Rotherham Metropolitan Borough Council

Public Report
Audit Committee

**Committee Name and Date of Committee Meeting**
Audit Committee – 24 November 2026

**Report Title**
Final Annual Governance Statement 2025/26

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

**Strategic Director Approving Submission of the Report**
Name of Strategic Director
Judith Badger (Executive Director of Corporate Services)

**Report Author(s)**
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**Ward(s) Affected**
Borough-Wide

**Report Summary**
The Council has produced a draft Annual Governance Statement (AGS) for the 2025/26 financial year which was published alongside the Council's draft financial statements on 10th June 2026.

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 2025/26 Annual Governance Statement.

**List of Appendices Included**
Annual Governance Statement 2025/26

**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.

"Delivering Good Governance in Local Government: framework addendum covering the annual review of governance and the annual governance statement" published by CIPFA and SOLACE in May 2025.
Audit Committee Report 16 June 2026 "Draft Annual Governance Statement 2025/26"
Audit Committee Report 24th September 2026 "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 2025-26**

## 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 2025/26 AGS was published on 10th June 2026.

1.2 A process to gather assurances and evidence to support the AGS was led by the Corporate Governance Group. The group included the Executive Director of Corporate Services, the Service 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 2025/26, it must be up to date at the time of publication and must include any planned changes in the coming year. Amendments have been made to the draft version submitted to the Committee in June, which are shown in track changes in the final version in Appendix A.

## 2. Key Issues

2.1 In constructing the AGS for 2025/26, the Council has assembled sufficient evidence to support the statements that it has made. To achieve this, each Executive 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 Service Director as well as a review and update of the detailed issues raised in the 2024/25 AGS. Each Executive Director and Service 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 Executive and Service Directors and obtained updates from them on the detailed issues raised in the previous year. The AGS presented to this committee has been reviewed by the Monitoring Officer, Executive Director of Corporate 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 development in 2026/27.

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 2025/26. As a result, no specific options have been considered.

## 4. Consultation on proposal

4.1 All Executive 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 Executive Director of Corporate Services, the Service 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 2026 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 *(*Executive Director of Corporate Services*)*

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