



ANNUAL GOVERNANCE STATEMENT 2025 - 2026

EXECUTIVE SUMMARY

Wirral Council has a responsibility for conducting an annual review of the effectiveness of its governance framework including the system of internal control.

The results of the annual review of the effectiveness of the key elements of the Council's governance processes during 2025/26 are set out in this Annual Governance Statement (AGS). Many of the key governance mechanisms remain in place and are referred to in previous statements, as well as in the Council's Code of Corporate Governance. This statement therefore focusses on the key changes and developments within the Council's governance framework during 2025/26, and up to the date of the approval of the Council's annual statement of accounts.

Pages 11 -37 consider each of the seven principles in the CIPFA/SOLACE Framework and demonstrate how the Council has complied with the Framework during 2025/26. For each of the seven principles, the AGS highlights key developments and improvements in the Council's governance arrangements during 2025/26, together with reference to areas where it is recognised governance arrangements can be further strengthened.

Pages 38 - 41 summarise actions taken in 2025/26 to address the significant governance issues highlighted in the 2024/25 AGS, namely Financial Resilience, External Inspection Reviews and Delivery of Regeneration Schemes.

The criteria used for determining the issues considered to be significant governance issues are outlined on page 42.

The significant governance issues facing the Council that have been identified from this year's review of the effectiveness of the Council's governance framework are:

1. Response to the Council's External Audit Report

The Council has developed an action plan in response to the significant issues identified by Grant Thornton in Wirral's External Audit Report. The action plan was presented and approved by Council on 2nd March 2026. The Council will therefore take immediate and effective action to implement the action plan, which includes:

- Managing the financial sustainability risks facing the Council.
- Urgently mobilising the Council's change programme to develop robust savings plans that will help deliver the significant savings required to balance the budget gaps identified in the MTFS.
- Assessing the financial risks and liabilities across the Council's whole regeneration programme to ensure that they are properly taken into account in revenue, treasury management and capital plans.
- Rebuilding trust between officers and members and reinforce the effective operation of its Protocol for Member/Officer Relations.

The action plan will be frequently monitored, and updates will be reported to Policy and Resources Committee throughout the municipal year.

2. Compliance issues relating to capital projects

There are legacy issues relating to the way in which the Council delivers Capital works. It has been found that Capital Projects are being delivered in a dispersed way within the organisation and that the Capital Project Team have faced a number of challenges in the delivery of their capital projects (this predominately includes schools capital work). This has included: poor project accounts, slow progress in the delivery of complex assets, shifting customer requirements/ expectations on what can be delivered with limited financial resources and overall poor management, alongside the wrong team configuration to be able to deliver this type of work with a modern approach that effectively manages client risk. These issues were reported to Policy and Resources Committee in March 2026.

A new Director of Capital Programmes and Assets has been appointed as part of the Senior Leadership reorganisation led by the CEX to embed new practices and address compliance issues in this area. Policy and Resources Committee will continue to receive updates throughout the municipal year.

3. Health and Safety – Estates Management

Work progressed over the last 12 months, which included the implementation of the Corporate Landlord Model (CLM), delivery of Estates Transformation and inspection visits by regulators revealed that there were a significant number of issues within the Council's property portfolio. Issues requiring action were recorded and, where appropriate, immediate action was taken. 1,103 actions relating to the physical state of the

Council's buildings were identified, with 45% of these addressed, focusing on the most pressing matters. These were reported to Policy and Resources Committee in March 2026.

Effective estates management is essential to reducing the Council's cost base and ensuring compliance with statutory, health and safety, and regulatory requirements. Further mitigating action is therefore underway through the CLM to prioritise and refine the remaining actions identified. This task is of particular importance, as the volume of these issues was placing significant and additional resourcing pressures on the Asset Service. Learning from CLM and regulator visits has therefore allowed the Assets Team, in conjunction with the Council's Health and Safety Team to develop the workforce and other requirements needed to continue to address the issues.

A new Director of Capital Programmes and Assets has been appointed as part of the Senior Leadership reorganisation led by the CEX and will work to address compliance issues in this area. Policy and Resources Committee will receive updates throughout the municipal year.

4. Statutory Safeguarding

The Council has undertaken a review of its Statutory Safeguarding processes and its Local Safeguarding Adults Partnership Board (SAPB). The work has been initiated using independent consultancy support facilitated through the Local Government Association Care and Health Independent Advisor and Department for Health and Social Care. Key stakeholders have been consulted and involved in this process. The Council and LSAPB has received recommendations from Partners in Health and Care, and from the Social Care Institute for Excellence. This has been taken forward in the form of an action plan that will be overseen by the governance in place for Wirral's Care Quality Commission Improvement Plan and the SAPB. This includes reports to Elected Members and the Adult Social Care and Public Health Committee on a regular basis.

There are some immediate steps that Adult Social Care (ASC) have taken separately in relation to findings from a review of the Council's response to the needs of three people who passed away in 2023 and 2024:

- Redesign and implementation of a new single front door for all enquiries with regular monitoring and oversight of cases, decisions, actions and outcomes. There is a performance tracker and reporting mechanism into the CQC Assurance Board.
- Delivered briefings to staff on the learning from rapid reviews that were completed following these deaths in 2024.

- Plan to implement an escalation process from June 2026, which includes a multi-agency panel to hear and support cases of self-neglect and to support practice.
- Review of the effectiveness of the Multi-Agency Safeguarding Hub (MASH). Additional resource has been prioritised, and a plan is in place.
- Safeguarding enquiry training for staff has been commissioned for this year to support improvement in practice and assurance.
- A Safeguarding Multi-Agency Partnership Group is being established to deliver the recommendations from the full thematic Safeguarding Adult Review, which was completed and reported to SAPB in April 2026, in relation to these people.

The LSAPB raised concerns following the presentation of the thematic Safeguarding Adults Review of these three self-neglect cases. The Board concluded that they did not have assurance that operational practices across the multi-agency safeguarding system were robust. Whilst the review was based on 2023/24, there has been significant improvement. However, the above actions and implementation of recommendations from the independent reviews have been and are continuing to be implemented, reviewed, monitored and tested through the Safeguarding Adults Partnership Board. The Chair of Adult Social Care and Public Health Committee is a member of this Board. The Multi-Agency Partnership Group (this Group will have an Independent Chair) is yet to be established but will be aiming to update the Safeguarding Adults Partnership Board on progress against the action plan in the next quarter.

Based on the annual governance review undertaken, the conclusion is that the Council's governance arrangements are overall adequate in delivering against the seven Principles of Good Governance and supporting the delivery of sustainable outcomes. However, there is a need to undertake a substantial amount of work to address the Significant Governance Issues (SGI) identified as part of the 2025/26 review and a comprehensive action plan must be developed and implemented to address these issues. The established action plan will require further development.

CERTIFICATION

To the best of our knowledge, the governance arrangements as outlined in this AGS have been operating adequately during the year with the exception of those areas identified as requiring improvement. We propose over the coming year to take steps to address the above matters to further enhance our governance arrangements. We are satisfied that these steps will address the need for improvements that were identified during the review of effectiveness and will monitor their implementation and operation as part of our annual review.

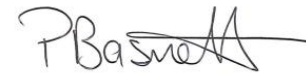
Signed



Matt Bennett, Chief Executive

Date:

Signed



Councillor Paula Basnett, Leader of the Council

Date:

ANNUAL GOVERNANCE STATEMENT 2025/26

Introduction

Local authorities are required by statute to review their governance arrangements at least once per year.

Throughout the last year, Wirral Council has continued with its strategy to improve upon the manner in which it discharges its governance responsibilities.

This statement explains how the Council has complied with its Code of Corporate Governance and continues to build upon the work of previous years, constantly improving, as a Council that is learning, maturing and delivering for its constituents.

Scope of Responsibility

The Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards and that public money is safeguarded, properly accounted for and used economically, efficiently and effectively.

The Council has a best value duty under the Local Government Act 1999 to secure continuous improvement in how its functions are carried out, balancing economy, efficiency and effectiveness.

In meeting these responsibilities (including as accountable body for the Merseyside Pension Fund), the Council must have proper governance arrangements in place, including arrangements to manage risk.

Wirral Council is the administering authority for the Merseyside Pension Fund, which publishes its own annual statement of accounts and a Governance Compliance Statement against sector-specific governance principles.

The Council has approved and adopted a Code of Corporate Governance (most recently updated by Full Council on 17 March 2025). The Code is consistent with the CIPFA/SOLACE Framework for Delivering Good Governance in Local Government (2016). A copy is available on the Council's website: www.wirral.gov.uk.

This statement explains how the Council has complied with the Code and meets Regulation 6(1)(b) of the Accounts and Audit (England & Wales) Regulations 2015, which requires relevant bodies to prepare an Annual Governance Statement.

The Council also fulfils a governance role in relation to the businesses that it wholly or jointly owns:

- Edsential - a Community Interest Company jointly owned by Cheshire West and Chester Council and Wirral Council to provide services to the Education sector. The Council owns 50% of the shares in the company and provides governance oversight via a joint shareholder board with Cheshire West and Chester Council.
- Wirral Growth Company - a limited liability partnership between the Council and Muse Developments Limited. The Council and Muse Developments Limited are equal partners in this venture and are jointly responsible for making all decisions. The partnership was created to promote the economic regeneration of the Borough.
- The Council also owns shares in two other companies both of which are currently dormant (Wirral Growth Company Nominee Ltd and Wirral Holdings Ltd).

What is Corporate Governance?

Corporate Governance generally refers to the processes by which organisations are directed, controlled, led and held to account. The CIPFA / SOLACE Framework for Delivering Good Governance in Local Government noted that governance comprises the arrangements put in place to ensure the intended outcomes for stakeholders are defined and achieved.

The Council's governance framework aims to ensure that in conducting business it:

- Operates in a lawful, open, inclusive and honest manner
- Ensures that public money is safeguarded, properly accounted for and used economically, efficiently and effectively
- Has effective arrangements for the management of risk
- Secures continuous improvements in the manner in which it operates.

The purpose of the Governance Framework

The governance framework sets out the culture, values, systems and processes through which the Council is directed and controlled. It brings together statutory requirements, good practice and management processes.

The framework helps the Council monitor delivery of its strategic objectives and assess whether it is providing appropriate, cost-effective services. Risk management and internal control are a significant part of the Council's corporate governance framework and are designed to manage risk to a reasonable level.

These safeguarding arrangements cannot eliminate all risk of failing to achieve the Council's policies, aims and objectives. They provide reasonable, not absolute, assurance of effectiveness.

Risk management and internal control are ongoing processes to identify and prioritise risks to achieving the Council's policies, aims and strategic objectives, assess likelihood and impact, and manage risks efficiently, effectively and economically.

This statement builds on previous years. Many of the key governance arrangements remain in place and are referenced in earlier statements and the Council's Code of Corporate Governance (available at www.wirral.gov.uk). This statement therefore focuses on key changes and developments in 2025/26 and up to approval of the annual statement of accounts.

Progress in addressing the significant governance issue(s) from last year, and the issues identified through this year's review, are set out in this statement.

OVERVIEW OF GOVERNANCE FRAMEWORK

Council	Committees including Policy & Resources	Audit & Risk Management Committee	Corporate Governance	Risk Management	Internal Audit	External Audit
Approve Constitution. Approve the Council Plan. Approve budget and policy framework. Hold decision making meetings in public.	Part 3B of the Council's Constitution details the Terms of Reference for the Council's: - Policy and Service Committees - Scrutiny (Joint Health) Committee - Statutory, Regulatory and Other Committees. The Terms of Reference for the Policy and Resources Committee includes: - Formulate, co-ordinate and implement corporate policies and strategies and the medium-term financial plan (budget) - Provide a co-ordinating role across all other service committees and retain a 'whole-council' view of performance, budget monitoring and risk management - Undertake responsibility for developing and monitoring the enabling corporate services.	Scrutinise and approve Financial Statements on behalf of the Council. Review Contract & Procurement Procedure Rules. Review and scrutinise governance arrangements, including internal and external audit updates / reports, and the embedding of risk management. Holds meetings in public.	Review performance management and projects against milestones, resource allocation, risks and performance. The Corporate Governance Group has responsibility for overseeing the annual review of the governance framework and the preparation of the annual governance statement. Corporate oversight by Council's additional governance boards; including Investment & Change Board and Health & Safety Board. The Corporate management team including the role of its three statutory officers: the Head of Paid Service (Chief Executive), the Monitoring Officer and the Chief Financial Officer. Operational Performance Group also regularly review and monitor risk, escalating these as and when necessary.	Review risk registers for corporate, operational and project risks. Corporate risks reviewed by the Senior Leadership Team and Audit & Risk Management Committee. Establish a Framework of Risk Management. Assurance on embedding of risk management across the Council.	Set the internal audit strategy to meet the Council's overall strategic direction and provide assurance on risk management, governance and internal control arrangements. Undertake annual programme of internal audits, present progress reports including recommendations for improvement in systems and control.	External Audit review and report on the Council's financial statements and VfM conclusion on the Council's arrangements for securing economy, efficiency and effectiveness in the use of resources.

REVIEW OF EFFECTIVENESS

Wirral Council must review the effectiveness of its governance framework each year, including its system of internal control.

The review of effectiveness is informed by the work of the Chief Officers and senior managers within the Council who have responsibility for the development and maintenance of the governance environment. Their feedback and comments provided in Governance Assurance returns and one-to-one meetings are an essential part of this review. It is also informed by the work of Internal Audit, the Chief Internal Auditor's Annual Report, together with findings and reports issued by the external auditor and other external review agencies and inspectorates.

The results of the 2025/26 review are set out in the table that follows, showing how the Council has complied with the seven principles in the CIPFA/SOLACE Framework.

The Council aims to achieve good standards of governance by adhering to the seven core principles below, which form the basis of the Council's Code of Corporate Governance.



Reproduced from 'Delivering Good Governance in Local Government Framework 2014' published by CIPFA/IFAC

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

How we meet this principle	Where this is demonstrated
• Wirral Council is committed to the highest standards of ethical conduct and integrity in its business activities. The Council's Constitution outlines the governance structure, decision-making processes and operational rules of the Council, ensuring transparency and accountability to local people. The Council periodically reviews the Constitution to ensure that it remains fit for purpose. • The Finance Regulations and Contract Procedure Rules noted in the Council's Constitution provide the framework for managing the Council's financial affairs. All procurement activity must comply with the obligations under the Procurement Act 2023 to maintain the highest standards of integrity and honesty to responsibly make effective decisions regarding the expenditure of public money. • The Members Code of Conduct and Employee Code of Conduct both form part of the Council's Constitution. These Code of Conducts ensure high standards of conduct are promoted and maintained across the authority. The Protocol for Member/ Officer Relations also seeks to reflect the principles underlying the respective Codes of Conduct which apply to Members and Officers. • The Council has an appointed Monitoring Officer in accordance with Section 5 of the Local Government and Housing Act 1989 who is responsible for ensuring that, at all times, the Council acts within its legal powers. The Council's Constitution also has a specific Monitoring Officer Protocol. The Monitoring Officer regularly meets with each of the Head of Paid Service and Chief Finance (S.151) Officer in order to review current and likely future issues with legal, constitutional or ethical implications. • The Chief Executive is the Head of Paid Service. The CEX leads the Council's officers and chairs the Senior Leadership Team. All statutory officers meet regularly with the Senior Leadership Team to ensure compliance with the Council's policies, legal duties and relevant guidance. • The Chief Executive holds frequent meetings with the Section 151 Officer and Monitoring Officer, who have distinct legal roles and statutory responsibilities. Together they review the Council's overall corporate health and effectiveness.	• Council's Constitution - Financial Regulations (Part 4, Section 5) - Contract Procedure Rules (Part 4, Section 6) - Members Code of Conduct (Part 5, Section 1) - Protocol for Member/ Officer Relations (Part 5, Section 3) - Employee Code of Conduct (Part 5, Section 5) - Monitoring Officer Protocol (Part 5, Section 6) - Whistleblowing Policy (Part 5, Section 9) • Conflict of Interest Policy and supporting Procedure • Gifts & Hospitality Policy and supporting Procedure • Counter Fraud and Corruption Strategy and accompanying Anti-Fraud and Corruption Policy • Members' declarations of interest are published on the Council's website

• The Constitution also refers to a number of other policies and procedures that the Council has to ensure ethical practice, and these are reviewed annually. This includes the Whistleblowing Policy and dedicated Whistleblowing Board to consider cases, learning lessons and produce an annual report to A&RMC. • The Council's Conflict of Interest Policy, Gifts & Hospitality Policy and their supporting Procedures outlines the organisations collective and individual responsibility to any potential conflicts of interest or declaration requirements. • The Council's Counter Fraud and Corruption Strategy is reviewed annually and makes preventing fraud everyone's responsibility (Members, managers, and staff). It is supported by the Anti-Fraud and Corruption Policy and related procedures (see Appendix 1 – Corporate Framework to Counter Fraud and Corruption). • The Wirral Council Plan sets out four organisational values: Ambitious, Professional, Resident Focused and Accountable. Values-led leadership is central to delivering the Council's ambitions and underpins the Member Learning and Development Strategy and the People Strategy. The Council Plan also confirms the Council's commitment to equality of opportunity and meeting its legal duties under the Public Sector Equality Duty. This is reflected in the Council's Equality, Diversity and Inclusion (EDI) work (including the current refresh of the EDI Strategy) and in Equality Impact Assessments (EIAs) that help improve services by promoting fairness, access and inclusion. • The Council has a legal obligation under the Health and Safety at Work Act to ensure the health and safety of its employees and others arising from its activities. The Council therefore has a Health and Safety Policy which follows HSE guidance and includes a Statement of Intent. The Council's Strategic Health Safety and Wellbeing Board (HSWB Board) are responsible for overseeing this policy.	(accessible via the details of each individual elected member) and recorded as appropriate within minutes of meetings. • Members Portal and FLO which hold various training videos and useful documents for Members and Officers. • Wirral Have Your Say – Opportunity for residents to share their ideas to influence decisions and see how their views make a difference. • Equality Impact Assessments • Health and Safety Policy* • Health and Safety Library of documents for Employees* <i>*These are internal Council documents</i>
Assessment/ Assurance	
• Good practice suggests that it is appropriate to conduct a thorough review of the Council's Constitution every 3-5 years. Given it had been nearly 5 years since the Council's Constitution, introducing the Committee System came into operation, it was decided that it was timely to conduct a thorough review of the Constitution. An Officer Working Group was therefore established during this municipal year to conduct the review. Proposed revisions to the Constitution that were reviewed and adopted by Council include:	

- 21st May 2025 (refer to Section 3.10) - Council adopted a revised Constitution including revisions to Article 4 – The Full Council, Article 12 – Officers, Statutory and Proper Officer list, Committee terms of reference, Financial Regulations, Officer Employment Procedure Rules, Public Statements and Member/Officer Protocol.
 - 13th October 2025 - Council also adopted revisions to the Constitution in respect of Financial Regulations.
- The Protocol for Members/ Officers was reviewed in May 2025 following recommendations from the Corporate Peer Challenge (CPC).
 - Throughout 2025/26 regular briefings have taken place with Group Leaders, Chairs and Party Spokes ahead of Committees. These have contributed to improved working relationships between officers and members. During the year, a focus has also been on regular budget oversight for Group Leaders and Committee Chairs.
 - There was a significant amount of change to political and managerial leadership in 2025/26. This included an acting Chief Executive, and the subsequent appointment of an interim and then permanent Chief Executive. A new Leader of the Council was also elected in May 2025. Furthermore, there have been wider changes in the political settlement of the organisation. This has included the selection of two new leaders for the Green Group and three Councillors joined together to form a Reform Group. Furthermore, two Labour Councillor became Independents.
 - Accountability for health and safety performance sits with each Director. The Health, Safety and Wellbeing Manager attends DMTs to support Directors and self-assessment of health and safety compliance is completed through a checklist completed by Service Managers. All checklists are reviewed and confirmed by Directors. These are reported to and monitored by the Strategic Health, Safety and Wellbeing Board. Reviewing compliance is a continuous process completed throughout the year. Overall, there has been strong compliance with the GAS Health and Safety Checklist across much of the Council, with further work required to achieve full compliance against some statements.
 - Work progressed over the last 12 months, which included the implementation of the Corporate Landlord Model (CLM), delivery of Estates Transformation and inspection visits by regulators revealed that there were a significant number of issues within the Council's property portfolio. Issues requiring action were recorded and, where appropriate, immediate action was taken. 1,103 actions relating to the physical state of the Council's buildings were identified, with 45% of these addressed, focusing on the most pressing matters. These were reported to Policy and Resources Committee in March 2026. Further work is underway to refine and mitigate issues. In addition, issues of non-compliance tendering activity from the Assets Team linked to the Schools Capital Programme were identified. A new Director of Capital Programmes and Assets has been appointed as part of the Senior Leadership reorganisation led by the CEX to embed new practices and address compliance issues in both of these areas.

- Work has been undertaken in-year to inform the development of a new Equality, Diversity and Inclusion (EDI) Strategy, which will be presented to Policy & Resources Committee for approval in Summer 2026.

Principle B – Ensuring openness and comprehensive stakeholder engagement	
How we meet this principle	Relevant links
• A record of who is responsible for certain types of decisions or decisions relating to specific areas or functions can be found in Part 3, Section B of the Council Constitution - Committee Terms of Reference. Key decisions are made in accordance with the requirements of the various procedure rules set out in Part 4, Section 1 of the Council Constitution – Council Procedure Rules. All decisions of the council will be made in accordance with the following principles: - Proportionality (i.e. the action must be proportionate to the desired outcome) - Due consultation and the consideration of professional advice from officers - Respect for human rights - A presumption in favour of openness - Clarity of aims and desired outcomes - The legal test of reasonableness All decisions are published on the Council’s website to ensure openness. These decisions provide clear reasoning and rationale. • The Forward Plan of Key Decisions is updated and published every month. All reports use a standard committee report template and are drafted, shared and published through the Council’s report management system (mod.gov). Key Decisions are reviewed by the Committee Co-ordination Oversight Group and approved by the Senior Leadership Team (SLT). Committee KPIs are published with the minutes and monitored by the Operational Performance Group (OPG), which reports quarterly to SLT. • All Members offer surgeries for their constituents. All Members are also available by email and mobile telephone details of which are available on the Council website.	• Council’s Constitution - Committee Terms of Reference (Part 3, Section B) - Council Procedure Rules (Part 4, Section 1) • Council Website: - Councillors and Committees - Meetings, minutes and reports - Key Decisions - Delegated Decisions • Forward Plan – Key Decisions • Members’ surgery details are available on the Council’s website (accessible via the Councillor’s webpage). • Consultation Policy • Wirral Have Your Say – Opportunity for residents to share their ideas to influence

• Engagement with residents is crucial to understanding resident needs, expectations and experiences and ensuring their involvement in key decisions about Wirral. The Council therefore has a Consultation Policy to ensure we are listening and learning from our local people. • Residents are also engaged and encouraged to share their views through the Councils <i>Have Your Say</i> portal, as well as through engagement by Community, Voluntary and Faith sector and partners. More information on resident insight and local voice is also available on Wirral's Health and Wellbeing Knowledge Hub. In addition to the Council website, opportunities for engagement are provided through additional platforms such as Zillo (for children and young people), SENDLO (for parent carers of children and young people with SEND) and Family Toolbox (for parents and families). • Wirral View is a platform that provides information and updates on various topics related to Wirral. The platform is managed by the Council and aims to keep the community informed about Council update (these are linked to the Council Plan), as well as local news and initiatives. • The Council works extensively in partnership with other organisations across the Borough to collectively deliver against priorities for its residents, businesses and visitors. This also includes the work of the Health and Wellbeing Board, comprised of partners who work collaboratively to discharge functions pursuant to sections 195 and 196 of the Health and Social Care Act 2012. • The Council is involved in appointing Members to various outside bodies. These outside bodies vary considerably in their status and purpose, with some having a specific Wirral focus and others concerned with Merseyside or Liverpool City Region matters (this includes the role of the Leader of the Council as the Combined Authority representative and Chair of the LCR Health and Inequalities Cabinet Board). The Council meets to discuss appointments and the allocation of members to these outside bodies, ensuring a balanced representation. • Formal meetings of the Council and its Committees are held 'in person' and webcasts can be watched live or at any time on the Council's website. The footage is available to view for up to 2 years after the relevant meeting.	decisions and see how their views make a difference. • Wirral Zillo • SENDLO • Family Toolbox • Wirral Health and Wellbeing Knowledge Hub: - Local Voice - Qualitative Insight Tool • Wirral View • Wirral Health and Wellbeing Board • Appointments to Outside Bodies 2025/26 • Videos of Council Meetings • Local Government Transparency Code 2015 Data
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• Wirral Council complies with the Local Government Transparency Code 2015. Data is themed and published on the Council website.	
Assessment/ Assurance	
• The Council has led a review with partners about future joint priorities and how we can work better together. Based on the review, a new Wirral Strategic Partnership Group was launched in May 2025, bringing key public sector partners together to consider shared priorities and provide strategic oversight of existing thematic partnerships. It aims to develop collective responses to support public service reform and lead creative thinking, innovation and collaboration to improve outcomes. • A separate Elected Member-Partner Conference was held in Summer 2025. This proved to be an effective engagement event that enabled councillors and key public sector partners to learn more about each organisation and agreed some actions for further council-partner collaboration and future events. • The Council has a number of well-established thematic partnership arrangements that support local service improvement and effectiveness. These include: - Multi-agency approaches to tackling domestic abuse and anti-social behaviour: Led by the Council with commitment and buy-in from partners to collaborate on a single joint strategy; maximising best use of resources; less focus on individual services and much more on joint outcomes. - Intelligence-driven: Using residents’ feedback, insight and intelligence to support much more targeted and effective delivery. Analytical development work with key stakeholders has led to Insight Packs providing relevant, up to date insight on which to base policy and decision making. - Early Help and Prevention with families and children: Shifting the focus to tackle underlying causes and determinants; addressing multiple challenges in a co-ordinated single approach. - Tackling inequalities and improving outcomes for individuals, families, and communities as part of addressing Wirral’s wider socio-economic and health inequalities. • Wirral also plays a key role within the Liverpool City Region Combined Authority, working together to drive devolution of powers and resources to have a real impact on the City Region’s communities. Wirral elected members and officers are proactively involved in a wide range of Partnerships and Boards to drive LCR joint priorities such as economic development, education and skills, transport, employment, culture, digital and housing. This supports delivery of the Council Plan priorities as well as achieving our joint LCR ambitions.	

- The Leader of the Council and Director of Adult Social Services have continued to strengthen stakeholder relationships through the LCR Health and Inequalities Cabinet Board. This includes working collaboratively with LCR partners, enhancing LCR/ICB communication and partnership working with NHS Cheshire & Merseyside ICB.
- The Council has made strong progress on its improvement journey following the CQC assessment. Delivery is supported by a clear improvement plan with robust governance. The Council has worked with the LGA Care and Health Advisor, alongside Partners in Care and Health, to improve the carers strategy, direct payments, safeguarding, and capacity to reduce review and assessment timescales (including Deprivation of Liberty Safeguards). Progress has been reported to the Adult Social Care and Public Health Committee, group leaders, and through three returns submitted via the LGA Advisor to DHSC. Throughout our improvement journey the council has been open to working with sector led improvement and has actively engaged with the DHSC, LGA and organisations such as the Social Care Institute of Excellence.
- The Wirral health and care system has faced growing complexity and neglect, with self-neglect cases rising from 32 in 2023/24, to 81 in 24/25, and 103 in 25/26. Safeguarding Adult Reviews (SARs) are carried out by independent professionals after deaths involving people known to services and discussed at the Local Safeguarding Adults Partnership Board. Current legislation like the Care Act 2014 and Mental Capacity Act 2005 limits intervention when individuals have capacity but make unwise choices. Many affected have multiple disadvantages or unregulated lifestyles, including homelessness risk, addiction, or refusal of medical advice. Recommendations are addressed by a multi-agency team for policy review and improvement. Notwithstanding urgent action where needed, due to increasing cases, a wider system review is considering regular multi-agency panels to support and act on complex cases. The council is developing new proposals. These proposals will seek to provide early intervention and prevention as a multi-partner offer. The Multi-Agency Partnership Group (this Group will have an Independent Chair) is yet to be established but will be aiming to update the Local Safeguarding Adults Partnership Board on progress against actions taken in the next quarter.
- The Director of Adult Social Services made progress this year leading on and working with the directorate and key stakeholders to:
 - Lead the NHS Trust Review, which resulted in the Acute and Community Trusts coming together under a single leadership and moving further towards becoming a single organisation.
 - Development of a Wirral Provider Alliance (NHS Provider, VCFSE and LA collaborative)
 - Closer working with NHS C&M ICB resulting in a significant improvement and a resetting of the relationship focused on working to national guidance on continuing health care and Mental Health Act s117.
 - Develop a new vision and operating model that recognises the important shift needed to strengthen prevention.
 - Improving the core functions of the service and its statutory duty in line with CQC 'Good' benchmarked comparisons.
 - Embarked upon a significant modernisation and transformation review of day services.

- Develop a nationally recognised Public Health Annual Report focusing on recovery from drugs, alcohol and addiction, building on the commissioning and additional funding from 2024/25.
- The We Are Wirral Children's Services campaign has been embedded, creating multiple, regular opportunities for engagement with children, young people, parents, and carers. The Youth Voice, SEND Youth Voice and Youth Parliament forums have been delivered, influencing service delivery. Most notably is the establishment of a SEND Youth Forum being established as a direct result of the Youth Parliament debate. The Youth Justice Cohort have produced a series of short films, 'Sliding Doors', to capture and share their lived experience. These short films were screened to a variety of audiences, including peers, Elected Members, partners and senior officers. Through the Families First for Children Pathfinder, we have established Family Forums and co-produced parent-friendly literature on child protection processes. Strategic documents are produced for children and young people.
- The Council have conducted several consultations with citizens, service users and stakeholders in 2025/26. Of specific interest, the Wirral Conversation was launched on 18th March 2026 as means to engage Wirral residents in discussions about the Council's financial constraints and what should be our service priorities for the future. The approach involved Chief Officers and Elected Members meeting members of the public in local, community settings to have informal conversations around a series of five core questions. The intention is that feedback from these conversations will be used to inform the new Corporate Plan and the Council's emerging target operating model.

Principle C - Defining outcomes in terms of sustainable economic, social and environmental benefit	
How we meet this principle	Relevant links
• Wirral Working Together: A Council Plan for 2023 to 2027, is the council's key plan, and it sets out the main priorities for the Council between 2023 to 2027. The Council Plan vision is 'Working together to promote fairness and opportunity for people and communities'. The Council Plan also contains six themes. These are: 1. Working together to create a more efficient, effective and accessible council. 2. Early help for children and families 3. Promoting independence and healthier lives 4. People focused regeneration 5. Protect our environment	• Wirral Working Together: A Council Plan for 2023 to 2027 • Wirral Health and Wellbeing Strategy 2022-2027 • Wirral Health and Wellbeing Board • Liverpool City Region Combined Authority Website

6. Safe, resilient and engaged communities The Council Plan is regularly monitored by Policy and Service Committees and is underpinned by clearly defined Strategies; Policy Committee Work Programmes; Directorate Business Plans right through to individual staff appraisals and ‘check-ins’ to ensure that everyone clearly knows their role in helping to deliver the plan. The Council’s Operational Performance Group (OPG) assists with providing the framework to measure and monitor achievement of planned outcomes. • The Medium-Term Financial Strategy (MTFS) sets out how the Council allocates resources to deliver its priorities. It includes the Medium-Term Financial Plan (MTP) for 2026/27 to 2028/29, which brings together the factors shaping the Council’s financial position and long-term sustainability. The MTFS ensures services continue to meet local needs and provide value for money, guided by the Council Plan, which helps balance policy ambitions with financial constraints, while delivering best value for Council Taxpayers. • The Council publishes timely information on the Council’s vision, strategy, plans, finances, and performance on its website. • The Wirral Health and Wellbeing Strategy 2022-2027 aims to improve health outcomes and reduce health inequalities across the Wirral community through collaborative efforts and targeted initiatives. The Strategy supports the Health and Wellbeing Board to fulfil its statutory duties and enable it to hold the wider system to account to maximise health outcomes for local people. • The Council is part of the wider Liverpool City Region (LCR) and its Combined Authority. The Council plays an important role, along with the other five LCR authorities, to implement and input into the City Region’s Devolution Agreement with the Government and the wider work of the Liverpool City Region Metro Mayor.	• Local Outcomes Framework: Priority outcomes and metrics LG Inform
Assessment/ Assurance	
• A review of Council Plan delivery was reported to committees early in the 2025/26 financial year. Work to refresh the Council Plan was progressed with the new Council Leadership in summer 2025 but finalisation and approval of the refreshed Council Plan document was paused Autumn 2025 to focus management and leadership capacity on the Council’s adverse in-year budget position and forecast gap in 2026/27. The pause has also allowed time to review the outcome of the government’s 3-year funding settlement in order to ensure that the	

new Council Plan can be aligned to and reflect the Council's financial realities and challenges. In light of the funding settlement, a refreshed Council Plan will be led by the new Interim Director of Transformation (appointed in January 2026) and brought forward for finalisation and approval by Full Council in Summer 2026.

- The refreshed Council Plan will be underpinned by a robust outcomes framework based on the Government's new Local Outcomes Framework (LOF) – a new approach to outcome-based accountability for councils in England designed to empower councils as place leaders. The LOF sets 16 outcomes that Government expects to work with local authorities on to deliver key national priorities for local people and communities. These will be underpinned by outcome metrics drawing from existing data sources to show how progress will be measured.
- Numerous workshops have been held with Elected Members and stakeholders on Health and Wellbeing to help identify the priorities within the Joint Strategic Needs Assessment. Members have also been reengaged in the LCR Dementia Alliance to reset and develop joint ambitions to make Wirral Dementia Friendly. There is also a growing emphasis on early intervention and prevention through analysing the data to predict what work we need to undertake to mitigate and ensure sustainable use of resources e.g. Active Ageing.
- A mix of channels are available for customers to contact the Council. Although the Council promotes a digital first approach, customers can also access the Council over the phone or arrange face to face/ video link appointments at a number of Council sites. Utilising this mixed channel approach ensures the Council offers the right form of contact of contact for our residents, no matter what their level of digital literacy is. In 2025/26, the Council's corporate contact centre took 136,658 calls and the average waiting time for that 12-month period was just 53 seconds. In addition, 2480 face to face and 334 video link appointments were made and on average the Council website facilitates approximately 14,000 digital transactions per month.
- Work is currently underway to further modernise our customer offer. The introduction of AI support on the Council's website alongside an enhanced digital contact centre will mean no matter which channel our residents choose to contact us on, their experience will be quicker, easier and more effective than ever.
- Work is underway to develop and agree a borough wide approach to Community Hubs that will strengthen the resource and capacity that exists in the community for the benefit of residents. A final report and approach will be presented to Policy & Resources Committee for approval in late 2026.

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

How we meet this principle	Relevant links
• The Council Plan is currently being revised, and a refreshed Plan will be submitted to Council in Summer 2026. A Target Operating Model will accompany the Plan. • The Council's Medium-Term Financial Strategy, Revenue Budget and Capital Programme set out how the Council allocates resources to priorities. - The Medium-Term Financial Strategy (MTFS), which incorporates the Medium-Term Financial Plan (MTFP) covering the period from 2026/27 to 2028/29 outlines how the Council allocates resources to its priorities. The MTFS consolidates factors affecting the Council's financial position and sustainability, ensuring that services meet local needs while delivering good value for money. The strategic context for the Medium-Term Financial Strategy is set out within the Council Plan, which enables decisions to be made that balance the resource implications of the council's policies against financial constraints, while delivering best value for Council Taxpayers. The Medium-Term Financial Plan is annually approved by Full Council in March. - The Council's Capital Programme is a key initiative aimed at transforming the borough's operations and infrastructure. The 2026-33 Capital Programme includes a mix of schemes originally approved for the 2025-32 Programme, updated through the Capital Monitoring reports in 2025-26 and new bids. The Capital Programme accompanies the Capital Financing Strategy 2026/27. The Capital Strategy is a critical document that outlines the Council's approach to capital expenditure and investment decisions. It fulfils the Council's legal obligation under the Local Government Act 2003 and responds to CIPFA's 2021 Prudential Code which requires the production of an annual Capital Strategy. It also aligns to the delivery of the Council Plan themes and is regularly reviewed and monitored through Policy and Resources Committee. - Quarterly revenue budget monitoring reports are considered at Policy and Resources Committee. The Council also monitors progress through Policy and Service Committees, Budget Oversight Panels, and the Finance Working Group. Regular reporting ensures that revenue plans remain on track and adjustments are made in response to changing financial conditions. Revenue budget monitoring also integrates with the Capital Programme and Treasury Strategy, ensuring a holistic approach to financial management.	• Medium-Term Financial Strategy, 2026/27 to 2028/29 • Capital Programme, 2026 - 2033 • Capital Financing Strategy, 2026 - 2027 • 2025/26 Revenue Budget Monitoring for Q3 • Treasury Management Strategy 2025/26 • Performance Management Framework • Departmental Management Team (DMT) Insight App • Social Value Portal Information • Council Constitution - Contract Procedure Rules (Part 4, Section 6)

- The Council has robust arrangements in place to ensure the Public Health Grant is used to support the achievement of intended public health outcomes and statutory responsibilities. Public Health priorities and interventions are informed by the Joint Strategic Needs Assessment (JSNA), wider population health intelligence, needs assessments, and engagement with partners and communities. Medium and short-term planning arrangements support the alignment of Public Health Grant funding to agreed objectives, supporting the effective use of the funding and improved outcomes for residents. Established commissioning and contract management processes are in place to oversee delivery, monitor performance, ensure value for money and promote social value. Regular financial and performance monitoring arrangements enable progress against objectives to be reviewed, risks to be identified and mitigated, and opportunities for continuous improvement to be identified.
- Public health expertise and intelligence contribute to the development of wider Council and partnership priorities, supporting evidence-based decision making and prevention-focussed approaches across a number of service areas, contributing to strategies and policies aimed at improving outcomes and reducing health inequalities for residents. Wirral's Health and Wellbeing Strategy 2022-2027 provides a strategic framework for identifying and prioritising interventions across the Council and partnership arrangements, supported by evidence from the JSNA and wider population health intelligence. Most recently, in late 2025, the Council established a dedicated Public Health portfolio related to prevention and demand management within Adult Social Care, focused on evidence-led early intervention and approaches intended to improve population health outcomes, and reduce longer-term demand pressures on services.
- The Council also has an approved Performance Management Framework to ensure effective monitoring and reporting of the Council Plan, focusing on measurable outcomes and accountability. The framework follows a Plan-Do-Review- Revise cycle, promoting a culture of ongoing assessment and enhancement of services.
- There is additional service level performance reporting to Committees to enable them to undertake their overview and scrutiny of service performance with quarterly reporting for Children's and Adults Committees and more ad hoc arrangement for other Committees as required.

• The Departmental Management Team (DMT) Insight App was developed to provide assurance that operational performance in all key areas of the council was being delivered and monitored. The development of the App was supported by an Organisational Performance Group (OPG) who meet bi-monthly with a remit to review 'business as usual' key performance indicators. The group reports on a monthly basis to SLT and complements the work of the Corporate Governance Group (CGG) and the Corporate Change Portfolio Board (CCPB), which is the gateway for strategic change. • The Council is committed to adhering to the Public Services (Social Value) Act 2012, which requires consideration of social implications in service delivery. The Council will therefore embed its new Social Value Policy within all commissioning arrangements and utilises a Social Value Portal to measure and manage the contribution from suppliers to society in pounds and pence.	
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Assessment/ Assurance

- As part of the 2025/26 budget process, a task and finish exercise was undertaken with the Council's political group leaders. The aim of this was to review Directorate budgets using benchmarking to identify where Wirral is an outlier in relation to service spend and costs to develop a package of efficiencies to support the 2026/27 budget and MTFP. The exercise also led to the identification of a series of cross-cutting transformation themes to be scoped and developed as a series of business change programmes to deliver business efficiencies. The themes are: Customer Journey, Corporate Property, Digital, Housing, Transport, SEND and Strategic Commissioning.
- In June 2025 a refreshed Change Portfolio was approved by Policy & Resources (P&R) Committee. This was designed around the aforementioned organisation-wide transformation programmes that support and align with change activity delivered within Directorates.
- A new interim Director of Transformation was appointed in January 2026, and work is underway further review the Council's Change Programme and refresh the Council Plan and operating model by Summer 2026. This is in response to recommendations within the LGA Corporate Peer Challenge re-visit in October 2025 and the Grant Thornton Annual Audit Report in February 2026, with regards to accelerating transformational activity and revising strategic priorities in line with the serious financial challenges that the Council faces. Following this, regular reporting will be taken through Committees to monitor Council Plan progress.
- The CEX created a new role in the Council: Director of Capital Programmes and Assets. The role will be responsible for leading the council's capital investment programme and asset portfolio, with a focus on delivering high-quality capital projects, optimising Council assets, and ensuring investment decisions are aligned to corporate priorities, value for money and long-term sustainability. The role will also manage

the Council joint venture model with Wirral Growth Company including the contractual clauses on development, the division of benefits, and the timelines associated with this agreement versus ambitions.

- Following the appointment of a new Director of Public Health in 2023, a full review of all of the public health commissioned services was undertaken throughout 2024. This review provided assurance around the public health commissioned contracts, highlighting positive practice in a number of areas, including the use of evidence-based planning and evaluation. Opportunities for improvements to further strengthen monitoring arrangements and oversight of internal Grant spend were identified, resulting in the development of MOU's during 2025/26 to support internal performance management and assurance, further strengthening governance and supporting continuous improvement. Internal assurance measures are supplemented by external oversight and assurance arrangements overseen by the Department for Health and Social Care (DHSC), including an annual assurance process undertaken by the Office for Health Improvement and Disparities (OHID). Wirral received positive feedback from OHID during the last two assurance processes and are preparing for enhanced scrutiny from the LGA through the new assurance processes being developed alongside OHID for introduction from 2026.
- The Department for Adult Care and Health have taken a proactive approach to actioning the CQC Improvement Plan and the Council is now in a much stronger position working openly with the LGA Advisor to the Department Health and Social Care. A golden thread has been development to ensure good governance and tasking of key areas for improvement.
- The Local Area SEND Partnership Board continues to meet monthly and have oversight of improvement and the Priority Action Plan. This has led to successful delivery of 6-monthly Stocktake Visits with Department for Education and NHS England. A Continuous Improvement plan is in place and overseen through the Children's Services Assurance Board which is well-embedded. The LGA were invited to a follow up presentation following the Peer Review in 2024, which evidenced improvements had embedded. A Social Care Adviser from DfE has been appointed and led a diagnostic review of Care Leaver Services. An independent consultant has worked across children's social care for 18-month, revising and embedding a new quality assurance framework and Children's Plan. A further LGA Peer Review on Help and Protection is scheduled for June 2026.

Principle E - Developing the entity's capacity, including the capability of its leadership and the individuals within it

How we meet this principle	Relevant links
• All newly Elected Members and employees are required to undertake an induction to familiarise them with the protocols, procedures, values and aims of the Council to enable them to carry out their duties effectively. The Member Learning & Development programme contains a number of open and mandatory training sessions for Elected Members. • All staff have annual performance conversations with their managers. All staff also have both Council wide and service specific essential learning. This training is available on the Flo training home page and has a specific completion date. Many also have a one-to-three-year refresher dates to ensure staff are up-to-date and reminded of relevant training in a timely manner. • Flo training also has a dedicated Leadership and Management section, with opportunities for staff to increase their capabilities and participate in the Aspiring Leaders Programme and Leadership Development Programme, which provides an opportunity for staff to receive an Institute of Learning and Management (ILM) accreditation qualification. • Annual Leadership Conferences and Staff Roadshows are held and led by the Chief Executive and members of the Senior Leadership Team (SLT). Monthly Manager Network meetings are also held to ensure staff are kept well informed. • The Council's People Strategy focuses on building the organisations culture, skills and capabilities. It is aligned to the Council's Plan and the four organisational values: Ambitious, Professional, Resident Focused and Accountable. • The Council has a Leadership Behaviour Framework. The framework describes what great leadership looks like at Wirral and how the Council's leaders make a difference. • The Council provides training for report authors and ensures relevant Officers are assisted through the Council's governance and report writing processes. All reports are required to be uploaded to mod.gov	• Induction Guide for Newly Elected Members • Learning and Development Policy* • Flo Training • People Strategy* • Report Authors Training* • Leadership Behaviour Framework* <i>*These are internal Council documents</i> Constitution: • Overview and Scheme of Delegation (Part 3, Section C) • Members Code of Conduct (Part 5, Section 1) • Protocol for Member/ Officer Relations (Part 5, Section 3) • Employee Code of Conduct (Part 5, Section 5) • Monitoring Officer Protocol (Part 5, Section 6)

and are circulated for feedback by colleagues in Legal, Finance and Internal Audit. Key Decisions are also considered by the Committee Co-ordination Oversight Group and Senior Leadership Team. • The Members Code of Conduct and Employee Code of Conduct both form part of the Council's Constitution. • The Chief Executive is the Head of Paid Service. The CEX leads the Council's officers and chairs the Senior Leadership Team. The Council has an appointed Monitoring Officer in accordance with Section 5 of the Local Government and Housing Act 1989 who is responsible for ensuring that, at all times, the Council acts within its legal powers. The Council's Constitution also has a specific Monitoring Officer Protocol and these roles are compliant with the CIPFA Financial Management Code.	
Assessment/ Assurance	
• The Department for Adult Care and Health undertook a LGA Peer Review of its strategic commissioning function and is now better placed to understand need requirements moving forward. An interim Assistant Director for operations was brought in to review how the department functions. This has given more clarity towards informing a future restructure that will support the Director to have the right structure, roles and functions to resource delivery of our modernisation and improvement journey. • An annual report on the progress of Members' Learning and Development is presented to Members Support Steering Group (last reported in June 2025). Member training and development during 2025/26 has included: - Chairs training delivered by the LGA - Media training for the Leader, Deputy Leader and Policy Committee Chairs - Offer of Leader LGA mentoring - Scrutiny training - 'Prevent' training - Policy Committee and Committee specific training - Induction sessions and appraisals for members of the Local Area SEND Partnership Board (Children's) - Corporate Parenting training - Planning training - Licensing training - Audit and Risk Management training	

- A Members Safety Guide was produced and signed off by the Member Support Steering Group in November 2024 and was refreshed in November 2025. This was in light of some local disruption during Committee meetings, alongside national incidents and in response to Governments introduction of the 'Defending Democracy Policing Protocol'. The Council also has a Member Health and Wellbeing Protocol which is overseen by the Member Support Steering Group.
- The Council's Employee Assistance Programme (EAP), provided by Health Assured, offers confidential, impartial support for a wide range of personal and work-related issues. The service is available to all employees 24 hours a day, 365 days a year. Employees can access up to six counselling sessions per issue, per year, delivered via telephone, online, or face-to-face. In the last year, 714 calls were received, which resulted in 349 counselling sessions to support staff. This resulted in an improvement of 68.9% anxiety scores following structured therapy, with employees reporting severe symptoms at the start and reducing to mild symptoms at the end of therapy and an improvement of 64.6% improvement in depression scores with employees reporting moderate symptoms and feelings at the start of therapy reducing to mild at the end of therapy.
- During 2025/26 the Council had 229 employees who were enrolled on an apprenticeship, 43 employees completed their apprenticeship training during this period. These colleagues were doing a variety of 41 different apprenticeships from Level 2 to Level 7. These include:
 - Team Leader L3 (ILM) – 14 employees
 - Operations Manager L5 (ILM) – 25 employees
 - Senior Leader L7 (ILM) – 27 employees
 The DWP and Skills England are defunding 16 apprenticeships from September 2026. This includes Coaching L5, Operations Manager L5 and Team Leader L3. The Council is currently working with providers to have the last cohorts in these 3 apprenticeships.
- During 2025, the Council launched its in-house Aspiring Leaders programme. The programme runs for 9 months and is for staff who aren't yet managers but are showing leadership potential. The programme enables staff to explore topics like Authentic Leadership, Conflict Management, Value for Money, and Navigating the Political Environment. As part of the programme staff work on a live organisational challenge and present their findings to SLT.
- Annual Performance Conversations are held between staff and their managers. In 2025 the completion rate was 80.4%, an increase of 9% on 2024.
- The Council regularly holds Manager Micro sessions to provide and promote peer support amongst Managers and dedicated Manager Masterclasses to share learning across the organisation.

- A reorganisation of the Senior Leadership Team is currently underway, led by the CEX to repurpose the Council's Directorate structure. This seeks to create focused capacity and a more clearly defined operational structure around people, place and corporate.

Principle F - Managing risks and performance through robust internal control and strong public financial management	
How we meet this principle	Relevant links
• The Risk Management Framework and Policy Statement was approved by the Strategic Leadership Team (SLT) and considered by the Audit and Risk Management Committee (A&RMC), on behalf of the Council in March 2024. The Framework sets out the key roles, responsibilities and expectations and is reviewed every 2 years (it is therefore currently under review and will be presented to Policy and Resources Committee in May 2026). • The Council's A&RMC meets regularly to provide independent oversight of Wirral Council's governance, financial reporting, and risk management, ensuring accountability and effective control. The Committee is a key component of Wirral Council's corporate governance framework, tasked with providing independent assurance on the adequacy of the council's risk management framework and control environment. It considers both financial and non-financial performance to assess exposure to risk and potential weaknesses in governance. The committee oversees internal and external audits, monitors the financial reporting process, and ensures that effective assurance arrangements are in place. The Committee also champions anti-fraud and anti-corruption measures throughout the Council. • The Council's Policy and Services Committees may scrutinise, and review decisions made or actions taken by the Authority in so far as they have a direct impact on the role or functions of the Committee and that Committee can make recommendations to any other the relevant Committee on policies, budget and service delivery. Overview and scrutiny of the Council is an important part of the Committee's remit as part of a 'doing and reviewing' approach. The Policy and Services Committees are also responsible for the overview and scrutiny of external organisations.	• Risk Management Framework and Policy Statement • Counter Fraud and Corruption Strategy • Council Plan Performance Management Framework • Capital Financing Strategy 2026/27 • Treasury Management Strategy 2026/27 • Information Governance Policy

- The Council has a dedicated Corporate Fraud Team within Internal Audit who assist the corporate framework to help counter fraudulent activity and support the effective delivery of the Counter Fraud and Corruption Strategy.
- The Council's Corporate Risk Register is reviewed on a quarterly basis by SLT. This is underpinned by Directorate Risk Registers which are reviewed on an annual basis by the respective Policy and Service Committee. Risk Registers are also developed for specific Teams, Programmes and Projects to ensure risks at these levels are also captured and monitored by the appropriate Manager/ Lead Officer.
- The Council's Operational Performance Group (OPG), Corporate Governance Group (CGG) and Corporate Change Portfolio Board also regularly review and monitor risk, escalating these as and when necessary.
- The Council's has a dedicated Data Protection Officer and Senior Information Risk Owner. These are supported by the Corporate Governance Group who are responsible for ensuring arrangements are in place for the oversight of Information Governance within the Council and the Information Governance Board who monitor and promote Information Governance ensuring that effective information governance/ risk management and IT governance arrangements are in place. This oversight enables continued compliance with The Data Protection Act 2018, The Freedom of Information Act 2000 and Environmental Information Regulations 2004.
- To help protect the Council from cyber security threats, Wirral Council has a dedicated Cyber Security team within Digital, Data and Technology (DDaT) that works to keep our systems safe. The team operates in alignment with National Cyber Security Centre (NCSC) guidance and regularly collaborate with other local authorities through dedicated cyber security groups and the Northwest Warning, Advice and Reporting Point (NW WARP). Wirral Council is actively working towards Cyber Essentials Plus accreditation, which is a government-backed standard that shows we have strong protections in place.
- Performance and progress against the Council Plan is evaluated regularly using a Performance Management Framework. The framework specifies the approach to systematically reviewing and reporting on performance across the Council.

- The Finance Regulations and Contract Procedure Rules noted in the Council's Constitution provide the framework for managing the Council's financial affairs. They apply to every Member and Officer. All procurement activity must comply with the obligations under the Procurement Act 2023 to maintain the highest standards of integrity and honesty to responsibly make effective decisions regarding the expenditure of public money.
- The Council's Medium-Term Financial Plan, Revenue Budget and Capital Programme set out how the Council allocates resources to organisational priorities. These are approved by Full Council each year and are reviewed/ monitored on a quarterly basis by Policy and Resources Committee.
- The Capital Financing Strategy 2026/27 is a critical document that outlines the Council's approach to capital expenditure and investment decisions. It was approved by Policy & Resources (P&R) Committee and delivery is monitored by the Corporate Change Portfolio Board (CCPB) and the underpinning Change Advisory Board (CAB), who provide regularly capital reporting and recommendations to P&R committee for eventual consideration and formal approval by Full Council.
- The Treasury Management Strategy for 2026/2027 includes the Treasury Management Policy Statement and Prudential Indicators. The strategy outlines the process for managing the Council's cash flows, borrowing, and investments, and the associated risks. It emphasizes the importance of security and liquidity in investments and the need for effective identification, monitoring, and control of financial risks. The strategy also includes capabilities to reschedule debt and manage interest rate impacts on finances.
- The Regeneration Portfolio Board was reinstated to provide oversight of all regeneration Programmes that fall within scope of the Regeneration & Place Directorate. The Regeneration Portfolio Board reports risks and escalations to the Regeneration Oversight Group, chaired by the Chief Executive, and provides regular reporting to SLT and Economy, Regeneration and Housing Committee via the Regeneration Programme Management Office (PMO).
- The Asset Strategy 2025-2030, that was approved by Committee on 19 March 2025, ensures that capital assets continue to be of long-term use. As part of the Asset Strategy the Council has also instigated the work needed to deliver the Corporate Landlord Model (CLM).

Assessment/ Assurance

- The 2024/25 financial year closed with an £18.6m overspend, funded via the utilisation of Exceptional Financial Support (EFS) in the form of a capitalisation directive. The Council's outturn position for 2025/26 (pre-audit) demonstrates net directorate overspend of £8.5m, driven primarily by sustained pressures in Adult's Social Care. This adverse position can be managed through corporate mitigations inclusive of the application of contingency budget and delaying some of the planned transfer to General Fund Balances, meaning that EFS is not required for 2025/26. The outturn position illustrated a £2m improvement from the forecast recorded at Quarter 3. The Director of Finance has submitted an application for £6m of further Exceptional Financial Support (EFS) to facilitate budget balance in 2026/27, which has been agreed in principle.
- Bi-monthly Directorate Budget Challenge Sessions have taken place chaired by the Director of Finance. These sessions required each Directorate to demonstrate progress against savings plans, present updated financial forecasts, and detail mitigations for emerging overspends or under-delivery, providing a structured and disciplined framework for financial grip, challenge and accountability.
- The comprehensive Budget Recovery Action Plan agreed by Council in March 2025, was actioned throughout 2025/26 and established new/ improved guiding principles for financial planning. This included forming cross-party Budget Oversight Panels and a Budget Task & Finish Group, as well as utilising the Finance Working Group to rigorously review all spending.
- The Council commissioned CIPFA to undertake a rapid review of the 2024/25 and 2025/26 budget positions, as well as deep-dive work in Adult Social Care. The '2024/25 and 2025/26 Budget Assurance Review' report was published in January 2025, providing independent assurance on the deliverability of savings, identifying where confidence levels were lower, and recommending targeted operational and strategic improvements.
- It was announced in June 2025 that the statutory override that separated Dedicated Schools Grant (DSG) deficits from the authority's wider finances was extended further to March 2028. The recent government announcement of a High Needs Stability Grant, due to be paid in Autumn 2026 and equivalent to 90% of an authority's DSG deficit as at the end of 2025/26, will help to reduce the Council's level of external borrowing, although the DSG reserve will remain in deficit.
- The CIPFA Financial Management Code (FM Code) was published in 2019 to set out guidance, standards and principles for good and sustainable financial management in local authorities. The Code supports councils in evidencing their arrangements for financial sustainability through a structured self-assessment framework. A full self-assessment demonstrating compliance with the Code was reported to the Audit and Risk Management Committee (ARMC) in July 2024. An updated assessment of compliance with the Financial Management Code was reviewed by ARMC in September 2025 alongside the unaudited Statement of Accounts for 2024/25.

- Organisational Performance Group (OPG) conducted a deep-dive report on Subject Access Requests in July 2025. A follow-up was requested in January 2026 and a successful business case for a Graduate to join the Information Governance Team was approved in April 2026. This new role will focus on all aspects of Information Governance over the next 2 years but specifically provides the capacity to conduct tasks relating to review and updating Information Governance policies. The Information Governance Team were also signed off from review meetings with the regulator the Information Commissioner's Office due to increased performance in relation to statutory information requests under Data Protection, Freedom of Information and Environmental Information Regulations.
- The Council continued to drive improvement in its procurement arrangements during 2024/25:
 - Revised Contract Procedure Rules (CPRs) were in place to align with the requirements of the Procurement Act 2023.
 - The Grant Thornton report identified weaknesses in regeneration programme management, as well as procurement and contract management practices. In response to this, the Council will review contract management approaches and support mechanisms during 2026/27.
 - Reporting to Audit & Risk Management Committee on the number and value of waivers (where normal procurement practices did not, or could not apply), which supports transparency in procurement.
 - Work continues to improve compliance issues, such as continuing to enforce the 'No PO, No Pay' policy, and deliver efficiencies from procurement activities. This is routinely monitored by Organisational Performance Group (OPG), reporting exceptions to Senior Leadership Team (SLT).
 - A draft new Social Value Policy has been developed and is currently going through sign-off processes, with a view to being finalised in Summer 2026.
- A new Head of Risk and Compliance, including responsibility for Internal Audit was appointed by the Council in September 2025 and delivers regular update reports to the CEX, SLT and Audit & Risk Management Committee (A&RMC), providing an evidence-based assessment on all aspects of governance, risk management and internal control.
- An audit of risk management arrangements took place during 2025/26 by Cheshire East Council and the 10 recommendations proposed were reported to A&RMC in March 2026. An additional internal review of risk management was completed in Q3 2025/2026 with the details and proposed actions approved by SLT in January 2026. The team are currently implementing the 61 actions identified as part of this internal review with a programme of action over the next 18 months.
- Self-assessments are underway by Internal Audit to develop an action plan and determine compliance against the principles contained in the Code of Practice on Managing the Risk of Fraud and Corruption, published by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Fighting Fraud and Corruption Locally (FFCL) checklist, produced by Local Government partners.

- There has been a comprehensive programme of audit reviews providing assurance over internal control and governance arrangements across Council activities during 2025/26. Areas identified as major risk in year have included: Schedules of Rates, Contracts Compliance, SEND and Council Tax.
- A Focused Visit from Ofsted in January 2026 for the Integrated Front Door produced positive feedback on the strength of the partnership approach to protecting children from harm. The Youth Justice Service was judged Good by HMIP, with robust arrangements for managing risk.
- A Governance Assurance Framework is currently being drafted as part of the response to meet the Code of Practice for the Governance of Internal Audit in UK Local Government. This will be presented for approval in the next municipal year. The new Head of Risk and Compliance is also currently working on improving internal audit arrangements. This includes reviewing how we can conform to the Global Internal Audit Standards in the UK public sector.

Principle G - Implementing good practices in transparency, reporting and audit to deliver effective accountability	
How we meet this principle	Relevant links
• The Council's Constitution outlines governance roles and responsibilities, ensuring that there is accountability for decision-making and actions taken are clear. It also sets out how the Council operates and the process for budget-setting, as well as policy and decision making. • Council meetings and associated papers are open to the public (except where items are exempt under relevant Access to Information legislation), and forthcoming key decisions are published on the Council's website. All decisions taken by Elected Members and decisions at an Officer level are taken in accordance with the Scheme of Delegation set out in the Constitution in line with relevant statutory requirements.	Constitution: • Articles of the Constitution (Part 2) • Overview and Scheme of Delegation to Officers (Part 3, C) • Statutory and Proper Officer List (Part 3, C, a) • Reconsideration and Scrutiny Procedure Rules (Part 4, Section 4)

• In accordance with the Chartered Institute of Public Finance and Accountancy’s Statement on the Role of the Chief Financial Officer in Local Government (2016), our Section 151 Officer is professionally qualified as an accountant and a suitably experienced senior officer who reports directly to the Chief Executive. • In accordance with the Code of Practice on Internal Audit Governance and Chartered Institute of Public Finance and Accountancy Statement on the Role of the Head of Internal Audit (2019), the Chief Internal Auditor is a professionally qualified and suitably experienced senior officer who leads the Council’s Internal Audit service and regular engagement with the Senior Leadership Team (SLT). • The Audit and Risk Management Committee is a key component of Wirral Council’s corporate governance. It provides an independent and high-level focus on the audit, assurance and reporting arrangements that underpin good governance and financial standards. It oversees internal audit and external audit, helping to ensure efficient and effective assurance arrangements are in place. The Committee also considers annually the Internal Audit Charter, Strategy, Plan of work and performance and that those arrangements are compliant with all applicable statutes and regulations, including the Public Sector Internal Audit Standards and Local Government Application Note, as well as consideration of any reports of external audit and other inspection agencies. • Under new arrangements as part of the Local Audit and Accountability Act 2014, the Council opted for its external auditors to be appointed by the Public Sector Audit Appointments Limited (PSAA), an independent company established by the LGA for this purpose. • After the end of each financial year (March 31), the council is required to produce an annual statement of accounts. This sets out the financial position of the authority for that period. The accounts are prepared in accordance with all relevant prescribed guidance, codes of practice and reporting standards. The annual publication and independent external audit of council finances is an important part of demonstrating how we use public money. The council’s external auditors (Grant Thornton UK LLP) report their findings to the Audit and Risk Management Committee (A&RMC), which is responsible for approving the final audited accounts. These are then published to the public on the Council’s website and include the audit opinion.	• Financial Regulations (Part 4, Section 5) • Contract Procedure Rules (Part 4, Section 6) • How the Council makes decisions • Key Decisions • Delegated Decisions • Officer Decisions • Audit and Risk Management Committee • Internal Audit Plan 2025 - 26 • Annual Accounts • Data Protection Policy • Principal Privacy Notice
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• The Council’s Data Protection Policy sets out the Council’s policy regarding Data Protection; it is based on the new 2018 Data Protection Act, (The Act) and The General Data Protection Regulation (GDPR) (EU) 2016/679. This policy will be reviewed and revised as the Council develops policies under Information Management legislation such as Freedom of Information Act and Human Rights Act 1998, which both enhance the protection and the individual rights given under the Data Protection legislation. The Council is also committed to protecting user privacy when they use council services. This is outlined in the Principal Privacy Notice.	
Assessment/ Assurance	
• The Council operates a Constitution and Standards Committee. The Committee ensures the Constitution is regularly reviewed and remains fit for purpose which is in line with good practice. Decisions are made by full Council, six Policy and Services Committees or by Regulatory Committees. All committee papers are published online to ensure transparency and accountability. • Corporate Peer Challenge Progress Review - Following on from the last Corporate Peer Challenge (CPC) with the LGA in November 2024, a follow up progress review took place in October 2025. This identified the Council has achieved successful change as well as areas for continued focus including the need to: - Further prioritise financial stability and recovery: prioritise development of robust and deliverable financial recovery plan. - Develop and implement a wider improvement infrastructure: a series of improvement programmes in the coming 12-24 months including financial recovery, governance reforms and responding to the findings of the regeneration reviews. - Ongoing councillor engagement on governance reforms: requirements associated with transferring to the cabinet system in 2027 need to ensure that ongoing political engagement in designing the new system, appropriate training and support required alongside all-out local elections. - Capture and apply learning from regeneration to wider organisation: in responding to the recommendations of their external review of regeneration, the opportunity to consider the findings from regeneration to wider themes and issues facing the council. • Local Overview & Assurance Board - In early 2026, Ministry of Housing, Communities and Local Government (MHCLG) and the Local Government Association (LGA) invited Wirral Council to join a select group of councils taking part in their joint Enhanced Support and Assurance Pilot Programme. Participation in the pilot requires the Council to establish an Oversight and Assurance Board (OAB) consisting internal and external representation. The OAB will provide peer support and challenge to the Council as it further develops its plans for meeting its financial challenges, regeneration improvement and change of governance arrangements. As stated earlier, the Council has already put in place an improvement plan for regeneration, is currently drafting a Transformation Programme and a new Council Plan. The Board will support and provide advice and challenge to help plan and set a trajectory of further improvement which can then continue	

beyond the time frame for the pilot. The OAB inaugural session is April 2026 and is expected to conclude October 2026, subject to the Board being assured of the Council's ongoing progress.

- CIPFA Review - Alongside the OAB, as part of the Council request to Government for Exceptional Financial Support of £6m for 2026/27, CIPFA carried out a financial review during Spring 2026.
- Regeneration Review – The Council has taken action to review identified failings in regeneration. This has included:
 - The Council commissioned its own independent review of its approach to regeneration in July 2025. The Review of Regeneration report was published in October 2025. This is a detailed review of the Council's approach over recent years which identified “considerable failings.” The reports headline messages and recommendations provide the Council with a framework which will assist its improvement.
 - The Regeneration Review undertaken by Aughton Lane and considered by the Policy and Resources Committee 19 November 2025 identified deficiencies in the Council's previous approach to regeneration, particularly in light of worsening financial conditions, reduced external funding, and diminished investor confidence.
 - In addition, a separate internal audit report presented to Audit and Risk Management Committee 4 November 2025 in respect of the Birkenhead Town Centre scheme highlighted and crystallised a number of the issues referred to within the Regeneration Review around the framework, mechanisms and controls in place in respect of the delivery of major capital schemes.
 - In response, to the Regeneration Review, the Council Regeneration Action Plan was agreed at P&C Committee December 2025.
- The Council's external auditors during 2025/26, Grant Thornton, were invited to meetings of the Audit and Risk Management Committee throughout the year. The following items have been presented to the A&RMC by Grant Thornton during 2025/26: -
 - [Wirral Council External Audit Plan and Update 2024/25 and Public Sector Update](#) (June 2025)
 - [The Audit Plan for Wirral Council](#) (June 2025)
 - [Annual Audit Report](#) (February 2026)
 - [Audit Findings Report for Wirral Council](#) (February 2026)The [Auditor's Report](#) outlining statutory recommendations and the Council's [management response](#) was also reported to Council for approval in March 2026.
- The Council has an existing risk appetite statement in the approved Risk Management Strategy which provides guidance to Members and Officers on the approach to manage risk. To further review and develop this statement, the Council is currently refreshing the current risk appetite, which will help to refine the amount and type of risk the Council is willing to accept in order to achieve the Council's strategic priorities. The completion of the exercise will be a priority for the Council. Discussions and workshops will take place in early June 2026, with a report being taken to Policy and Resources Committee in late Summer 2026.

- The Council ensures the Constitution is regularly reviewed and remains fit for purpose which is in line with good practice. This includes reflecting transparency and accountability in relation to external partnerships and arm's length bodies including:
 - Merseyside Pension Fund (regular reports to Pensions Committee).
 - Edsential/ Wirral Growth Company performance and financial updates and Annual Reports reviewed at P&R Committee.
 - Council's Place leadership role on NHS and ICB changes as part of Cheshire and Merseyside ICB.
 - Wirral key player and part of the LCR Combined Authority, formally constituted, accountability and reported through publicly accessible CA meetings.
 - Refreshing and strengthening local strategic partnerships including Health, Housing, Regeneration and Economy with robust Terms of References.
- The Children, Young People and Education Committee provides oversight and scrutiny for external organisations, including education providers, Edsential, and We Are Juno CIC care provider.
- Throughout the Council's improvement journey in adults, the council has been open to working with sector led improvement and has actively engaged with the DHSC, LGA and organisations such as the Social Care Institute of Excellence.

PROGRESS AGAINST SIGNIFICANT GOVERNANCE ISSUES IDENTIFIED IN 2024/25

Progress against the Significant Governance Issues reported in the 2024/25 AGS are set out in the table below:

Significant Governance Issue reported in the 2024/25 AGS	Action taken to address the issue in 2025/26
Financial Resilience The Council faces significant financial challenges. The Government have approved Exceptional Financial Support of £20m for 2024-25 and a further £7.5m for 2025-26. The Council's budget for 2025/26 identifies total savings of more than £25m. Grant Thornton's (GT's) Annual Auditor's report for 2023/24, included a statutory recommendation in respect of the Council's financial sustainability. GT reported 'the scale of the financial challenges the Council is currently managing, combined with a low level of resources, creates a significant risk to the overall financial sustainability of the Council in the short to medium term'. The Corporate Peer Challenge (CPC) noted the Council faced 'substantial financial challenges'. Key CPC recommendations in respect of financial resilience included: • Strengthen financial planning and oversight. • Develop a financial recovery plan with clear actions and accountability. • Elevate the importance of the council's Medium-Term Financial Strategy (MTFS) within the council's wider Policy framework.	Reserves The Council continued to review its Earmarked Reserves for appropriateness and purpose, utilising funds accordingly as part of budget management. The MTFS notes the aim of increasing unearmarked reserves to a level equal to 5% of net expenditure across the medium term – this has been addressed in part with a £1.8m contribution to the General Fund in 2025/26. Government Engagement and Support In principle agreement of £7.5m EFS was in place for 2025/26, however, no EFS has been requested for 2025/26, with the financial position of the Council managed within the resources internally available. Spend and recruitment limitations have been in force (and continue to be in 2026/27) to deliver strict financial control. The Council has continued to engage with MHCLG on the Exceptional Financial Support process to ensure that the short-term financial position remains in balance. £6m EFS has been agreed in principle by Government for 2026/27, which has been built into the annual budget position from April 2026 (this was agreed by P&R Committee on 23rd Feb) to enable a balanced position. Budget Oversight and Management An agreed budget recovery action plan has continued to be followed. This recognised the need to prioritise the Council's financial stability above all other considerations. Engagement and training sessions were provided to Directorates to support staff in utilising the Oracle Enterprise Performance Management (EPM) module and providing clarity on roles and responsibilities in respect of financial management, thereby improving the accuracy, efficiency, and strategic impact of financial management processes across the Council. Ongoing support was made available via the Finance

	Business Partner approach led by Heads of Finance for People, Place and Corporate activities. Finance Working Group, Budget Task and Finish Group and Budget Oversight Panels have been in place throughout the year to provide oversight and monitoring and to look ahead into future years budget setting, as a complement to formal financial monitoring undertaken by Committees. Budget Setting & the Change Programme The Budget Task and Finish Group was established by P&R Committee in year. This approach provided an opportunity for Group Leader discussions and provided an illustration of the challenges the organisation faces and in the context of the multi-year settlement being presented. In June 2025 a refreshed Change Portfolio was approved by Policy & Resources (P&R) Committee to help close the budget gap in future years. The MTFS was also refreshed and built upon the Budget Recovery Action Plan. The Change Portfolio was designed in the context of organisation-wide transformation programmes that support and align with change activity delivered within Directorates. Governance and oversight was maintained through a monthly officer Change Portfolio Board and regular reporting into political group leaders through the P&R Finance Working Group. In response to the LGA Corporate Peer Challenge re-visit in October 2025 and the Grant Thornton Annual Audit Report, February 2026, the Council appointed an interim Director of Transformation in January 2026. The new director will review and reset the Council's Change Portfolio and approach to deliver transformation against the backdrop of a refreshed Council Plan and operating model to be agreed mid-year. Savings proposals were prepared, with consideration to all aspects of the organisation's operations, and were discussed with elected Members prior to formal presentation of budget setting proposals. Each Committee, via the Budget Oversight Panels (BOP), were tasked with identifying, developing and agreeing reductions in pressures and deliverable savings proposals to close the 2026/27 budget gap and ensure a draft
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	balanced budget could be considered by the Policy & Resources Committee. The Budget Task and Finish Group undertook an in-depth review of Directorate operations and financial challenges and was complemented by the work of the Finance Working Group which gave Group Leader oversight of cost saving proposals ahead of formal budget decision-making.
External Inspection Reviews The inspection by Ofsted and the Care Quality Commission (CQC) in January 2025 found that “things are changing for the better”, but Wirral’s Area SEND Partnership has “considerable work remaining” to ensure a consistently positive experience for children and young people with SEND. The report gives the Local Area SEND Partnership (LASP) three priority areas for immediate action, plus one other where improvement is needed. Ofsted continue to monitor progress made following the September 2023 Ofsted inspection of Wirral’s Children’s Services which concluded that the service ‘requires improvement to be good’. A Written Statement for Action remains in place for Special Educational Needs and Disabilities (SEND). An Improvement Notice for SEND was issued in May 2024. The Care Quality Commission (CQC) inspection results were published in January 2025. The overall assessment was ‘required improvement to be good’.	Ofsted: Last inspection was held in September 2023 which led to the development of an Improvement Plan for Children’s. Focus visit in January 2026 identified 3 focus areas for further improvement (none of these are deemed inadequate priorities). This marks a positive improvement from our last full inspection. Potential next full inspection anticipated around January 2027. CQC Review: The Director of Adults, Health and Strategic Commissioning worked in partnership with the LGA Advisor to submit an action plan and has undertaken 3 reports to the Department for Health and Social Care. The action plan is monitored and reported on regularly at Adult Social Care and Public Health Committee and progress has been good. Further work is required to: - Improving take up of Direct Payments - Reducing safeguarding s42 timeframes - Implementing the DoLs (Deprivation of Liberty Safeguard) structure - Demonstrating a reduction in waiting times Whilst progress has been positive, we are focused on ensuring assured momentum with the possibility of a re-inspection in 2027.

Delivery of Regeneration Schemes Internal Audit’s review of the Birkenhead Town Centre Movement Scheme identified major weaknesses in project governance, design assurance, and procurement processes, leading to substantial financial and operational risks. The contract was awarded with incomplete design work and inadequate site investigations, resulting in numerous compensation events and escalating costs. Governance boards were not fully informed of these risks, and capacity constraints, unclear responsibilities, and unrealistic timescales compounded oversight failures. An independent review further highlighted systemic governance weaknesses across regeneration, including lack of clear vision, ineffective decision-making, and poor accountability. These issues collectively pose a major organisational risk with potential to significantly impact corporate objectives.	The Birkenhead Town Centre Movement Scheme was the subject of a contract governance review by the Council’s internal auditors which was reported to the Audit and Risk Management Committee on 2 September 2025. The contract, with a capital value of £11.9m, was let in March 2024 but by July 2025 the forecast total cost was £24.3m. The internal audit report found serious weaknesses in the way responsibilities for the scheme were organised and managed, a flawed approach to design and tendering which resulted in the Council bearing significant risks relating to contract variations, and inadequate contract management and reporting which allowed costs to escalate without proper governance and controls. Following a change of political leadership in May 2025, the Council commissioned its own independent review of its approach to regeneration in July 2025. The Review of Regeneration report was published in October 2025. This is a detailed review of the Council’s approach over recent years which identifies “considerable failings.” The reports headline messages and recommendations provide the Council with a framework which will assist its improvement. The Regeneration Review undertaken by Aughton Lane and considered by the Policy and Resources Committee 19 November 2025 identified deficiencies in the Council’s previous approach to regeneration, particularly in light of worsening financial conditions, reduced external funding, and diminished investor confidence. In addition, a separate internal audit report presented to Audit and Risk Management Committee 4 November 2025 in respect of the Birkenhead Town Centre scheme highlighted and crystallised a number of the issues referred to within the Regeneration Review around the framework, mechanisms and controls in place in respect of the delivery of major capital schemes. In response, to the Regeneration Review, the Council Regeneration Action Plan was agreed at P&C Committee December 2025. The Action Plan sets out short, medium, and long-term measures to reset the regeneration programme, strengthen governance, and align ambitions with financial
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	realities. The Plan also incorporates a number of the actions already proposed in relation to the Birkenhead Town Centre Scheme. The recommendations from the Regeneration Review have been grouped into the following three key themes: - An Approach for Place – Refreshing the Birkenhead 2040 Vision and strengthening partnerships - Creating the Conditions for Successful Regeneration – Implementing structural and governance reforms - Recovery and Financial Implications – Prioritising deliverable projects and embedding financial sustainability.
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SIGNIFICANT GOVERNANCE ISSUES FOR 2025/26

The following table details the three Significant Governance Issues facing the Council that have been identified from this year's review of the effectiveness of the Council's governance framework. In preparing this statement, the criteria used for 'significant governance' are issues which:

- Significantly undermine or threaten the achievement of a core organisational objective.
- Represent a significant failure to meet the principles (and sub-principles) of good governance (as detailed in the Code of Corporate Governance).
- Have resulted in significant public interest or have seriously damaged reputation.
- Are of significant concern to an inspector, external audit or regulator.
- Have been recommended by the head of internal audit or one of the statutory officers to be included.
- Require significant organisational and corporate cooperation to address it.

SIGNIFICANT GOVERNANCE ISSUES IDENTIFIED FOR 2025/26

Significant Governance Issue identified in the 2025/26 Annual Governance Review	Action proposed during 2026/27	Lead Officer
Response to the Council's External Audit Report The Council has developed an action plan in response to the significant issues identified by Grant Thornton in Wirral's External Audit Report. The Council will therefore take immediate and effective action to implement the action plan, which includes: • Managing the financial sustainability risks facing the Council. • Urgently mobilising the Council's change programme to develop robust savings plans that will help deliver the significant savings required to balance the budget gaps identified in the MTFs. • Assessing the financial risks and liabilities across the Council's whole regeneration programme to ensure that they are properly taken into account in revenue, treasury management and capital plans. • Rebuilding trust between officers and members and reinforce the effective operation of its Protocol for Member/Officer Relations.	The Council has developed a Management Action Plan in response to the statutory recommendations identified by Grant Thornton in Wirral's External Audit Report. These documents, along with a cover report were presented to and approved by Council on 2nd March 2026. The action plan will be monitored, and frequent updates will be reported to Policy and Resources Committee throughout the municipal year.	Director of Finance
Compliance issues relating to capital projects There are legacy issues relating to the way in which the Council delivers Capital works. It has been found that Capital Projects are being delivered in a dispersed way within the organisation and that the Capital Project Team have faced a number of challenges in the delivery of their capital projects (this predominately includes schools capital work). This has included: poor project account, slow progress in delivery of complex assets, shifting customer requirements/	A report was taken to Policy and Resources Committee in March 2026. The report can be found here (refer to section 3.17). Policy and Resources Committee will continue to receive updates throughout the municipal year.	Director of Capital Programmes and Assets

expectations on what can be delivered with limited financial resources and overall poor management, alongside the wrong team configuration to be able to deliver this type of work with a modern approach that effectively manages client risk. These issues were reported to Policy and Resources Committee in March 2026. A new Director of Capital Programmes and Assets has been appointed as part of the Senior Leadership reorganisation led by the CEX to embed new practices and address compliance issues in this area.		
Health and Safety – Estates Management Work progressed over the last 12 months, which included the implementation of the Corporate Landlord Model (CLM), delivery of Estates Transformation and inspection visits by regulators revealed that there were a significant number of issues within the Council’s property portfolio. Issues requiring action were recorded and, where appropriate, immediate action was taken. 1,103 actions relating to the physical state of the Council’s buildings were identified, with 45% of these addressed, focusing on the most pressing matters. These were reported to Policy and Resources Committee in March 2026. Effective estates management is essential to reducing the Council’s cost base and ensuring compliance with statutory, health and safety, and regulatory requirements. Further mitigating action is therefore underway through the CLM to prioritise and refine the remaining actions identified. This task is of particular importance, as the volume of these issues was placing significant and additional resourcing pressures on the Asset Service. Learning from CLM and regulator visits has therefore allowed the Assets Team, in conjunction with the Council’s Health and Safety Team to develop the workforce and other requirements needed to continue to address the issues.	An action plan has been developed to further mitigate this issue and was presented to Policy and Resources Committee for approval on 11th March 2026. The action plan can be found here. Policy and Resources Committee will receive updates on progress against the action plan throughout the municipal year.	Assistant Director: People and Organisational Culture

A new Director of Capital Programmes and Assets has been appointed as part of the Senior Leadership reorganisation led by the CEX and will work to address compliance issues in this area.		
Statutory Safeguarding The Council has undertaken a review of its Statutory Safeguarding processes and its Local Safeguarding Adults Partnership Board (SAPB). The work has been initiated using independent consultancy support facilitated through the Local Government Association Care and Health Independent Advisor and Department for Health and Social Care. Key stakeholders have been consulted and involved in this process. The council and SAPB has received recommendations from Partners in Health and Care, and from the Social Care Institute for Excellence. This has been taken forward in the form of an action plan that will be overseen by the governance in place for Wirral's Care Quality Commission Improvement Plan and the SAPB. This includes reports to Elected Members and the Adult Social Care and Public Health Committee on a regular basis. There are some immediate steps that Adult Social Care (ASC) have taken separately in relation to findings from a review of the Council's response to the needs of three people who passed away in 2023 and 2024: • Redesign and implementation of a new single front door for all enquiries with regular monitoring and oversight of cases, decisions, actions and outcomes. There is a performance tracker and reporting mechanism into the CQC Assurance Board. • Delivered briefings to staff on the learning from rapid reviews that were completed following these deaths in 2024.	An action plan has been developed and recommendations from the independent reviews have been and are continuing to be implemented, reviewed, monitored and tested through the Safeguarding Adults Partnership Board. The Chair of Adult Social Care and Public Health Committee is a member of this Board. The Multi-Agency Partnership Group (this Group will have an Independent Chair) is yet to be established but will be aiming to update the Safeguarding Adults Partnership Board on progress against the action plan in the next quarter.	Director of Adults, Health and Strategic Commissioning

• Plan to implement an escalation process from June 2026, which includes a multi-agency panel to hear and support cases of self-neglect and to support practice. • Review of the effectiveness of the Multi-Agency Safeguarding Hub (MASH). Additional resource has been prioritised, and a plan is in place. • Safeguarding enquiry training for staff has been commissioned for this year to support improvement in practice and assurance. • A Safeguarding Multi-Agency Partnership Group is being established to deliver the recommendations from the full thematic Safeguarding Adult Review, which was completed and reported to SAPB in April 2026, in relation to these people. The SAPB raised concerns following the presentation of the thematic Safeguarding Adults Review of these three self-neglect cases. The Board concluded that they did not have assurance that operational practices across the multi-agency safeguarding system were robust. Whilst the review was based on 2023/24, there has been significant improvement. However, the above actions and implementation of recommendations from the independent reviews have been and are continuing to be implemented, reviewed, monitored and tested through the Safeguarding Adults Partnership Board. Chair of Adult Social Care and Public Health Committee is a member of this Board. The Multi-Agency Partnership Group (this Group will have an Independent Chair) is yet to be established but will be aiming to update the Safeguarding Adults Partnership Board on progress against the action plan in the next quarter.		
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