Rotherham Metropolitan Borough Council

Public Report
Audit Committee

Committee Name and Date of Committee Meeting
Audit Committee – 25 November 2025

Report Title
Final Annual Governance Statement 2024/25

Is this a Key Decision and has it been included on the Forward Plan?
No

Strategic Director Approving Submission of the Report
Judith Badger, Strategic Director of Finance and Customer Services

Report Author(s)
Louise Ivens, Head of Internal Audit
Tel: 01709 823282 Email: louise.ivens@rotherham.gov.uk

Ward(s) Affected
Borough-Wide

Report Summary
The Council has produced a draft Annual Governance Statement (AGS) for the 2024/25 financial year which was published alongside the Councils Statement of Accounts on 9th June 2025. The draft AGS was published alongside the Council's draft financial statements.

The final AGS is presented here for approval and is attached to this report as Appendix A.

Recommendations
The Audit Committee is asked to:

1. Approve the final 2024/25 Annual Governance Statement.

List of Appendices Included
Annual Governance Statement 2024/25

Background Papers
"Delivering Good Governance in Local Government", published by CIPFA (the Chartered Institute of Public Finance and Accountancy) and SOLACE (the Society of Local Authority Chief Executives) in April 2016.
Audit Committee Report 17 June 2025 "Draft Annual Governance Statement 2024/25"
Audit Committee Report 25th September 2025 "Code of Corporate Governance"

Consideration by any other Council Committee, Scrutiny or Advisory Panel
No

Council Approval Required
No

Exempt from the Press and Public
No

Annual Governance Statement 2024-25

1. Background

1.1 The Accounts and Audit Regulations require the Council to produce an Annual Governance Statement (AGS) alongside its Statement of Accounts in each financial year. The AGS is a statutory document which explains the processes and procedures in place to enable the Council to carry out its functions effectively. Local Authorities are required to prepare an AGS to report publicly on the extent to which they comply with their own Local Code of Governance. The draft 2024/25 AGS was published on 9th June 2025.

1.2 The Committee will recall that a process to gather assurances and evidence to support the AGS was led by the Corporate Governance Group. The group included the Strategic Director of Finance and Customer Services, the Assistant Director of Legal Services, the Head of Internal Audit and the Policy, Improvement and Risk Manager.

1.3 The assurance and evidence process produced a strong evidence base and enabled the Council to have confidence in the statements that it is making in the AGS.

1.4 Although the AGS relates to 2024/25, it must be up to date at the time of publication and must include any planned changes in the coming year. Minor amendments have been made to the draft version submitted to the Committee in June.

2. Key Issues

2.1 In constructing the AGS for 2024/25, the Council has assembled sufficient evidence to support the statements that it has made. To achieve this, each Strategic Director was asked to oversee a self-assessment of governance in their Directorate. This comprised the completion of a self-assessment form based on the Principles and Sub-principles in the Code of Corporate Governance by each Assistant Director as well as a review and update of the detailed issues raised in the 2023/24 AGS. Each Strategic Director and Assistant Director was also required to submit a Statement of Assurance which was based on the information arising from their review of current and previous governance issues.

2.2 Each Directorate has returned the required Statements of Assurance and supporting documents and the Corporate Governance Group has reviewed the evidence contained in them. Additionally, the group has considered which issues are of sufficient significance to require reporting in the AGS. The group then confirmed those issues with the Strategic and Assistant Directors and obtained updates from them on the detailed issues raised in the previous year. The draft AGS presented to this committee has been reviewed by the Monitoring Officer, Strategic Director of Finance and Customer Services, the Chief Executive and the Leader.

2.3 The AGS outlines the governance arrangements in place throughout the year and how their effectiveness was monitored. The AGS recognises the improvements made in the Council's governance arrangements throughout the financial year but also highlights areas for further developments in 2025/26.

2.4 The Committee are invited to comment on any aspect of the Annual Governance Statement attached to this report at Appendix A.

2.5 The AGS will be published alongside the final, audited Statement of Accounts to reflect any issues that emerge between now and then and will take account of any comments made by the Audit Committee.

3. Options considered and recommended proposal

3.1 This paper considers the final AGS for 2024/25. As a result, no specific options have been considered.

4. Consultation on proposal

4.1 All Strategic Directors have been asked for their input into the AGS process through the submission of signed Statements of Assurance.

4.2 The final AGS has been reviewed by the Strategic Director of Finance and Customer Services, the Assistant Director of Legal Services, the Chief Executive and the Leader.

5. Timetable and Accountability for Implementing this Decision

5.1 The Audit Committee is asked to receive this report at its November 2025 meeting.

5.2 Officers will ensure that the final AGS is published alongside the audited financial statements.

6. Financial and Procurement Advice and Implications

6.1 There are no direct financial implications other than the requirement to publish the AGS alongside the Council's Annual Financial Statements. There are no procurement issues.

7. Legal Advice and Implications

7.1 There are no direct legal implications arising from this report, although it is a statutory requirement for an AGS to be published alongside the Council's Financial Statements. This report endeavours to set out how the Council intends to comply with that requirement.

8. Human Resources Advice and Implications

8.1 There are no Human Resources implications arising from the report.

9. Implications for Children and Young People and Vulnerable Adults

9.1 Any implications for the Children and Young People's Service and Adults Services are set out in the AGS attached at Appendix A.

10. Equalities and Human Rights Advice and Implications

10.1 There are no direct Equalities and Human Rights implications arising from this report.

11. Implications for CO_2 Emissions and Climate Change

11.1 There are no direct CO2 and Climate Change implications arising from the report.

12. Implications for Partners

12.1 There are no direct implications for our Partners in this report. The AGS has been constructed following consultation with all Directorates. Individual directorates are responsible for implementing action to respond to weaknesses identified in the AGS.

13. Risks and Mitigation

13.1 The AGS is expected to be completed each year to sit alongside the Financial Statements. The risk of failing to produce an AGS has been considered and, although this is a remote risk resources are in place to ensure that a complete an accurate AGS is delivered on time.

Accountable Officer(s)
Judith Badger *(Strategic Director of Finance and Customer Services)*

Report Author: Louise Ivens, Head of Internal Audit
Tel 01709 823282 E mail louise.ivens@rotherham.gov.uk

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