Kent County Council

Annual Governance Statement

2025/26

Kent County Council

Annual Governance Statement 2025/26

Contents

Executive Summary

To follow in final draft.

Purpose of Statement

The Annual Governance Statement (AGS) is a key document which provides Members and Officers with the opportunity to reflect on the processes, activities and behaviours which deliver decision making and output within the Council.

This document is to support the continuous improvement of governance within the Council and requires an open and honest assessment of, and by those working within, the system. To maintain that improvement, it is vital that there remains an open culture regarding the AGS and that it is not weaponised to undermine its core purpose. It is a whole Council document and should reflect its different aspects, positive and negative.

It is vital that the statement itself, the process to develop it, and review and discussions of the statement are taken within the operating context of the organisation and the emerging opportunities, risks, and threats that the Council faces.

The AGS provides an overview of the controls that are in place to manage key governance risks. In instances where key governance issues have been identified, the detail of actions taken to make improvements and work still to be undertaken are documented in action plans. Kent County Council has a statutory requirement to produce an Annual Governance Statement.

It is important also as a way of assessing the extent to which the Council is meeting it's Best Value Duty.

It is hoped that the reader will find this statement a thorough and honest account of the operation of Kent County Council's governance arrangements which highlights both strengths and the areas requiring further improvement. It is important to acknowledge that the authority's governance journey is a continual one, and this statement recognises the Council's position at a point in time. The statement relates to the financial year ending 31 March 2026 and whilst it refers to matters subsequent and prior, the primary focus of the statement is on that period of time.

In the spirit of seeking improvement, the statement naturally concentrates on areas for further improvement and development. Accordingly, by its very nature it reflects on things that can and should be done differently and contemplates the planned activity necessary to address the issues that have arisen. Importantly, the statement is about continuous improvement and provides challenge. It relies on transparent assessment and it remains important that all those playing a role in the Council's governance continue to openly discuss issues and challenges as they arise and that the Council maintains an environment where those discussions are encouraged.

The approach taken to the Annual Governance Statement by Kent County Council in recent years has involved greater and broader testing across the Council through a survey of those playing a role in supporting governance at all levels of the organisation.

The collection of information over these years now allows us to provide comparative analysis on a range of questions to provide a picture over an extended period.

As with previous years, the final version of the Annual Governance Statement will be informed by the Annual Internal Audit Opinion and the outcome of audit and review activity from within the financial year in question. The Governance and Audit Committee continues to play an important role in ensuring that the authority's corporate governance framework meets recommended practice, is embedded across the whole Council, and is operating throughout the year with no significant lapses.

Scope of Responsibility

Kent County Council is responsible for ensuring that services and operations are conducted in accordance with the law and proper standards. The authority has a specific responsibility to ensure that public money is used carefully and effectively and is properly accounted for. There is also a duty to continuously review and improve the way we work whilst offering services that are efficient and provide value for money.

Kent County Council operates an Executive scheme of governance with major decisions taken by a Leader and nine Cabinet Members within the budget and policy framework supported by a majority of Members. Where there are powers and functions reserved to the Council, these are taken by or on behalf of the full Council. The County Council sets an annual budget which determines the resource available to deliver these decisions, strategies, and functions.

What is governance?

Governance is about how the Council ensures it is doing the right things, in the right way, for the right people in a timely, inclusive, open, honest, and accountable manner. It comprises systems and processes, cultures, and values by which the Council is directed and controlled. The Council has responsibility for conducting an annual review of the effectiveness of its governance framework, including the system of internal control.

Good governance is an essential part of local democracy and through the continued adoption of transparent processes Kent County Council will strive to ensure that strategies, policies, and operational matters are understood by Kent residents.

The Code of Corporate Governance

Kent County Council's Code of Corporate Governance describes the principles applied by Kent County Council as the framework for good corporate governance, how we are achieving these, and the key policies and plans in place to support this.

The Code follows the seven principles identified in 'Delivering Good Governance in Local Government (2016)', published jointly by the Chartered Institute of Public Finance and Accountancy (CIPFA), and the Society of Local Authority Chief Executives and Senior Managers (SOLACE), as a best practice framework for local authorities.

- Principle 1 – Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.
- Principle 2 - Ensuring openness and comprehensive stakeholder engagement.
- Principle 3 - Defining outcomes in terms of sustainable economic, social and environmental benefits.
- Principle 4 - Determining the interventions necessary to optimise the achievement of the intended outcomes.
- Principle 5 - Developing the local authority's capacity, including the capability of its leadership and the individuals within it.
- Principle 6 - Managing risks and performance through robust internal control and strong public financial management.
- Principle 7 - Implementing good practices in transparency, reporting and audit to effective accountability.

All elected Members have an important role to play in acting on behalf of the Council and their residents. Officers serve the Council as a corporate body rather than any political group, combination of groups, or any individual Member. Members and Officers have distinct codes of conduct, reflecting the legal differences between the two groups.

For Members there is the Kent Code of Member Conduct that is adopted under Section 27(2) of the Localism Act 2011. It is the responsibility of Members to comply with the provisions of this code and these provisions are set out in the authority's Constitution.

All employees are required to abide by the Code of Officers Conduct, declare personal interests which may conflict with KCC's own interests, and treat all colleagues and customers with dignity and respect.

Members and Officers are expected to work together on a basis of mutual respect and trust. Members set the County Council's policy direction and Officers are responsible for implementing decisions taken and providing professional advice at all stages. KCC's Scheme of Delegation sets out the framework for how specific delegations are allocated to Officers.

Kent Council Council's Cabinet Committees are constituted of elected Members and are established as advisory Committees of the Executive. Cabinet Committees review most key decisions prior to their being taken, together with related matters affecting Kent or its residents, in the subject area covered by the Committee. The Council also has a Scrutiny Committee whose role is to scrutinise the actions and decisions of the Executive and a suite of other Committees which undertake specific functions on behalf of the Council. Membership and information about each Committee is set out on the County Council's website. The County Council has designated Officers to act as each of the following: Head of Paid Service (Chief Executive), the Monitoring Officer (Head of Law), the Section 151 Officer (Corporate Director Finance), Director of Adult Social Services, Director of Children's Services, and Director of Public Health. Their functions are explained in Section 11 of KCC's Constitution and responsibilities are placed on these individuals by a combination of legislation and the Council's own governance.

During 2025/26, Members continued to be mindful of the statutory responsibilities of the Monitoring Officer, particularly in light of issues previously considered under Section 5 of the Local Government and Housing Act 1989. In earlier years, a number of Section 5 reports were presented in connection with breaches of statutory duties arising from Kent County Council's involvement in judicial review proceedings relating to the care of unaccompanied asylum-seeking children (UASC), including matters concerning their accommodation in hotels by the Home Secretary.

The Monitoring Officer function has been refocused following the Senior Management restructure in autumn 2025. This is discussed further in the 'Operating Environment' section below. A Section 5/5A framework is currently in development and will set out guidance as to how the Monitoring Officer of the Council will approach their statutory duties under sections 5 and 5A (s5/5A) of the Local Government and Housing Act 1989.

The role of Chief Executive continues to incorporate the statutory responsibilities of the Head of Paid Service, building on the governance changes introduced in the 2022/23 municipal year. Personnel Committee agreed in 2025 to the continued appointment of the Chief Executive Officer, providing continuity of leadership at a critical time for the organisation, particularly in the context of Local Government Reorganisation. The Chief Executive retains overall accountability for ensuring that appropriate resources, capacity and organisational arrangements are aligned to fulfil these duties effectively. This continuity and stability in senior leadership supports the Council's ability to maintain effective governance, manage organisational change, and sustain service delivery during a period of significant transformation. The current Chief Executive's impact on the Council's governance is expanded on in the 'Operating Environment' section below.

A permanent Corporate Director Finance was appointed in the 2025/26 financial year and started in post in March 2026. The Corporate Director Finance acts as the Council's Section 151 Officer and Chief Finance Officer responsible for making the necessary arrangements for local financial and management controls, under section 151 of the Local Government Act 1972. The Interim Section 151 Officer again reflected the increasingly challenging financial position of the Council in both a Section 25 assurance statement to the budget in February 2026 and in reports/comments to Committees throughout the year.

Operating Environment

At the outset of this statement, it is important to record the operating environment and context in which services were delivered and this AGS was drafted. Whilst it has been less than a year since the approval of the Annual Governance Statement for 2025/26 in October 2025, it is important to reiterate some of what has been stated previously and provide further information regarding the Council's current operating environment.

Financial:

The revenue and capital budget forecast monitoring position as at Quarter 3 2025-26 were reported to Cabinet on 29 January 2026. The forecast outturn variance for Quarter 3 showed an overspend of £43.5 million, representing 2.8% of the overall budget. It was stated that the forecast revenue overspend reported in Q2 needed immediate attention and steps had been taken to mitigate the level of the overspend.

In response to the forecast overspend on the revenue budget, a decision was made to introduce firmer spending controls in December 2025; these were in place for the remainder of the financial year. Under these controls, all discretionary spending was stopped and a recruitment freeze was put into place immediately. The freeze was lifted in April 2026, before which all recruitment activity needed explicit approval by the Recruitment Control Panel, who considered each vacancy on an individual case basis.

The budget for 2026/27, agreed at County Council on 12 February 2026, was the first budget of the new Administration. A below-maximum Council Tax increase was included in the agreed budget.

On 25 June 2026, a report to Cabinet report set out the revenue and capital budget monitoring outturn position in 2025-26, savings delivery in 2025-26 and the reserves and prudential indicators position as at 31 March 2026. The 2025-26 outturn highlighted another challenging financial year, with a revenue overspend of £22.7m (excluding schools) and a £33.0m overspend in Schools' Delegated Budgets. While Growth, Environment & Transport, the Chief Executive's Department, the Deputy Chief Executive's Department and Non Attributable Costs delivered underspends, Adult Social Care & Health again faced substantial pressures due to rising demand, complexity and unachieved savings, resulting in an overspend of £42.9m. Children, Young People & Education had a small overspend.

The continuing growth of the Dedicated Schools deficit, now at £130.5m, remains the Council’s most significant financial risk.

Phase 1 of the Oracle Cloud Programme was implemented in August 2025 and replaced the Council’s previous Finance and Procurement system. Phase 2 will deliver a replacement HR And Payroll function and is still in final stages of testing. Phase 2 is expected to go live later in financial year 2026/27. Additional funding of £7,562,446 is required to complete the implementation of the Oracle Cloud Programme. Proposed decision 26/00040 looks to take this funding from the flexible use of capital receipts.

Governance Arrangements:

In December 2025, the Council considered a series of proposals for moving various Committee functions to deliver a more efficient approach to formal meetings. The proposals involve the bringing together of the functions of some of the Ordinary Committees of the Council into one place and the disbanding of a sub-committee.

Following consideration of these recommendations, County Council agreed the following structural amendments:

- Planning Applications Committee to assume all functions of the Regulation Committee, including responsibility for its sub-committees and panels. The Regulation Committee was therefore disbanded.
- Selection and Member Services Committee to take on all functions of the Electoral and Boundary Review Committee, resulting in the disbanding of that committee.
- Member Development Sub-Committee to be deleted, with its functions to be delivered through alternative engagement methods.

At the time of writing, some of these changes remain to be implemented. There are training requirements for some committees, and to ensure the committees can legally function, plans are being made to ensure this training gap is closed.

Alongside these structural changes, the Council has continued to refocus its governance framework through the separation of the Monitoring Officer role from other senior corporate functions; with the intent being to enable a clearer approach to the governance oversight role. The governance implications of this are yet to be established.

Senior Management Changes:

Since the start of the 2025/26 financial year, several changes have taken place within the Council’s senior management structure. This includes turnover in the positions of Head of Internal Audit and Counter Fraud; Corporate Director Adult

Social Care; and Head of Law. Furthermore, in September 2025, County Council endorsed Personnel Committee's recommendation to proceed with amendments to the senior management structure of the Council, to enable recruitment to the post of Deputy Chief Executive. The objective was to refine the operating model of the corporate departments to better support the organisation's changing strategic needs and evolving operating context. Implementation of the revised structure commenced during the latter part of 2025. In November 2025, the Personnel Committee made the determination that Amanda Beer would continue as Chief Executive Officer on a permanent basis, having previously undertaken the role on a fixed-term contract. The Council also appointed a new Monitoring Officer, who took up the role in November 2025. The Monitoring Officer is no longer a member of the Corporate Management Team, but has an open invitation to attend every such meeting.

Due to ongoing budgetary and operational pressures, alongside the need to ensure that capacity is aligned to priority areas and that decision-making accountabilities are clear, proportionate and avoid duplication, a decision was taken in June 2026 not to appoint to the Head of Governance role. For six months these responsibilities were successfully shared and it was decided that formalising this arrangement would deliver savings that support the current challenging financial position, while also creating development opportunities across multiple levels within the service. The two new posts are: Head of Information Governance, Consultations and Member Support and Head of Democratic Services.

The Council appointed a new Corporate Director of Finance (Section 151 Officer), who came into post in March 2026.

Political Changes:

As mentioned in the previous Statement, the majority of Members elected in May 2025 were new to the role of County Councillor. The Council has also seen the first change to the majority Political Group since 1997. The resource put into planning and preparing for the induction of the new Council has mitigated the impact of this change, and there has been a resetting of the policy and priorities of the Council to reflect the new administration.

Reforming Kent 2025-2028 was approved as the Council's new Strategic Statement at County Council in November 2025, replacing the previous administration's Strategy, Framing Kent's Future. The Strategy is focused on 4 aims that are structured around the areas of greatest challenge and opportunity and each of these are supported by a number of objectives and priorities. Following the first six months, a review of the document was completed to assess progress and to ensure it remained appropriate for the needs of Kent. Some additions and revisions were made to the document as a result and reported to the Annual General Meeting in May 2026.

The four aims and supporting objectives are:

1. Putting Kent Residents First
2. Reforming Kent County Council
3. Supporting Residents that need help
4. Building Better Communities

The Council has also experienced changes in its political composition during the year. New political groups have been formed, and the Council now has six political groups. These changes have influenced the dynamics of decision-making, scrutiny, and member engagement.

A comprehensive induction programme was delivered following the elections, including two mandated training sessions on cyber security and role of members in an emergency. At present, neither of these training sessions have been attended by the full membership. The programme continued throughout the year with tailored development sessions to support new Members in undertaking their roles effectively.

In December 2025, County Council approved the establishment of Political Assistant posts for qualifying Political Groups in accordance with section 9 of the Local Government and Housing Act 1989. One such Political Assistant has been appointed to the Reform UK Group and was in post from December 2025 to April 2026.

The Monitoring Officer function plays a critical role in maintaining standards of conduct and supporting effective governance through the management of Code of Conduct complaints. Given the increase in both the volume and complexity of complaints, there is a clear need for a more focussed and strategic approach to this function. This includes identifying recurring themes, targeting early intervention, and working proactively with Members and political groups to address underlying behavioural issues. The first "Standards Regime and Member Complaints Update" report went to the Standards Committee in April 2026 and it is planned that these will be delivered on a more regular basis, tailored to the Standards Committee.

The Monitoring Officer is holding an open-door approach with Members across all Groups.

External Pressures and Local Government Reorganisation:

The organisation continues to operate within a complex and evolving landscape of cross-cutting government pressures. Competing policy priorities exacerbate the financial challenges and resource constraints faced by the council. This presents an ongoing risk as the Council prepares for significant structural change through local government reorganisation.

On 28 November 2025, KCC submitted its Strategic Business Case to government advocating for a single unitary authority covering all of Kent and Medway (Option 1A). The submission outlined the Council's assessment that a single unitary model represented the most financially sustainable and operationally coherent option for the area. Kent Council Leaders' portal published all five business cases, including KCC's Option 1A and multi-unitary alternatives from other district councils.

In February 2026, Government launched a public consultation on multiple competing proposals (one, three, four, or five unitary authorities) submitted by Kent councils.

The scale, complexity, and timing of the Government's requirements in relation to local government reorganisation are already having, and will continue to have, a significant impact on the operating position and capacity of the Council.

The Devolution and Local Government Re-organisation Cabinet Committee continue to have a role in considering the risks, timeframes, and governance implications of Local Government Reorganisation for KCC.

Internal Audit – Annual Opinion

To follow in final draft.

Review of effectiveness

Kent County Council has a responsibility to review the effectiveness of its governance. This review has been co-ordinated by the Head of Law and the Legal Services division and has drawn on a range of sources. These sources include a survey carried out on the Corporate Management Team, the Challenger group and, separately, those Officers closely involved with governance and decision-making processes, as well as ongoing monitoring of governance activity throughout the year.

Given the changes at Corporate Director level during the period covered by this Statement, it is recognised that some respondents were not able to provide full personal assurance across all areas covered by the survey. In these instances, responses have been interpreted with due regard to organisational context and, where possible, triangulated against other available evidence, including returns from Heads of Service, governance Officers, and ongoing monitoring activity. The absence of full personal assurance in these cases was taken to indicate non-compliance, but rather reflects transitional circumstances and the timing of appointments.

Returns submitted by Corporate Directors and Directors provided a high level of overall assurance regarding compliance with the Constitution, the Scheme of Delegation, and formal decision-making requirements. The majority of respondents confirmed that decisions were taken, recorded and published appropriately and that suitable assurance was sought from services prior to submission. Most Directors also confirmed that, while operating in a highly pressured environment, they generally had sufficient resources to discharge their statutory and constitutional responsibilities. There is clear evidence of a shift from reactive compliance to more planned, embedded governance

However, the responses also indicated that there are ongoing governance pressures. In particular, late engagement with governance processes, often driven by political timetables, external dependencies or capacity constraints, was recognised as a continuing risk. While compliance with internal governance remains high, decisions taken close to deadlines increase pressure on statutory processes. There was indication that Officers felt that Members and the public did not fully appreciate the shrinking capacity of the service directorates.

Understanding and ownership of governance responsibilities across the organisation is broadly positive. Most Directors expressed confidence that Officers understand delegated authority, escalation routes and governance obligations, and governance Officers strongly affirmed a positive professional culture within the Officer cohort. Nevertheless, capacity pressures, training gaps and reliance on inherited arrangements in a small number of areas mean this assurance is not universal, indicating the importance of sustained training and reinforcement of governance expectations.

Responses indicate that the internal Officer governance culture is a clear organisational strength, with Officers demonstrating high levels of professionalism, openness to advice and respect for governance requirements. This is consistent with previous years' findings.

There is also a generally positive perception of Member/Officer relations, but with a significant minority (almost one quarter) of governance Officers experiencing isolated but repeated incidents of poor behaviour involving specific Members. These are not considered to be a systemic issue. While not a direct governance failure, these results present an emerging cultural risk which, if not addressed, could impact long-term governance capacity.

Due to the significant number of newly elected Members, including the establishment of a new majority political group, there is an increased need for Officers to demonstrate clear and visible political neutrality in both practice and perception. A number of established ways of working, previously taken for granted as part of the status quo, are now being reviewed to ensure they are appropriately formalised within policies and guidance, supporting consistency and transparency. In response to this shift, the organisation is also adapting how it engages and communicates, recognising the need to work differently with a largely new cohort of councillors and to support effective governance arrangements in this changing context.

Over 2025/26 there has been heightened media scrutiny due to KCC being one of the largest authorities with a change of administration in May 2025. With this attention, there has arguably been greater engagement between Members and the press. It is difficult to ascertain the impact of this on internal governance processes. However, it can be said that there have been incidences in which the Code of Conduct complaints process has been politicised through this engagement with the media. The Marketing & Resident Experience Team are playing a key role in responding to requests from the press, and ensuring that these responses are aligned with Council policies.

Given the Senior Management restructure, the statutory functions of the Monitoring Officer (separate from the Head of Law role) are undertaken by a small team. The new Monitoring Officer function has improved the handling and reporting of Code of Conduct Complaints. In future Statements, it is expected that any trends in complaint figures or themes will be expanded on further in the Annual Governance Statement where these are seen to have a material impact on governance effectiveness.

Formal reporting of numbers and trends concerning Code of Conduct complaints to the Standards Committee took place in April 2026, but refers to the period covered by this AGS. The number of complaints is high compared to previous years, with a high percentage (40%) being complaints by Members against other Members. In total, 85 Code of Conduct complaints were received between 6 May 2025 to 31 March 2026. This is approximately four times the amount of complaints received in the same period the previous year.

The resourcing of the Monitoring Officer function is an area that has been reviewed in light of increasing governance activities, volume of complaints, and the work involved in providing governance advice connected with Local Government Reorganisation. It is also important to reflect on the impact of the restructure on how governance is managed at the Council.

In terms of resourcing more generally, the Council has seen a shift in both recruitment and retention dynamics over the past year. This is influenced in part by the increasing uncertainty associated with the forthcoming Local Government Reorganisation. As the potential structure, scale, and timing of changes have become more widely understood, this may affect staff confidence and career planning, contributing to increased turnover in some service areas and a more cautious approach from candidates considering new roles. The Council has put in measures, including regular staff briefings, to help ensure the continued delivery of high-quality services while maintaining a stable and engaged workforce throughout the transition period.

The Council maintains a whistleblowing framework as a critical component of its governance and assurance arrangements, enabling Officers to raise concerns about wrongdoing, fraud, malpractice or breaches of standards in a safe and confidential manner. There is a clear organisational expectation that individuals should feel able to use this process without fear of reprisal, and that all concerns will be treated seriously, investigated appropriately and handled in line with established procedures. Awareness of the whistleblowing policy is supported through internal communications, reinforcing the importance of early escalation of concerns. While there is no evidence to suggest systemic barriers to use of the process, it remains important that the Council continues to promote a culture of openness, ensuring that Officers at all levels feel confident that concerns will be listened to, acted upon and that they will be protected when raising them in good faith.

The Governance and Audit Committee continues to play a central role in providing independent assurance on the adequacy of the Council's governance, risk management and control arrangements. An effectiveness review undertaken in April 2026, informed by a Member self-assessment and independent feedback, found that while the Committee continues to provide a sound level of baseline oversight, there are areas where its effectiveness could be further strengthened. In particular, the review highlighted the need to enhance Member engagement, understanding of the Committee's role and terms of reference, and the level of constructive challenge provided to Officers. The findings also emphasised the importance of a more structured and targeted training offer, alongside improved work planning and focus on key risks.

At the time of writing, a recruitment exercise is being carried out to appoint a second Independent Member to the Governance and Audit Committee following the departure of the former Independent Member at the end of the 2025/26 financial year.

DRAFT

Review of Prior Year Actions

An important place to start is in reviewing the actions that have previously been identified to improve the Council's governance.

There has been a comparatively short period of time since the publication of the prior year's Annual Governance Statement. This is intentional and in pursuance of bringing the Annual Governance Statement reporting timescales in line with the Statement of Accounts. However, given activity around devolution, local government reorganisation and, subsequently, the elections, those actions that have not been completed have been added to the actions for 2025/26.

The actions from the prior year AGS are set out in the following table. In the final version of the AGS this table will be completed, actions are anticipated to be green status at that time and the further information section will be completed.

Title	Contact	Action Update January 2026
Ongoing monitoring of the new governments legislative pipeline and the governance implications of proposals	Tristan Godfrey	This is undertaken as part of business as usual activity. Briefing documents are prepared as appropriate.
Development of an annual schedule of governance training for Officers	Joel Cook	Service / team level engagement to support ad hoc training and briefings on request is ongoing Full planned schedule in development.
Adopting best practice governance around the Council's response to Governments' requests regarding Local Government Reorganisation proposals	Tristan Godfrey	The Governance Team is liaising with Kent Secretaries Group on a regular basis and sharing information on best practice and common approaches. Paper of LGR and governance presented to Devolution and LGR Cabinet Committee on 23 March 2026.

Monitor and evaluate the impact of the changes to the Scrutiny Terms of Reference introduced in March 2025	Joel Cook	Positive progress made in developing a longer term and planned approach to Scrutiny, with a greater Strategic focus and allowing sufficient notice for responses by the Executive and Directorates. Opposition Chairing of Scrutiny has been effective.
Develop Scrutiny Work Programme	Joel Cook	Key issue identified (SEND) built into longer term work programme to undertake, iterative, ongoing and co-ordinated Scrutiny of a key service area for the Council in a managed way. Work programme now includes 'look back at previous decisions' elements.
Section 5 framework	Tristan Godfrey	The Governance Team have produced different iterations of a Section 5 framework and these have been sent to the Monitoring Officer for review.
Review of the County Council Meeting Procedure Rules	Tristan Godfrey	Recommendations were considered by County Council in May 2026. These built on the Monitoring Officer's ongoing review of the Constitution, which has taken a phased approach to improvement in light of Local Government Reorganisation, focusing on targeted amendments and governance best practice..
Implementation of the Decision Making App	Lizzy Adam	The app has been tested internally and is ready to be implemented on a phased basis starting with the July decision making cycle.
Review of Governance Processes following the elections	Tristan Godfrey	Governance processes remain under review and the lessons to be learned from the post-election period are being worked through. A report was presented on matters relating to the election to the Selection and Member Services Committee on 5 March 2026.
Develop a mechanism for Governance and Audit Committee to have oversight of savings plans with monitoring of key activity	Tristan Godfrey	Initial emails have been sent to the Finance Team to establish how this action can best be delivered.

Improve Corporate Director access to key assurance data.	Section 151 Officer	As the Corporate Director Finance (Section 151 Officer) changed within the year, assurances for 2025/26 were provided by the Deputy Section 151 Officer. The Deputy Section 151 Officer had received all of the necessary assurances from the relevant services.
Review of the Code of Practice for Local Government Publicity	Ben Watts	Work has been started and local protocols are being drafted. On track for delivery by end 2025/2026 financial year.
Review of Information provided on the Council's Website to reduce need for FOI requests	Lizzy Adam	An analysis of the most frequent type of FOIs requests is underway ahead of a review of the website.
Improve visibility and accessibility of governance training, particularly for new starters and junior staff.	Joel Cook	Governance and Decision-making Knet page includes guidance documentation and videos to provide introductions and detailed explanations. Page also include FAQs. Review planned for end of Financial Year, including comms approach.
Ensure that Fraud Risk assessment training is arranged for directorate and work to improve effective counter fraud and anti-corruption arrangements.	Corporate Management Team	This action related specifically to the Adult Social Care and Health directorate. From the survey returns it is evident that this has not yet been fulfilled, but will be carried over into 2026/27 to apply more widely.
Complete full data mapping for service.	Director Infrastructure	A list of key systems and data processed has been documented, to ensure that this is kept up to date the team are reviewing this to ensure that data ownership and data processors information is in line with data management protocols.
Ensure that AGS is on DIVMT agendas at least once a year, with updates on actions as appropriate	Ben Watts, Petra Der Man	Discussions around AGS are taking place but this will be tested at the end of the financial year to ensure compliance.

.

Key Findings and Conclusions from the Review of Effectiveness

1. The review provides a high level of assurance that the Council's governance framework is operating effectively and is embedded across the organisation, with strong compliance observed against the Constitution, Scheme of Delegation and formal decision-making requirements.
2. There is clear evidence of a continued shift from reactive compliance towards more planned and embedded governance, supported by a professional Officer culture characterised by openness, integrity and respect for governance processes.
3. Timing pressures remain a key challenge, with late engagement in governance processes (often driven by political, operational or external factors) continuing to place strain on statutory procedures, representing an ongoing operational risk.
4. Understanding and ownership of governance responsibilities across the organisation is generally strong; however, this is not yet consistent in all areas, with capacity pressures, training gaps and reliance on legacy arrangements affecting the level of assurance in a minority of cases.
5. The internal governance culture among Officers is a significant strength and continues to underpin effective governance arrangements, with high levels of professionalism and responsiveness to advice.
6. Member/Officer relationships are broadly positive; however, isolated but repeated incidents of poor behaviour involving a minority of Members present an emerging cultural risk which may impact governance effectiveness if not addressed.
7. The external and political environment, including increased media scrutiny following the May 2025 change of administration, has contributed to a more complex governance landscape, with some indication that formal processes such as Code of Conduct complaints have been influenced by this context.
8. The volume and nature of Code of Conduct complaints, including a high proportion of Member-to-Member complaints, indicate a shift in the political dynamic which requires continued monitoring and management.
9. The Monitoring Officer function has improved the handling and reporting of complaints and capacity within this function has been reviewed to ensure it remains resilient in light of increasing governance demands and ongoing organisational change.
10. The Governance and Audit Committee continues to provide essential independent assurance, although its effectiveness review identifies the need to strengthen Member engagement, understanding of its role, training provision and the level of constructive challenge.
11. The Council's whistleblowing arrangements remain an important safeguard within the governance framework, and continued emphasis is required to ensure Officers feel safe, supported and confident to raise concerns.

12. Overall, the Council's governance arrangements are considered sound and effective. No fundamental weaknesses have been identified; however, targeted improvements are required in relation to capacity, consistency, culture and continuous development to ensure governance remains robust in a complex and evolving environment.

AGS Identified Actions for 2026/27

The draft identified actions for 2026/27 are set out in the following table. The final version of the AGS will develop these further alongside further key activities.

Title	Contact
Full implementation of the Decision Making App.	Ben Watts
Review of Company Governance and report to Governance and Audit Committee.	Ben Watts
Development of a training programme for Members on Constitutional roles and responsibilities, and matters relating to the Code of Conduct , in consultation with the Chair of Standards Committee.	Petra Der Man
Establish clear governance principles and processes for LGR-related activity, including preparation for decision-making during a transition period.	Tristan Godfrey David Whittle
Review whether the MO has sufficient resources to carry out statutory function alongside the additional, specialist governance advice that will be required alongside the LGR process.	Petra Der Man
Ensure that Fraud Risk assessment training is arranged for directorates and work to improve effective counter fraud and anti-corruption arrangements.	Corporate Management Team
Review of budget templates.	

Report of the Monitoring Officer

To be finalised in final version of Annual Governance Statement.

Section 5 of the Local Government and Housing Act 1989 designates the Monitoring Officer as having a range of responsibilities regarding the lawful conduct of the County Council. These responsibilities include a duty to provide a report to all Members in circumstances where a contemplated decision, act, or omission by or on behalf of the Executive leads (in their view) to maladministration or a contravention of the rule of law.

In any given year, there is always the possibility that circumstances lead to situations where the Council may be said or may be found to have acted contrary to its statutory duties without this having been done deliberately or with full awareness of this being the case. Where there are such decisions, there is always an impact on individuals or groups of individuals.

This report identifies the operating environment and the challenges faced by the Council and has referred to the key themes throughout. The issuing of a Section 5 report is intended to be used only as a last resort. To mitigate the risk of needing to do so in the future, there are a number of matters that the Monitoring Officer wishes to record here in the AGS, and which inform the findings.

Annual Governance Statement 2025/26 Conclusion

To be finalised in final version of Annual Governance Statement.

The Council can be assured that its governance arrangements are sound and operating effectively, with no evidence of systemic failure. However, continued focus is required in relation to governance capacity, timeliness, Member conduct, and the resilience of key statutory functions.

Signatory Section

Signatories (signed in the order set out below)

Petra Der Man, Monitoring Officer

Brendan Arnold, Section 151 Officer

Amanda Beer, Chief Executive

Linden Kemkaran, Leader of the Council

Appendix 1: Decision Making at Kent County Council

The Council has specific powers granted by Parliament and Government. The Constitution sets out how the legal powers of the Council are dispersed and organised.

It is also the document that underpins our formal governance processes, including decisions that are taken by or on behalf of the Council, including the Executive.

A Key Decision is required where a proposal fulfils at least one of the following:

a. requires savings or expenditure of over £1m;
b. has a significant effect on two or more electoral divisions;
c. adopts a major new strategy; or
d. involves significant service development.

A Key Decision may only be taken by the Leader, Cabinet or a Cabinet Member. All Key Decisions require assessments of risk, financial, legal and equalities implications to be completed before they are taken. All decisions are published here: https://democracy.kent.gov.uk/mgDelegatedDecisions.aspx.

The formal Key Decision process begins with publication of a Forthcoming Executive Decision (FED). The FED provides advance notice of the proposed decision, decision-maker, anticipated decision date, and relevant background information. For most Key Decisions, publication must allow a minimum 28-day notice period before the decision can be taken.

Before the decision is formally taken, Officers publish a Proposed Record of Decision (PROD). The PROD sets out the decision to be taken; the rationale for the decision; financial, legal and equality considerations; and details of consultation undertaken or proposed, including any relevant Cabinet Committee consideration. The PROD enables scrutiny by Members prior to the final decision.

Once the Leader, Cabinet or Cabinet Member has formally determined the matter, a Record of Decision (ROD) is published. The ROD is the legal record of the decision taken. The publication of the ROD starts the call-in period (five clear working days) for decisions that are subject to Scrutiny call-in. If no valid call-in is received during that period, the decision becomes effective and may be implemented.