

ANNUAL GOVERNANCE STATEMENT 2024/2025

EXECUTIVE SUMMARY

This Annual Governance Statement (AGS) provides an assessment of Reading Borough Council's governance arrangements for the financial year 1 April 2024 to 31 March 2025. The statement has been prepared in accordance with the Accounts and Audit Regulations 2015 and follows the current CIPFA/SOLACE guidance on delivering good governance in local authorities. Key developments during 2024/25 include:

- Alignment with the Best Value Standards and Intervention Guidance 2024, demonstrating the Council's commitment to continuous improvement;
- Key governance decision to bring children's services back in-house from Brighter Futures for Children Ltd;
- Several key regulatory inspections by the Care Quality Commission, OFSTED and Social Housing Regulator; and
- Continued financial challenges requiring robust governance oversight.

PURPOSE OF THE GOVERNANCE FRAMEWORK

The Council's governance framework sets out the systems, processes, culture and values through which it is directed, controlled and held accountable to its communities. It supports the monitoring of strategic objectives and ensures that services are delivered effectively and provide value for money. A key element is the system of internal control, designed to manage risks to an acceptable level rather than eliminate them entirely. This ongoing process identifies and prioritises risks to achieving the Council's aims, evaluates their likelihood and impact, and ensures they are managed efficiently and economically.

KEY ELEMENTS OF THE COUNCIL'S GOVERNANCE FRAMEWORK

The Council operates a committee-based system of governance with four standing committees broadly aligned to the Council's departmental structure. Their remit includes obtaining assurance that Corporate Plan priorities, and the Budget and Policy Framework approved by Council each year, are delivered in their relevant areas. There are no separate scrutiny committees or call-in provisions. However:

- the Standards Committee investigates specific allegations of councillor misconduct;
- the Audit and Governance Committee is tasked with reviewing and considering improvements to corporate governance in general; and
- all standing committees can undertake scrutiny of relevant functions where they think it appropriate.

Key elements of the governance framework at Reading Borough Council are:

Decision Making

- All meetings are held in public and are now webcast and available to watch after the event;
- Decisions are published on the Council website;
- All Council decisions are supported by detailed officer reports which are open to the public unless they qualify as legally "confidential" or "exempt" from publication.

Risk Management

- Risk registers identify operational and strategic risks;
- Key risks are considered by Directorate Management Teams;
- Strategic risks are reported to the Audit & Governance Committee quarterly and overseen by the Corporate Management Team.

Corporate Management Team (CMT)

- CMT are responsible for the overall management of the Council;
- The Head of Paid Service is the Chief Executive who is responsible for all Council staff and for leading CMT;
- The Executive Directors lead the majority of services which are delivered to the public;
- The Director of Finance is the Council's s.151 Officer and is responsible for safeguarding the Council's financial position and ensuring value for money;
- The Monitoring Officer is the Council's Assistant Director of Legal & Democratic Services who with the Chief Executive is responsible for ensuring legality and promoting high standards of ethical conduct.

HOW WE COMPLY WITH THE CIPFA/SOLACE FRAMEWORK

The Council has arrangements in place to meet all relevant requirements of the CIPFA/SOLACE Framework. The seven "core principles" underpinning the Framework are set out below together with a summary of new or enhanced arrangements introduced in 2024/25.

Principle 1 – Behaving with integrity and respecting the rule of law: Codes of Conduct for members and officers promote high standards of behaviour in line with the Nolan principles, supported by detailed policies such as the Anti-Fraud, Bribery and Corruption Strategy, Whistleblowing Procedures and the Procurement Code. The Monitoring Officer and Section 151 Officer ensure decisions meet legal and financial requirements, and the statutory officers, along with their deputies, meet regularly to review key governance matters, complementing the work of CMT. In 2024/25, the Council strengthened its ethical framework by updating the Anti-Fraud, Bribery and Corruption Policy to reflect the new "failure to prevent fraud" offence, increasing whistleblowing awareness and improving declarations of interests and gifts and hospitality.

Principle 2 – Ensuring open and comprehensive stakeholder engagement: The Council engages regularly with stakeholders, taxpayers and service users through its online Consultation Hub, a range of thematic committees and forums, and communication channels including newsletters, e-bulletins and social media. Residents can attend committee meetings, ask questions, submit petitions and access councillors through local surgeries. An annual resident survey provides statistically robust feedback to inform service planning. In 2024/25, engagement was further strengthened through major consultations on the Draft Town Centre Public Realm Strategy, community engagement on allotment and burial ground changes, improved tenant involvement following regulatory inspection, and wider participation linked to the Medium-Term Financial Strategy.

Principle 3 – Defining outcomes in terms of sustainable economic, social and environmental benefits: The Council Plan clearly sets out strategic outcomes, with progress monitored through regular committee reporting and quarterly performance reviews. It guides resource prioritisation and informs service plans and staff objectives, all designed to be financially and environmentally sustainable and shaped through consultation. The Medium-Term Financial Strategy provides a realistic assessment of available resources, while the annual Budget and Policy Framework sets spending limits, savings and key priorities. Performance and risk are tracked through KPIs and regular reports to CMT, Policy Committee and Audit and Governance Committee. During 2024/25, the Council also published the Market Position Statement for Adult Social Care, advanced its climate adaptation work and strengthened the integration of environmental considerations into decision-making.

Principle 4 – Determining the intervention necessary to achieve intended outcomes: CMT meets monthly to monitor performance, using KPI reports that track progress, risks and issues, and ensuring remedial action where services underperform. Major change programmes are overseen through cross-cutting internal boards, with outcomes feeding into the CMT performance cycle. Senior management and councillors maintain focus on agreed objectives through regular reporting to Policy Committee, while the four standing committees oversee delivery of actions within the Budget and Policy Framework. Financial and Performance Monitoring reports provide updates on the budget position and savings delivery. In 2024/25, the Council strengthened governance through the decision to in-source Children’s Services, enhanced Strategic Housing and Landlord oversight, and improved capital programme and business case governance.

Principle 5 – Developing capacity, including the capacity of leadership and individuals within the Council: The Council invests in leadership development and workforce planning to support sustainable services, with strategic direction provided by CMT and directorate management teams, underpinned by the TEAM Reading values and the People Strategy. Partnership working is embedded in the Corporate Plan, supported by governance arrangements set out in the Constitution. The Learning and Workforce Development Team builds organisational capability through skills and qualification-based training. In 2024/25, the Council strengthened leadership capacity through permanent Executive Director and Assistant Director appointments, improved governance across key service areas, enhanced statutory officer collaboration, and continued organisational development through regular leadership and manager briefings.

Principle 6 – Managing risks and performance through strong internal control and financial management:

Corporate risk registers are reviewed quarterly, with significant risks considered by senior management and members, and councillors receiving risk-management training to strengthen scrutiny. Internal Audit provides independent assurance on internal controls and recommends improvements. The Council aims to produce its annual accounts within statutory deadlines. In 2024/25, risk management was strengthened following regulatory inspections, business continuity planning, particularly cyber resilience, was enhanced, and oversight of major programmes improved.

Overall, the Council’s decision-making framework promotes best value through continuous improvement, robust leadership, clear governance, strong financial stewardship and effective

partnerships, supported by performance monitoring, ethical standards and a disciplined Medium-Term Financial Strategy to ensure services deliver positive outcomes for residents.

Principle 7 – Implementing good practices in transparency, reporting and audit to deliver effective accountability:

The Council follows Government guidance on providing clear and accurate information and has developed both its website and the format of Council reports to improve transparency and accessibility. Papers (including performance reports) and minutes of meetings, key decisions, and all items of expenditure and contracts awarded over £500 are published on the Council's website. All Council meetings are held in public, and minutes of meetings and webcasts are available on the Council's website. Public questions are allowed at Committees and at Council meetings. In 2024/25, the Council improved transparency in its Traffic Regulation Order processes following a report to Council on the maladministration of historic Orders, enhanced reporting on company governance arrangements, and strengthened cooperation with external audit alongside improvements in accounts preparation.

REVIEW OF EFFECTIVENESS

CMT is responsible for putting in place adequate governance arrangements and effective systems of internal control. The Council uses several ways to review and assess the effectiveness of governance arrangements, as set out below:

Assurances from Internal and External Audit

Internal Audit: Internal Audit Standards require the Chief Auditor to provide an assessment of the overall adequacy and effectiveness of the Council's control environment. This opinion is expressed using a scale ranging from Substantial to Reasonable, then Limited and finally No Assurance.

The annual report and opinion of the Chief Internal Auditor for 2025/26 was presented to the Audit and Governance Committee on 16 July 2025. It states that the Council's internal control environment and systems of internal control in the areas audited were to be classed as "Reasonable Assurance". The number of audits receiving a negative assurance opinion, as well as a combination of advisory work (not detailed audit reviews) and investigations undertaken. 18% of audits received limited or no assurance in 2024-25, compared to 44% in 2023-24, and 26% in 2022-23. The following areas influenced the annual assurance opinion:

- An audit identified discrepancies in the Commercial Properties rent roll that were affecting billing accuracy, highlighting the need for stronger authorisation and verification controls until the CPM system can generate invoices. Split budget responsibilities also meant the overall level of debt was not visible, making it difficult to monitor and report commercial rent and lease risks. A project has begun to upload all leases into CIVICA, validating tenant information, income data and lease details to improve accuracy and control.
- An audit of Supported Living found weaknesses in the tendering process, financial controls for placements, and governance of off-framework providers. Additional controls have been introduced to ensure proper governance for any off-framework providers, and the Council is procuring a new framework (due March 2026) to further reduce off-framework purchasing.
- An audit of Residents Parking Enforcement provided limited assurance over governance, risk management and controls, identifying unclear responsibilities, poor data quality and expired contracts that may no longer be fit for purpose. A series of actions has been agreed

to strengthen contract management, record-keeping and decision-making. Work on contracts is ongoing, including an early review of the current enforcement contract ahead of its 2027 renewal.

- An investigation found that the East Reading Red Route TRO and several other TROs had not been properly made or implemented, meaning the Council had no legal basis to issue Penalty Charge Notices and their enforcement was unlawful. The Monitoring Officer issued a Section 5 report under the Local Government and Housing Act 1989 to formally report this maladministration to the Council. A Restitution Scheme and an Action Plan have been established, both of which are monitored by the Audit and Governance Committee.

External Audit: The Council's external auditor, KPMG, provides assurance on the accuracy of the year-end Statement of Accounts and the overall adequacy of arrangements for securing and improving value for money. In response to a national recovery programme to bring up to date the achievement of timely external audit opinions, the Government has implemented a series of backstop dates by when audit opinions must be issued. The Council received a disclaimed opinion from EY for 2021/22 and 2022/23, and a disclaimed opinion from KPMG for 2023/24 in compliance with the recovery programme. In giving the 2023/24 opinion, KPMG also provided a small number of improvement recommendations in their ISA 260 reported to the Council's Audit and Governance Committee in April 2025. Value for money commentary was also provided for each of these years by the respective auditors. The latest Auditors Annual Report from KPMG for 2024/25 was reported to Council at its meeting 25 February 2025 which recognised an improvement in the arrangements concerning Children's Services with regard to the on-going continuous improvement plan and evidence of an increasingly joined up approach with other councils and partners to tackle issues. The direction of travel is positive and therefore this does not represent a significant weakness for 2023/24.

Compliance with the Financial Management Code

CIPFA's Financial Management Code requires local authorities to review and evidence compliance with its 17 standards annually. The 2023/24 self-assessment showed continued progress: the 2020/21 accounts received an unqualified opinion, and the 2021/22, 2022/23 and 2023/24 audits were completed to national backstop deadlines, albeit with disclaimed opinions; however, auditors identified no major weaknesses in arrangements to secure economy, efficiency and effectiveness for 2023/24. The Chief Auditor's 2023/24 Annual Assurance Report provided a limited assurance rating on governance, risk management and internal control, resulting in one FM Code standard being downgraded from Green to Amber; overall, 11 standards were assessed as Green and 6 as Amber, giving an overall Amber rating for the year.

Self-assessment and review of key performance indicators

The Council's Finance team works with Internal Audit to confirm that expected governance arrangements have been in place throughout the year. Management Assurance Statements, signed by senior officers, also confirm that Codes of Conduct, Financial Regulations and other corporate processes have operated as expected. In addition, the Chief Executive has implemented a Statutory Officers Group to monitor governance issues on a monthly basis with the Executive Director of Resources, Chief Finance Officer and Monitoring Officer. The Council uses several key outcomes to confirm the adequacy of governance arrangements. These KPIs are outlined as follows:

- Formal reports by s151 or Monitoring Officer - One – October 2024 at Council in relation to maladministration of historic Traffic Regulation Orders.
- Number of Member Code of Conduct Complaints investigated - None beyond the initial filter stage. Report on referrals presented annually to Standards Committee.
- Proven fraud carried out by councillors or members of staff - None in 2024/2025
- Objections received from local electors - There was one objection raised during the year relating to the 2022/23 Statement of Accounts which was not upheld by the Council's External Auditor for those accounts, Ernst & Young
- Local Government Ombudsman referrals upheld:
 - Total number of LGSCO complaints/enquiries received – 59;
 - Cases referred back to Council – 12;
 - Cases closed after initial enquiries – 24;
 - Formal investigations – 15 (10 were upheld).
- Housing Ombudsman referrals upheld:
 - Findings (outcomes) - 3 upheld – further 12 awaiting outcome from the HO;
 - Orders (compensation, apology, specific actions etc.) – 3;
 - Determinations (cases decided upon by the HO) – 3;
 - Maladministration findings- 3.
- Information Commissioner referrals upheld - There was one case investigated by the ICO during the year which was not upheld.
- Freedom of Information requests (performance) - 1043 requests were received in 2024/2025. 74.5% were responded to within the statutory timeframe (20 days).
- Annual Accounts - 2021/22, 2022/23 signed off with a disclaimed opinion following limited external audit fieldwork undertaken. 2023/24 was also signed off with a disclaimed opinion, however this was mainly as a result of the unaudited opening balances brought forward from previous years. Significant external audit fieldwork was undertaken by KPMG in relation to 2023/24 'in-year' transactions.
- Group activities¹ - No governance issues to address in 2024/25. The Council continues to receive appropriate information about the performance of its companies through the Policy Committee which acts as the designated shareholder committee for the Council.

Inspections and Assessments

OFSTED Inspection of Children's Services: Between April and May 2024, Ofsted carried out a full inspection of Reading's children's services, concluding that the experiences and progress of

¹ The Council operates several companies: Reading Transport Ltd – the operating company for Reading Buses, which itself has several subsidiaries. (100% share ownership). Homes for Reading Ltd – provision of private sector lettings. (100% share ownership). Brighter Futures for Children Ltd – provision of Children's Services. (Sole member). Reading Hampshire Property Partnership Ltd– provision of property and construction related consultancy and procurement. (49% share ownership). The Council also is involved in two other not for profit partnerships as a member: First, REDA (Reading's Economy and Destination Agency) delivering economic development for the Borough. Secondly, IESE Ltd providing management consultancy.

children who need help and protection, as well as the impact of leaders on social work practice, both “require improvement to be good,” while the experiences and progress of children in care and care leavers were judged “good,” resulting in an overall effectiveness rating of “requires improvement to be good.” Key areas identified for further improvement included the quality of assessment, planning and provision for children in need, the timely identification of risk, strengthened workforce development and support, and improved responses to children at risk of harm outside the home.

His Majesty's Inspectorate of Probation (HMIP) Youth Justice Inspection (September 2024): issued an overall judgment of “Inadequate,” identifying significant weaknesses requiring comprehensive improvement. Key recommendations focused on strengthening quality assurance, management oversight, assessment and planning, attention to victim needs, resourcing and structure for effective interventions, use of the disproportionality action plan, and access to suitable education, training and employment opportunities.

In response, a comprehensive improvement plan was developed in December 2024, structured around four pillars, Governance and Leadership, Staffing and Workforce Development, Partnership and Services, and Process, Systems and Quality of Practice, with progress overseen by sub-groups reporting to the Youth Justice Management Board and clear timescales and responsibilities assigned.

The Care Quality Commission (December 2024): conducted an onsite inspection of Adult Social Care between 16th to 19th December 2024 in relation to how we fulfil our statutory duties within the Care Act 2014. Report is pending. Enhanced governance arrangements through new Adult Social Care board structures and delivery against the service’s established improvement plan have contributed to the preparation to this inspection.

The Social Housing Regulator (February 2025): conducted an onsite inspection of the Council’s Housing and Communities landlord function to assess compliance with the Consumer Standards, issuing a C3 grading that confirmed serious failings across the Safety and Quality, Transparency, Influence and Accountability, and Neighbourhood and Community standards. Key issues included only 50% of homes being surveyed in the last five years, an outdated understanding of property conditions, around 1,600 overdue repairs, significant weaknesses in the repairs service, limited tenant scrutiny opportunities, shortcomings in anti-social behaviour case management, and further concerns relating to PFI-managed properties—particularly the absence of ASB risk assessments, inadequate tenant information and poor complaint handling. The Council has implemented a comprehensive improvement plan, with progress monitored through monthly provider improvement meetings with the Regulator and regular reporting to the Housing, Neighbourhoods and Leisure Committee.

Joint Targeted Area Inspection (February 2025): A Joint Targeted Area Inspection focusing on domestic abuse took place over three weeks, examining 30 cases. The inspection identified several strengths including quick decision-making at initial contact, strong partnerships, and skilled staff providing various interventions. However, ten areas for improvement were identified, including enhanced information sharing, better use of data in repeated domestic abuse cases, and improved commissioning of support services.

Association for Public Service Excellence (APSE) (February 2025): reviewed the handling of Traffic Regulation Orders (TROs). APSE recommended improvements to governance, team structures, and processes. The Highways department is struggling with workload due to vacancies and a lack of experienced applicants. More demands will come from digitising TROs and consolidating Orders, requiring strong systems to avoid errors like those in 2024. Clear information, policies, and plans can guide Elected Members and the public. Internal communication issues, like those with

the Bus Lane introduction, show the need for better arrangements and early involvement in proposals.

The Local Government Association (LGA) - reviewed Brighter Futures for Children's Transformation Programme and the costs of Reading's children's services, finding residential care costs high due to complex needs, limited local provision and reduced foster-carer availability—all issues already targeted in the Transformation Plan.

The review highlighted budget pressures, historic reliance on agency staff (now improving), and the need to strengthen data quality, particularly in SEND, to improve forecasting. It also recommended better integration of performance and cost management and reduced reliance on spreadsheets. Overall, the Transformation Programme was judged to be focused on the right priorities but would benefit from accelerating key actions and securing permanent resourcing, with a remaining risk that demand may still exceed the budget and MTFS assumptions.

KEY GOVERNANCE ISSUES

Based on the review of effectiveness, several governance issues have been identified requiring ongoing attention:

- 1) **Traffic Regulation Orders** - On 15 October 2024, the Council reviewed a report identifying that several historic Traffic Regulation Orders (TROs) had been improperly made and implemented, rendering enforcement and related Penalty Charge Notice income unlawful. A Scheme of Restitution and an Action Plan were established, with progress reported to the Audit and Governance Committee to ensure scrutiny. New governance and monitoring arrangements now require Network Services, Parking Enforcement and Legal Services to jointly review TROs, supported by site inspections before and after implementation, while a new digital map-based TRO management system is being developed to improve accuracy, transparency and accountability.
- 2) **Children's Services** - The Council will bring all services provided by Brighter Futures for Children Ltd (BFfC) in-house on 1 October 2025, to improve control, decision-making, integration, and reduce duplication. Expected benefits include better oversight, streamlined operations, enhanced collaboration, cost savings of £200,000-£300,000 annually, and improved service delivery for children and families in Reading.
- 3) **Homes for Reading Ltd** - Reading Borough Council has agreed to close Homes for Reading Ltd, its wholly owned housing company, following tenant consultation and in light of changes to lending rules, the housing market and interest rates that affected the company's viability. The 101 homes will be transferred into the Council's mainstream housing stock as leases end, providing affordable homes for key workers, and the Council is supporting tenants throughout the transition to ensure suitable alternative accommodation is secured.
- 4) **Reading Hampshire Property Partnership Ltd** – Reading Council's partner in this property services shared service, Hampshire County Council, has given notice to the Council that it no longer has the capacity to provide the support services required by the Council. All activity ceased by the end of March 2025. A report went to Policy Committee in July 2025 and approval was given for the closure of the Company following completion of all outstanding projects and contractual obligations.
- 5) **Response to regulatory assessments** – a number of areas have been inspected during 2024/25 and the Action Plans to address recommendations will need oversight during 2025/26.

Last year's Annual Governance Report highlighted six key areas for improvement. Set out below are the actions taken to address these issues during 2023/24:

- 1) Review of procurement Hub and Spoke governance and practices to ensure all activities are aligned to the latest transformation / change programmes. Consultation completed on corporate Hub and agreed model has begun implementation to resolve any performance and capability gaps. Introduction of a new operational governance model to compliment project framework and Procurement Act 2023.
- 2) Continue to embed monitoring arrangement to maximise completion of mandatory learning. Governance in place to report to Corporate Management Team. Mandatory learning completions have risen significantly and are now tracked every 3 months. Where necessary, individuals are provided with prompts to complete required mandatory learning in line with the new approach. Mandatory learning completions for GDPR rose to 96.6% at the end of March and 96.2% for cyber security (IT users).
- 3) Strengthen arrangements for monitoring and recording declarations of interests, gifts and hospitality. New processes in place and communicated to all staff.
- 4) Targeted work to improve response times to FOIs and enquiries and learning to be gathered from complaints. FOI performance has been reported to Audit and Governance Committee. There was a significant slip in Q2 due to the implementation of a system which requires additional work to provide the expected benefits. Work continues to improve performance and this continues to be reported to Audit and Governance.
- 5) Implement the recommendations following the Housing Repairs Task Force and improvement plan and achieve/maintain all relevant safety standards for the housing stock. Task Force updates have been reported into Audit and Governance Committee noting significant improvements. One workstream remains outstanding linked to procurement which will be completed by September 2025. Actions will evolve into a continuous improvement plan and is linked with the response to the Regulatory inspection.
- 6) Review of the governance of the Climate Programme Board and reporting lines to ensure climate action is embedded across the organisation. The Climate Board's governance was reviewed in 2024, with a further review planned following development of the new Climate Emergency Strategy and Carbon Plan for 2025–2030. Climate implications are now built into committee and budget-bid templates, and carbon literacy training is being rolled out to all managers. The Council has achieved bronze carbon-literacy status and holds an A-rating for Climate Action (CDP).

CONCLUSION

The Council's governance arrangements are considered fit for purpose, though several issues have been identified and captured below. The annual review of governance demonstrates the effectiveness of the overall framework and has informed the actions we are now taking to strengthen it further. We are satisfied that these planned improvements address the weaknesses identified in the review, and progress will be monitored as part of the next annual assessment.

The Council is satisfied that appropriate governance arrangements are in place, however it remains committed to maintaining and, where possible, improving these arrangements by:

- 1) Following receipt of the results of Adult Social Care's CQC assessment areas of improvement will be logged, monitored and actioned throughout 2025-26 via our internal governance boards. Progress will be reported into the Adult Social Care, Children's Services & Education Committee.
- 2) Following the receipt of the Social Housing Regulator Inspection Report areas of improvement will be logged, monitored and actioned throughout 2025/26 via our internal governance boards. Progress will be reported to the Social Housing Regulator and reported into the Housing, Neighbourhoods and Leisure Committee.
- 3) Continue with the procurement stream of the housing repairs and property services improvement plan to ensure that all contracts are up to date, are properly implemented and mobilised and have robust contract management in place.
- 4) Reminder to all staff about the importance of the Speaking Up and Whistle Blowing Policy.
- 5) Remind all staff that Declaration of Interests and Gifts and Hospitality declarations should be submitted where necessary and remind managers that the Register of Gifts and Hospitality is reviewed from time to time and is accurate and up to date.
- 6) Traffic Regulation Orders – commissioning of the Digital TRO project, conclusion of the Scheme of Restitution and sign-off of the Action Plan at Audit and Governance Committee.
- 7) The Council will transfer BFfC staff and property back to its control, novate contracts, and close the BFfC Company. Committee terms and the Council's Constitution will be updated, and the Independent Fostering Agency will transition to a Local Authority Fostering Service. An independently chaired Improvement Board will be established, with transition costs funded from earmarked reserves.
- 8) Continue to implement the Children's Services Rapid Improvement Plan and the Partnership Improvement Plan to address the 10 areas of improvement following the partnership's Joint Targeted Area Inspection. Progress will be overseen by the Berkshire West Safeguarding Children's Partnership and the Adult Social Care, Children's Services & Education Committee.
- 9) Continue to implement the Youth Justice Improvement Plan, monitored by the Youth Justice Management Board.

- 10) Budget plans to be in place for the next MTFS period and planning will start soon for further savings to close the forecast Council budget gap.
- 11) Update the Council Anti-Fraud, Bribery and Corruption Policy to take into account the new 'failure to prevent fraud offence', which will come into effect on 1 September 2025. Under the Economic Crime and Corporate Transparency Act 2023, the "failure to prevent fraud" offence means large organisations can be criminally liable if they fail to prevent fraud committed by employees and associated persons, unless they can demonstrate reasonable fraud prevention procedures.

Cllr Liz Terry

Leader of Reading Borough Council

Date:

Jackie Yates

Chief Executive

Date: