NORTH AYRSHIRE COUNCIL

30th May 2023

Audit and Scrutiny Committee

Title:	**Code of Corporate Governance Statement 2022/23**
Purpose:	To seek approval of Code of Corporate Governance Statement.
Recommendation:	That the Audit and Scrutiny Committee agrees to: (a) Review and approve the Code of Corporate Governance Statement 2022/23.

1. Executive Summary

1.1 This report provides details of how we are ensuring good governance, including clear accountability for delivering the desired outcomes for service users and communities. Appendix 1 provides our 'Code of Corporate Governance Statement 2022/23.

2. Background

2.1 All local authorities have a statutory requirement to report publicly on the extent to which they comply with their own Code of Governance on an annual basis, including how they have monitored and evaluated the effectiveness of their governance arrangement in the year and considered planned changes in the coming period.

2.2 The 'Delivering Good Governance in Local Government Framework' (CIPFA/Solace 2016) applies to annual governance statements. It helps local government take responsibility for developing and shaping an informed approach to governance and aims to achieve the highest standards in a measured and proportionate way. The Framework is intended to assist authorities individually in reviewing and accounting for their own unique approach.

2.3 The overall aims are to ensure that:

- Requisite governance arrangements are in place.
- Resources are directed in accordance with agreed policy and according to priorities.
- There is sound and inclusive decision making.
- There is clear accountability for the use of those resources in order to achieve desired outcomes for service users and communities.

2.4 Appendix 1 contains our Code of Corporate Governance Statement 2022/23 which aligns to the Framework and demonstrates how we have ensured good governance and transparent accountability for 2022/23.

3. Proposals

3.1 The Committee is requested to review and approve the Code of Corporate Governance Statement 2022/23.

4. Implications/Socio-economic Duty

Financial

4.1 None

Human Resources

4.2 None

Legal

4.3 None

Equality/Socio-economic

4.4 None

Environmental and Sustainability

4.5 None

Key Priorities

4.6 Effective governance is key to delivering our priorities outlined within our Council Plan 2019-24.

Community Wealth Building

4.7 None

5. Consultation

5.1 The Executive Leadership Team were involved in the creation of the Code of Corporate Governance.

Aileen Craig
Head of Democratic Services

For further information please contact Isla Hardy, Team Manager, (Corporate Policy and Performance) on 01294 324 035

Background Papers

None

Code of Corporate Governance

2022/23

North Ayrshire Council

Comhairle Siorrachd Àir a Tuath

Delivering Good Governance in Local Government – 2022/23

The Delivering Good Governance in Local Government: Framework (CIPFA/Solace, 2016) applies to annual governance statements prepared for the financial year 2016/17 onwards.

The concept underpinning the Framework is that it is helping local government to take responsibility for developing and shaping an informed approach to governance, aimed at achieving the highest standards in a measured and proportionate way. The Framework is intended to assist authorities individually in reviewing and accounting for their own unique approach. The overall aims are to ensure that:

- Resources are directed in accordance with agreed policy and according to priorities.
- There is sound and inclusive decision making.
- There is clear accountability for the use of those resources in order to achieve desired outcomes for service users and communities.

North Ayrshire Council's compliance with the framework is the pages below.

For further information please contact:

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North Ayrshire Council
Comhairle Siorrachd Àir a Tuath

A. Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law	
Demonstrating strong commitment to ethical values	— New Elected Members are provided with a full Induction Programme which includes all aspects of conduct. There is an extensive programme of inductions at the outset of the new Council Administration. Thereafter, sessions are provided on a regular basis. — All Elected Members have access to Continuing Professional Development discussions and the opportunity to participate in self/360 assessments to review and support their ongoing development. In addition to this, a series of development events are provided to further support Elected Members' Development. A calendar of events on a variety of topics is arranged and promoted to Elected Members. Online guides and e-learning are also available. — All employees including Chief Officers participate in 'Our Time to Talk' personal performance discussions which provide the opportunity to discuss the focus of work, how this will be done (behaviours linked to our Staff Values) and what development is required to support this. This is an annual discussion which can be supported throughout the year by 121/supervision discussions and a mid-year review as required. — The Council invests in leadership and management development by hosting a Leadership Academy. This provides aspiring, first, middle and strategic leaders, including Chief Officers and Elected Members, with a variety of development interventions which enhance, refresh and develop their skills, knowledge and behaviour. — There is a Code of Conduct for employees. — The Code of Conduct for Councillors sets out the minimum standards of conduct that are expected from Councillors and provides advice and guidance on registerable interests and on the declaration of interests. The Code also sets out the sanctions that can be applied by the Standards Commission where a breach of the Code occurs. Elected Members are provided with quarterly updates from the Standards Commission. — The Local Government Act 2000 and the Code of Conduct for Councillors set out the categories of interests, financial or otherwise, that Councillors of Scottish Local Authorities must register. This register is available for inspection by members of the public. In compliance with the Act and relevant Regulations, the 33 Elected Members of North Ayrshire Council have registered interests with the Proper Officer of the Council. The Register of Interests and notifications of Declarations of Interest are available for inspection. Reports on Elected Member Training are submitted to the Executive Leadership Team. — The Council also has approved Guidelines for Member-Officer Relations (incorporating the Protocol on Member/Officer Relations from the Councillors' Code of Conduct). This is subject to annual review as part of the Council's review of Governance documents. — Declaration of Interest is a set item on all Committee Meeting Agendas. This is to be completed by all Elected Members, informing of any issues in which they may benefit.

	— There is a Whistle Blowing policy in place for employees, this was reviewed in 2020 and again in 2022 in line with accessibility requirements. — A Media Protocol is in Place. — The People Strategy, "Our People Connect", was designed by our employees for our employees. This outlines priorities that will engage and support the transformation of the Council to be a leaner, more efficient and higher performing organisation where people can develop and thrive. — Our Staff Values of Focus, Passion and Inspiration are key to our People Strategy "Our People Connect". They are now fully embedded in everything we do each day and visible via PC desktops, posters/wall displays, lanyards etc. In addition to this they are embedded in our recruitment process and throughout our development interventions (such as courses and Our Time To Talk discussions).
Respecting the rule of law	— Strategic decision-making is governed by the Council's key constitutional documents which are subject to regular review. The governance documents were approved by Council in May 2022 and are scheduled for review again in May 2023. The key documents are the Scheme of Administration, The Standing Orders for Meetings and Proceedings of the Council, the Standing Orders relating to Contracts and Contract Procedure Rules and the Scheme of Delegation to Officers. — The Council's Cabinet is the key strategic decision-making committee, comprising the Leader of the Council, the Depute Leader and five Members of the Administration. — The roles and responsibilities of the Council's Audit and Scrutiny and Appeals Committee are set out in the approved Scheme of Administration. — The Head of Service (Finance) is appointed as the "Section 95 Officer" who is responsible to the authority for the proper administration of financial affairs as stated within the Local Government (Scotland) Act 1973. — The Head of Service (Democratic Services) is appointed as the Monitoring Officer. — The Chief Social Work Officer is appointed in accordance with section 3 of the Social Work (Scotland) Act 1968. — The Council has appointed a Chief Planning Officer in anticipation of the commencement of section 50 of the Planning (Scotland) Act 2019. — The Head of Service (Education) is appointed as Chief Education Officer in anticipation of the commencement of section 25 of the Education (Scotland) Act 2016.

	— The Revised Remuneration Policy Guidance is in place. — The Counter Fraud and Corruption Strategy is in place. — A Data Protection Officer (DPO) is appointed. The DPO ensures compliance with the General Data Protection Regulation (2018) and the Data Protection Act (2018) legislation.

B. Ensuring openness and comprehensive stakeholder engagement	
Openness	— The Council Plan 2019/24 was approved by Cabinet on the 26th June 2019 and sets out our strategic approach to making North Ayrshire a fairer and more equal society. This sets out our vision and priorities up to 2024. A new Council Plan is in development. — We have 31 Council Plan Performance Indicators to ensure that progress on the Council Plan can be managed and scrutinised. Targets have been set where appropriate for each of the indicators to ensure we can monitor progress of our priorities. Progress on the Council Plan is also scrutinised through the half yearly Council Plan Progress Reports sent to the Executive Leadership Team (ELT), Cabinet and the Audit and Scrutiny Committee. These are published on the performance pages of our website (www.north-ayrshire.gov.uk/performance). In addition summary reports are sent to the ELT at Quarter 1 and Quarter 3. — Council Plan Delivery Plan actions are reviewed at least annually depending on when actions are completed. Action timescales are aligned to activity rather than financial years to ensure accurate performance management. — The Council's Annual Performance Report provides a summary of our performance during the year and is available on our website. — Financial information including annual accounts is published on the performance section of our website. — Our Annual Governance Statement is approved annually by the Audit and Scrutiny Committee and published on our website. — Our Performance Strategy 2021-24 is published on our website and outlines current procedures and planned activities to drive continuous improvement for the people of North Ayrshire. — Our Children's Services Planning includes our Children's Rights Report and our Child Poverty Action Plan, all of which are being redeveloped for the next three years (2023-26). Our Children's Services Plan outlines our aims and priorities to safeguard, support and promote the well-being of children and to make North Ayrshire the best place in Scotland to grow up. Our Children's Rights Report emphasises our commitment to promote and protect children and young people's rights in line with the UN Convention on the Rights of the Child (UNCRC).

Our Child Poverty Action Plan takes account of the initial analysis of the economic impact of the Covid-19 pandemic. Progress is reported to the Childrens Services Strategic Partnership (CSSP), Integrated Joint Board and North Ayrshire Council Cabinet.

- Links to My Local Council website are published which provide the public with Local Government Benchmarking Framework (LGBF) performance information and comparisons to other local authorities. Information on our performance within the LGBF is included within our suite of public performance reporting.

- There is a presumption that all committee business is open to public except where required by law to be in private. Council/Committee meetings which are open to the public are also live streamed to the internet and/or available to view as a recording following the meeting. Owing to the pandemic, Committee meetings resumed on a remote basis from June 2020 and since then both Council and Committee meetings have been streamed live with recordings available for viewing thereafter. The Council meeting in September 2022 agreed that "hybrid meetings" should be the default position for meetings whereby some Members attend the meeting in person and others may join remotely. This improves accessibility and participation.

- Through our commitment to the Community Empowerment (Scotland) Act 2015, the Council's Community Planning website has been developed to share information and research about the work of the Community Planning Partnership, Locality Planning, our key aims and objectives and align with the requirements of the Act.

- The Council has separate schemes for reporting complaints, compliments and customer feedback.

- Two complaint reports are submitted to the Audit Scrutiny Committee each year and trends or issues fed back to services to identify improvements. Complaint handling performance is also recorded regularly in Pentana. The Council has a dedicated Complaints Manager who supports Chief Officers, Senior Managers, Elected Members, complaint handlers and acts as liaison with the Scottish Public Services Ombudsman.

- All inspection reports are reviewed by Cabinet and the Audit and Scrutiny Committee.

- The Council's Publication Scheme and guidance on submitting Freedom of Information and Environmental Information requests are available on the Council's website.

- Guidance on submitting Subject Access Requests is available on the Council's website.

- Open Data is published on the Council's Open Data Portal, allowing members of the public information on various council services ranging from information such as location of libraries to performance related matters such as contact centre call performance.

	— Elected Members have access to data on Pentana allowing them to view progress of the Council Plan indicators and Local Government Benchmarking Framework.
Engaging comprehensively with institutional stakeholders	— The Council is committed to engaging in a meaningful way with its communities so that it can understand and respond effectively to local needs and it is committed to the principles of the National Standards on Community Engagement. — The Community Planning Partnership works closely with the Consultation Institute. Accredited training on best practice in community engagement and consultation has been given to a range of Council and partner employees. This led to North Ayrshire being the first council in Scotland to be awarded The Consultation Institute's Quality Accreditation of Best Practice for the Locality Partnership Consultation. — The Council is committed to supporting the establishment and work of Community Councils and their role in Locality Partnerships as well as supporting Locality Planning in its own right as the Council's scheme of decentralisation. — The Community Planning Partnership website contains The Engagement Hub and a consultation calendar which brings all partner consultations together in a searchable format and gives feedback on consultations. — The Community Engagement Network of the Community Planning Partnership has been refocused and aims to ensure partners meet the revised National Standards for Community Engagement. — The North Ayrshire Health and Social Care Partnership Integration Joint Board (IJB) is the governing body of the North Ayrshire Health and Social Care Partnership. It has delegated responsibilities from North Ayrshire Council and NHS Ayrshire and Arran.
Engaging with individual citizens and service users effectively	— The Community Planning Partnership's People's Panel is issued to obtain the public's views on a range of issues. The People's Panel is a sample of 1,000 people living in more deprived areas and 1,000 residents out with these areas. This survey is carried out every two years to obtain views on the Community Planning Partnership's three key priorities, in addition to surveys on particular issues. Engagement and consultation is at the heart of the Community Planning Partnership and is driven through the Engagement Centre of Excellence Programme which includes training, digital resources, and links to key strategies and approaches. For example, the Youth Participation and Citizenship Strategy, Older Peoples Forum and Community Engagement Network are all key examples of this work. — The Council routinely engages with our residents on our services. This is also achieved through a range of groups such as Parents Councils, Tenants Associations, Ayrshire Ethnic Minority Community Association and the Access Panel. — The establishment of Locality Partnerships has made Community Planning more accessible to local people.

	— Increased use of social media through Locality Facebook pages, the Community Planning Partnership Twitter account and partner use of Community Planning hashtag supports communication with a wider audience. — Participatory Budgeting is an approach to deepening engagement with residents which delivers real influence for individuals and communities and the Council has made significant commitment and investment in this work. — The North Ayrshire Community and Locality Planning Model extends and deepens engagement with individuals and participation by communities by using the following process: co-defining the issues; co-producing the responses; and co-delivering the solutions. — We currently use the Consul application to run Shaping North Ayrshire, our online participation forum allowing residents the opportunity to provide us with feedback on current topics. — Application of the Place Standard allows individuals and communities to express how it feels to live in local communities and to shape the development of community and spatial planning in their area. — Customer satisfaction surveys are carried out by Customer Services on a regular basis to measure satisfaction levels and receive comments in relation to the service provided. A report is produced and analysed by our Complaints Manager in conjunction with our Senior Manager (Customer Services) and is used to form an improvement action plan.

C. Defining outcomes in terms of sustainable economic, social, and environmental benefits	
Defining outcomes	— The Council's mission and vision outlined in the Council Plan 2019/24 links strongly to the North Ayrshire Community Planning Partnership's (CPP's) shared vision of 'North Ayrshire – A Better Life'. — The Council's mission and vision in its Council Plan are: o Mission: 'Working together to improve well-being, prosperity and equity in North Ayrshire' o Vision: 'A North Ayrshire that is 'Fair For All'' — The Council Plan 2019/24 was approved by Cabinet in June 2019. The new Council Plan is in preparation following engagement with our communities, Administration and officers and is expected to be adopted by Council in June 2023. — The role of the Audit and Scrutiny Committee and Executive Leadership Team/ Chief Officers Leadership Team is to scrutinise the findings from the various performance reports. We regularly report on the following to ensure effective scrutiny: • Locality Outcome Improvement Plan (LOIP) Progress Reports. • Locality Partnership progress reports. • Council Plan Progress Reports - six monthly reports to Cabinet and the Audit & Scrutiny Committee. • Council Plan Annual Performance Report. • Local Government Benchmarking Framework — We utilise the Pentana online performance management system to track and manage Council priorities and measures. — The Council Plan performance framework (PIs) are reviewed regularly. The Council Plan Delivery Plan (actions) is reviewed at least once per year depending on when actions are completed. — Operational Plans are reviewed on an annual basis. — Strategic risks are managed within Pentana.

Sustainable economic, social and environmental benefits	— The Community Wealth Building Strategy was approved in 2020, the first in Scotland. It is central to our Council Plan. — The 'Fair For All' Strategy has been merged with the Local Outcomes Improvement Plan. Clear focus has been agreed by Community Planning partners across themes of Wellbeing, Work and World. There is strong overarching focus on addressing child poverty and reducing inequalities, with the second North Ayrshire Joint Child Poverty Action Plan published in October 2020 including a focus on reducing the Cost of the School Day. — Environmental Sustainability & Climate Change Strategy 3 is in place, with preparation of a fourth iteration currently underway. — Local Biodiversity Action Plan in place. — Climate Change Steering Group established, comprising senior management representatives from each Council Directorate, Community Planning Partners, private sector and other agencies, with meetings taking place every four months. — Annual Climate Change Reporting Duty submitted to Scottish Government. — Council Plan includes performance indicators in relation to carbon emissions and amount of energy generated from low carbon sources. — Committee report template includes requirement for evaluation of climate change impacts to ensure sustainability impacts are embedded within our decision-making processes. — The Council has a balanced range of cost-based indicators which are reported on an annual basis through our Council Plan Progress reporting. In addition, the Council is committed to using the Local Government Benchmarking Framework (LGBF) Performance Indicators to scrutinise performance against all local authorities within Scotland. — The Housing and Public Protection Service complies with the Scottish Regulators Strategic Code of Practice. The integrated regulatory functions within the service (Building Standards, Environmental Health and Trading Standards) can demonstrate an effective contribution towards the Council's approach to sustainable economic growth as well as maintaining and promoting a prosperous, fair and safe society.

D. Determining the interventions necessary to optimise the achievement of the intended outcomes	
Determining interventions	— The information submitted to Committees is discussed in detail at pre-Agenda meetings (except in the case of regulatory committees) that are held one week prior to the formal meetings. This enables any additional information to be sought to allow a fully informed decision to be taken at the Committee. — Each report should indicate the justification for each action proposed and consultations undertaken in its development, together with feedback from consultees. Reports also contain separate sections on a range of implications (financial, socio-economic duty, human resources, legal, equality, children and young people, sustainability, Community Wealth Building, the Council's key priorities and Community Benefit). Guidance for Report Authors provides information on the completion of these elements within these required fields in a committee report.
Planning interventions	— Council Plan six monthly progress reports. — Operational Plan reports to Heads of Service and Executive Directors. — Use of Pentana online performance management system allows us to ensure we are achieving acceptable levels of performance, identify opportunities for continuous improvement and ensure we have plans in place to improve underperforming areas. — Strategic risks are managed within Pentana. — Council and Operational Plan performance reports contain trend information on Performance Indicators. — Risk Management Strategy is in place and available on our website. — The Community Planning Partnership Risk Register has been reviewed to reflect the refreshed Local Outcomes Improvement Plan 2022-30. — The Workforce Strategy, 'our approach to workforce planning', sets out how our workforce will support the delivery of the council's ambitions within the available financial resources and builds on workforce planning approach carried out at a service level. 'A Workforce for the Future' HR guide sets out our Workforce Planning approach and is published on our intranet to support managers and Heads of Service in shaping their current and future workforce to ensure delivery of efficient and effective services and is a significant factor in how we transform our Council to deliver our financial challenges. Our workforce planning approach is live and organic and utilises a variety of tools and techniques to ensure our workforce requirements for the future in terms of skills and capabilities are planned. In order to be successful, it is key for workforce planning to flow from the Council Plan and link to both people management and operational processes.

	— Long Term Financial Outlook – The Council's Long-Term Financial Outlook outlines the financial challenges facing the Council over the next 10 years. This was reported to Cabinet on 16 December 2020. — Medium Term Financial Plan – The Council's Medium-Term Financial Plan provides an overview of the Council's anticipated financial position for the next three financial years. This is approved by Council annually with the most recent being approved by Council on 1 March 2023. A copy of the budget book is published on our website each year. (https://www.north-ayrshire.gov.uk/council/performance-and-spending/budgets-and-finance.aspx) — Capital Investment Programme – The Council's Capital Investment programme provides an overview of the capital projects the Council is investing in over the 10-year period to 2030/31 and the associated funding sources. The 10-year Capital Investment Programme was approved by Council on 4 March 2021 and is reviewed and approved by Council annually. (A review of the 10-year General Services Capital Investment Programme 2023/24 to 2030/31 was presented to Council on 1 March 2023.) — Capital Investment Strategy – The Council's Capital Investment Strategy provides an overview of how capital investment plans, financing and treasury management activity contribute to the infrastructure and provision of services for the benefit of North Ayrshire communities and citizens. (The refreshed Capital Investment Strategy 2023 – 2031 was approved by Council on 1 March 2023. Our Capital Investment Programme can be found on our website) — Asset Management Plans are in place.
Optimising achievement of intended outcomes	— Regular reporting of financial performance to Cabinet. — Production of annual accounts and publication on our website. — Local Financial Returns.

E. Developing the entity's capacity, including the capability of its leadership and the individuals within it	
Developing the entity's capacity	— The Leadership Academy provides skills, knowledge and behavioural development for leaders at all levels. Managers regardless of grade can, if committed to their continuous learning and supported by their Manager, progress through the levels of the Leadership Academy from First to Strategic utilising development opportunities and accessing tailored interventions for career progression. This provides an opportunity to build leadership capacity and grow our own talent. — The Connected Leadership Network is an active Teams channel which provides an opportunity for senior managers to gain support from others as well as sharing knowledge, ideas and suggestions. This has been a successful addition to the Leadership Academy and supports the digital agenda. — The Chief Executive hosts a Connected Leadership Conference three times per year. This provides an opportunity for sharing of information and increased engagement and collaboration opportunities with managers from across the Council.
Developing the capability of the entity's leadership and other individuals	— Each employee has a Role Profile which provides information on the expectations of the job. This supports the development of skills, knowledge and behaviours of our employees. — All governance documents including the Scheme of Delegation to Officers and the Financial Regulations documents are reviewed annually and published on our website. — All employees throughout the Council participate in 'Our Time To Talk' which provides the opportunity to discuss the focus of work. It ensures managers and employees take some time out, at least once per year, to check-in, reflect and most importantly 'TALK' about how the employee is getting on at work. This is an annual discussion which can be supported throughout the year by 121/supervision discussions and a mid-year review as required. — New Elected Members are provided with a full Induction programme which includes all aspects of Council business, such as overview of Council meetings, introduction to the Executive Leadership Team and the role of the councillor. — A series of development events are provided to further support Elected Members Development. A calendar of events on a variety of topics is arranged and promoted to Elected Members, in addition to online guides and e-learning. — Elected Members are invited to participate in an annual development discussion in addition to an opportunity to participate in self/360 assessment. This allows identification of development activity to support their role and provides feedback on their individual performance utilising the 360 tool. — The Community Planning Partnership's Learning & Development Plan contains leadership development.

F. Managing risks and performance through robust internal control and strong public financial management	
Managing risk	— Risk Management Strategy approved by Cabinet and published. — Strategic Risk Register refreshed annually and approved by Cabinet, and subject to a six-month progress update. A Corporate Risk Register is refreshed annually and approved by the Executive Leadership Team, and also subject to a six-month progress update. Operational Risk Registers are updated by services six-monthly. There are escalation and de-escalation processes in place between the registers. — Corporate Risk Management Group, with senior representation from all Directorates, meets six-monthly to review and update risks and their associated risk management action plans. Other related business will also be considered where this could enhance the organisational risk posture. — Community Planning Partnership Risk Register (revised in 2022 to tie in with Local Outcomes Improvement Plan 2022-30).
Managing performance	— Council Plan Progress Reports are scrutinised by the Executive Leadership Team, Cabinet and the Audit and Scrutiny Committee. The reports are produced in a 'magazine style' format to make the information as engaging and accessible as possible. — Performance indicators (including targets where appropriate) and actions are included within the Council Plan Performance Framework. This is updated regularly with actions aligned to activity rather than financial year. All updates to the framework are detailed within the six monthly Progress Reports and reported to ELT, Cabinet and Audit and Scrutiny for full transparency. — The six-monthly Council Plan Progress Reports focus on outcomes as well as ongoing activity and outputs. Case studies are included as well as feedback from our residents (sourced from Complaints and Compliments data). 'Best In Class' information is included to show how we benchmark with others – recognition such as accreditations as well as learning from or leading other organisations to ensure continuous improvement. Links are provided to additional information where appropriate. This holistic approach provides a well-rounded view of performance within our Council that includes valuable context. — The six-monthly Council Plan Progress Reports (Q2 and Q4) as well as the Annual Performance Report and update on Local Government Benchmarking Framework (LGBF) performance are published on our website. Scrutiny is invited from residents and contact information is contained in the reports. — Operational Plans within services align directly to the Council Plan and are scrutinised by relevant Senior Managers and Heads of Service. — Benchmarking activity is undertaken based on the Local Government Benchmarking Framework (LGBF) as well as through specific groups. In addition to quantitative comparisons, outcome-based benchmarking also takes place. — Performance Management Strategy 2021-24 is published on our website. (Due to be updated following development of new Council Plan.)

Robust internal control	— The Council has a framework of Internal Controls embedded within services, underpinned by Financial Regulations and Codes of Financial Practice which are approved by the Council. — Internal Audit establishes an annual risk-based plan of work to review controls across the Council. This is approved by the Audit and Scrutiny Committee and is subject to a mid-year review process. — All audit findings are reported to the Council's Audit and Scrutiny Committee. — The Council has a Corporate Fraud Team which investigates all allegations of fraud and error against the Council. Six monthly update reports are provided to the Audit and Scrutiny Committee. Regular review of the Counter Fraud and Corruption Strategy is undertaken, with the most recent review taking place in September 2022. — An annual report and assurance statement is provided by the Chief Internal Auditor to the Audit and Scrutiny Committee.
Managing data	— The Council's Records Management Plan (RMP) was approved by the Keeper of the Records of Scotland in 2015 and a successful interim assessment conducted in 2018, with the outcome report published on the Council website. A further successful interim assessment has been conducted in 2022/23 and the outcome will be uploaded to the Council website once released by the National Records for Scotland. — The Council maintains an Information Asset Register (IAR).

G. Implementing good practices in transparency, reporting and audit to deliver effective accountability	
Implementing good practice in transparency	— We publish our public facing reports on our website. — Committee Reports and webcasting on our website. — Presumption that all committee business is open to public except where required by law to be in private. — Open datasets.
Implementing good practices in reporting	— Annual Governance Statement. — Six monthly Council Plan Progress reports and Annual Performance Reports produced, with updates to accompanying Performance Management Framework reported in detail to the Executive Leadership Team (ELT), Cabinet and the Audit and Scrutiny Committee. — Community Planning Partnership Annual Performance Report.

	— Health and Social Care Partnership Annual Performance Report. — Annual Accounts demonstrates best practice according to external auditors.
Assurance and effective accountability	— Annual Governance Statement is approved by the Audit and Scrutiny Committee prior to inclusion within the annual accounts. — Any recommendations by External Audit are reported to the Audit and Scrutiny Committee and progress with implementation is monitored by Internal Audit and also report to the Committee on a bi-annual basis. — Internal Audit work is reported to the Audit and Scrutiny Committee on a quarterly basis. — The Council's Internal Audit Team received an independent External Quality Assessment in July 2022 which demonstrates conformance with the Public Sector Internal Audit Standards. This needs to be carried out at least every five years, with period self-assessments also carried out by the Chief Internal Auditor. — The Chief Auditor has rights of access to the Chief Executive and the Chair of the Audit and Scrutiny Committee in relation to any audit matter. — The Data Protection Officer has rights of access to the Chief Executive and the highest management in relation to any personal/sensitive data protection matters.