Annual Governance Statement for the year ended 31st March 2026

Wigan Council is committed to the highest standards of corporate governance.

Governance is about how bodies ensure that they do the right things, in the right way, for the right people in a timely, inclusive, open, honest and accountable manner.

It comprises the systems and processes, and culture and values, by which bodies are directed and controlled and through which they account to, engage with and, where appropriate, lead their communities.

A key aspect of governance is the requirement to put into place "effective risk management systems, including systems of internal control".

This Annual Governance Statement supports the Council's Statement of Accounts and outlines how it manages its affairs to deliver high quality services and ensure that public money is efficiently and effectively spent

Foreword and Assurance Statement

We recognise the importance of having good management, effective processes and other appropriate controls in place to enable the Council to deliver services and achieve the best possible outcomes for the people of the Borough.

To ensure the organisation continues to operate as effectively as possible, the Council embraces a governance framework which ensures consistency of purpose across the many services delivered, encourages high standards of performance and conduct and a strong public service ethos. Continuing reductions in Government funding have led to major transformation resulting in changes in staffing levels and in the way that services are provided. This is being exacerbated by a cost-of-living crisis. It is therefore more important than ever, that we continue to make the best possible use of the public money that we are entrusted with.

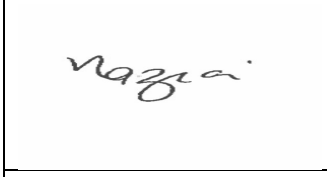
Each year the Council is required to produce an Annual Governance Statement (AGS) which describes how our corporate governance arrangements have been working. To help us do this, the Council's Audit, Governance and Standards Committee assisted by Internal Audit undertakes a review of our governance framework and the development of the AGS.

Members of the Strategic Management Team and the Audit, Governance and Standards Committee have considered and challenged the content and significant governance issues identified in the Statement and satisfied themselves that the Statement properly reflects how the Council is run and that appropriate improvement actions had been identified.

The Council's governance and risk management arrangements enable it to deal openly and effectively with situations such as those highlighted below. The nature of the organisation means that there will always be difficult situations to deal with, but its internal control mechanisms ensure that actions are taken appropriately and promptly, and it is openly accountable for those actions. This is a major strength of the Council and a significant factor in its continued positive external assessment.

After conducting a review of the governance arrangements across the Council and overall compliance with the Council's Local Code of Corporate Governance, we are satisfied that Wigan Council's internal control and corporate governance arrangements are adequate and are operating effectively during 2025/26. We are satisfied that the enhancements identified will further improve our governance and internal control arrangements. We will assess their implementation and the effectiveness of dealing with the issues in the forthcoming year.

This statement was formally approved by Cabinet on 2nd July 2026 where it was recommended for signing by the Leader of the Council, the Chief Executive and the Section 151 officer. The September 2026 update has since been included to reflect the position at the time of the sign off of the Statement of Accounts.

		
Councillor Nazia Rehman Leader	Alison McKenzie-Folan Chief Executive	Sarah Johnston Section 151 Officer
		

Leader

1. Introduction

This statement provides an overview of how the Council's governance arrangements operate, including how they are reviewed annually to ensure they remain effective. A summary of significant governance challenges which the Council faces is also given, alongside an explanation of what actions have been taken to bring about required improvements, and what work is still to be done. This provides transparency and gives assurance that the Council is committed to continuously improve the way in which it functions. More detail on particular topics can be accessed by clicking on the hyperlinks which are highlighted and underlined throughout the document.

2. Council Purpose

Progress with Unity is a new movement for change for the decade ahead which is built around the successes and opportunities for our borough but also the lessons we have learned along the way. Through conversations we have designed two key missions and are committed to delivering these as a strong partnership within our borough.



3. Scope of Responsibility

Wigan Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, that public money is safeguarded and properly accounted for, and used economically, efficiently, and effectively. In discharging this accountability, members and senior officers are responsible for putting in place proper arrangements for the governance of the Council's affairs and the stewardship of the resources at its disposal. To this end the Council has approved and adopted a Local Code of Corporate Governance, which is consistent with and reflects the requirements of the CIPFA/SOLACE Framework *Delivering Good Governance in Local Government (2016)*.

The Council is committed to fulfilling its responsibilities in accordance with the highest standards of governance, underpinned by the ethical behaviour of officers and Members.

4. The Governance Framework

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

The governance framework has been in place at the Council for the year ended 31st March 2026 and up to the date of the approval of the annual report and statement of accounts.

Governance Framework

Principle A
Integrity and Values

- A Constitution setting out how the Council operates; how decisions are made and the procedures that are followed
- Code of Conduct for Members and local procedures for the investigation of complaints against Members which include the appointment of independent persons. Members Code of Conduct
- Audit, Governance & Standards (AG&S) Committee responsible for advising the Authority on member conduct issues
- Employee Code of Conduct, Team Wigan staff behaviours
- Register of Interests for Members which is published on the Council's website

Principle B
Openness and Engagement

- A Freedom of Information Publication scheme. Publication Scheme
- Publication of Committee Agendas, Minutes and decisions. Committees
- Strategic Partnership Working through –Health and Wellbeing Board, PWU Strategic Partnerships
- Borough Life magazine
- Wigan Borough Communities Team
- Staff engagement sessions supported extensive staff communications and support
- Supportive Staff Networks

Principle C
Defining Outcomes

- Our Vision is embedded in service delivery and performance management
- Our corporate strategy, Progress with Unity which outlines the partnership missions across the Borough
- A Locality Plan which describes how we will work with our partners to develop a financially sustainable health care system
- Medium Term Financial Plan and Capital Programme with quarterly financial monitoring reports to Cabinet. Financial Plan
- Performance Dashboards/Scorecards

Principle D
Making A Difference

- Corporate Strategy consultation helped inform budget decisions as well as the strategy for how the council and public sector partners will work in the future
- Committee report template includes consideration of Alternative Options
- Investment in transformation programs to make services more effective/efficient and ensure change is sustainable.
- Social Value Policy which aims to provide a wider benefit to the community from each £1 spent on the delivery of services. Social Value Policy
- Performances reports to scrutiny committees

Governance Framework

(cont'd)

Principle E
Capacity and Capability

- Roles and responsibilities are clearly defined within the Constitution and the Member Officer Protocol
- Councillors are supported in their roles through an induction process and on-going programme of training and development
- Mandatory IT and Social Media Training for Members
- MyTime and MyTime Reflection – the staff performance and development process
- Clear terms and conditions of service are in place and staff are supported by a range of health and well-being policies
- Smart working and making the best use of technology and buildings continues to be key to the way we work

Principle F
Managing Risk and Performance

- An Internal Audit function which consistently conforms with Global Internal Audit Standards (GIAS) and reports regularly to the AG&S Committee
- Risk management framework embedded in policy and planning processes and approved by the AG&S Committee
- Comprehensive budget framework including frequent reporting to the Executive
- Transformation Boards to monitor/deliver savings
- Application of CIPFA Financial Management Code.
- Information Governance Framework supported by corporate oversight
- Consistent commitment to countering fraud/corruption

Principle G
Transparency and Accountability

- Adoption of Local Code of Corporate Governance in line with the CIPFA/SOLACE framework. Local Code
- An Audit, Governance and Standards Committee which includes independent membership and oversees the work of Internal and External Audit
- A scrutiny function which supports and challenges the work of the Executive
- Member and Senior Management ownership and sign off for the Statement of Accounts and Annual Governance Statement
- Publication of the Local Government Transparency Code data. Open Data

How the Council monitors and evaluates the effectiveness of its governance arrangements?

The Council annually reviews the effectiveness of its governance framework including the system of internal control. The key sources of assurance that inform this review are outlined below

Internal Audit

- Annual Audit Opinion
- Internal audit progress reports
- GIAS compliance

External Auditors

- Final accounts audit
- VFM commentary
- Grant certification

Information Governance

- Information Governance Annual Report
- Information Governance Operational Group

Counter Fraud

- Whistleblowing arrangements
- Annual Fraud Report

Risk Management

- Strategic Risk Register reporting
- Directorate Risk Registers
- Internal audit reviews

Complaints

- Two Stage Corporate Complaints procedure
- Ombudsman investigations

External Reviews

- OFSTED Childrens Social Care
- Care Quality Commission
- Internal Audit Peer Review
- LGA Corporate Peer Challenge

Management

- Annual Director and IAO Assurance Statements
- Annual Review of Significant Partnerships

Statutory Officers

- Monitoring Officer
- Chief Finance Officer role compliance

Committees

- Scrutiny performance monitoring reports
- Annual Standards Report
- Audit Chair's report

5. 2025/2026 Review of Effectiveness

Our review of governance arrangements for 2025/2026 has considered the following assurance outcomes.

Internal Assurances

- Internal Audit re-assessed each component of the enhanced Local Code of Corporate Governance and concluded that :-

  "The Council's position against its revised local code of corporate governance is consistent with that of the previous year as work continues on developing and embedding arrangements in an uncertain financial environment and in line with the Progress with Unity strategy. Overall, the Internal Audit assurance opinion is ***satisfactory.*** *Given the significant pressure due to the continuing financial constraints, the national economic picture and the associated operational/transformational changes the Council has experienced and continues to go through, this remains a significant achievement*

  In the ever-changing world of local government, there are always new challenges arising and ongoing work needed to address these. It is important to recognise that the Council continues to identify and deal with these demands appropriately and promptly to ensure the interests of its residents are safeguarded."

- The Council's current strategic risks and associated management arrangements were reappraised by the Audit, Governance and Standards Committee on 18th September 2025 and 12th March 2026 (Strategic Risk Register Updates). Throughout the year the effectiveness of these arrangements has been tested as part of the Internal Audit work programme.

- A reassessment against the CIPFA Financial Management (FM) Code was completed in 2025/2026. The assessment confirmed that "*the Council's financial management is sound and complies with the overall requirements of the FM Code. Specific improvements are taking place and/or have been recommended that will further enhance the Council's financial management processes and ensure full compliance with the detailed requirements of the FM Code is achieved*".

- The results of the internal audit work have been reported (as scheduled) to the AGS Committee throughout the year and the annual internal audit opinion on the overall adequacy and effectiveness of the Council's governance, risk and control; framework was set out in the Annual Internal Audit Report 2025/2026. This report concluded that "In my opinion *satisfactory assurance can be given that Wigan Council operates an effective framework of governance, risk management and management control and audit testing has demonstrated controls to be generally working in practice*".

- The Annual Fraud Report 2025/2026 which provided an update on the counter fraud work undertaken across the Council during 2025/2026 concluded, *"the Council has effective measures in place during 2025/26 to enable the prevention and detection of fraud and error. Work will continue in 2026/27 to ensure that the Council has all the necessary measures in place to create and promote an environment where fraud, bribery and corruption are not tolerated."*

Financial Resilience

Financial Resilience remains a key risk for Local Authorities, highlighted by a growing number of Authorities issuing Section 114 Notices. Such a notice has to be issued by the Section 151 Officer (following consultation with the Monitoring Officer) to all Council Members if there is a belief that expenditure is likely to exceed incoming resources (after accounting for the use of reserves).

In the 2026/2027 budget setting report, presented to Council on 4th March 2026 the Director of Finance & Legal (Section 151 officer) set out the Council's approach *"Members will be aware that to date the Council has successfully met the financial challenges it has faced, however the challenge remains as demand and inflation pressures continue to grow. Although setting the Medium Term Financial Plan must have regard for the financial envelope available, the process and decision making around budget growth has been guided by the missions and priorities of Progress with Unity. Progress With Unity is mission led but with a strong financial consciousness that recognises the direct relationship between improving population outcomes and long-term financial sustainability, rooted in prevention*" and gave her opinion that "*In relation to the proposed Budget and MTFP I am able to provide Members with the reassurance that I am proposing a balanced budget with a reduced need to draw on earmarked reserves. On this basis I am confident to confirm to Members that a Section 114 Notice is not required at this time.*"

A key part of the financial position for a Local Authority is the adequacy of its financial reserves. In the 2026/2027 budget setting report, it was reported that *"To ensure the trajectory of reserves does not continue to an unsustainable level, the Council must have in place achievable plans to ensure reserves remain robust."* These plans are set up in the reserves strategy, which was presented as part of the report.

Regular consideration of Public Interest reports, CIPFA guidance and assessment of lessons learnt as applicable for Wigan continues to take place.

Financial resilience risks, existing risk mitigations and further planned actions are included in the Strategic Risk Register.

External Assurances

External Audit

The Annual Report 2024/25 was presented to Audit, Governance and Standards Committee on 12th March 2026 by Forvis Mazars. It stated that "*We issued our audit report on 27 February 2026. Our audit report included a disclaimer of opinion. This means our audit report did not express an opinion on the financial statements and no assurance was provided. It was necessary to issue a disclaimer of opinion as amendments to the Account and Audit Regulations introduced a statutory deadline for publication of the Council's financial statements. We were unable to complete the audit procedures necessary to obtain sufficient appropriate audit evidence on which to base our opinion before the date the Council published its audited financial statements*."

This disclaimer opinion, due to External Audit being unable to complete their work by the statutory deadline, is a common occurrence across Local Authorities and further details can be found on the Council's website Commentary on the 2024-25 audit opinion.

The 2024/2025 VFM Commentary reported no significant weakness in arrangements.

LGA Corporate Peer Challenge (CPC)

A LGA Corporate Peer Challenge was conducted in January 2025, although some areas of improvement and development were recommended, the review team concluded that Wigan Council is a *"well-managed and well-led authority that consistently delivers high quality services to its residents while ensuring value for money."*
A Progress Review visit was carried out in November 2025. The subsequent report stated that "*the council has demonstrated a thoughtful and thorough response to the original findings from the CPC*" and that "*The council's progress over the past 12 months is illustrated by a number of significant achievements*."

OFSTED

Following a full inspection in October 2025, Ofsted graded the council's overall effectiveness as Good, with inspectors highlighting sustained improvements since the last review in 2022. Notably, the experiences and progress of children in care and care leavers were rated Outstanding. Key findings were:

- Senior leaders are ambitious for children and have fostered a strong, family-focused and child-centred culture.
- The child's voice strongly influences service development, contributing to sustained improvements in the support for children in care and care leavers.
- Outstanding practice is making a positive difference to the lives of these children and young people.
- Services for children in need of help and protection have also been strengthened, with high-quality assessments, more timely strategy meetings,

appropriate use of pre-proceedings and stronger management of allegations against professionals
- The quality of front door services remains inconsistent and continues to require improvement.

The inspection report can be found at Wigan Council Ofsted report

Care Quality Commission (CQC)

In March 2026, the local authority was given an 'outstanding' rating by the CQC for how it delivers care services, following an inspection visit in December 2025. The assessment report graded Wigan Council as 95 out of 100, the highest rating in the country. CQC's Chief Inspector of Adult Social Care and Integrated Care highlighted several standout achievements:

- A collaborative approach with partners that reduced hospital delays and helped avoid 620 admissions in 12 months
- Staff are empowered to innovate, from helping people start their own businesses to co-producing support groups with residents
- Finding a creative solution of a staff led rota to care for pets when owners unexpectedly need hospital treatment
- Tailored, preventative support for unpaid carers.

The inspection report can be found at Wigan Council CQC report

6. Significant Contractual Partnerships Assurances

The Statement on Recommended Practice (SORP) 2006 places an additional responsibility on Councils in that their Annual Governance Statement should embrace controls over significant partnerships.

Assurance on the control environment of the Council's significant partnership bodies has been assessed as follows:-

Cityheart – Fettlers (previously known as The Galleries) Development

Cityheart is the Council's Development Partner for the Regeneration of the former Galleries Shopping complex. The project is the most significant that the Council has undertaken for many years. Governance arrangements have been established together with a comprehensive Development Agreement.

The Governance arrangements are headed by a Development Agreement Project Board supported by a Wigan/Cityheart Programme Board. Both boards are chaired by the Council's Director of Place supported by the Director of Finance and Legal and are attended by the Managing Director and a Director from Cityheart. Oversight and Coordination and Operational groups led by appropriate senior Council officers report into the boards.

An Internal Audit Review of the project governance arrangements in 2024/2025 concluded that the assessment assurance opinion is considered to be satisfactory.

Wigan Metropolitan Development Company

Wigan Metropolitan Development Company is a wholly owned Council Company and provides a variety of business premises to over 250 businesses throughout the Borough. The Council provides a range of professional support services directly to the Company. Directors of the company during 2025/26 include Council senior officers. The company appoints its own independent auditors who provide assurance on the financial position of the company.

Leigh Sports Village

Leigh Sports Village is a mixed Leisure/Retail venue which is managed by Leigh Sports Village Company Limited (a wholly owned Council Company). The Council appoint the Chairman and non-Executive Directors of the company. Directors of the company during 2025/26 include a Council senior officer. A number of professional services are provided by the Council. The company appoints its own independent auditors who provide assurance on the financial position of the company.

NHS Greater Manchester Integrated Care Board

Wigan Locality formally established the Healthier Wigan Partnership System Board as a sub-committee of the NHS GM Board from 1 April 2023.
The Council's Chief Executive is the Wigan place-based lead (the accountable person for the locality to NHS GM ICB for health).

Under the revised arrangements the Council now operates a Section 75 partnership agreement with NHS GM ICB under the National Health Service Act 2006 which allows budgets to be pooled between local health and social care organisations. The pooled budget enables a more integrated approach to investment with the aim to deliver a clinically and financially sustainable health and social care system for the locality. The local Section 75 agreement between the Council and NHS GM ICB includes a risk/gain schedule which is essential to protect both partners from any potential financial risk. Whilst the construct takes shape and the new ways of working embed themselves locally the Council took the decision, based on minimising financial risk, to reduce the pooling of the fund covered by the Section 75 to the Better Care Fund only, with no other budgets to be pooled until there was absolute clarity on the revised arrangements.. As such a planned value of 62.646m was included in the local 25/26 pooled fund covered by the Section 75 agreement.

NHS GM ICB publishes its own Annual Governance Statement detailing the processes in place by which it provides assurance to stakeholders and the public.

Assurance can be taken from the structure and extent of governance processes outlined within the statement and the positive assurance opinions from the NHS GM ICB's Internal Auditors and also the NHS GM Integrated Care Partnership Board.

Agilisys

Agilisys is the Council's Managed IT Service Provider. A letter of assurance has been provided by the Agilisys Regional Client Director confirming that:

- Services have been delivered within the specified governance framework, ensuring that processes and systems have been operated to meet the contractual levels of service.
- This assurance statement also includes the management of Key Subcontractors and other third parties supporting delivery of the Services.
- Completion of the Transformation Programme, highlights include the implementation of zero-trust architecture to improve security posture and protect Wigans residents' data in a challenging cyber environment, migration of LOB applications from the existing datacentre to Azure, the replacement of over 2000 end user devices, and the migration to Windows 11.
- Continued to support the Authority in delivering their critical services to residents. All services and projects have been delivered within the agreed governance framework, ensuring that processes and systems have been operated to meet and exceed the contractual levels of service.
- Delivery of key projects including the exit of the Blackburn and Darwen datacentre, identified further termination opportunities of redundant telephone lines and actively working on the Haigh Hall transformation programme.
- Co-development of a number of AI products with service areas such as Adult Social Care Chatbot and the ongoing prototyping of FOI Chatbot. Further development and use of products such as EHCP drafting tool and conversation to assessment to harness the power of AI to release capacity for practitioners.
- CloudFlare fully rolled out and fine tuned for site whitelisting as part of the adoption of a ZeroTrust network.
- Full roll out of Microsoft E5 licenses to enhance cyber security posture.
- Supported the council in moving to a "Leased" device model and implemented Amazon style locker system for "light touch" management of the laptop estate.
- Implemented Red Flags and Claranet SOC to further bolster cyber security posture

7. Governance Action Plan

A Governance Action Plan, attached at Appendix 1, provides a summary of improvement actions we will be addressing during 2026/2027.
We have made good progress in implementing the agreed actions from 2025/2026 and a status position is included within Appendix A of the Review of

Corporate Governance. All outstanding issues have been carried forward into the 2026/2027 action plan. The Review of Corporate Governance also highlights some of the positive governance arrangements in place during 2025/2026.

8. Significant Governance Issues

Significant governance issues relate to any matters that may impact on the achievement of organisational objectives or fail to meet the principles of good governance. They include areas of significant interest to external inspectorates and those which may be of public concern.

These significant issues are not included in the 2026/2027 Governance Action Plan as they are monitored separately, with their own detailed action plan as appropriate.

The Council continues to address the significant governance issues raised previously, relating to overspending on Children's Social Care, the OFSTED Inspection of Children's Services, and Housing - Health and Safety Compliance. Further details are provided at Appendix 2.
The issue relating to the OFSTED Inspection of Children's Services have been resolved sufficiently that it should no longer require reporting in future statements.

9. Forward Look on Governance

To meet the future needs of the authority, further consideration will be given to the governance arrangements in the following areas:

- Council Companies
- Haigh Hall
- Fettlers Development
- Longer term financial planning
- Capital Strategy monitoring linked to borrowing and the reserves strategy
- Neighbourhood working under Progress with Unity.
- Implementation of the revised Constitution.

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Appendix 1

Governance Action Plan 2026/2027

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

Area of Consideration	Action	Owner	Deadline	Priority
Procurement Guide	A number of documents including the public facing Mission Driven Procurement and Contract Management Workbook are under review by the Public Spending Impact and Accountability group. These will be launched during the first half of 2025/2026.	Assistant Director Community Wealth and Health	August 2026	Medium
Review of the Constitution	A review of the constitution is currently being undertaken. This will include review of the Financial Procedure Rules and will be presented to Council in 2026/27.	Assistant Director Legal, Governance and Elections	March 2027	Medium

Ensuring openness and comprehensive stakeholder engagement

Area of Consideration	Action	Owner	Deadline	Priority
External Performance Reporting-	External Performance Reporting will be part of the current review of the whole approach to performance.	Director Transformation	December 2026	High
Publication of Local Government Transparency Code data	Internal Audit will carry out a compliance review against the requirements of the Local Government Transparency Code.	Chief Internal Auditor	September 2026	Medium

Neighbourhood Reform	As one of the 5 Transformation Themes, the arrangements for Neighbourhood Reform continue to develop. Other policies such as the Community Asset Strategy would be developed in sync.	Assistant Director-Neighbourhood Reform and Skills	March 2027	Medium
Neighbourhood/Town Profiles	The Neighbourhood Profiles are being established as part of the Neighbourhood Reform Transformation Stream and will be published in July 2026.	Director Transformation Assistant Director-Neighbourhood Reform and Skills	July 2026	Medium
Community Belonging Action Plan	A community belonging action plan is being developed in collaboration with communities.	Director Transformation	December 2026	Medium

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

Area of Consideraton	Action	Owner	Deadline	Priority
Performance Reporting to SMT	Performance Reports to SMT will be reintroduced once the new Performance Framework is implemented.	Director Transformation	September 2026	High
Tenants Annual Report	The 2024/25 Tenants Annual Report is currently being drafted.	Assistant Director Housing Services	June 2026	Medium
Directorate Risk Management Arrangements	The arrangements for the Directorate Risk Registers will be revised, following the move of the Strategic Risk Register onto Teams.	Chief Internal Auditor	March 2027	Medium
Community Wealth Building Position Statement	A Community Wealth Building Position Statement has been drafted and will be approved by the Public Spending Impact and Accountability group, prior to publication.	Assistant Director Community Wealth and Health	August 2026	Medium

Determining the interventions necessary to optimise the achievement of the intended outcomes

Area of Consideraton	Action	Owner	Deadline	Priority
Capital Governance Arrangements	The Strategic Capital Board and Capital Operational Group will be established in Q1 2026/27.	Director of Finance and Legal	June 2026	Medium
Council Companies	A review of the arrangements for Council Companies is currently being undertaken.	Assistant Director Legal, Governance and Elections Chief Internal Auditor	October 2026	High

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

Area of Consideration	Action	Owner	Deadline	Priority
Member Development	The following will be rolled out/reintroduced after the May elections to further improve arrangements for Member Development: • The Town Hall Councillor Member Development Plan • Democratic Services Questionnaire • Councillor Services Working Group • Reintroduction of e-learning through the Me Learning portal.	Assistant Director Legal, Governance and Elections	September 2026	Medium

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

Area of Consideration	Action	Owner	Deadline	Priority
Corporate Business Continuity arrangements	An options document for the Critical Incident Management System is being produced, which will then be taken to Digital Transformation Board to agree the route forward.	Director of Public Health	September 2026	Medium
Audit Committee Self-Assessment	A self-assessment against the updated CIPFA guidance will be included in the Audit, Governance and Standards Committee work plan.	Chief Internal Auditor	March 2027	Medium
Directorate Retention Schedules	Updating the Directorate Retention Schedules is part of the Information Governance Work plan	Assistant Director Legal, Governance and Elections	March 2027	High
IT Security Policy	The IT Security Policy is to be refreshed to ensure current responsibilities are reflected.	Director of Strategy and Innovation	June 2026	Low
Data Strategy	The Data Strategy is currently being reviewed by the Service Lead-Performance and Insight.	Director Transformation	October 2026	Medium

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

Area of Consideration	Action	Owner	Deadline	Priority
Global Internal Audit Standards Self-Assessment	A formal self-assessment will be completed against the Global Internal Audit Standards and reported to Audit, Governance and Standards Committee in January 2027.	Chief Internal Auditor	January 2027	Medium

Significant Governance Issues

Childrens Services (Social Care)

A major risk to the achievement of the Council's budget remains within Children's Social Care. On 4th March 2026 the annual Medium Term Financial Plan/Revenue Budget report to Council provided an updated position in respect of this key risk area setting out the growth which has been added to the Children's budget and the actions being taken to manage and mitigate demand.

These actions and their impact are monitored by the Director of Finance and Legal (supported by Strategic Finance Managers) and the Director of Children's Services through the Children's Services Assurance and Transformation Board.

Position October 2026
The latest budget position was reported to Cabinet on 27th August 2026, Revenue Budget Monitoring Q1. Significant pressures remain within the Children's budget and continue to be monitored.

OFSTED Childrens Services

A full Local Authority Children's Services Inspection was carried out in May 2022 with the final report issued in July 2022. The report concluded that the service requires improvement to be good. However, the report also stated *"Senior leaders now have a more accurate self-assessment of the improvement work required, and have been proactive in responding to those issues that were only identified during the inspection, such as improving the recording of management oversight at the front door. There is now a much clearer focus on delivering long term sustainable change alongside their improvement partners"*

The resultant action plan has continued to be monitored, and progress reported.

Following a full inspection in October 2025, Ofsted graded the council's overall effectiveness as Good, with inspectors highlighting sustained improvements since the last review in 2022. Notably, the experiences and progress of children in care and care leavers were rated Outstanding. The inspection report can be found at Wigan Council Ofsted report.

Given this improved position, the reporting of this issue with the AGS is now concluded.

Housing - Health and Safety Compliance

Following early engagement with the Regulator of Social Housing for the new Housing Standards, it was identified that the Council was in breach of the Home Standard for the following areas:

- Gas Safety and installation of carbon monoxide detectors.

- Fire Safety.
- Electrical Safety.

The regulator subsequently issued a regulatory notice in December 2023: (Regulatory Notice: Wigan Council (14 December 2023) - GOV.UK (www.gov.uk)

Following an external review of our compliance management we have identified areas of weakness that we feel are the root cause of current performance issues across the compliance functions.

The following actions are being taken to address these issues:

- An initial action plan focussed on operational performance improvement is in the final stages of implementation.
- An external consultant has completed a review of the Council's associated compliance policies and processes, and a new strategic action plan is being implemented to ensure we maintain performance and provide quality assurance in the long term.

The collaboration with the regulator is very positive and has led to improved relationships and performance across the board. We continue to hold monthly meetings with the regulator in which they indicate we are making good progress.

Further actions taken in 2025/2026 include:

- Internal audit engaged to review operational performance improvement and provide quality assurance.
- Steps to strengthen contract management and service delivery have been implemented (e.g. Change of Gas Servicing Contractor).
  Campbell Tickell (CT) have been engaged to review Wigan's preparedness for inspection by the Regulator in 2026. This included reviewing areas that were the subject of a Regulatory Notice in 2023, along with improvement plans and reporting to the Regulator of Social Housing (RSH). At the time, and in the most recent reporting (February 2026), Wigan's performance across compliance showed improvements in some of the priority areas addressed within the 2023 Regulatory Notice.
- Data around the quality of homes and investment required is an area of concern. The level of stock condition surveys undertaken is a sector outlier, raising questions about investment requirements and about assurance over tenant safety. A stock condition survey programme has been procured and is to be completed over the next 3-years to address these concerns.

Position October 2026

The Council continues to strengthen compliance performance through targeted intervention, investment and assurance activity. During 2025/26, governance arrangements were enhanced through support by internal and external audit activity, specialist external reviews and independent quality assurance arrangements.

Evidence of progress includes:

- Ongoing delivery of internal audit recommendations and independent review actions.
- Additional investment in technical expertise, fire safety resources, quality assurance and resident access teams.
- Enhanced data validation, system controls and asset intelligence.
- Improved compliance performance, including gas compliance increasing from 94.26% in April 2026 to 98.31% in October 2026.

These improvements provide increasing assurance that compliance risks are being effectively identified, managed and monitored.

To strengthen stock intelligence and manage risk, the Council has undertaken a comprehensive review of available housing datasets that include:

- NEC Housing & NEC Asset Management
- Power BI reporting
- Energy Performance Certificate (EPC) records
- Compliance data
- Responsive repair records & Void property data
- Damp and mould intelligence
- Disrepair claims information
- Planned investment programmes
- Component lifecycle information

Properties are assessed based on housing condition, compliance, repairs demand, damp and mould indicators, EPC performance and investment history. This enables properties to be categorised according to need and supports prioritisation of investment activity. A dedicated Power BI dashboard provides management oversight and enables analysis at borough, neighbourhood, estate and property level. This supports performance monitoring, investment planning and identification of emerging risks.