Appendix A

Significant Governance Issues identified to be addressed in 2025/26

	Issue	Action Plan (as per 2024/25 Statement – Appendix B)	Lead Officer	RAG Status	Comments	Target Date
1.	An Internal Audit of Risk Management and Business Continuity Planning undertaken in 22/23 identified a number of issues and, in particular, was only able to offer limited assurance in relation to Business Continuity testing. **(Carried over from 23/24)**	An exploratory testing programme, targeting those functions considered most at risk, will be developed and piloted during 23/24. Also, the options and associated costs and resources required to develop, implement, and sustain a fully recordable business continuity testing and exercising programme will be investigated during 23/24. The full audit findings, recommendations and management action plan can be viewed here: https://bucksfire.gov.uk/wp-content/uploads/2024/03/3overview-and-audit-committee-meeting-15-march-2023-item-7b-internal-audit-final-audit-reports.pdf **(Carried over from 23/24)**	Risk & Business Continuity Manager	Green	A further audit was completed in 2025/26. The final report showed a Reasonable opinion with six findings raised: three high, two medium and one low priority. The full report can be found here: (Public Pack)Agenda Document for BMKFA Overview & Audit Committee, 05/11/2025 14:00 5 of the findings have been completed This action is now complete	31 March 2026

2.	Review of Authority/Committee reporting and decision making	To evaluate the governance structures and processes within the Authority and to recommend any changes for enhancement.	Director of Legal and Governance	Red	Evidence has been collated however no recommendations have been presented to the Authority	31 March 2026
3.	Review of the format of the Annual Governance Statement	Review and refresh the format for the 2025-26 Annual Governance Statement to align with Delivering Good Governance in Local Government: addendum published May 2025	Director of Legal and Governance	Green	Complete	31 March 2026

Appendix B

Significant Governance Issues to be addressed in 2026/27

	Issue	**Action Plan**	**Lead Officer**	**Target Date**
1.	Member engagement	Establish a member advisory panel for the On-Call Improvement Programme to enable early engagement with members on key areas of focus for the future direction of the On-Call as part of the Service response model.	ACFO	Q2 2026/2027
2.	Public engagement	Implement the objective within the Engagement and Events Framework to establish a Community Insight Panel, providing a structured and coordinated approach to gathering and using community insight to inform organisational priorities, service planning and decision-making.	Head of Communications & Marketing	Q3 2026/2027
3.	Local code	To prepare, adopt, and publish a Local Code of Governance to allow the annual review via the AGS to be more concise by focusing on the effectiveness of the Local Code and areas to be addressed.	Director of Legal and Governance	31 March 2027
4.	Partnership and Collaboration	Undertake a review of all strategic partnerships and collaborations, update the Partnership Register, and introduce value-for-money assessments for high-risk partnerships and collaborations.	Director of Finance and Assets	31 March 2027

5.	Audit committee composition[1]	Ensure the measures are put in place to enable compliance with the requirements once an implementation date for the regulations is known.	Director of Legal and Governance	31 March 2027

[1] The Local Audit and Accountability Act 2024 has been amended by the English Devolution and Community Empowerment Act 2026 to give the Secretary of State the power to make regulations requiring ensure that ‘at least one member of an audit committee is an independent person’