources							
No	**Risk description**	**Impact**	**Inherent risk score**	**Measures to mitigate risk**	**Residual risk score**	**Risk owner**	**Previous score March 2026**
32	**A workforce that is healthy and safe** If the Council does not actively manage health and safety while delivering One Coventry Plan priorities and services to residents, including working within a challenging budget, then employees and members of the public and others may be harmed, resulting in injury, ill health, or loss of life.	**Increased Risk of Harm and Organisational Liability** If the Council does not maintain a safe and healthy working environment, there is a risk of increased workplace incidents, harm to staff, and non-compliance with health and safety legislation. This could lead to higher sickness absence, reduced staff morale, reputational damage, and potential legal or financial consequences. Rising incidents of violence and aggression, particularly in frontline services, further increase the risk to staff wellbeing and service continuity.	Likelihood Score 5 Impact Score 5 Total Score 25 Risk Level **RED**	**System Improvements, Targeted Interventions, and Cultural Change** **Incident Reporting and Data Use:** Continued roll-out of the IAN (Incident, Accident and Near Miss) reporting system to improve the quality and use of health and safety data. **Lone Working Review:** A comprehensive review of lone working arrangements is underway, due to complete in July 2025, to ensure staff are appropriately supported and risks are mitigated. **Violence and Aggression Response:** The violence and aggression group has been re-launched and meets monthly to coordinate actions and reduce incidents across the organisation. **Training and Awareness:** Ongoing training and communication to promote a culture of safety and ensure staff are aware of procedures and support mechanisms.	Likelihood Score 3 Impact Score 4 Total Score 12 Risk Level **AMBER**	Director of People: Susanna Chilton	Likelihood Score 3 Impact Score 4 Total Score 12 Risk Level **AMBER**

				Health and Safety Oversight: Strengthened governance and oversight through the People Directorate, with regular monitoring of trends and targeted interventions in high-risk areas.			

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One Coventry Enabler: Council's role as a partner, enabler, and leader							
Service Area: Human Resources							
No	**Risk description**	**Impact**	**Inherent risk score**	**Measures to mitigate risk**	**Residual risk score**	**Risk owner**	**Previous score March 2026**
33	**Equal pay claims and the impact on budgets and the delivery of services.** The number of equal pay claims already received are a significant financial risk if successful. If the claims continue to increase, there will be a significant impact on the Council's reserves and revenue budget. Meeting liabilities may result in spending reductions and a deterioration in service delivery to vulnerable residents.	**Financial Exposure and Reputational Risk** The Council faces a significant financial and legal risk due to ongoing equal pay claims, with approximately 700 claims submitted by GMB and Unison. If not effectively managed, this could result in substantial backdated pay liabilities, legal costs, and reputational damage. The scale of claims may also impact future budget planning, service delivery, and employee relations, particularly if the issue is perceived as unresolved or systemic.	Likelihood Score 5 Impact Score 5 Total Score 25 Risk Level **RED**	**Legal Preparation, Data Validation, and Strategic Oversight** **Tribunal Preparation**: A tribunal date has been set for **November 2026**, providing a clear legal timeline for case progression. **Data Review**: Ongoing work to **validate claimant information**, including employment dates and job roles, to ensure accurate case assessment and legal defence. **Strategic Oversight**: The risk is being actively managed within the People Directorate, with regular updates and coordination across legal, HR, and finance teams. **Confidentiality and Sensitivity**: The issue is being handled with appropriate discretion due to its sensitive nature and potential implications for wider workforce relations.	Likelihood Score 4 Impact Score 5 Total Score 20 Risk Level **RED**	Director of People: Susanna Chilton	Likelihood Score 4 Impact Score 5 Total Score 20 Risk Level **RED**

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One Coventry Priorities and Enablers: ICT and Digital impacts the delivery of all priorities and enablers							
Service Area: Digital Services							
No	**Risk description**	**Impact**	**Inherent risk score**	**Measures to mitigate risk**	**Residual risk score**	**Risk owner**	**Previous score March 2026**
35	**The threat of Cyber-attack to the delivery of One Coventry priorities** If the Council fails to deliver its ICT and Digital Strategies the likelihood of a large-scale failure of ICT & Digital services due to cyber-attack will increase. *The cyber threat profile is always adapting including, but not limited to, the advances in Artificial Intelligence based Cyber threats.* This could have a fundamental and significant impact on the delivery of the One Coventry priorities, the day-to-day operation of the Council and the provision of services to vulnerable people and the residents of the city.	**Disruption to Service Delivery and Statutory Functions** A large-scale failure of ICT and Digital services would severely hinder the Council's ability to deliver essential and statutory services to residents and businesses. This disruption would undermine the effectiveness and efficiency of service provision and diminish the quality of customer experience, particularly for those relying on digital access. **Exposure to Legal, Financial, and Reputational Risk** Compromised data security and system integrity could lead to breaches of compliance, resulting in litigation, regulatory fines, and reputational damage. The fallout would also	Likelihood Score 5 Impact Score 5 Total Score 25 Risk Level **RED**	**Cyber Threat Monitoring and Intelligence Sharing** • Proactive Monitoring: The Cyber Security Team continuously monitors systems for suspicious activity. • Threat Intelligence: Intelligence is sourced from the National Cyber Security Centre (NCSC) Early Warning System and shared with regional partners. • Awareness of Third-Party Risks: Monitoring of subcontractors and Council contracts for breaches, even if Council systems are unaffected. **Cybersecurity Awareness and Training** • Mandatory Training: Cyber Awareness training is now mandatory for all employees, complementing existing data protection training. • Simulations and Campaigns: Regular phishing simulations and an annual Cyber Awareness Campaign (Oct/Nov) are conducted. • Topical Communications: Timely intranet updates, such as recent advice following cyber-attacks on major UK retailers. **Strategic and Operational Governance** • Annual Service Plan: Digital Services maintains a service plan to ensure resilient infrastructure and alignment with the One Coventry Plan. • Governance Framework: A structured	Likelihood Score 5 Impact Score 4 Total Score 20 Risk Level **RED**	Director of Digital Services: Paul Ward	Likelihood Score 5 Impact Score 3 Total Score 15 Risk Level **RED**

		place a significant burden on staff and leadership, diverting time and resources away from core priorities to manage the consequences and restore operations.		governance, risk, and compliance framework is in place to track and remediate risks. • External Assurance: Effectiveness is validated through internal audits, IT Health Checks, and external schemes like NHS DSPT and NCSC CAF. **Supply Chain and Technology Resilience** • Supply Chain Monitoring: Increased scrutiny of suppliers, especially those providing core/critical systems, due to economic instability and product withdrawals. • Contingency Planning: Identification of alternative solutions when suppliers withdraw products. **Business Continuity and Disaster Recovery** • Service-Level Planning: Each service area is responsible for its own business continuity and disaster recovery plans.			

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One Coventry Enabler: Council's role as a partner, enabler, and leader							
Service Area: Regulatory Services							
No	**Risk description**	**Impact**	**Inherent risk score**	**Measures to mitigate risk**	**Residual risk score**	**Risk owner**	**Previous score March 2026**
37	**Inadequate database systems in Regulatory Services** If, following a data transfer to new products and packages, the Council has inadequate database systems (Alcohol and Entertainment Licensing) there is a risk that the Council's business will not be conducted efficiently resulting in statutory requirements not being met, inspections not being conducted, and complaints not being investigated.	If the Council's database systems in Regulatory Services (Alcohol and Entertainment Licensing) are inadequate, following data transfers to new platforms: **Operational Disruption**: Statutory functions such as inspections, licensing, and complaint investigations may be delayed or missed. **Compliance Risk**: Failure to meet legal obligations could result in regulatory breaches and reputational damage. **Data Integrity Issues**: Inaccurate or inaccessible data could compromise decision-making and service delivery.	Likelihood Score 5 Impact Score 4 Total Score 20 Risk Level **RED**	**Data Recovery and Repair**: • Recover corrupted or lost data from backups or original sources. • Repair damaged files using automated tools or manual methods. • Develop a solution that will address the data quality problems by overwriting the existing data with clean data. **Data Validation and Reconciliation**: • Validate recovered data against system specifications. • Reconcile validated data with existing records to resolve discrepancies. **Quality Assurance and Testing**: • Test functionality, performance, and security of the new system. • Ensure data meets required standards before full implementation. **Project Planning and Monitoring**: • Careful planning of the data transfer process, including risk assessments. • Continuous monitoring and troubleshooting using logs, alerts, and reports.	Likelihood Score 4 Impact Score 4 Total Score 16 Risk Level **RED**	Director of Law and Governance and Safer Communities: Julie Newman	Likelihood Score 4 Impact Score 4 Total Score 16 Risk Level **RED**

		Financial Impact: Inefficiencies may lead to increased costs and reduced fee income. **Stakeholder Confidence**: Trust from customers, partners, and regulators may be eroded due to service failures or delays.		**Communication and Documentation**: • Clear documentation of procedures and regular updates to stakeholders. Use of feedback and lessons learned to improve future data transfers.			

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No	Risk description	Impact	Inherent risk score	Measures to mitigate risk	Residual risk score	Risk owner	Previous score March 2026
One Coventry Priority: Improving outcomes and tackling inequalities within our communities							
Service Area: Children and Education Services							
40	**Mainstream Education Sufficiency** We have been implementing additional places into the Secondary Sector since 2018 to respond to a birth rate population bulge moving through the system. A significant increase in in-year admissions (21/22, 22/23 and 23/24 academic years) has impacted on sufficiency of places across the mainstream sector, particularly impacting on co-ordinated admissions (Year 6/7). Government changes announced in relation to VAT on private school fees may result in pupil movement from the private sector to the state sector.	The Secondary sector has already been expanded to meet birth rate pressure. 18 of 22 schools have been expanded to meet temporary and permanent increases. Use of DSG Growth funding to incentivise schools to grow due to the lagged funding system for schools. The Council has been allocated a significant basic need capital grant allocation to support the growth of school places.	Likelihood Score 5 Impact Score 3 Total Score 15 Risk Level **RED**	Implemented and delivered further planned Primary and Secondary school expansion (temporary and permanent) through reutilising previous temporary growth and opening bulge classes across primary. Use of capital funding to ensure schools can be supported to expand and have appropriate facilities to support additional pupil numbers. Updated Pupil Place Planning forecasting process to include levels of pupil growth – modelling the impact over the short and longer term and regularly reviewing. Communication, Information Sharing and Partnership approach to school expansion focusing on flexibility for schools to grow and shrink according to pupil demand. 3 further secondary expansions planned to ensure additional places required can be added by September 2027.	Likelihood Score 3 Impact Score 3 Total Score 9 Risk Level **AMBER**	Director of Children and Education Services: Sukriti Sen Strategic Lead – Education: Rachael Sugars	Likelihood Score 3 Impact Score 3 Total Score 9 Risk Level **AMBER**

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One Coventry Priority: Effective use of resources							
Service Area: Statutory Engineering Inspections							
No	**Risk description**	**Impact**	**Inherent risk score**	**Measures to mitigate risk**	**Residual risk score**	**Risk owner**	**Previous score March 2026**
42	**Statutory Engineering Inspections** – Compliance & contract failures, limited resources to manage the statutory engineering inspection contract, combined with inconsistent accountability across the Council to appoint a "Responsible Person" within each Service Area. This results in statutory engineering inspection reports (including safety-critical defect findings) not being properly actioned. Potential consequences include missed or overdue statutory inspections, undetected safety-critical defects, equipment failure, and failure to act on inspection findings. This may lead to serious injury or fatality, inadequate evidence and record-keeping, and increased legal and regulatory exposure.	Consequences / Impact: 1. Potential Injury or fatality to equipment users or maintenance personnel. 2. Equipment failure due to undetected defects 3. Enforcement action by HSE (improvement or prohibition notices) 4. Criminal prosecution and significant fines 5. Civil claims for injury, damage, or loss 6. Reputational damage and loss of public confidence 7. Weaknesses in senior leadership accountability due to poor governance. 8. Service disruption and operational delays	Likelihood Score 2 Impact Score 5 Total Score 10 Risk Level **AMBER**	A corporate contract is in place for statutory engineering inspections, supported by dedicated compliance and contract management oversight, who coordinate inspection delivery, contractor performance, defect management, and compliance escalation. Inspection reports, safety-critical defects, and remedial actions are reviewed, communicated, and monitored through to resolution. Responsible Person and site contact records are routinely verified to support accountability and statutory compliance across service areas. Additional resources have strengthened contract management, supported by the development of a compliance tracker and evidence repository. Formal escalation arrangements are in place for overdue inspections, defects, and outstanding compliance actions. A programme of periodic compliance bulletins, guidance notes and awareness communications is being developed to reinforce Responsible Person responsibilities and statutory obligations under LOLER, PUWER and PSSR, particularly during periods	Likelihood Score 2 Impact Score 5 Total Score 10 Risk Level **AMBER**	Director of Finance and Resources: Barry Hastie Director of People: Susanna Chilton	Likelihood Score 2 Impact Score 5 Total Score 10 Risk Level **AMBER**

				of organisational change. Contractor performance is monitored through regular operational engagement, monthly review meetings, and compliance reporting. Procurement of a new inspection contract is underway, incorporating enhanced compliance, performance management, and contractor accountability.			

Audit and Procurement Committee

Work Programme 2026/27

22nd June 2026

Annual Governance Statement 2025/26
Internal Audit Annual Report 2025/2026
Internal Audit Plan 2026/27 and Internal Audit Strategy 2025-2028

27th July 2026

Revenue and Capital Outturn 2025/2026
Audit and Procurement Committee Annual Report to Council 2025/2026
Consideration of Approval of Severance Package (Private)

21st September 2026

Grant Thorton Report on Regaining Assurance
2026/27 First Quarter Capital Monitoring Report (to June 2026)
Annual Fraud and Error Report 2025/26
Local Code of Corporate Governance 2026/27
Information Governance Annual Report 2025
Corporate Risk Register September 2026
2025 Annual Compliance Report - Regulatory & Investigatory Powers Act (RIPA) 2000
Six Monthly Procurement Progress Report (Private)

23rd November 2026

2025/26 Statement of Accounts (Grant Thornton)
Treasury Management Update 2026/27 – Half Year Progress Report
Quarter Two Revenue and Capital Monitoring Report 2026/27 (to September 2026)
Coventry Municipal Holdings Limited - Compliance with Group Governance Agreement
Complaints to the Local Government and Social Care Ombudsman 2025/26

18th January 2027

Internal Audit Plan 2026/27 – Half Year Progress Report
Internal Audit Professional Standards Update
Half Year Fraud and Error Report 2026/27
Whistleblowing Annual Report 2025/26

15th March 2027

2026/27 External Audit Plan (Grant Thornton)
Internal Audit Recommendation Tracking Report
Quarter Three Revenue and Capital Monitoring Report 2025/2026 (to December 2026)
Quarter Three Internal Audit Progress Report 2025/2026
Six Monthly Corporate Risk Report
Six Monthly Procurement Progress Report (Private)

Date to be confirmed

AI Update (added by Committee on 22nd June 2026)

By virtue of paragraph(s) 3 of Part 1 of Schedule 12A
of the Local Government Act 1972.

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