

BUCKINGHAMSHIRE COUNTY COUNCIL

Annual Governance Statement 2018/2019

Introduction

We are responsible for making sure that our business is conducted in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for and used economically and efficiently.

We also have a duty under the [Local Government Act 1999](#) to put in place proper arrangements for:

- the continuous improvement of our functions
- the governance of our affairs, including those of the Local Government Pension Scheme, which includes arrangements for the management of risk.

The Annual Governance Statement explains how the County Council has complied with the Governance Framework. It also meets the requirements of [Regulation 6 of the Accounts and Audit Regulations 2015](#) in relation to the publication of the statement of internal control.

Executive Summary

The Annual Governance Statement (AGS) provides an account of the processes, systems and records which demonstrate assurance for the effectiveness of the framework of governance of the County Council's discharge of its responsibilities. This principally covers the period April 2018 to March 2019, as well as covering the period to July 2019, when the accounts are signed.

Scope of Responsibility

The County 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 and efficiently.

The County Council is also responsible for putting in place proper arrangements for the governance of its affairs (including as pension fund administrator), the effective exercise of its functions and the management of risk. The Council has approved and adopted a Constitution, and has a number of internal documents, which set out the corporate governance framework for the Council consistent with the principles of the CIPFA/SOLACE Framework "Delivering Good Governance in Local Government". The Buckinghamshire County Council Constitution is on the BCC website, www.buckscc.gov.uk.

This statement explains how the County Council has complied with the Governance Framework and also meets the requirements of the Accounts and Audit Regulations 2015.

How we demonstrate good governance



The purpose of the Governance Framework

The governance framework comprises the systems and processes, culture and values by which the authority is directed and controlled and its activities through which it accounts to, engages with and leads its communities. The framework enables the authority to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate services and value for money

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of not achieving policies, aims and objectives and can therefore only provide a reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to identify and prioritise the risks to the Council of not meeting its policies, aims and objectives, to evaluate the likelihood and potential impact of those risks being realised, and to manage them efficiently, effectively and economically. BCC has the following arrangements in place regarding its key systems and processes which comprise the authority's governance framework:

Policy, Planning and Decision Making

The current (published) Strategic Plan 2017-2020 is focussed on delivery of three themes:

- Safeguarding our Vulnerable
- Creating Opportunities and Building Self Resilience
- Keeping Buckinghamshire Thriving and Attractive

The Strategic Plan provides the focus for the improvements and changes in service delivery that are being made in all areas of the Council. Underpinning the Strategic Plan are four Business Unit Plans which act as action plans, bringing together budget, performance, and project and risk data under several objectives.

<https://www.buckscc.gov.uk/services/council-and-democracy/our-plans/our-strategic-plan/>

Policy and decision making is undertaken via a Leader and Cabinet Structure with Cabinet Member portfolios. All key policies are equality impact assessed. In addition to the Council and Cabinet, there are six standing committees and 19 established Local Area Forums/Local Community Partnerships. The local area forums/local community partnerships have a remit to discuss and propose local issues to the Cabinet through local area planning arrangements and to advise on council expenditure. Members of the public can raise issues of local concern and discuss these with their councillors. Every Committee report is subject to a review by the Director (Legal); the Council's Monitoring Officer; and, the Director of Finance and Procurement (S151), to ensure that the Council is acting lawfully and that the risk implications of reports requiring a decision have been identified. Cross-organisation joint committees are established where it is appropriate.

The Council has a statutory Regulatory and Audit Committee which oversees the regulatory and governance functions of the Council such as reviewing the work of the Business Assurance Team (including Internal Audit and Risk Management) and External Audit. This Committee are the custodians of the Council's Constitution and provide independent assurance to the Council on risk management and internal control, and the effectiveness of the arrangements the Council has for these matters. This Committee also provides overview to the financial reporting process. The Committee meets at least quarterly and seeks to strengthen the assurance framework of the Council and also receives quarterly progress reports on internal control and risk management. There is a Risk Management Group which operates under the direction of the Committee, chaired by the Chairman of the Regulatory and Audit Committee and comprises of members of the Committee, the Chief Internal Auditor, S151 Officer and Monitoring Officer. This Group is responsible for monitoring and reviewing the adequacy and effectiveness of the risk management strategy and processes. The Group routinely reports to the Regulatory and Audit Committee.

The Council operates a Code of Conduct. The Regulatory and Audit Committee has the responsibility for ensuring that the Council continues to uphold high standards of behaviour and oversee standards policy and strategy development and member training, while hearings relating to standards complaints will be heard by members of the Appeal and Complaints Committee, that will be formed as required from the group of members on the Regulatory and Audit Committee.

The Council operates a scrutiny function through four Select Committees: Children's Social Care and Learning Select Committee; Transport, Environment and Communities Select Committee; Finance, Performance and Resources Select Committee; and, the Health and Adult Social Care Select Committee.

The Council obtains stakeholder views through a number of different ways, as outlined on the public website, coordinated by Strategy and Policy. Stakeholder views are considered as part of standard reporting that underpins decision-making.

Monitoring of Performance and Compliance

The Council has a duty to ensure that it acts in accordance with the law and various regulations, including European Commission Directives, in the performance of its functions. The Council has developed policies and procedures for its members and staff to ensure that, as far as possible, all understand their responsibilities both to the authority and the public. These procedures and policies are laid down in the Constitution, Standing Orders, Financial Regulations, Local Management in Schools Handbook and service procedure documentation.

The Council has adopted Codes of Conduct for its Members and staff and provides training in these areas as part of induction programmes. The Council's Monitoring Officer is responsible for monitoring and reporting on significant breaches of the Member code to the Regulatory and Audit Committee. Member training events are frequently held and attendance is recorded. The Council's Anti-Fraud and Corruption Framework (which includes whistle blowing) applies to all stakeholders, and is reviewed annually by the Regulatory and Audit Committee.

A joint finance and performance monitoring report is discussed quarterly at Cabinet and monthly by the Corporate Management Team Budget Board. This also includes the key financial risks identified by the Heads of Finance within each of the Business Units

The CMT have executive responsibilities for overview in ensuring that services are delivered in accordance with Council policy and procedures.

The Council has a duty to manage its risks effectively. This is achieved through various mechanisms. The key corporate risks are reviewed on a quarterly basis by the CMT. Key financial risks are reviewed by the CMT Budget Board on a quarterly basis. The Risk Management Group considers significant service, contract and project risks to the authority, and reviews the consistency with which the risk management process is being applied across the Council. The Chief Executive, via the Director of Finance and Procurement and the Chief Auditor, is responsible for Officer and Member awareness and providing guidance and training to enhance understanding of how to implement risk management in accordance with responsibility.

The Business Assurance Team includes the Internal Audit Service, and provides assurance to the Council and the Director of Finance and Procurement (S151 Officer) as to the adequacy of the Council's financial and operational systems.

The Internal Audit Annual Report will be presented to the Regulatory and Audit Committee on 30 July 2019. The Chief Auditor concluded providing reasonable assurance on the system of internal control be unqualified for 2017/18. The draft opinion for the 2018/19 system of internal control is likely to be unqualified, and this will be confirmed upon issue of the Annual Report.

There were three "limited assurance" reports issued by Internal Audit during the year to the date of this draft AGS, concluding that there were not the necessary controls in place to give assurance that the system's objectives will be met:

- Client Charging
- Use of Direct Payments
- Seeley's Establishment

During 2018/19, a fourth level of assurance opinion, "partial" was introduced to the internal audit reporting process. There were 11 "partial assurance" reports issued by Internal Audit during the year to the date of this draft AGS, concluding that there was an inadequate level of internal control in place and/or controls are not being operated effectively and consistently:

- CHASC Debt Recovery
- Continuing Health Care
- CS Panel Processes
- CS Financial Controls and Forecasting
- Cyber Security
- Feeder Systems
- Financial Controls
- GDPR

- Savings/Efficiency Targets
- Special Educational Needs and Disabilities
- TfB Financial Management

Actions plans are in place to address the issues raised by the audits and progress is tracked via the Audit Action Tracker for reporting to Business Unit Boards and CMT on a regular basis.

Financial Management of the Council

The Council has a statutory responsibility under the Accounts and Audit Regulations 2015 for ensuring that the financial management arrangements are adequate and effective and that there is a sound system of internal control that facilitates the effective exercise of the Council's functions. The Director of Finance and Procurement has the statutory responsibility under Section 151 of the Local Government Act 1972 for the proper administration of the Council's financial affairs and specifically to:

- Maintain accounts and financial records to meet the requirements of Statutes, Regulations, Accounting Conventions and Codes of Practice.
- Be responsible for maintaining an independent audit function to carry out an examination of accounting, financial and other operations of the Council.
- Put in place financial standards across the Council to deliver a framework for financial control, provide accurate, timely and consistent monitoring information and sound advice on financial decisions to be made by officers and members.

In 2010 the Chartered Institute of Public Finance and Accountancy (CIPFA) issued a Statement on the "Role of the Chief Financial Officer in Local Government". This outlines the principles that define the core activities and behaviours that belong to the role of Chief Financial Officer and the governance requirements needed to support them. The Director of Finance and Procurement undertakes the role of the Chief Finance Officer, conforming with the governance requirements of the CIPFA statement as outlined below:

- The Director of Finance and Procurement is a member of the Corporate Management Team, helping it to develop and implement strategy and to resource and deliver the County Council's strategic objectives.
- The Director of Finance and Procurement is actively involved in, and able to bring influence to bear on, all material business decisions to ensure immediate and longer term implications, opportunities and risks are fully considered, and aligned with the Medium Term Financial Strategy.
- The Director of Finance and Procurement leads the promotion and delivery by the County Council of good financial management so that public money is safeguarded at all times and used appropriately, economically, efficiently and effectively.
- The Director of Finance and Procurement leads and directs a finance function that is adequately resourced to be fit for purpose.
- The Director of Finance and Procurement is professionally qualified and suitably experienced.

The Council currently has a four year medium term financial strategy, under which it plans its finances. This is considered by the Cabinet and CMT and approved by the Council. The Council sets annual revenue and capital budgets that are reviewed by the Finance, Performance and Resources Select Committee. Budgets are monitored throughout the year.

The Council has a set of Financial Regulations and Standing Orders which form part of the Constitution. Executive Directors are required to maintain systems and processes within their Business Unit ensure they keep accurate financial records, comply with the financial control framework and take timely actions to keep spend within budget. There is a Head of Finance within each Business Unit with responsibility for ensuring that financial management and financial control is operating effectively.

Under the management structures within each Business Unit, accountable to the Executive Directors, Service Managers have considerable responsibility with respect to finance. These responsibilities include maintaining a proper system of budgetary control, maximising income and ensuring grant claims are submitted on time and ensuring that adequate financial controls are in place. Each service operates a Scheme of Financial Delegation that sets out the type and level of financial delegation given to named officers within the service. The Schemes of Financial Delegation are approved by the Executive Director and by the Director of Finance and Procurement (S151 Officer).

The Council's external auditors provide independent scrutiny of the control mechanisms and the accuracy and legitimacy of the Council's financial transactions. The external auditors also consider the Financial Management arrangements, and provide an opinion on value for money systems.

A Scheme of Delegation that sets out the powers delegated to officers, the Financial Regulations and Contract Standing Orders form part of the Constitution.

Financial management improved across the Council during 2018/19 albeit it is recognised that there are further improvements that can still be made, the outturn position of the revenue budget reflected a small surplus of £227k against a net budget of £338 million despite service demand pressures during the year. This position has been supported by the launch of the revised Debt Management Strategy, which has resulted in a significant reduction in the level of outstanding debts older than 60 days during the past twelve months by £2.5 million. The Financial Management Improvement Programme has also introduced a new Financial Accountabilities Framework, which provides a clear definition of roles, responsibilities and accountabilities across all management levels within the Council, underpinning a refreshed Finance Service Offer to support Business Units to maintain the delivery of internal control alongside insight to support effective strategic decision making.

Procurement and Contract Management

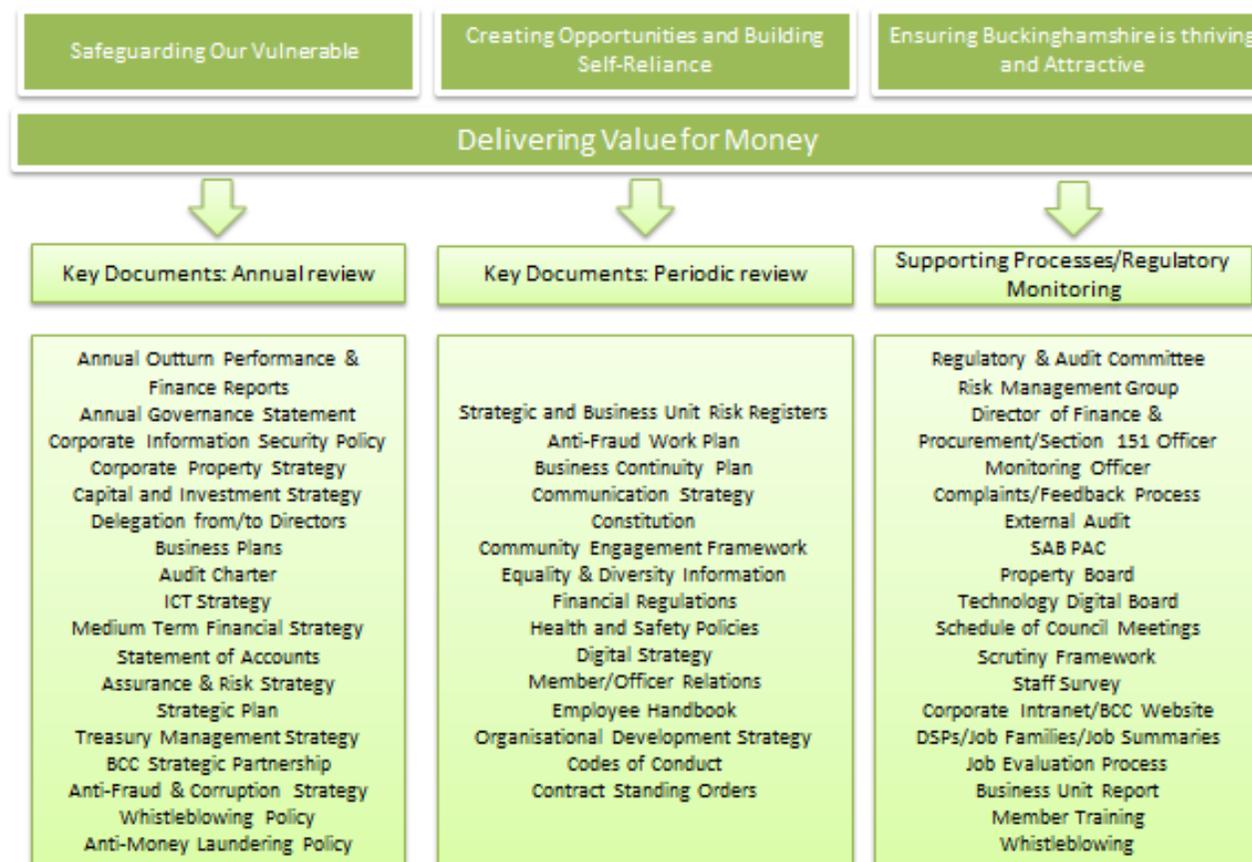
Corporate buy-in on the value of compliance on Procurement and Contract Management has increased significantly. The roll out of both basic Procurement training and Contract Management training has been well received by officers who understand the significance of following procurement law and demonstrating that value for money has been achieved. Training has highlighted and raised the profile of the Procurement and Supplier Relationship Management (SRM) Team, who will ensure continuous improvement is maintained.

Compliance of entering contract details onto the Contract Management Application (CMA) system has increased significantly, with an estimated compliance rate believed to be over 90%. Procurement and SRM have now identified key champions within the Business Units to ensure data within CMA is as up to date and accurate as possible. These champions provide a level of assurance and ownership that has not previously existed.

Economic, Effective and Efficient Use of Resources and Continuous Improvement

Service Managers are responsible for ensuring that they adopt the principles of continuous improvement and value for money. Heads of Finance in each Business Unit provide monitoring and scrutiny of the financial management processes. The Procurement Team work with all Business Units to ensure purchasing decisions maximise the economic, effective and efficient use of resources.

Buckinghamshire County Council Corporate Governance Framework



4. Review of effectiveness

BCC has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework, including the system of internal control. The Council's review of effectiveness is an on-going process, using outcomes from many of the procedures described above. All outcomes are considered by the officers responsible for developing the Annual Governance Statement.

The review which has been undertaken for the purposes of this statement has relied upon the work of the Chief Executive, Director of Finance and Procurement (S151 Officer), the Monitoring Officer, Professional Leads and the Business Assurance Team.

The Council:

- Agrees our annual budget in accordance with the Council Plan priorities;
- Receives the Treasury Management Strategy and an annual report;
- Approves the Capital and Investment Strategy;
- Has agreed the Constitution that sets out the decision making structure, delegated authority and Financial Regulations which underpin the internal control framework.

The Cabinet:

- Monitors performance against the Corporate Objectives;
- Makes key decisions subject to inclusion on the forward plan;
- Considers and reviews budget monitoring reports on a quarterly basis;

The Regulatory and Audit Committee:

- Consider external auditor reports;
- Consider annual and quarterly reports from Internal Audit;
- Review and agree this Statement;
- Review and agree the final accounts;
- Consider issues of key risk identified by the Corporate Risk Register or specifically raised by the Chief Auditor
- Reviews the Treasury Management Strategy and Annual Report

Select Committees:

- Oversees and scrutinises decisions made by the Cabinet.

Pension Fund Committee:

- Oversees all matters relating to the BCC Pension Fund.

Management Teams:

- CMT receive regular reports in relation to assurance (e.g. financial, risk, audit, performance).

Internal Audit and Risk Management (Business Assurance Team):

- Provide objective and independent assurance to the Council on operational and financial controls via delivery of an agreed audit plan;

- Where identified as a result of audit work, significant internal control weaknesses have been reported to Executive Directors and Service Directors at the conclusion of each audit. A quarterly report of significant findings is made to the Regulatory and Audit Committee; and

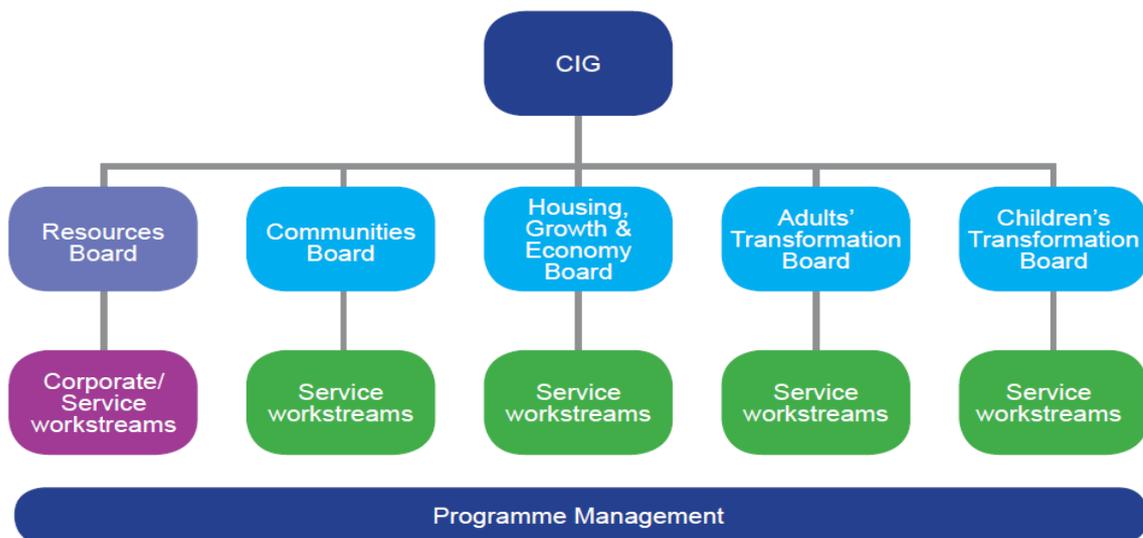
External Audit and Inspectorates:

- The Director of Finance and Procurement meets the External Auditors generally on a monthly basis and any concerns they have regarding the internal control environment are raised. These meetings become more frequent during the closing of the accounts process when any material weaknesses or issues are raised;
- The External Auditor’s reports are considered by the Regulatory and Audit Committee.
- The External Auditor, Director of Finance and Procurement, and the Chief Auditor meet regularly to discuss areas of risk and to agree work plans to ensure good co-ordination of resources.
- The outputs from the various Inspectorates are used by Service Directors where applicable to inform their certificate of assurance self- assessment.

5. Modernising Local Government

Following the Secretary of State’s announcement on 1 November 2018 that there would be the establishment of a single unitary council for Buckinghamshire, the Chief Executives across the five councils have agreed the unitary programme structure to oversee the creation of the new council by 1 April 2020.

This will be led by the Chief Executive’s Implementation Group (CIG) across the five councils and managed through a series of boards co-chaired by a county and district council officer.



6. Significant governance issues

It should be noted that governance issues facing the organisation are not necessarily always a result of weaknesses within the internal control framework. The following are the key matters arising from the review of 2018/19 including the outcome of the actions set out in last year's AGS. The 2018/19 AGS Action Plan is set out in appendix 1:

Procurement and Contract Management

Compliance of entering contract details onto the Contract Management Application (CMA) system has increased significantly, with an estimated compliance rate believed to be over 90%. Procurement & SRM have now identified key champions within the Business Units to ensure data within CMA is as up to date and accurate as possible. These champions provide a level of assurance and ownership that has not previously existed. A series of anti-fraud training sessions has been delivered to commissioning and contract managers to improve the awareness of key fraud indicators following an investigation into significant breaches of procurement rules.

However, the robustness of contract management across the Council remains inconsistent and is a significant risk area.

Whilst the Procurement and Supplier Relationship Manager provide the framework of compliance and best practice, they cannot force the service areas to comply and each service area has their own unique set of circumstances in which they find themselves in, such as capacity issues.

Children's Services

The OFSTED report published in January 2018 rated Children's Services as 'inadequate' overall despite acknowledging a number of improvements since the previous inspection.

During the inspection, an action plan was promptly developed and presented to Ofsted to deal with the immediate and emerging concerns raised by inspectors. This was strengthened following the publication of the report to ensure it fully incorporated the recommendations made by Ofsted. Whilst the final review against this plan showed that 97% of the actions had been progressed satisfactorily and on the whole, demonstrated an improved level of compliance with improvement actions and initiatives, it also highlighted that further work was required to embed and sustain the changes in order to improve outcomes for children, young people and their families. In delivering the initial high level plan, the Senior Management Team found that in some teams there was insufficient operational management capability to sustain and embed the improvement activity. This is an important finding as the service is now in a stronger position to make the required improvements having a much more accurate and well-informed understanding of the barriers to sustaining positive change and the areas that require further attention.

Technology Services

In September 2018 the Council commissioned a fundamental review of the council's IT environment. As part of a wider IT Improvement Programme that review identified a number of critical issues that needed to be addressed e.g. failing legacy IT platform, failing legacy telephony solutions and key network components in need of immediate upgrade. A number of projects were commissioned to first stabilise and then upgrade the council's IT infrastructure e.g. core server platform, network and telephony. Over the period December 2018 to May 2019 a number business cases were submitted to Technical Digital Board (TDB) to approve all the projects coming out of the IT Improvement Programme. Over the next 12 months the council will move its core applications onto to a new IT platform, migrate to Windows 10 and move to a single resilient corporate telephony system.

2017/18 AGS Action Plan

Significant progress has been made to address the weaknesses identified in the 2017/18 AGS. The updates are provided in Appendix 2.

Declaration

We have been advised on the implications of the result of the review of effectiveness by the Regulatory and Audit Committee and a plan to address weaknesses and ensure continuous improvement of the system is in place.

Signed:

Rachael Shimmin
Chief Executive

Martin Tett
Leader

Appendix 1 – 2018/19 AGS ACTION PLAN

Governance Issue	Action to be taken	Responsible Officer	Timescale
Commissioning and Contract Management	Continue to implement the Supplier Relationship Management improvement programme to improve the robustness and consistency of commissioning and contract management practices across the organisation.	Supplier Relationship Manager	Update to be provided November 2019 (specific timescales detailed in the SRM Improvement Programme Action Plan)
Children's Services	<p>The latest version of the improvement plan presented to the Improvement Board in April 2019.</p> <p>The successful implementation of this plan relies on effective and competent first line managers as this tier is critical to achieving and maintaining good standards of social work practice. The Senior Management Team will provide support and guidance to managers to improve outcomes for children and young people. It is acknowledged that in order to embed and sustain change, staff will require the right balance of performance management and support. The plan will be under regular review to ensure that progress is tracked and actions are further expanded where it is necessary</p>	Executive Director of Children's Services	Update to be provided November 2019 (specific timescales detailed in the Improvement Programme Action Plan)
Technology Services	Continue to implement the IT Improvement Programme to address the weaknesses identified during the Chief Information Officer's review.	Chief Information Officer	Update to be provided November 2019 (specific timescales detailed in the IT Improvement Programme Action Plan)

Appendix 2 – 2017/18 AGS ACTION PLAN

Governance Issue	Action to be taken	Responsible Officer / Timescale	Update March 2019
Contract Management	Develop and implement improvement programme to deliver the lessons learnt from recent contract failures and alternative delivery vehicle governance issues	Supplier Relationship Manager March 2019	<p>On target</p> <p>The Supply Relationship Management Improvement Plan (SRM IP) established in late 2017 has continued to improve commercial transparency and build contract management skills. The SRM IP is governed at Member and Executive Director level and progress is reviewed monthly. There is a recognised community of interest to share experiences and to identify value improvement and risk reduction. All material contracts are recorded within the Contract Management Application (CMA) from which the reporting ensures contract delivery and importantly provides timely feedback on performance indicators. In addition to the SRM IP we now have an active supply financial viability assessment, this is completed for all major contract holding organisations and as required by BCC management. Three specific streams of work are currently being used to ensure the lessons learnt from recent contract failures and alternative delivery vehicle governance issues are addressed.</p> <ul style="list-style-type: none"> <input type="checkbox"/> All contract managers are being offered additional training, this is via Contract Management Development workshops, and two further Contract Management training events. <input type="checkbox"/> New and rationalised e forms and procedures for use of CMA <input type="checkbox"/> Additional financial validations conducted at audit level and on demand assessments <p>The SRM IP was presented to the Risk Management Group in December 2018</p>
Technology Services	Production of revised ICT Strategy including timescales for delivering key priorities.	Executive Director of Resources November 2018	<p>Completed.</p> <p>Cabinet approved the new Smarter Buckinghamshire Strategy (2018- 2020) in January 2019 and nominated the Technology and Digital Board to oversee and monitor the delivery of the Strategy and provide an annual update on progress. The Head of Technology Services Operations attended the Risk Management Group in December 2018 where it was confirmed that a full review had been carried out of the IT infrastructure and an IT Improvement Programme has been set up.</p>

Governance Issue	Action to be taken	Responsible Officer / Timescale	Update March 2019
Children's Services	<p>The following required improvements were noted in the July 2018 DfE report and will be embedded within the Improvement Programme:</p> <ul style="list-style-type: none"> • A revised early help offer that links much more closely with social care activity and an improved MASH and includes close attention to the content and understanding internally and externally of thresholds for intervention. • Investing specifically in leadership and management development for the SLT and, as already planned, for team managers. • Embedding a new organisational culture that will support social work practice. • This should include re-balancing a performance and audit framework in order to place an equivalent focus on the content as well as the metrics of case work performance. 	<p>Executive Director of Children's Services</p> <p>Update to be provided November 2018 (specific timescales to be detailed in the Improvement Programme Action Plan)</p>	<p>On target</p> <ul style="list-style-type: none"> □ The service has been extremely fortunate to have recruited an experienced, competent Senior Management Team (SMT) with a proven track record. □ The implementation of the Children's Social Care Workforce Strategy continues to be a key priority. The workforce continues to receive significant investment and remains a major factor in delivering the necessary practice and Service improvements that are required to deliver the right outcomes for children and families as well as achieve an improved rating from Ofsted. □ Last year, Ofsted conducted two monitoring visits in July and December. Inspectors have reviewed the progress made in the arrangements for supporting children in need and children subject to child protection plans, respectively. On both occasions, Ofsted reported that the local authority is demonstrating early signs of improvement in some parts of the service; however, the quality of assessment, planning and intervention still remains too variable. □ Ofsted's view is that the service has an accurate understanding of the extent of the challenge and a realistic improvement plan in place. Ofsted have also commented on the political and corporate support in place to assist the service's improvement journey. □ During the last three months of 2018, pressures within the service peaked and caseloads for our social workers, in some teams, were much higher than the service would like. Despite these pressures, during December's monitoring visit, Ofsted reported that morale across the workforce is positive, with most social workers reporting that they enjoy working in Buckinghamshire and feel supported by their peers and managers. The pressures have eased more recently as a significant amount of time has been invested in closing and improving the throughput of cases, where appropriate, to alleviate the pressures. In addition, the application of thresholds in the MASH has also received substantial attention which is helping ensure that the right cases are progressed through the service. Further work is required on this but the early signs are promising. □ The Service Director for Children's Social Care attended the Risk Management Group meeting on 14 March 2019 to provide Members with a detailed update on the Improvement Programme.

	<ul style="list-style-type: none">• To support this there needs to be a systematic approach to engagement with front line managers and practitioners to ensure they take full accountability for their own performance but also have a sense of transparency and ownership for the direction of the improvement work.• Reviewing the role and structure of the child protection conference chairs and Independent Reviewing Officers.• Developing a fully realised transformation plan that will set out a vision for how the service will deliver high quality social work and related services		
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