



# Auditor's Annual Report for Telford & Wrekin Council

Year-ended 31 March 2025

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February 2026

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<p>Our audit reports will be made solely to the members of Telford &amp; Wrekin Council, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014. Our audit work has been undertaken so that we might state to the members of the Council, as a body, those matters we are required to state to them in an auditor's report and for no other purpose.</p> <p>To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Council and the members of Council, as a body, for our audit work, for our auditor's reports, for this Auditor's Annual Report, or for the opinions we have formed.</p> <p>External auditors do not act as a substitute for the Council's own responsibility for putting in place proper arrangements to ensure that public business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.</p>		

**01**

# **Executive Summary**


# Executive Summary


## Purpose of the Auditor’s Annual Report


This Auditor’s Annual Report provides a summary of the findings and key issues arising from our 2024-25 audit of Telford & Wrekin Council. This report has been prepared in line with the requirements set out in the Code of Audit Practice published by the National Audit Office (the ‘Code of Audit Practice’) and is required to be published by the Council alongside the annual report and accounts.


## Our responsibilities

The statutory responsibilities and powers of appointed auditors are set out in the Local Audit and Accountability Act 2014 (the Act). Our responsibilities under the Act, the Code of Audit Practice and International Standards on Auditing (UK) (‘ISAs (UK)’) include the following:

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**Financial Statements** - To provide an opinion as to whether the financial statements give a true and fair view of the financial position of the Council and of its income and expenditure during the year and have been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting 2024/25 (‘the CIPFA Code’).
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**Other information (such as the narrative report)** - To consider, whether based on our audit work, the other information in the Statement of Accounts is materially misstated or inconsistent with the financial statements or our audit knowledge of the Council.
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**Value for money** - To report if we have identified any significant weaknesses in the arrangements that have been made by the Council to secure economy, efficiency and effectiveness in its use of resources. We are also required to provide a summary of our findings in the commentary in this report.
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**Other powers** - We may exercise other powers we have under the Act. These include issuing a Public Interest Report, issuing statutory recommendations, issuing an Advisory Notice, applying for a judicial review, or applying to the courts to have an item of expenditure declared unlawful.

In addition to the above, we respond to any valid objections received from electors.

## Findings

We have set out below a summary of the conclusions that we provided in respect of our responsibilities. This version of our report reports the status of our work in early November 2025. We will issue an updated version of our report when our audit is complete.

Financial statements	We issued an unmodified opinion on the Telford & Wrekin Council’s financial statements on 10 February 2026. This means that we believe the financial statements give a true and fair view of the financial performance and position of the council.  We have provided further details of the key risks we identified and our response on pages 8 and 9.
Other information	We have not identified any material inconsistencies between the content of the other information, the financial statements and our knowledge of the Council to date.
Value for money	We identified no significant weaknesses in respect of the arrangements the Council has put in place to secure economy, efficiency, and effectiveness in the use of its resources. Further details are set out on page 11.
Whole of Government Accounts	We are required to perform procedures and report to the National Audit Office in respect of the Council’s consolidation return to HM Treasury in order to prepare the Whole of Government Accounts.  As the National Audit Office has not yet concluded its audit of the Whole of Government Accounts for the 31 March 2025 financial year, we are unable to confirm that we have concluded our work in this area.
Other powers	See overleaf.

# Executive Summary

There are several actions we can take as part of our wider powers under the Act. This slide reports the position as at the date of this report.

## Public interest reports

We may issue a Public Interest Report if we believe there are matters that should be brought to the attention of the public.

If we issue a Public Interest Report, the Council is required to consider it and to bring it to the attention of the public.

**We have not issued a Public Interest Report this year.**

## Judicial review/Declaration by the courts

We may apply to the courts for a judicial review in relation to an action the Council is taking. We may also apply to the courts for a declaration that an item of expenditure the Council has incurred is unlawful.

**We have not applied to the courts.**

## Recommendations

We can make recommendations to the Council. These fall into two categories:

1. We can make a statutory recommendation under Schedule 7 of the Act. If we do this, the Council must consider the matter at a general meeting and notify us of the action it intends to take (if any). We also send a copy of this recommendation to the relevant Secretary of State.
2. We can also make other recommendations. If we do this, the Council does not need to take any action, however should the Council provide us with a response, we will include it within this report.

**We made no recommendations under Schedule 7 of the Act.**

## Advisory notice

We may issue an advisory notice if we believe that the Council has, or is about to, incur an unlawful item of expenditure or has, or is about to, take a course of action which may result in a significant loss or deficiency.

If we issue an advisory notice, the Council is required to stop the course of action for 21 days, consider the notice at a general meeting, and then notify us of the action it intends to take and why.

**We have not issued an advisory notice this year.**

In addition to these powers, we can make performance improvement observations to make helpful suggestions to the Council. Where we raise observations we report these to management and the Audit Committee. The Council is not required to take any action to these, however it is good practice to do so.

**02**

# **Audit of the financial statements**

# Audit of the financial statements

## **KPMG provides an independent opinion on whether the Telford & Wrekin Council's financial statements:**

- Give a true and fair view of the financial position of the Telford & Wrekin Council as at 31 March 2025 and of Telford & Wrekin Council income and expenditure for the year then ended; and
- Have been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25.

We conduct our audit in accordance with International Standards on Auditing (UK) ("ISAs (UK)") and applicable law. We also fulfil our ethical responsibilities under, and ensure we are independent of the Telford & Wrekin Council in accordance with, UK ethical requirements including the FRC Ethical Standard. We are required to ensure that the audit evidence we have obtained is a sufficient and appropriate basis for our opinion.

## **Our audit opinion on the financial statements**

We have issued an unqualified opinion on the Telford & Wrekin Council financial statements on 10 February 2026.

The full audit report is included in the Telford & Wrekin Council's Annual Report and Accounts for 2024/25 which can be obtained from the Telford & Wrekin Council's website.

Further information on our audit of the financial statements is set out overleaf.

# Audit of the financial statements

The table below summarises the key financial statement audit risks that we identified as part of our risk assessment and how we responded to these through our audit (continued overleaf)

## Valuation of Council's pension liability

The Council participate in the Local Government Pension Scheme (LGPS). The valuation of the Council's pension liability involves various assumptions, notably the discount rate, inflation rates and mortality rates. The selection of these assumptions is inherently subjective and small changes in the assumptions and estimates used to value the Council's pension liability could have a significant effect on the financial position of the Council. The Council use a specialist (Mercer) to help with the valuation.

### Our procedures

We have understood the processes the Council have in place to set the assumptions used in the valuation;

We have evaluated the competency and objectivity of the scheme actuaries to confirm their qualifications and the basis for their calculations

We have performed inquiries of the accounting actuaries to assess the methodology and key assumptions made.

We have agreed the data provided by the Council to the Scheme Administrator for use within the calculation of the scheme valuation

We have challenged, with the support of our own actuarial specialists, the key assumptions mentioned above against external data

We have confirmed that disclosures in the financial statements are adequate and in line with accounting guidance

### Our findings

We completed the procedures as described and we identified a material misstatement relating to a technical accounting adjustment of pension asset ceiling. This decreased the pension liability by £38m. The Council have corrected for this in the financial statements.

## Management override of controls

Professional standards require us to communicate the fraud risk from management override of controls as significant. Management is in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. We have not identified any specific additional risks of management override relating to this audit.

### Our procedures

We assessed accounting estimates for biases by evaluating whether judgements and decisions in making accounting estimates indicate a possible bias.

We evaluated the selection and application of accounting policies.

We evaluated controls over journal entries

We analysed all transactions posted throughout the year using data and analytics to focus our testing on high-risk areas

### Our findings

We completed the procedures as described and we did not identify any material misstatements relating to this area.

# Audit of the financial statements

## Valuation of land and buildings

The Council has adopted a rolling revaluation model which sees all land and buildings revalued over a three-year cycle. Assets that revalued in year are subject to significant judgements, assumptions and estimations and the Council engage Valuers to help them to make these judgements. We specifically linked the significant risk to the 'yield rate assumption' which is used in the revaluation of the property investment portfolio which sat in land and buildings at the time of conducting the audit.

### Our procedures

We critically assessed the independence, objectivity and expertise the valuers used in developing the valuation of the Council's properties

We compared the accuracy of the data provided to the valuers for the development of the valuation to underlying information;

We challenged the appropriateness of the valuation of land and buildings; including key assumptions within the valuation as part of our judgement;

We agreed the calculations performed of the movements in value of land and buildings and verified that these have been accurately accounted for in line with the requirements of the CIPFA Code;

We utilised our own valuation specialists to review the valuation report prepared by the Council's valuers to confirm the appropriateness of the methodology utilised; and

We considered the adequacy of the disclosures concerning the key judgements and degree of estimation involved in arriving at the valuation.

### Our findings

We completed the procedures as described and we did not identify any material misstatements relating to the significant risk area.

Related to this area, we did identify a prior period material misstatement. The Council reclassified the 'property investment portfolio' which is in the land and buildings caption in the financial statements, to the Investment Property caption. This led to various restatements throughout the financial statements but ultimately has no impact on the Council's income and expenditure. Investment property moved by £43m and £47m respectively for 2022/23 and 2023/24.

**03**

# **Value for Money**

# Value for Money

## Introduction

We are required to be satisfied that the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources or 'value for money'. We consider whether there are sufficient arrangements in place for the Council for the following criteria, as defined by the Code of Audit Practice:



**Financial sustainability:** How the council plans and manages its resources to ensure it can continue to deliver its services.



**Governance:** How the council ensures that it makes informed decisions and properly manages its risks.



**Improving economy, efficiency and effectiveness:** How the council uses information about its costs and performance to improve the way it manages and delivers its services

We do not act as a substitute for the council's own responsibility for putting in place proper arrangements to ensure that public business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. We are also not required to consider whether all aspects of the Council's arrangements are operating effectively, or whether the Council has achieved value for money during the year.

## Approach

We undertake risk assessment procedures in order to assess whether there are any risks that value for money is not being achieved. This is prepared by considering the findings from other regulators and auditors, records from the organisation and performing procedures to assess the design of key systems at the organisation that give assurance over value for money.

Where a significant risk is identified we perform further procedures in order to consider whether there are significant weaknesses in the processes in place to achieve value for money.

We are required to report a summary of the work undertaken and the conclusions reached against each of the aforementioned reporting criteria in this Auditor's Annual Report. We do this as part of our commentary on VFM arrangements over the following pages.

We also make recommendations where we identify weaknesses in arrangements or other matters that require attention from the Council.

## Summary of findings

Our work in relation to value for money is complete.

	Financial sustainability	Governance	Improving economy, efficiency and effectiveness
<b>Commentary page reference</b>	13	15	16
<b>Identified risks of significant weakness?</b>	No	No	No
<b>Actual significant weakness identified?</b>	No	No	No
<b>2023-24 Findings</b>	<i>No significant risks identified</i>	<i>No significant risks identified</i>	<i>No significant risks identified</i>
<b>Direction of travel</b>	↔	↔	↔

# Value for Money

## National context

We use issues affecting Councils nationally to set the scene for our work. We assess if the issues below apply to this Council.

### Local Government Reorganisation

The Government has announced proposals to restructure local government throughout England. County and District councils (and, in some cases, existing Unitary authorities) will be abolished and replaced with new, larger Unitary authorities, which will (in many cases) work together with peers in a regional or sub-regional Combined Authority. Authorities which are unaffected by these proposals may still see changes in local police and fire authorities and in the Councils they already work in collaboration with.

Restructuring has, in some cases, resulted in differing views on how services should be provided in their regions – with little consensus on how previously separate organisations will be knitted together. Councils will need to ensure that investment decisions are in the long-term interest of their regions, and that appropriate governance is in place to support decision making.

### Financial performance

Over recent years, Councils have been expected to do more with less. Central government grants have been reduced, and the nature of central government support has become more uncertain in timing and amount. This has caused Councils to cut services and change the way that services are delivered in order to remain financially viable.

Whilst the Government has indicated an intention to restore multi-year funding settlements, giving Councils greater certainty and ability to make longer-term investment decisions, the Government has also proposed linking grant funding to deprivation. For some authorities this presents a significant funding opportunity, whereas for others this reinforces existing financial sustainability concerns and creates new financial planning uncertainties.

### Education

Many schools are now the responsibility of academy trusts, however some schools are still controlled and overseen by the local Council. Dedicated funding is provided by central government to run schools, however due to cost pressures many Councils have overspent against their central government allocation, particularly in relation to “high needs” expenditure (i.e. to support students with special educational needs and disability (SEND)). Government guidance is awaited on childrens services reform and SEND, and some authorities are delaying transformation programmes until there is clarity on how services should evolve.

An accounting override exists meaning Councils do not need to recognise schools deficits as part of their reserves which, for some, avoids Councils becoming insolvent. This override was extended to March 2028. However, some have raised concerns that this extension only defers the problem, and the underlying unsustainability of education expenditure has not been resolved.

## Local context

- The council has a track record of implementing or planning actions for recommendations made by Internal Audit inline with agreed timescales.
- For 2024/25, the net revenue expenditure by main service areas was £157.59m as compared to a budget of £157.3m. Additional funding of £382k was also received during the year leading to a net surplus of £92k. The decision was made to increase council tax by 4.99% for 2024/25, consistent with many other local authorities.
- Capital spend for the year was £87.173m against an approved budget of £93.151m.
- The schedule of savings included in the MTFS was to save £17.6m for 2024/25 and the council saved £24.8m which include recurring savings from past 2 years.
- Budget monitoring is produced inline with the corporate monitoring timetable, ensuring that financial performance is regularly reviewed and reported to senior management and Cabinet.
- The Council undertake several measures to prevent and detect fraud. The Council has an Anti-Fraud & Corruption Policy, supported by the Whistleblowing (Speak Up) Policy, encouraging internal referrals.
- The Council has participated in the National Audit on Group-based Child Sexual Exploitation and Abuse during the period.
- The Council has announced ‘Clear Vision 2032’ which is an aim to build a more inclusive borough, which has four objectives with this strategy.

# Financial Sustainability

## How the Council plans and manages its resources to ensure it can continue to deliver its services.

We have considered the following in our work:

- How the council ensures that it identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them;
- How the council plans to bridge its funding gaps and identifies achievable savings;
- How the council plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities;
- How the council ensures that its financial plan is consistent with other plans such as workforce, capital, investment, and other operational planning which may include working with other local public bodies as part of a wider system; and
- How the council identifies and manages risks to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions underlying its plans.

The Section 151 Officer leads on budget setting (Medium Term Financial Strategy (MTFS)), and carries responsibility for the process and timelines. At a strategic level, from an officer perspective the process is managed through the Service & Financial Planning Group (CEX, Executive Directors, S151 Officer and Finance Managers), with regular updates to Senior Management Team.

A corporate budget model is maintained for budget projections. This is updated to reflect decisions made by the Service & Financial Planning Group together with pressures identified and funding projections for each Directorate. In parallel, detailed budget work is undertaken at Service level (Finance officers and Service Delivery Managers/budget holders) which also informs the corporatemodel.

Budget holders are involved in the process through their consideration of revenue costs and pressures, capital cost and time limited costs, one off costs and saving for their respective service areas. Specific budget assumptions are clearly set out in Appendix 15 of the MTFS, which also sets out that adult and children's social cost pressures will be funded from reserves if the final outturn is over budget. The clear list of assumptions allows for challenge by committees, which was evidenced in Business and Finance Scrutiny committee minutes; particularly around robustness of the budget, interest rate assumptions and increasing costs in contracts.

The Council updates its Medium-Term Financial Plan (MTFP) annually, with the 4-year plan covering 2024/25 to 2027/28 reviewed and approved by Cabinet in February 2025. The s151 officer reported within the Section 25 Statement that the Council's reserve balances are prudent and appropriate given the level of risk and complexity of the delivery of the budget. Further, the MTFS was approved by Cabinet in February 2025 for debate at Full Council, which approved the MTFS including a 4.99% increase in Council Tax for the period.

The Council has a record of strong financial management with Cabinet Members and budget holders managing budgets effectively. Savings proposals were included in the draft MTFS presented to Cabinet in January and approved at in advance of the financial year starting.

For 2024/25, the net revenue expenditure by main service area is £157.59m as compared to a budget of £ 157.3m. Additional funding of £382k was also received during the year leading to a net surplus of £92k. The Council has retained £21.7m in the Budget Strategy Reserve in 2024/25 and this is on the top of General and Special Fund balances of £4.7m at the start of the current financial year to make prudent provision for likely risks including insurance excesses, bad debtsetc.

# Financial Sustainability (continued)

## How the Council plans and manages its resources to ensure it can continue to deliver its services.

We have considered the following in our work:

- How the council ensures that it identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them;
- How the council plans to bridge its funding gaps and identifies achievable savings;
- How the council plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities;
- How the council ensures that its financial plan is consistent with other plans such as workforce, capital, investment, and other operational planning which may include working with other local public bodies as part of a wider system; and
- How the council identifies and manages risks to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions underlying its plans.

For 2024/25, Financial Monitoring Report provides the latest projections in relation to the projected outturn position i.e. how projected net revenue spend compares to the budget set for the year; progress against the approved 2024/25 capital programme; the key issues to be highlighted; together with a summary of collection information in relation to Council Tax, Business Rates and Sales Ledger income.

The schedule of savings proposals for public consultation included in the MTFS £17.6m for 2024/25, although it saved £ 24.8m which include recurring savings from past 2 years. This also includes service restructures (staff savings) of £2.8m, income generation of £5.7m, and service redesign of £1.6m.

Key financial and performance metrics:	2024-25	2023-24
Actual Deficit/(Surplus)	£35m	(£2m)
Usable reserves	£107m	£123m
Year-end borrowings	£435m	£371m
Year-end cash position	£22m	£18m

Council expected deficit and decrease in reserves due to the significant financial pressures being faced by the Council, for Adult Social Care and Children’s Safeguarding services. The increase in long-term borrowings is a planned and strategic decision to enable the Council to deliver a substantial capital investment programme that supports housing, economic growth, infrastructure, and community priorities. To avail benefit on lower borrowing costs as suggested by T&W external Treasury Management advisor to bridge the time before they can start to lock into long term debt at cheaper interest rate, long-term borrowings were supplemented by short-term borrowings – with the intention of refinancing these once interest rates reduce.

The agreed strategy for 2025/26 to meet the savings requirement focuses on an additional savings package delivering an additional £13.1m from general fund budgets; £7.7m additional net investment into Adult Social Care, a commitment to work with partner organisations to seek new solutions to deliver services to minimise the impact of cuts and to continue to deliver jobs and investments and provide additional income business rates, council tax and New Homes Bonus.

### Conclusion

Based on the findings, **we have not identified a significant risk associated with financial sustainability.**

# Governance

## How the council ensures that it makes informed decisions and properly manages its risks.

We have considered the following in our work:

- how the council monitors and assesses risk and how the body gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud;
- how the council approaches and carries out its annual budget setting process;
- how the council ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information (including non-financial information where appropriate); supports its statutory financial reporting requirements; and ensures corrective action is taken where needed, including in relation to significant partnerships;
- how the council ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency; and
- how the council monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of management or Board members' behaviour.

The Council has a Risk Management Framework (2023-25) and Policy which has been reviewed by the CFO and Director of Policy and Governance and approved by the Audit Committee in January 2024. The Council maintains a strategic risk register which is used to identify the substantive issues which may impact negatively on the delivery of the Council's priorities and may also have a financial impact. This is reviewed by the Senior Management Team to manage risks and mitigate potential exposures to be as part of everyday business and as part of decision-making processes.

The strategic risk register contains the ten highest risks, which are assessed based on the different likelihoods and impacts of risks with and without controls. The risks are mapped on a heat map; the highest scoring risks are staff retention and climate risk. Risks are generally high impact but low likelihood with controls in place. There is also a named lead Executive Director and Director who are responsible for managing each risk.

The Council undertakes several measures to prevent and detect fraud. The Council has an Anti-Fraud & Corruption Policy, supported by the Whistleblowing (Speak Up) Policy, encouraging internal referrals. Internal Audit, along with the Investigations Team, undertakes proactive fraud work based on a fraud risk register and/or other intelligence. Other specific anti-fraud and corruption activities are undertaken by Trading Standards. An annual report on anti-fraud and corruption activities and an update to the Anti Fraud & Corruption Policy and Whistleblowing (Speak Up) Policy is presented to the Audit Committee every year.

The Council's Code of Conduct communicates values and expected behaviours of staff; this is covered through the Code of Conduct; Vision, Priorities Values and Behaviours poster; Gifts and Hospitality Guidance; Disciplinary Policy; Resolving Workplace Issues policy; Whistleblowing Policy; and Conflicts of Interest policy. This is communicated to staff as part of the recruitment process and is available on the staff intranet.

Our risk assessment procedures and management inquiries confirm the Council has appropriate arrangements in place to ensure scrutiny, challenge and transparency of decision making. Key decision making is subject to discussion and scrutiny at executive team level and relevant sub-committees such as Audit and relevant Scrutiny committees, followed by formal approval by the Cabinet and Council. All key decision records are available to view on the Council's website.

The Council have acknowledged and disclosed within the accounts the Telford Child Sexual Exploitation Inquiry of 12 July 2022. This is recorded as a contingent liability in respect of potential future claims. The Council has also published an update report on CSE measures in November 2025.

### Conclusion

Based on the findings, **we have not identified a significant risk associated with governance.**

# Improving economy, efficiency and effectiveness

## How the council uses information about its costs and performance to improve the way it manages and delivers its services

We have considered the following in our work:

- how financial and performance information has been used to assess performance to identify areas for improvement;
- how the council evaluates the services it provides to assess performance and identify areas for improvement;
- how the council ensures it delivers its role within significant partnerships and engages with stakeholders it has identified, in order to assess whether it is meeting its objectives; and
- where the council commissions or procures services, how it assesses whether it is realising the expected benefits.

The Council has a strong culture of evidence-based decision making, and performance and data are fundamental to understanding, challenging and improving the organisation. Non-financial performance is monitored by the Senior Management Team monthly through the Managing the Business Dashboard. Performance is aligned to the Council's Priority Plan, with one priority having a focussed discussion each month.

Detailed operational reports are provided to directorates and teams to provide senior managers of assurance and detailed information supporting performance information. This includes the routine monitoring of many data quality reports and, in a growing number of services, the ability to drill down in performance reports to individual case records to provide assurances over accuracy of data being reported.

The Council has published a Council Plan which runs from 2022/23 to 2026/27 and sets out how the Council will operate and what it will focus on delivering. The Plan makes clear that delivery of its priorities will only be achieved by working in partnership with communities, partners, businesses and other stakeholders. Similarly, the Telford Vision 2032, as published on the Council's website, acknowledges that it has been developed and will be delivered by a partnership of organisations from across the borough.

Children's Services have collaborated with IMPOWER to implement the Valuing Care framework across multiple service areas. This initiative aims to promote a needs-based, outcomes-driven approach throughout Children's Services. Additionally, the program targets cost efficiencies, achieved a £9.6 million in savings or cost avoidance through changes in placement costs.

The Telford & Wrekin Local Plan sets out the Council's vision and strategy for the Borough until 2031. The Telford & Wrekin Local Plan 2011 - 2031 was submitted on 30 June 2016 to the Planning Inspectorate for independent examination, in accordance with Section 22 of The Town and Country Planning (Local Planning) (England) Regulations 2012.

## Conclusion

Based on the findings, **we have not identified a significant risk associated with Improving economy, efficiency and effectiveness.**



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