Review of Local Government Reorganisation in Cumbria

2021-22

February 2023

Contents

We are required under Section 20(1)(c) of the Local Audit and Accountability Act 2014 to satisfy ourselves that the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The Code of Audit Practice issued by the National Audit Office (NAO) requires us to report to you our commentary relating to proper arrangements.

We report if significant matters have come to our attention. We are not required to consider, nor have we considered, whether all aspects of the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

The contents of this report relate only to those matters which came to our attention during the conduct of our normal audit procedures which are designed for the purpose of completing our work under the NAO Code and related guidance. Our audit is not designed to test all arrangements in respect of value for money. However, where, as part of our testing, we identify significant weaknesses, we will report these to you. In consequence, our work cannot be relied upon to disclose all irregularities, or to include all possible improvements in arrangements that a more extensive special examination might identify. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

Background, context and approach

Background

In July 2021 the Secretary of State for the then Ministry for Housing, Communities and Local Government announced their decision to create two new unitary councils in Cumbria. This forms part of a wider series of government decisions in relation to Local Government Reorganisation (LGR) in England and followed submissions to government from existing councils in the Cumbria geography on the form that LGR should take.

The six district councils, along with the county council, will be replaced by two new unitary councils. In the geography currently covered by Allerdale Borough Council, Carlisle City Council and Copeland Borough Council a new authority, Cumberland Council, will be created. In the geography currently covered by Barrow-in-Furness Borough Council, Eden District Council and South Lakeland District Council a second new authority, Westmorland and Furness Council, will be created. The fire and rescue service, currently part of Cumbria County Council, will become a separate body and form part of the governance arrangements of the Police and Crime Commissioner (PCC) for Cumbria, to be renamed the Police, Fire and Crime Commissioner for Cumbria.

A number of different unitary models were proposed in response to the government's invitation made on 9 October 2020. There were three different two unitary models proposed by different district council groupings, and the county council proposed a single unitary model. The two unitary model accepted by the government was the one proposed by Allerdale Borough Council and Copeland Borough Council. The County Council applied for a judicial review on the Secretary of State's decision due to preferring a single unitary model for Cumbria and a mayoral combined authority. At a hearing on 22 February 2022, Mr Justice Fordham refused the County Council's application on the grounds that it would not be reasonably arguable under judicial review. The County Council then decided not to pursue further legal action.

A Structural Change Order (SCO) was approved by parliament on 17 March 2022, with the vesting day of the two new unitary councils to be 1 April 2023. The SCO is the statutory instrument through which the Secretary of State's decision on LGR in Cumbria became legislation. The vesting day is the first day of operation for both new councils.

Joint Committees were established for each new unitary council, which were responsible for the preparatory work to create Shadow Authorities and oversee the implementation planning until Shadow Authorities were elected. On 5 May 2022 local elections were held to elect the councillors for the two new councils, and Shadow Authorities were created following these elections. The two Shadow Authorities have overseen the planning and preparation for the new unitary councils between May 2022 and March 2023. The Joint Committees were dissolved once the Shadow Authorities and executives for the two new councils had been established.

Context and approach

Grant Thornton is the external auditor of all seven local authorities in Cumbria, the Police and Crime Commissioner (PCC) for Cumbria and the Chief Constable of Cumbria. We have undertaken an over-arching review of LGR as part of our 2021/22 Value fore Money (VfM) work in relation to the seven local authorities. This has included meeting key stakeholders from the two Shadow Authorities, interim and appointed (designate) senior officers from the two new unitary councils and other key stakeholders.

We have summarised our findings in relation to the activity of the seven local authorities (the sovereign councils) and the new Shadow Authorities in the context of our VfM work. As all seven councils are demising bodies, and given the timing of our reporting, we have taken into account LGR transition and implementation during 2022/23.

We have set out our key findings based on this over-arching review in the sections that follow. Any findings specific to an individual audited body are reported in the main part of this report.

Key findings

Financial Sustainability

Financial planning for the new unitary councils

All seven sovereign council had set a balanced budget for 2022/23 and have been managing in year inflation and other cost pressures during 2022/23. For 2023/24 most sovereign councils had a budget gap, which collectively totalled £32m. Finance representatives from the sovereign councils have worked together to agree key financial assumptions for the two new unitary councils, align the different approaches historically used for medium-term financial planning, and disaggregate the funding and expenditure of the sovereign councils in order to develop the budgets for the new unitary councils and the fire and rescue service.

The methodology for disaggregating funding was approved by the Department for Levelling Up, Housing and Communities (DLUHC).

The net impact of this exercise was a base budget gap in 2022/23 for Cumberland Council of £9m and a base budget surplus for Westmorland and Furness Council of £4m. These budgets were then overlaid with the funding and expenditure changes, which had been included in the sovereign councils' Medium Term Financial Plans (MTFPs) together with assumptions relating to economic pressures (principally the inflationary impact on pay awards, contracts and the costs of goods and services), LGR and service pressures, so that the 2023/24 opening gap for the new unitary councils could be determined.

This resulted in a total funding gap in 2023/24 for Westmorland and Furness Council of £19m and for Cumberland Council a total funding gap of £23m. These funding gaps, reported to the respective Shadow Authority Executives on 11 November 2022 and 27 October 2022, were recognised as a "snapshot at a point in time" and that there may be changes before the final budgets for 2023/24 are approved, including the decisions made on the level of council tax for the year. In addition, it was noted that the integration and service planning for the new councils will not have concluded at the time the 2023/24 budget is to be approved.

The level of these fundings gaps has meant that both Shadow Authorities have entered dialogue with DLUHC on the possibility of exceptional financial support during 2023/24. These discussions, which include the possibility of using capital receipts and/ or prudential borrowing to fund revenue expenditure, had not concluded at the time of our review.

The forecast funding gaps for the two new unitary councils are significant and the impact on the financial sustainability of the new organisations will need to be closely monitored, so that this does not adversely impact on the new councils' ability to deliver their statutory responsibilities, that transformation is delivered in a measured and strategic way, and reserves are not depleted to an unmanageable and unsafe level.

Capital programmes

Work has been undertaken to bring together the existing five-year capital programmes from each of the district and borough councils and to disaggregate the county council's capital programme. The outcome of this initial work was reported to Members Implementation Board on 23 September 2022.

Sovereign councils were continuing this work at the time of our review, including identifying potential asset disposals from the rationalisation of assets that are possible following the creation of the two new councils, and potential new capital schemes required by the new councils. Any new schemes will need to be prioritised and assessed against the level of capital funding available and the priorities of the new councils.

The capital programmes must be considered alongside the revenue budgets of both new councils, in particular the running costs of assets and any borrowing costs relating to capital expenditure.

Organisational resilience

The majority of staff at the sovereign councils have focused on business as usual during the period of LGR transition and implementation, but many of the top four tiers of officers at each sovereign council have had LGR related roles alongside their business as usual roles. LGR implementation has followed a particularly demanding period for local government in responding to the Covid-19 pandemic, post pandemic increases in demand for some services, and responding to changes to the health system, which means that many officers have been working extremely hard over a number of years.

Financial Sustainability (cont'd)

Organisational resilience (cont'd)

There are recruitment and retention challenges facing local government nationally, which includes the councils in Cumbria. This has impacted on organisational capacity during LGR implementation and the ability to retain and recruit appropriate staff remains a risk for the two new unitary councils and the fire and rescue service.

More generally, LGR implementation and transition has seen a period of significant anxiety and uncertainty for officers working for the sovereign councils. Many, particularly those working for the county council, have not been clear which new unitary council they will be moving to, because of the time taken to disaggregate county-wide services. All have faced uncertainty over new conditions and organisational structures. Officers in the top three tiers have faced further uncertainty in going through the consultation and recruitment process for senior roles at the two new councils, with this process not concluded at the time of our review.

The cost-of-living crisis has created industrial relations challenges for various sectors and industries nationally. To date local government has not had any industrial action, however trade unions relating to schools have agreed to strike action.

The two new unitary councils will need to assess how the above factors impact on their organisational capacity and resilience, so that this does not adversely impact on meeting their statutory service responsibilities, and in being able to realise transformation improvements arising from LGR.

Fire and Rescue Service

The Fire and Rescue Service (FRS) is to transfer from the county council to the Police and Crime Commissioner (PCC) from 1 April 2023. This new governance arrangement will see the FRS operating as a stand-alone organisation, and it will no longer be part of a much larger organisation, with the financial advantages that this can provide. The Office of the PCC has been working with representatives of the FRS and county council to disaggregate the FRS's budgets, assets and liabilities so that the PCC has assurances on the financial sustainability of the FRS from April 2023.

All Fire and Rescue Services have a duty to publish an Integrated Risk Management Plan (IRMP). The current IRMP ends on 31 March 2023 and it has been agreed to extend this by 12 months due to LGR, to provide more time to work through how the FRS will collaborate with the constabulary, including sharing assets and vehicles, and be clear on any efficiencies and savings that can be realised.

The PCC's approach is to ensure that the stand-alone FRS can demonstrate its financial sustainability before delivering savings and efficiencies through improved collaboration with the constabulary. There are also other risks to be managed which include the cultural alignment to and working relationships with the constabulary.

The PCC and Chief Constable have historically not funded capital expenditure via borrowing and we understand that dialogue is taking place with the Home Office on potential additional capital and revenue funding being made available to the FRS from 2023/24. This had not concluded at the time of our review.

Audit of sovereign councils' financial statements

As already noted, Grant Thornton is the external auditor to all seven councils in Cumbria. As well as our VfM work we audit the financial statements of each council. The opinions on the 2022/23 financial statements will be finalised in the third or last quarter of 2023, following the vesting day of the two new unitary councils. There are still a number of prior year financial statement audits to be completed as well. Opinions for Eden District Council and Barrow in Furness Borough Council have been delayed due to late provision of draft financial statements. We are still to issue 2018/19, 2019/20 and 2020/21 audit opinions at Copeland Borough Council due to long standing significant weaknesses in financial reporting and wider governance arrangements.

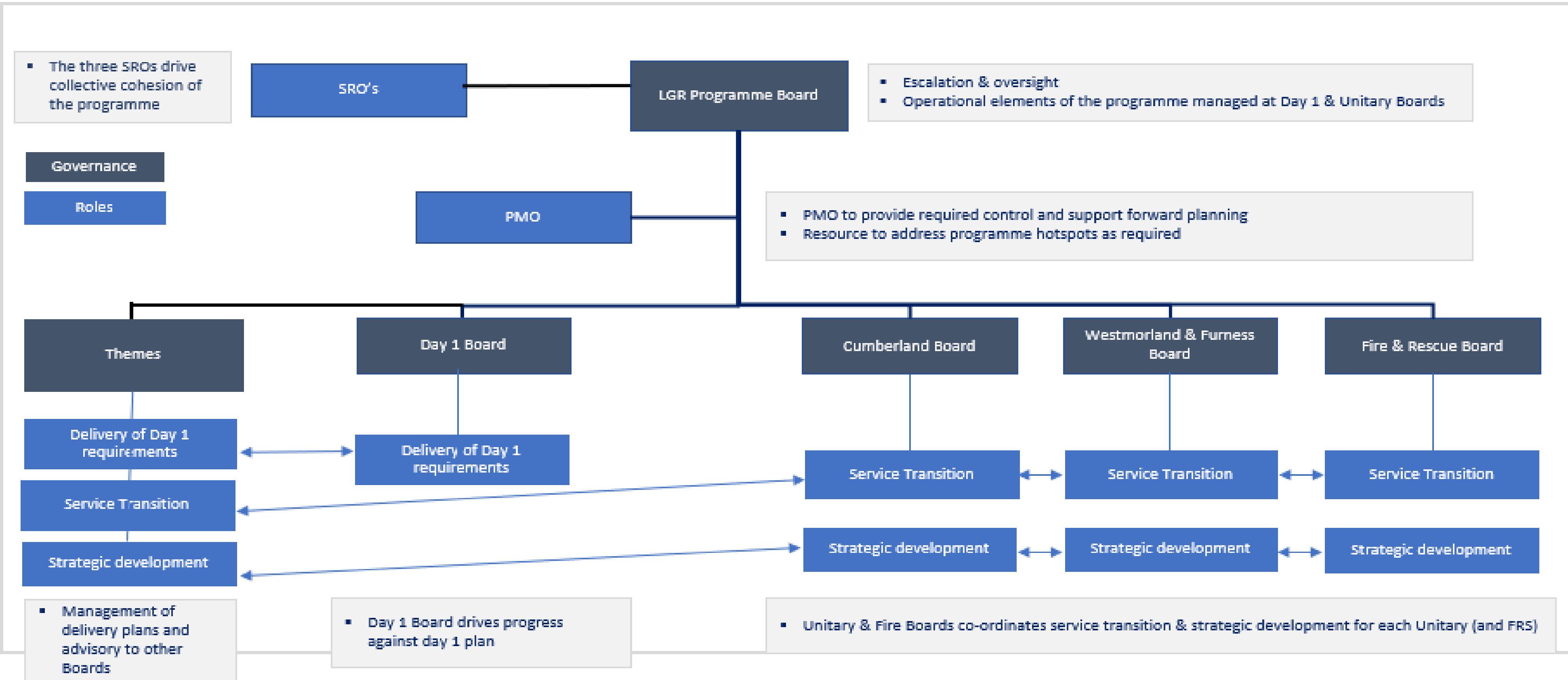
In view of this position, there is still a significant amount of work required to support the preparation and audit of all the sovereign council's financial statements up to 31 March 2023. The two new unitary councils will need to dedicate resource to this after vesting day, to facilitate timely completion of these audits.

This is vital to ensure a robust opening balance position is established for the basis of future accurate financial reporting and medium term financial planning.

Governance

LGR Programme Governance Arrangements

There was general consensus from the stakeholders we interviewed, that the LGR programme governance arrangements in place since Summer 2022 are appropriate and robust. The three programme Senior Responsible Owners (SROs) are the Chief Executive of the County Council and the interim or designate Chief Executives of the two new unitary councils. The Arrangements are summarised in the graphic below.



Governance (cont'd)

LGR Programme Governance Arrangements (Cont'd)

The County Council's Internal Audit service undertook a review of programme governance arrangements for day 1 readiness, which reported in December 2022. This highlighted many areas of good practice in relation to governance, risk management, performance management, action planning and escalation. This review also highlighted a small number of areas for improvement:

- The need to introduce a process to verify that Day 1 requirements and milestones have been completed, alongside the need to better phase completion requirements to ensure they are completed before vesting day.
- Including an Executive Summary for performance reporting to the Day 1 Board.

Programme arrangements were re-set in Summer 2022 following the establishment of the Shadow Authorities in May, and the appointment of new SROs, resulting in a greater focus on implementation, including the establishment of the Day 1 and other Boards. Prior to this, the programme focus had been on baselining service information, considering service delivery models, and creating service blue prints for the new councils. The reset saw greater standardisation of delivery plans, ensuring clarity on roles, responsibilities and reporting requirements. From our review of programme governance arrangements in place following the reset we have not identified any significant weaknesses.

Programme Management Office

Officers drawn from sovereign councils started to be seconded to LGR programme roles from early Autumn 2021. A programme director was appointed in January 2022 and the majority of programme management office (PMO) roles were filled by April 2022. A Strategic Partner was engaged following competitive tender to provide specialist resource to the PMO and to support LGR implementation.

At the time of our review the PMO comprised 37 FTE roles. The PMO has worked with technical leads to support programme implementation. Some technical leads are senior officers from sovereign councils, who have business as usual responsibilities, whilst others are an externally commissioned resource.

Following the vesting days of the two new councils a core PMO team is due to remain in place for three months to support the ongoing transition period. At the time of our review the focus of the PMO during this period was being finalised. As plans progress to close the LGR PMO the new councils will need to ensure that there are appropriate handover arrangements in place, and key knowledge and skills are retained.

Member engagement and oversight

The nature of LGR has meant that key decisions could not take place until after the Shadow Authorities were established following the May 2022 elections, which provides a relatively short decision making and scrutiny timescale available prior to vesting day in April 2023. We are aware that some senior members have expressed concern about the lack of oversight and engagement in LGR to tap into their corporate memory and broader skill sets. A Member Implementation Board with representatives from the two new councils has been established, in to report on LGR implementation. The role of this Board included brokering agreement between the Shadow Authorities on decisions that affected them both, for example shared or hosted services. Informal meetings of the Shadow Authority Executives were used to discuss issues affecting the individual new unitary councils. Nonetheless, significant reliance has had to be placed on the work of senior officers who make up the core membership of the various programme implementation boards.

LGR related reports have been made to the respective portfolio holders of the two Shadow Authorities, to the Shadow Executives, Shadow Authorities and Shadow Scrutiny Committees. At the time of our review neither Shadow Authority had established an Audit Committee.

Fire and Rescue Service

The Fire and Rescue Service (FRS) is currently part of Cumbria County Council. The FRS did not form part of the March 2022 Structural Change Order (SCO), which focussed on the creation of the two new unitary councils. The PCC for Cumbria submitted a business case to the Home Office, which was approved in July 2022 to take over the governance of the FRS, to become the Police, Fire and Crime Commissioner from April 2023. The FRS will become a stand-alone organisation under this new governance arrangement. During the initial stage of LGR implementation the FRS did not receive the same level of focus as other services. This was recognised as part of the Summer 2022 programme reset when a Fire and Rescue Board was established.

Improving Economy, Efficiency and Effectiveness

Implementation reserve

An LGR implementation-reserve totalling £19m was established with each of the seven sovereign councils contributing a share of the funding based on an agreed Memorandum of Understanding, with the County Council contributing 50% of the budget. The implementation reserve is a County Council reserve and the accountability for the spend is the responsibility of the county's Section 151 officer. The Programme Management Office supports the co-ordination of the deployment of the reserve which is allocated based on the approval of business cases with a focus on the two new unitaries being safe and legal on 1 April 2023. At the time of our review a significant proportion of the reserve had been committed, but many of the costs will not be defrayed prior to vesting day.

There is a general consensus from sovereign councils that the transition reserve has proved too low for the needs subsequently identified. Following a period of challenge and re-priorisation, sovereign councils were at the time of our review considering whether additional contributions could be made to increase the level of the reserve. The reserve is available until 30 September 2023, and any balance at that date will be shared between the two new unitaries.

We have been advised that some LGR transition and implementation costs have been met directly by individual sovereign councils, for example to provide backfill arrangements for officers seconded to LGR roles, to engage external advice, and the LGR activity of some officers undertaken as an "add on" to their standard role. We heard from various senior stakeholders of their frustrations that Government do not contribute funding or guidance to support the implementation of LGR.

LGR and transformation

The move from seven to two councils in Cumbria provides significant opportunities to create economies and efficiencies, and to improve the effectiveness of service delivery. To a large extent, the forecast potential savings in the original business case, such as investment in new financial systems to enable transformation, have not progressed due to the focus on day 1 "safe and legal" which was based on transition timescales and capacity. This will need to be revisited by the two new councils post vesting day. Significant work is therefore still required to agree the operating models of each new council, agree the values and culture of each organisation and agree how they will transition and transform to these new operating models.

The implementation reserve is being utilised on transition and implementation costs relating to LGR. Sovereign councils agreed that any invest to save and transformation costs will need to be met by the two new unitary councils. As already noted, the financial sustainability of the two new unitary councils will need to be closely monitored to ensure that their financial position does not adversely impact on their ability to deliver expected transformation in a stable and effective way.

Service continuity

Due to the short timescales involved in implementing LGR and the focus on being safe and legal on day 1, transition arrangements are being put in place for 2023/24 in relation to a number of service areas that could not be disaggregated to the two new councils by vesting day. Principles for temporary sharing of resources have been agreed where disaggregation of a service or team causes significant risk to continued service delivery beyond vesting day. Examples of this may include posts delivering a countywide or cross boundary service, countywide managers at all levels in specific roles, single posts of expertise, or specialist/technical teams and individual posts.

Any shared arrangements will be temporary, until recruitment, upskilling, or service redesign has taken place. Only when the risk to continued service delivery has been mitigated will the arrangements end. It is envisaged that most sharing arrangements will last up to a maximum of 12 months. However, this may be longer where the necessary service changes need to be made. These service areas may be identified as a priority in the transformation plan for the new council to support the timeframe for the temporary arrangements.

In addition, hosting arrangements have been agreed where one of the new unitary councils will host a service on behalf of both councils to ensure service continuity. This arrangement is set out in an Inter Authority Agreement and includes IT systems and pensions. Arrangements for hosting services are expected to last up to two years in most cases.

Improving Economy, Efficiency and Effectiveness (cont'd)

Financial systems

An implementation work package focuses on financial systems and a decision has been taken for both new unitary councils to use the county council's existing financial system and the contract with the provider has been extended and amended to reflect this decision. This decision was in recognition of the timescales for procuring and implementing a new finance system for each new council and the focus on being safe and legal on vesting day. The two new unitary councils will have separate general ledgers and related financial systems, which will be in addition to the legacy county council systems.

Cumberland Council will be the host for the legacy and two new financial systems but the various district council legacy general ledgers will be retained to assist with revenue and benefits related matters. This will not be a permanent solution, and each new council will need to procure its own financial system and other IT systems such as payroll, HR and those relating to social care.

The work around solution of utilising a legacy system, whilst understandable in the circumstances, means that the new unitary councils will need to act quickly to progress the specification and procurement of a new system and mitigate the additional costs associated with use of the legacy systems. In the short term for the first 1 to 2 financial years of the new councils, this will present significant challenges both in terms of aggregating and disaggregating existing feeder systems and GLs in the preparation and audit of multiple key financial systems.

The FRS will be moving to use the financial system of the Office of the PCC from vesting day.

Fire and Rescue Service

His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) reported on their most recent inspection of Cumbria FRS in January 2023. The report rated the FRS as inadequate for efficiency (the previous rating had been good). The report noted that the rating was not reflective of a failing of the service, but related to "a near unprecedented uncertainty about its future governance" due to LGR and at the time of the inspection during summer 2022, when it was far from clear what these arrangements would be. It further reported that "these unusual circumstances have restricted the FRS's ability to have financial plans in place" and for this reason, the Inspectorate was unable to grade the service as anything other than inadequate.

At that stage, the Inspectorate could not guarantee there would be no risk to the public as a consequence of the changes. The report noted that it had "obviously been impossible for the service to do the sort of financial planning we would normally expect."

The report went on to note that a further visit took place in November 2022 and the FRS had carried out significant work since the initial inspection, but there remained a risk that the transfer to new arrangements will not go as smoothly as the service expects. A further visit is planned in March 2023 when – assuming plans are on track on the cause of concern identified - the inadequate grade would be effectively rescinded. In the meantime, the inspector urged all parties to concentrate their efforts to finalise plans so that the transfer to new arrangements present no risks to the service Cumbria receives.

Key partners

Key stakeholders recognised that the intense focus on transition to LGR in the timescale available has resulted at times in an insularity, and that external communications on how LGR has progressed could have been improved during the implementation process.

However, dialogue with key partners has continued, including the Cumbria Constabulary, which has agreed to create two operational localities to align to the geography of the two new unitary councils, and with the two new Integrated Care Board (ICB). The ICBs, which were created in July 2022 are for Lancashire and South Cumbria, and North East and North Cumbria, so do not align to the geographies of the two new unitary councils.

The county FRS has continued to collaborate with Sellafied FRS with the county's Chief Fire Officer being legally responsible for managing incidents on the Sellafield site.

Improving Economy, Efficiency and Effectiveness (cont'd)

Staff Appointments and transition

The majority of staff will transfer on vesting day from the sovereign councils to the new unitary councils via TUPE. Communication to individual staff members was undertaken in mid December 2022 to confirm their positions at the new councils and whether their roles had changed.

Officers in the top three tiers of the sovereign councils had to express an interest in senior roles at the new councils and then be part of a selection process for these roles which has been supported by external recruitment consultants.

A condition of the SCO is that only the three key statutory officers (Head of Paid Service, Monitoring Officer and Section 151 Officer) could be in role – as designate – before vesting day. Interim and then designate appointments to the two new councils' three key statutory officer roles were prioritised, with all six appointments confirmed by December 2022, except for one MO post. A process of appointing other chief officers, directors and assistant directors, to be in role from 1 April 2023 then took place, which had not fully concluded at the time of our review.

The senior officers of the new councils will need to make final decisions on the structures of their new departments and services post vesting day.

Procurement and LGR

The PMO has co-ordinated procurement exercises relating to LGR, for example banking, insurance and treasury management services for the new unitary councils. The county council's standing orders and financial regulations have been used as the framework for the procurement procedures to be followed.

Some asset related procurement exercises have been postponed due to LGR and significant work has been undertaken to put in place arrangements to novate existing contracts held by the sovereign councils to the new unitary councils, and from the FRS to the Office of the PCC.

A Section 24 Notice is in place, which means that if any of the sovereign councils enter into a new contract during 2022/23 with financial implications above agreed thresholds which impact on a new unitary councils, dual reporting is required to both the relevant sovereign council and the relevant Shadow Authority. A similar approach is in place for asset disposals.

Conclusion

The move from seven to two councils provides an opportunity to realise financial benefits and improve service delivery and the financial sustainability of local government in Cumbria. The overall aim is to unlock efficiencies from the rationalisation of council structures and assets and improving systems and processes. However, we recognise that disaggregation of some County services, has required the duplication of some statutory posts.

However, implementing LGR is complex, time consuming and provides some significant challenges. These challenges for Cumbria include a relatively short implementation timescale, the pressures that come from delivering business as usual services by the sovereign councils whilst implementing LGR in parallel, the lack of ownership of some sovereign councils for the approved unitary model and a shared business case, the need to disaggregate county wide finances and services to align to the geographies of the two new unitaries, and undertaking financial and service planning for the new unitaries when many senior officers were not in role in a timely way to make key decisions.

It is clear from our work that officers and members at sovereign councils and the Shadow Authorities involved in LGR have been fully committed to a successful transition and implementation – in particular we often heard that officers had gone "above and beyond" what has been expected of them. The relatively short implementation timescale has resulted in a focus on the new unitaries being "safe and legal" on their vesting days.

This focus on ensuring continuity of existing services to residents and businesses in Cumbria has meant that the opportunities that should arise from rationalisation and transformation have not progressed and have largely been deferred for decisions to be taken following vesting day when there should be greater capacity available and senior leadership teams are in place.

It will take several years to fully realise the benefits planned from LGR and will require sustained commitment from senior stakeholders to deliver. There remain inherent risks in any LGR implementation and the new unitary councils will have significant decisions to take post vesting day. In summary, we see a number of critical challenges and opportunites, in particular the following are key priorities:

- Financial sustainability pressures with reliance on potential additional government financial support and use of capital receipts and /or prudential borrowing to fund revenue expenditure
- Sub-optimal progress on the transformation agenda means the new councils will need to act fast, and fully utilise the PMO resource, to drive transformational change to improve service users' experience and generate significant savings.
- Organisational structures, cultures and values will need to be agreed and embedded. This will be critical to the effectiveness of the new councils governance and performance management frameworks.
- Structures and key personnel put in place need to be proportionate to the significant scaled up challenges the new council will face.
- Specifying, procuring and successfully implementing new financial systems to replace the work around solution of utilising legacy financial systems. Whilst the work around arrangements are understandable in the context, this represents significant challenges in the short and medium term which will incur additional costs and impact on accounts production, audit, and budget monitoring.
- Concluding the outstanding disaggregation of services and associated budgets.

It will be important that elected members of the new unitary councils have appropriate time to fully engage with and scrutinise these key decisions.

At the same time as successfully managing LGR transition, the two new unitary councils will need to manage business as usual challenges affecting Cumbria, which include improving social care provision, managing increasing demographic pressures, recruitment and retention challenges, and improved working with the NHS.

It will also be important that the new unitary councils do not lose best practice arrangements that we have observed over recent years at sovereign councils, which include, but are not limited to:

- Good governance via effective Audit Committees and robust risk management at Cumbria County Council, Carlisle City Council and South Lakeland DC.
- Strong partnership governance with a focus on demonstrable outcomes at South Lakeland District Council, Carlisle City Council, and Allerdale Borough Council.

Changes to the Fire and Rescue Service resulting from LGR means there are challenges for the service beyond April 2023., including; ensuring its financial sustainability, how it collaborates with the Constabulary, shares assets, and delivers its improvement agenda.

Grant Thornton