

A meeting of the Audit Committee will be held on Tuesday 5 March 2024 at 3pm.

Members may attend the meeting in person or via remote online access. Webex joining details have been sent to Members and officers. Members are requested to notify Committee Services by 12 noon on Monday 4 March 2024 how they intend to access the meeting.

In the event of connectivity issues, Members are asked to use the *join by phone* number in the Webex invitation and as noted above.

Please note that this meeting will be live-streamed via YouTube with the exception of any business which is treated as exempt in terms of the Local Government (Scotland) Act 1973 as amended.

Further information relating to the recording and live-streaming of meetings can be found at the end of this notice.

IAIN STRACHAN
Head of Legal, Democratic, Digital & Customer Services

BUSINESS

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PERFORMANCE MANAGEMENT		
2.	Internal Audit Progress Report – 4 December 2023 to 9 February 2024 Report by Head of Legal, Democratic, Digital & Customer Services	p
3.	External Audit Action Plans – Current Actions Report by Head of Legal, Democratic, Digital & Customer Services	p
4.	Review of Local Code of Governance Report by Head of Legal, Democratic, Digital & Customer Services	p
<p>The documentation relative to the following item has been treated as exempt information in terms of the Local Government (Scotland) Act 1973 as amended, the nature of the exempt information being that set out in paragraphs 4, 6 & 14 of Part I of Schedule 7(A) of the Act.</p>		
PERFORMANCE MANAGEMENT		
5.	Appendix relative to Item 2 providing information on special investigations.	p

The report is available publicly on the Council's website and the minute of the meeting will be submitted to the next standing meeting of the Inverclyde Council. The agenda for the meeting of the Inverclyde Council will be available publicly on the Council's website.

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Enquiries to - **Lindsay Carrick** - Tel 01475 712114

Report To:	Audit Committee	Date:	5 March 2024
Report By:	Head of Legal, Democratic, Digital & Customer Services	Report No:	AC/03/24/IS/APr
Contact Officer:	Andi Priestman	Contact No:	01475 712251
Subject:	INTERNAL AUDIT PROGRESS REPORT – 4 DECEMBER 2023 TO 9 FEBRUARY 2024		

1.0 PURPOSE AND SUMMARY

1.1 For Decision For Information/Noting

1.2 The purpose of this report is to enable Members to monitor the performance of Internal Audit, to discharge their scrutiny and performance monitoring roles and gain an overview of the overall control environment throughout the Council.

1.3 The Monitoring Report from 4 December 2023 to 9 February 2024 is attached at Appendix 1 since its content is essential to the understanding of the Council's control environment.

2.0 RECOMMENDATIONS

2.1 It is recommended that Members agree to note the progress made by Internal Audit in the period from 4 December 2023 to 9 February 2024.

Iain Strachan
Head of Legal, Democratic, Digital & Customer Services

3.0 BACKGROUND AND CONTEXT

3.1 In April 2023, the Audit Committee approved the Internal Audit Annual Plan which detailed a programme of activity to be undertaken during 2023-24.

3.2 Internal Audit regularly reports findings and action plans to relevant Council Officers and the Audit Committee as part of the annual audit plan. A follow up process is in place to allow follow up of current internal audit actions to be co-ordinated and updated by Internal Audit on a monthly basis with regular reporting to CMT and the Audit Committee.

3.3 There was one internal audit report finalised since the last progress update to Audit Committee:

- Non-Domestic Rates

3.4 This report contained 3 issues categorised as follows:

Red	Amber	Green
0	0	3

3.5 The 2023/24 audit plan is now underway and the current status is as follows:

Stage	Number of Reports
Final Report	3
Draft Report	0
Fieldwork Complete – report N/A	0
Fieldwork Complete	1
Fieldwork in Progress	5
Planning	2
Not Started	3
Deferred	2
Total	16

3.6 In relation to internal audit action plans there were 5 actions due for completion by 31 January 2024. Two actions are now complete and the completion date relating to three actions has been revised. The current status report is attached at Appendix 2.

3.7 The CMT has reviewed and agreed the current status of actions.

4.0 PROPOSALS

4.1 It is recommended that Members agree to note the progress made by Internal Audit in the period from 4 December 2023 to 9 February 2024.

5.0 IMPLICATIONS

5.1 The table below shows whether risks and implications apply if the recommendation is agreed:

SUBJECT	YES	NO
Financial		X
Legal/Risk	X	
Human Resources		X
Strategic (Partnership Plan/Council Plan)	X	
Equalities, Fairer Scotland Duty & Children/Young People's Rights & Wellbeing		X
Environmental & Sustainability		X
Data Protection		X

5.2 Financial Risk

There are no financial implications arising directly from this report.

One off Costs

Cost Centre	Budget Heading	Budget Years	Proposed Spend this Report	Virement From	Other Comments
N/A					

Annually Recurring Costs/ (Savings)

Cost Centre	Budget Heading	With Effect from	Annual Net Impact	Virement From (If Applicable)	Other Comments
N/A					

5.3 Legal/Risk

Where delays arise in delivering the Internal Audit Plan, there is a risk that this may result in an inability to provide a reasonable level of assurance over the Council's system of internal control to those charged with governance. The main basis for providing assurance is coverage of the planned risk-based audits. Every endeavour is therefore made to ensure that no material slippage occurs in risk-based audits by concentrating resources on these audits.

5.4 Human Resources Risk

There are no human resources implications arising directly from this report.

5.5 Strategic

This report helps ensure strong governance, and its findings will help support delivery of the Council Plan adopted by Inverclyde Council on 20 April 2023, and in particular outcome theme 3: Performance, with the Council seeking to provide high quality and innovative services that deliver value for money.

6.0 CONSULTATION

6.1 Relevant officers have been consulted on the report.

7.0 BACKGROUND PAPERS

7.1 File of completed internal audit reports: Available from Andi Priestman, Chief Internal Auditor.



**Audit Committee Report
Report on Internal Audit Activity from
4 December 2023 to 9 February 2024**

Section	Contents	Page
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5	Ad hoc activities undertaken since the previous Audit Committee	5
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1 Audit work undertaken in the period

Reports issued since last update

1.1 In each audit, one of 4 overall opinions is expressed:

Strong	In our opinion there is a sound system of internal controls designed to ensure that the organisation is able to achieve its objectives.
Satisfactory	In our opinion isolated areas of control weakness were identified which, whilst not systemic, put some organisation objectives at risk.
Requires improvement	In our opinion systemic and/or material control weaknesses were identified such that some organisation objectives are put at significant risk.
Unsatisfactory	In our opinion the control environment was considered inadequate to ensure that the organisation is able to achieve its objectives.

1.2 Detailed findings and recommendations reported to management are currently graded using the following criteria:

Red	<ul style="list-style-type: none"> In our opinion the control environment is insufficient to address the risk and this could impact the Council as a whole. Corrective action must be taken and should start immediately. Overseen to completion by Corporate Management Team.
Amber	<ul style="list-style-type: none"> In our opinion there are areas of control weakness which we consider to be individually significant but which are unlikely to affect the Council as a whole. Corrective action must be taken (some exceptions may be agreed with IA) within reasonable timeframe. Overseen to completion by Head of Service.
Green	<ul style="list-style-type: none"> In our opinion the risk area is well controlled or our audit highlighted areas for minor control improvement and/or areas of minor control weakness. Process improvements/efficiencies may be actioned at management discretion in consultation with Internal Audit (IA). Managed by service owner.

1.3 There was one audit review finalised since the progress update to Audit Committee, which is identified below, together with a summary of the gradings of the issues identified. In Section 2 we have provided a summary of the main findings from the review.

Reports finalised since previous Audit Committee	Grading			Total Number of Issues
	Red	Amber	Green	
Non-Domestic Rates	0	0	3	3
Total	0	0	3	3

Internal Audit Action Plan Follow Up

1.4 The current status of Internal Audit Action plans is set out as an attachment at Appendix 2 to this report.

2 Summary of main findings from reports issued since previous Audit Committee

2.1 We have provided below a summary of the key findings from the final reports issued after 1 December 2023.

Non-Domestic Rates (January 2024)

2.2 This audit was conducted between November 2023 and January 2024 in accordance with the 2023/24 Internal Audit Plan, as agreed by the Inverclyde Council Audit Committee.

2.3 As a property based tax business rates are calculated using the rateable values of non-domestic properties multiplied by a government set poundage less any eligible reliefs. Although non-domestic rates are levied and collected by Councils, rateable values are set by Scottish Assessors. During 2022/23 the total net NDR income for Inverclyde Council was £18.4m. From 1st April 2023, the Scottish Government has frozen the national poundage rate at 49.8p with the Intermediate Property rate set at 51.1p. On 1st April 2023, rateable values across Inverclyde amounted to £56.7m.

2.4 The objective of this audit was to provide management and the Audit Committee with an assessment of the adequacy and effectiveness of the governance, risk management and controls surrounding the key risks faced by Inverclyde Council in relation to non-domestic rates.

2.5 The review focused on the high-level processes and procedures in relation to corporate purchase cards and concentrated on identified areas of perceived higher risk, such as failing to issue accurate bills or apply reliefs correctly.

2.6 The overall control environment opinion for this audit review was Strong. There were 3 GREEN issues identified which would enhance the overall control environment. Areas of good practice were identified including robust arrangements are in place to ensure that all liable properties are correctly identified, valued and billed in a timely manner and the team demonstrated a strong overall commitment to providing an effective service to process reliefs and refunds on a timely basis.

2.7 The review identified 3 minor control issues and an action plan is in place to address all issues by 31 December 2024.

**INVERCLYDE COUNCIL – REPORT ON INTERNAL AUDIT ACTIVITY
FROM 4 DECEMBER 2023 TO 9 FEBRUARY 2024**

APPENDIX 1

3 Audit Plan for 2023/2024 – Progress to 9 February 2024

Planned Audit Coverage	Not started	Planning	TOR Issued	Fieldwork in Progress	Fieldwork Complete	Draft Report	Report Finalised	Reported to Audit Committee
Risk-Based Reviews								
Supplier Management (b/f from 2022/23)	Deferred to 2024/25 Annual Audit Plan – replaced by Procurement Compliance audit in 2023/24							
Procurement Compliance		✓	✓	✓	✓			
Succession Planning		✓						
Attendance Management		✓	✓	✓	✓	✓	✓	January 2024
Building Standards		✓	✓	✓				
ASN Transport	Fieldwork deferred to 2024/25 Annual Audit Plan.							
Commercial Waste Income (Billing and Collection)		✓	✓	✓	✓	✓	✓	October 2023
Limited Scope Financial Reviews								
Non-Domestic Rates		✓	✓	✓	✓	✓	✓	March 2024
Advisory Reviews								
Education – Cashless Catering Replacement System		✓	✓	Audit advice and support will be provided to the project.				
UK Shared Prosperity Fund Assurance Arrangements		✓						
Project Assurance Reviews								
Swift Replacement System (Social Work IT System)	Not started - Audit support will be provided at testing and implementation phases of the project.							
Corporate Fraud Reviews								
Employee Expenses	2023-24 checks are underway.							
Client Accounts – Quarterly Checks	2023-24 checks are underway.							
Catering – Quarterly Stock Checks	Not started.							
Education Establishment Placing Requests	Not started.							
Regularity Audits								
Education CSA	✓	✓	✓	✓	✓			
Corporate Purchase Cards – Quarterly Checks	Q3 2023-24 checks are underway. Q1/Q2 report finalised – see section 2 for more information.							
Corporate Governance								
Annual Governance Statement 2022-23	Complete - Input provided by CIA.							
Other Work								
Council Tax Reduction Scheme/Discounts/Exemptions	Checks are carried out to establish the validity of discounts and exemptions – see section 4.							
National Fraud Initiative	22/23 Exercise is being progressed – see section 4 of report for more information.							
Carry forward from 2022/23 Audit Plan	Report finalised: Debt Recovery; Corporate Purchase Cards; Client Accounts.							
Inverclyde IJB	20 days allocated to IJB audit plan. Two advisory reviews have been planned. One is complete.							

4 Corporate Fraud Activity

4.1 The undernoted table sets out progress to date on corporate fraud activity in the period 4 December 2023 to 9 February 2024:

National Fraud Initiative Exercise					
In relation to the 2022/2023 Exercise, matches relating to the relevant datasets have been received and progress is as follows:					
Matches received*	Number investigated	No issues	Fraud	Error	Value of Fraud/Error
1770	331	326	0	5	£6,205.87
The Council Tax Single Person Discount recheck exercise was refreshed in March 2023 and the results to date are as follows:					
Matches received*	Number investigated	No issues	Fraud	Error	Value of Fraud/Error
9803	1740	1685	34	21	£56,481.67
* New datasets matches have been released relating to HMRC information in November 2023 which has increased the total number of matches received.					
Employee Expenses – 2023-2024					
Quarterly checks are underway for 2023-24.					
Client Money Accounts Quarterly Checks – 2023-2024					
Quarterly checks are underway for 2023-24.					
Catering – Quarterly Stock Checks – 2023-2024					
Not yet started.					
Education Establishment Checks 2023-2024					
Not yet started.					

4.2 The team continues to investigate whistleblowing and other enquiries in relation to DWP benefit, blue badge, and Council Tax referrals. Since 1 April 2023 these enquiries have resulted in the identification of overpayments of council tax discounts and exemptions of £97,830.

4.3 The team is also working alongside Finance to establish the validity of Community Care Grants. At 31 January, 21 visits have been carried out for applications totalling £19,836 resulting in £6,686 being refused and £3,387 paid out but subsequently identified as unused or unable to validate.

4.4 The team is also progressing whistleblowing and other enquiries as follows:

File Ref	Description	Status
Whistleblowing Enquiries		
23/59	Fraudulent grant applications	Investigation completed and irregularities identified – see Section 6.
Other enquiries		
23/81	Fraudulent placing request	Closed – findings provided to Service.
23/84	Fraudulent CT discount	Ongoing investigation.
23/85	Fraudulent CT discount	Ongoing investigation.

5 Ad hoc activities undertaken since the previous Audit Committee

- 5.1 From time to time, management will request the assistance of Internal Audit in certain activities that are in addition to the annual Operational Plan. Examples of such activities include investigations of alleged irregularities, review of changes in system procedures etc.
- 5.2 Contingency has been made available in the Operational Plan for such ad hoc activities. Since the previous Audit Committee, ad hoc activity undertaken in the period is as follows:
- Providing relevant information in relation to FOI requests.
 - Investigations and other work as set out at sections 4.2 to 4.4 of the report.
 - Provision of ongoing advice and support to services.

INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
AT 31 JANUARY 2024

Summary: Section 1 Summary of Management Actions due for completion by 31/01/2024

There were 5 actions due for completion by 31 January 2024. Two actions are complete, the completion date for three actions has been revised.

Section 2 Summary of Current Management Actions Plans at 31/01/2024

At 31 January 2024 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

Section 3 Current Management Actions at 31/01/2024

At 31 January 2024 there were 17 current audit action points.

Section 4 Analysis of Missed Deadlines

At 31 January 2024 there were 4 audit action points where the original due date had been missed.

Section 5 Summary of Action Plan Points by Audit Year

**INVERCLYDE COUNCIL INTERNAL AUDIT
 REPORT TO AUDIT COMMITTEE ON
 STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
 SUMMARY OF MANAGEMENT ACTION PLANS DUE FOR COMPLETION BY 31.01.2024**

SECTION 1

Directorate	No. of Actions Due	No. of Actions Completed	Deadline missed Revised date set*	No response received*
Environment and Regeneration	3	1	2	
HSCP	1		1	
Chief Executive	1	1		
Total	5	2	3	

* These actions are included in the Analysis of Missed Deadlines – Section 4

**INVERCLYDE COUNCIL INTERNAL AUDIT
 REPORT TO AUDIT COMMITTEE ON
 STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
 SUMMARY OF CURRENT MANAGEMENT ACTION PLANS AS AT 31.01.2024**

SECTION 2


CURRENT ACTIONS BY DIRECTORATE

HSCP	
Due for completion March 2024	1
Due for completion April 2024	1
Total Actions	2
Environment and Regeneration	
Due for completion March 2024	2
Due for completion April 2024	1
Due for completion May 2024	1
Due for completion June 2024	1
Total Actions	5
Education Communities and Organisational Development	
Due for completion February 2024	1
Due for completion March 2024	3
Due for completion April 2024	1
Due for completion May 2024	1
Due for completion June 2024	2
Completion date to be advised	2
Total Actions	10
Total current actions:	17


**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
CURRENT MANAGEMENT ACTIONS AS AT 31.01.2024**





SECTION 3

P Homelessness (Report Issued August 2021)

Description	Status	Original Due Date	Due Date	Assigned To
<p>Adequacy of policies and procedures (Amber) Management will:</p> <ul style="list-style-type: none"> Update the rent management policy and procedures and obtain CMT and committee approval as appropriate; review the arrangements for implementation and reporting of the Rent Management Policy; set a date to finalise its review of Homelessness assessment, housing support and case handling procedures; and ensure that version control is consistently and fully applied to all Homelessness policies and procedures. 		31-Mar-2022	31-Mar-2024*	Service Manager (Homelessness and Addictions)

P Employee Expenses (Report Issued August 2022)

Description	Status	Original Due Date	Due Date	Assigned To
<p>High Mileage Claims (Amber) The service will carry out a refreshed value for money study that takes into account the current situation and will make recommendations accordingly.</p>		31-Mar-2023	31-Mar-2024*	Director Environment and Regeneration



Action Status			
	No response received		Missed original due date
	In Progress		Completed

* See Section 4


**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
CURRENT MANAGEMENT ACTIONS AS AT 31.01.2024**





SECTION 3

P Climate Change – Utilities Management (Report Issued February 2023)

Description	Status	Original Due Date	Due Date	Assigned To
<p>Adequacy of resources to progress actions from the Net Zero Strategy (Amber) Management will ensure that all scheduled work is monitored, updated and reported to Committee on a regular basis.</p>		31-Jan-2024	31-Jan-2024	Head of Physical Assets
<p>Collation and reporting of emissions results (Amber) Management will ensure that a process to evidence periodic review on a regular basis is introduced, which includes version control.</p>		31-May-2024	31-May-2024	Head of Physical Assets

P Commercial Waste Income – Billing and Collection (Report Issued August 2023)


Description	Status	Original Due Date	Due Date	Assigned To
<p>Managing the Collection of Commercial Waste Income (Amber) Management will:</p> <ul style="list-style-type: none"> • following discussions with the Chief Financial Officer, seek Committee approval during January for the annual rise in commercial waste charges. If this change is agreed with Finance Services, then arrange to issue existing customers with commercial waste debtors accounts on the first working day of March and September each year; • co-ordinate as necessary with relevant Finance staff regarding the accrual of commercial waste income into the new financial year; • ensure that the Commercial Services Officer makes regular use of the FMS historical age report to identify unpaid accounts within two weeks of second 		30-Apr-2024	30-Apr-2024	Service Manager (Grounds & Waste)





Action Status			
	No response received		Missed original due date
	In Progress		Completed

* See Section 4

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
CURRENT MANAGEMENT ACTIONS AS AT 31.01.2024**

SECTION 3

Description	Status	Original Due Date	Due Date	Assigned To
<p>reminder letters having been issued by Finance staff. In turn, the Commercial Services Officer will arrange for the suspension of uplifts pending payment of unpaid accounts; and</p> <ul style="list-style-type: none"> • arrange for the Service Co-ordinator to contact the Finance FMS Team to explore the option of using a spreadsheet upload into FMS as a means of raising debtors accounts. 				
<p>Documenting contractual relationships with commercial waste customers (Amber) Management will:</p> <ul style="list-style-type: none"> • consult the relevant Legal Services Manager regarding the best means of documenting the contractual relationship between the Council and commercial waste customers. In addition, this exercise will ensure that the trade waste agreement form reflects any planned changes to the timetable for billing existing customers; and • confirm that the commercial waste policy is both up to date and is also suitable to represent the terms and conditions of service for customers. An updated policy will also be published on the Council's website and routinely issued to prospective customers when they request quotations from the Commercial Services Officer. 		31-Jan-2024	31-Mar-2024*	Service Manager (Grounds & Waste)


Action Status			
	No response received		Missed original due date
	In Progress		Completed

* See Section 4


**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
CURRENT MANAGEMENT ACTIONS AS AT 31.01.2024**





SECTION 3

P Client Accounts – Quarterly Checks 2022/23 (Report Issued September 2023)

Description	Status	Original Due Date	Due Date	Assigned To
Inaccurate Transaction Records – Amber Management have agreed that a review will be undertaken of the overall management of the corporate appointee process with a view to streamlining and modernising the functions.		30-Apr-2024	30-Apr-2024	Head of Finance, Planning and Resources, HSCP

P Corporate Purchase Cards – Quarterly Checks 2023/24 (Report Issued October 2023)

Description	Status	Original Due Date	Due Date	Assigned To
VAT guidance for users of corporate purchase cards (Amber) The Procurement Manager will develop appropriate guidance for purchase card users regarding the processing and receipting of transactions which include VAT. This exercise will also include obtaining appropriate VAT advice from relevant Finance staff and issuing the subsequent guidance to all cardholders and their supervisors.		31-Jan-2024	30-Jun-2024	Corporate Procurement Manager

Action Status			
	No response received		Missed original due date
	In Progress		Completed

* See Section 4

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
CURRENT MANAGEMENT ACTIONS AS AT 31.01.2024**

SECTION 3

	Attendance Management (Report Issued December 2023)
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Description	Status	Original Due Date	Due Date	Assigned To
<p>Inefficient process for the notification, recording and monitoring of absences (Red)</p> <ul style="list-style-type: none"> Proposal to Digital Modernisation Board for budget to implement new system/system upgrade including ICT support. 		28-Feb-2024	28-Feb-2024	Head of OD, Policy and Communications
<ul style="list-style-type: none"> Develop a project plan to implement new/upgraded IT system with improved absence management module with opportunities for self-service 		30-Jun-2024	30-Jun-2024	Head of OD, Policy and Communications
<p>Attendance Management Training (Amber)</p> <p>HR management will review mandatory training courses for approval by Corporate Management Team to include attendance management as an area of focus.</p>		31-May-2024	31-May-2024	Head of OD, Policy and Communications
<p>Self-Referrals in place for all directorates of the Council and HSCP.</p>		31-Mar-2024	31-Mar-2024	Team Leader – Health and Safety
<p>Generating Absence Reports for follow up actions (Amber)</p> <p>As part of the project implementation plan review functionality for managers access to Chris21 to generate absence reports.</p>		31-Mar-2024	31-Mar-2024	Head of OD, Policy and Communications
<p>Implement a corresponding timetable for generating the reports by management.</p>		30-Apr-2024	30-Apr-2024	Head of OD, Policy and Communications
<p>Issue a reminder to Heads of Establishment to update the return to work spreadsheet with any outstanding actions from the monthly open absence report on a regular basis.</p>		31-Mar-2024	31-Mar-2024	Service Manager Education Resources
<p>Heads of Establishment will report to senior management on the current position of each action on a regular basis.</p>		30-Jun-2024	30-Jun-2024	Service Manager Education Resources





Action Status			
	No response received		Missed original due date
	In Progress		Completed

* See Section 4

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
CURRENT MANAGEMENT ACTIONS AS AT 31.01.2024**

SECTION 3

Description	Status	Original Due Date	Due Date	Assigned To
<p>Security, retention and disposal of attendance management files (Amber) Review the Council's retention and disposal of documents and records (electronic/paper) Policy to ensure retention periods comply with relevant retention requirements eg SCARRS and re-issue to services.</p>		31-Jan-2024	31-Jan-2024	Head of Legal, Democratic, Digital and Customer Services
<p>All service-based electronic attendance management files will be reviewed and retained for one year and destroyed in accordance with the Council's retention and disposal of Documents and Records (electronic/paper) policy.</p>		3 months after implementation of Chris21 self-service module		ECMT
<p>Any existing duplicate paper files in relation to attendance management are destroyed.</p>		3 months after implementation of Chris21 self-service module		ECMT

Action Status			
	No response received		Missed original due date
	In Progress		Completed

* See Section 4

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
ANALYSIS OF MISSED DEADLINES**

SECTION 4

Report	Action	Original Date	Revised Date	Management Comments
Homelessness (August 2021)	<p>Adequacy of policies and procedures (Amber) Management will:</p> <ul style="list-style-type: none"> • Update the rent management policy and procedures and obtain CMT and committee approval as appropriate; • review the arrangements for implementation and reporting of the Rent Management Policy; • set a date to finalise its review of Homelessness assessment, housing support and case handling procedures; and • ensure that version control is consistently and fully applied to all Homelessness policies and procedures. 	<p>31.03.22 30.11.22 31.03.23 31.07.23 31.10.23 31.03.24</p>	31.03.24	<p>This has been further delayed as senior management have instructed that benchmarking with other local authorities be undertaken and further discussions with other service areas including Finance. The new policy will then be presented to E&R Committee for approval in March.</p> <p>Review of procedures is now complete.</p> <p>In relation to version control this is now complete.</p>
Employee Expenses (August 2022)	<p>High Mileage Claims (Amber) The service will carry out a refreshed value for money study that takes into account the current situation and will make recommendations accordingly.</p>	<p>31.03.23 31.08.23 30.11.23</p>	31.03.24	<p>A number of high mileage users are now using fleet resources to address reductions in mileage claims. A further report will be presented to CMT in early 2024 with options for consideration.</p>

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
ANALYSIS OF MISSED DEADLINES**

SECTION 4

Report	Action	Original Date	Revised Date	Management Comments
Commercial Waste Income – Billing and Collection (August 2023)	<p>Documenting contractual relationships with commercial waste customers (Amber) Management will:</p> <ul style="list-style-type: none"> • consult the relevant Legal Services Manager regarding the best means of documenting the contractual relationship between the Council and commercial waste customers. In addition, this exercise will ensure that the trade waste agreement form reflects any planned changes to the timetable for billing existing customers; and • confirm that the commercial waste policy is both up to date and is also suitable to represent the terms and conditions of service for customers. An updated policy will also be published on the Council’s website and routinely issued to prospective customers when they request quotations from the Commercial Services Officer. 	31.01.24	31.03.24	<p>The review took longer than anticipated. The Service has now revised the trade waste agreement and contract documents and the Commercial Waste Policy has been updated.</p> <p>All documents are now with Legal Services for finalisation of terms and conditions with a target date of 31 March to have finalised documents in place and published on the Council’s website.</p>

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
ANALYSIS OF MISSED DEADLINES**

SECTION 4

Report	Action	Original Date	Revised Date	Management Comments
Corporate Purchase Cards (October 2023)	<p>VAT guidance for users of corporate purchase cards (Amber) The Procurement Manager will develop appropriate guidance for purchase card users regarding the processing and receipting of transactions which include VAT.</p> <p>This exercise will also include obtaining appropriate VAT advice from relevant Finance staff and issuing the subsequent guidance to all cardholders and their supervisors.</p>	31.01.24	30.06.24	<p>Some additional work is required across all parties to progress and complete the action.</p> <p>Therefore, the target completion date of 31st January 2024 has not been met, however there will be a sharp focus on this and it should be delivered by no later than the end of June 2024.</p>

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
SUMMARY OF ACTION PLAN POINTS BY AUDIT YEAR**

SECTION 5

The following table sets out the total number of agreed actions raised by audit year together with their completion status at 31 January 2024.

Audit Year	Total Agreed Actions	Total Actions Completed	Total Current Actions Not Yet Due*		
			Red	Amber	Green
2017/2018	53	50	0	0	3
2018/2019	45	44	0	0	1
2019/2020	43	43	0	0	0
2020/2021	36	34	0	1	1
2021/2022	24	20	0	1	3
2022/2023	49	42	0	0	7
2023/2024	31	6	2	12	11
Total	281	239	2	15	25

*This part of the table sets out the total number of current actions not yet due at the date of the follow up report. The AMBER actions are included in Section 3 of the follow up report.

Report To:	Audit Committee	Date:	5 March 2024
Report By:	Head of Legal, Democratic, Digital and Customer Services	Report No:	AC/04/24/IS/APr
Contact Officer:	Andi Priestman	Contact No:	01475 712251
Subject:	EXTERNAL AUDIT ACTION PLANS - CURRENT ACTIONS		

1.0 PURPOSE AND SUMMARY

1.1 For Decision For Information/Noting

1.2 The purpose of this report is to advise Members of the status of current External Audit actions at 31 January 2024.

2.0 RECOMMENDATIONS

2.1 It is recommended that Members note the progress in relation to the implementation of external audit actions.

Iain Strachan
Head of Legal, Democratic, Digital and Customer Services

3.0 BACKGROUND AND CONTEXT

- 3.1 External Audit regularly report findings and action plans to relevant Council Officers and the Audit Committee as part of their annual audit plan.
- 3.2 The Chief Internal Auditor co-ordinates follow up reporting on current actions arising from External Audit Action Plans with regular reporting to CMT and the Audit Committee.
- 3.3 There were no actions due for completion by 31 January 2024. There was one action due for completion by 31 March which is now complete.
- 3.4 There are 11 current external audit actions being progressed by officers. These are set out in the status report at Appendix 1.

4.0 PROPOSALS

- 4.1 The Audit Committee is asked to note the progress in relation to the implementation of external audit actions.

5.0 IMPLICATIONS

- 5.1 The table below shows whether risks and implications apply if the recommendation(s) is(are) agreed:

SUBJECT	YES	NO
Financial		X
Legal/Risk	X	
Human Resources		X
Strategic (Partnership Plan/Council Plan)	X	
Equalities, Fairer Scotland Duty & Children/Young People's Rights & Wellbeing		X
Environmental & Sustainability		X
Data Protection		X

5.2 Finance

One off Costs

Cost Centre	Budget Heading	Budget Years	Proposed Spend this Report	Virement From	Other Comments
N/A					

Annually Recurring Costs/ (Savings)

Cost Centre	Budget Heading	With Effect from	Annual Net Impact	Virement From (If Applicable)	Other Comments
N/A					

5.3 Legal/Risk

There is a risk that failure to implement agreed audit actions in a timely manner could result in an inability to provide a reasonable level of assurance over the Council's system of internal control to those charged with governance.

5.4 Human Resources

There are no human resources implications arising directly from this report.

5.5 Strategic

This report relates to strong corporate governance.

6.0 CONSULTATIONS

6.1 Relevant Officers were asked to provide updates to the report as appropriate.

7.0 BACKGROUND PAPERS

7.1 External Audit reports.

INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS
AT 31 JANUARY 2024

Summary: Section 1 Summary of Management Actions due for completion by 31/01/2024

There were no actions due for completion by 31 January 2024.

One action with a completion date of 31 March 2024 is now complete.

Section 2 Summary of Current Management Actions Plans at 31/01/2024

At 31 January 2024 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

Section 3 Current Management Actions at 31/01/2024

At 31 January 2024 there were 11 current audit action points.

Section 4 Analysis of Missed Deadlines

At 31 January 2024 there were no audit action points where the agreed deadline has been missed.

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS**

SUMMARY OF MANAGEMENT ACTION PLANS DUE FOR COMPLETION BY 31.01.2024

SECTION 1

Area	No. of Actions Due	No. of Actions Completed	Deadline missed Revised date set*	Deadline missed Revised date to be set*	No action proposed
Chief Executive	0				
Environment and Regeneration	0				
Health and Social Care Partnership (HSCP)	0				
Education and Communities	0				
Total	0				

* These actions are included in the Analysis of Missed Deadlines – Section 4

One action with a completion date of 31 March 2024 is now complete:

Description	Due Date	Status
<p>Central Corporate Risk Register (Priority 2 Recommendation) Recommendation: We recommend that the Council introduces a Corporate Risk Register which features any risks above a centrally-agreed threshold score, in order that the Council and its Committees are able to assure themselves regarding the sufficiency of response to risks arising.</p> <p>Management Response: Whilst the thematic committees now receive risk registers which highlight risks relating to each committee’s remit and strategic objectives, the refreshed Corporate Risk Register will be presented to Audit Committee then Policy & Resources Committee in January/February 2024 and will be prepared in line with the Strategy which is anticipated to be approved in November 2023. The Corporate Risk Register will then be reported to both Committees on an ongoing basis moving forward.</p>	31-Mar-2024	Corporate Risk Register presented to Audit Committee on 9 January and Policy & Resources Committee on 6 February.

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS**

SUMMARY OF CURRENT MANAGEMENT ACTIONS AS AT 31.01.2024

SECTION 2



CURRENT ACTIONS BY DIRECTORATE

Chief Executive	
Due for completion March 2024	1
Due for completion June 2024	3
Due for completion September 2024	1
Total Actions	5
Education and Communities	
Due for completion March 2024	1
Due for completion June 2024	1
Due for completion April 2027	1
Total Actions	3
Environment and Regeneration	
Due for completion April 2024	1
Due for completion June 2024	1
Due for completion April 2026	1
Total Actions	3
Total current actions:	11

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS**

CURRENT MANAGEMENT ACTIONS AS AT 31.01.2024

SECTION 3

Description	Status	Original Due Date	Due Date	Assigned To
Annual Report to Members on the 2021/22 Audit (November 2022)				
Local Development Plan (B/f) The preparation of the LDP will commence in February 2023 and be completed by April 2026.		30-Apr-2026	30-Apr-2026	Director, Environment & Regeneration
Annual Report to Members on the 2022/23 Audit (November 2023) – Financial Statements				
Central Corporate Risk Register (Priority 2 Recommendation) Recommendation: We recommend that the Council introduces a Corporate Risk Register which features any risks above a centrally-agreed threshold score, in order that the Council and its Committees are able to assure themselves regarding the sufficiency of response to risks arising. Management Response: Whilst the thematic committees now receive risk registers which highlight risks relating to each committee’s remit and strategic objectives, the refreshed Corporate Risk Register will be presented to Audit Committee then Policy & Resources Committee in January/February 2024 and will be prepared in line with the Strategy which is anticipated to be approved in November 2023. The Corporate Risk Register will then be reported to both Committees on an ongoing basis moving forward.		31-Mar-2024	31-Mar-2024	Chief Executive/Head of Legal, Democratic, Digital & Customer Services

Action Status



No response received



Missed original due date



In Progress






Completed

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS**

CURRENT MANAGEMENT ACTIONS AS AT 31.01.2024

SECTION 3

Description	Status	Original Due Date	Due Date	Assigned To
<p>Formal process for Head of Service impairment reviews (Priority 3 recommendation) Recommendation: We recommend the impairment review process is amended to include the requirement for Heads of Service to provide a positive return confirming whether any impairment indicators have arisen during the year.</p> <p>Management Response: Instruction in year end pack will be amended and Officers will ensure returns are received, including nil returns, from all Heads of Service in future.</p>		30-Jun-2024	30-Jun-2024	Finance Manager (Environment & Technical)
<p>Continuing to improve integrity of Fixed Asset Register (Priority 2 recommendation) Recommendation We recommend that a further data integrity and cleansing exercise is undertaken in 2023/24 to ensure the integrity of entries across all fields in the FAR.</p> <p>Management Response: Data integrity review of FAR will be added to the Year End timetable and carried out on an annual basis.</p>		30-Jun-2024	30-Jun-2024	Finance Manager (Environment & Technical)
<p>Infrastructure Assets (Priority 2 recommendation) Recommendation: We recommend that should Management wish to meet this requirement they will need to carry out a retrospective review of the methodology used to account for the infrastructure assets and update the methodology accordingly to ensure compliance with</p>		30-Jun-2024	30-Jun-2024	Finance Manager (Environment & Technical)

Action Status



No response received



Missed original due date



In Progress




Completed

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS**

CURRENT MANAGEMENT ACTIONS AS AT 31.01.2024

SECTION 3

Description	Status	Original Due Date	Due Date	Assigned To
<p>the guidance. This weakness did not impact upon our planned audit approach.</p> <p>Management Response: It is intended to continue to use both statutory overrides for the 2023/24 annual accounts. Officers will continue to review methodology to ensure compliance however this is considered a national issue. Officers will therefore keep abreast of national developments.</p>				
Annual Report to Members on the 2022/23 Audit (November 2023) – Wider Dimension and Best Value				
<p>Fraud, Bribery and Corruption procedures and other policies out of date (Priority 2 recommendation) Recommendation: We recommend that all out-of-date policies are prioritised for updating and review / approval by Council or appropriate Committee as soon as is practicable.</p> <p>Management Response: The Corporate Quality Improvement Group has approved a corporate template for all policies and CMT are currently confirming all policies and their next review dates with an update due to go to Policy & Resources Committee in February 2024. A timetable for updating all policies will be approved as part of that report, with a suitable prioritisation.</p>		31-Mar-2024	31-Mar-2024	<p>Head of Legal, Democratic, Digital & Customer Services</p> <p>March 2024 (for completion of timetable for updating of policies) All policies on new review timescales - March 2025</p>

Action Status



No response received



Missed original due date



In Progress






Completed

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS**

CURRENT MANAGEMENT ACTIONS AS AT 31.01.2024

SECTION 3

Description	Status	Original Due Date	Due Date	Assigned To
<p>Reporting on Best Value achievement and delivery (Priority 2 recommendation) Recommendation: We recommend implementation of a process to report on overall best value achievement and delivery.</p> <p>Management Response: An approach to reporting and evaluation of best value at a council level will be devised and incorporated into the Inverclyde Council Performance Management Framework by March 2024, with implementation of the approach in 2024-25.</p>		31-Mar-2024	31-Mar-2024	Head of OD, Policy and Communications
<p>Locality plans (Priority 2 recommendation) Recommendation: We recommend that locality plans are updated in line with the new partnership and council plan.</p> <p>Management Response: The review of Inverclyde's locality planning model which will include refreshing locality plans will follow the conclusion of the Community Council review.</p>		30-Jun-2024	30-Jun-2024	Corporate Director (Education, Communities & Organisational Development)
<p>Equality group involvement in plan (Priority 2 recommendation) Recommendation: We recommend that a specific equality group within the council is identified and involved in the strategy setting process.</p> <p>Management Response: Equality groups will be involved in the</p>		01-Apr-2027	01-Apr-2027	Head of OD, Policy and Communications

Action Status



No response received



Missed original due date



In Progress






Completed

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS**

CURRENT MANAGEMENT ACTIONS AS AT 31.01.2024

SECTION 3

Description	Status	Original Due Date	Due Date	Assigned To
development of the next Council Plan from 2027 and in the mid term review of the Partnership Plan in 2028.				
<p>Workforce planning (Priority 3 recommendation) Recommendation: We recommend that workforce plans are refreshed on a timely basis.</p> <p>Management Response: Refreshed workforce plans within Environment and Regeneration will be produced by June 2024.</p>		30-Jun-2024	30-Jun-2024	Director, Environment & Regeneration
<p>Asset Management Strategy (Priority 3 recommendation) Recommendation: We recommend timely review and update of both strategies.</p> <p>Management Response: The Corporate Asset Management Strategy is scheduled to be updated and adopted by April 2024.</p> <p>The ICT Strategy is due to be updated and adopted by September 2024.</p>	 	30-Apr-2024 30-Sep-2024	30-Apr-2024 30-Sep-2024	Head of Physical Assets Head of Legal, Democratic, Digital & Customer Services

Action Status



No response received



Missed original due date



In Progress



Completed

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS
ANALYSIS OF MISSED DEADLINES**

SECTION 4

Report	Action	Original Date	Revised Date	Management Comments
There are no current actions where the original action date has been missed.				

Report To:	Audit Committee	Date:	5 March 2024
Report By:	Head of Legal, Democratic, Digital and Customer Services	Report No:	AC/05/24/IS/APr
Contact Officer:	Andi Priestman	Contact No:	01475 712251
Subject:	Review of Local Code of Governance		

1.0 PURPOSE AND SUMMARY

1.1 For Decision For Information/Noting

1.2 The purpose of this report is to advise Members that a review of the Local Code of Governance has been undertaken and there were no significant changes identified.

RECOMMENDATIONS

2.1 It is recommended that Members approve the Local Code of Governance for 2023-24.

Iain Strachan
Head of Legal, Democratic, Digital and Customer Services

3.0 BACKGROUND AND CONTEXT

- 3.1 Good governance for local authorities means ensuring they are doing the right things, in the right way, for the right people in a timely, inclusive, open, honest and accountable manner. It comprises the systems and processes, and cultures and values, by which local government bodies are directed and controlled and through which they account to, engage with and, where appropriate, lead their communities.
- 3.2 The Chartered Institute of Public Finance and Accountancy (CIPFA)/Society of Local Authority Chief Executives (SOLACE) provide a framework for developing and maintaining a Local Code of Governance and for discharging accountability for the proper conduct of public business to support the publication of an Annual Governance Statement. It defines the principles that should underpin governance and suggests best practice as:
- reviewing the Council's existing governance arrangements against the Framework.
 - developing and maintaining a Local Code of Governance, including arrangements for ensuring its ongoing application and effectiveness. The Framework outlines seven core principles of good governance and translates each one into a range of specific requirements that should be reflected in the Local Code of Governance.
 - preparing an Annual Governance Statement to report publicly on the extent to which the Council complies with its local Code, including how the effectiveness of these arrangements during the year have been monitored and on any planned changes in the coming period.
- 3.3 In addition to the Local Code of Governance, monitoring processes have also been developed whereby all chief officers are required to review the effectiveness of these arrangements within their own services/directorate during the year and highlight any gaps as appropriate.
- 3.4 The Local Code of Governance and monitoring processes will underpin the assertions made in the Annual Governance Statement and provide the evidence base for scrutiny by the external auditors.

4.0 PROPOSALS

- 4.1 The Audit Committee is asked to note the formal review in relation to the Local Code of Governance for 2023-24 and that no substantive changes are required. The updated Local Code of Governance is attached at Appendix 1.
- 4.2 The Audit Committee is asked to approve the Local Code of Governance for 2023-24.

5.0 IMPLICATIONS

- 5.1 The table below shows whether risks and implications apply if the recommendation(s) is(are) agreed:

SUBJECT	YES	NO
Financial		X
Legal/Risk	X	
Human Resources		X
Strategic (Partnership Plan/Council Plan)	X	
Equalities, Fairer Scotland Duty & Children/Young People's Rights & Wellbeing		X
Environmental & Sustainability		X
Data Protection		X

5.2 Finance

There are no direct financial implications arising from this report.

One off Costs

Cost Centre	Budget Heading	Budget Years	Proposed Spend this Report	Virement From	Other Comments
N/A					

Annually Recurring Costs/ (Savings)

Cost Centre	Budget Heading	With Effect from	Annual Net Impact	Virement From (If Applicable)	Other Comments
N/A					

5.3 Legal/Risk

The Local Code of Governance largely codifies the Council's governance arrangements against the CIPFA/SOLACE Delivering Good Governance in Local Government Framework and the review does not highlight any significant new developments or issues arising which require to be highlighted.

5.4 Human Resources

There are no direct human resources implications arising from this report.

5.5 Strategic

This report relates to strong corporate governance.

6.0 CONSULTATION

6.1 Relevant Officers from the Corporate Quality Improvement Group were asked to provide updates to the Local Code of Governance as appropriate.

7.0 BACKGROUND PAPERS

7.1 Delivering Good Governance in Local Government Framework (2016, CIPFA/SOLACE)

Local Code of Governance 2023-24

Principle A Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rules of the law	
Sub Principle	Evidence
<p>1. Behaving with integrity</p> <p>LA Requirement</p> <p>1.1 Ensuring members and officers behave with integrity and lead a culture where acting in the public interest is visibly and consistently demonstrated thereby protecting the reputation of the organisation.</p> <p>1.2 Ensuring members take the lead in establishing specific standard operating principles or values for the organisation and its staff and that they are communicated and understood.</p> <p>1.3 Leading by example and using these standard operating principles or values as a framework for decision making or other actions.</p> <p>1.4 Demonstrating, communicating and embedding the standard operating principles or values through appropriate policies and processes which are reviewed on a regular basis to ensure that they are operating effectively.</p>	<ul style="list-style-type: none"> • Code of Conduct for Members December 2021 • Code of Conduct for Employees • Member/Officer Protocol • Member Induction • Employee Induction • Council’s political decision-making process as set out in Standing Orders and Scheme of Administration • Declarations of Interests made at meetings • Anti-Fraud, Corruption and Irregularity Policy • Register of Interests (Members) • Related Party Transaction Disclosure (Chief Officers) • Register of Gifts and Hospitality • Whistleblowing Policy and Procedures • Complaints Policy • Annual Complaints Report • Minutes of Meetings • FOI Publication Scheme • Council Plan 2023/28 • Committee Delivery and Improvement Plans • <u>Service Delivery and Improvement Plans</u> • Communications and Engagement Strategy 2023/25 • Corporate self-evaluation using the Best Value Framework • Historical Links to Slavery – Reparatory Plan

Local Code of Governance 2023-24

Principle A Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rules of the law	
LA Requirement	Evidence
<p>Sub Principle</p> <p>2. Demonstrating strong commitment to ethical values</p> <p>2.1 Seeking to establish, monitor and maintain the organisation's ethical standards and performance.</p> <p>2.2 Underpinning personal behavior with ethical values and ensuring they permeate all aspects of the organisation's culture and operation.</p> <p>2.3 Developing and maintaining robust policies and procedures.</p> <p>2.4 Ensuring that external providers of services on behalf of the organisation are required to act with integrity and in compliance with high ethical standards expected by the organisation.</p>	<ul style="list-style-type: none"> • HR Policies and Procedures • Code of Conduct for Members December 2021 • Code of Conduct for Employees • Procurement Strategy 2022/25 and Policies • Inverclyde Alliance MOU • Inverclyde Leisure Trust Funding Agreement and Articles of Association • Riverside inverclyde Members Agreement and Articles of Association • Glasgow City Region Deal Agreement and Assurance Framework • Equalities Mainstreaming Reports • Corporate Equality Outcomes 2021/25 • Education Equality Outcomes 2021/25 • Equality Impact Assessments • Locality Planning Working Agreement • Fair Work Statement • Equal Pay Statements • Disability, Ethnicity and Gender Pay Gap information • Fairer Scotland Duty Statement on the Council's Budget • Policy Statement on the Licensing of Sexual Entertainment Venues • Inverclyde Council Criminal Finances Act 2017 Policy • Historical Links to Slavery – Reparatory Plan • EquallySafestWork Bronze Accreditation • Scheme of Delegation

Local Code of Governance 2023-24

Principle A Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rules of the law	
LA Requirement	Evidence
<p>Sub Principle</p> <p>3. Respecting the rules of the law</p> <p>3.1 Ensuring members and staff demonstrate a strong commitment to the rule of the law as well as adhering to relevant laws and regulations.</p> <p>3.2 Creating the conditions to ensure that the statutory officers, other key post holders and members are able to fulfil their responsibilities in accordance with legislative and regulatory requirements.</p> <p>3.3 Striving to optimise the use of the full powers available for the benefit of citizens, communities and other stakeholders.</p> <p>3.4 Dealing with breaches of legal and regulatory provisions effectively.</p> <p>3.5 Ensuring corruption and misuse of power are dealt with effectively.</p>	<ul style="list-style-type: none"> • Key Constitutional Documents – Standing Orders and Scheme of Administration, Scheme of Delegation and Standing Orders relating to Contracts • Chief Financial Officer has been appointed as s95 Officer • The Head of Legal, Democratic, Digital and Customer Services has been appointed as Monitoring Officer • Financial Regulations February 2022 • Anti-Fraud, Corruption and Irregularity Policy June 2017 • Whistleblowing Policy and Procedures • Implementation of The Community Empowerment (Scotland) Act 2015 through the Inverclyde Alliance Partnership Plan 2023/33, locality planning and locality action plans. • Inverclyde Council Criminal Finances Act 2017 Policy

Local Code of Governance 2023-24

Principle B

Ensuring openness and comprehensive stakeholder engagement

Sub Principle 1. Openness

LA Requirement

- 1.1 Ensuring an open culture through demonstrating, documenting and communicating the organisation's commitment to openness.
- 1.2 Making decisions that are open about actions, plans, resource use, forecasts, outputs and outcomes. The presumption is for openness. If that is not the case, a justification for the reasoning for keeping a decision confidential should be provided.
- 1.3 Providing clear reasoning and evidence for decisions in both public records and explanations to stakeholders and being explicit about the criteria, rationale and considerations used. In due course, ensuring that the impact and consequences of those decisions are clear.
- 1.4 Using formal and informal consultation and engagement to determine the most appropriate and effective interventions/courses of action.

Evidence

- Council Plan 2023/28
- Committee Delivery and Improvement Plans 2023/26
- [Committee Delivery and Improvement Plans Performance Reports](#)
- [Service Delivery and Improvement Plans](#)
- Refreshed Strategic Planning and Performance Management Framework
- Pentana
- Annual Report and Accounts
- (Corporate) Equality Mainstreaming Report, Progress on Equality Outcomes and Equal Pay Statement
- Education Equality Mainstreaming Report and Progress on Education Equality Outcomes
- [Annual Performance Report](#)
- [Biannual progress report on Council Plan 2023/28](#)
- Annual LGBF report
- Dedicated public performance reporting web pages
- Budget Consultation and Engagement
- Inspection reports reviewed by relevant Service Committees
- Committee reporting format
- Committee meetings calendar
- Community Engagement Strategy
- Inverclyde Council website
- Media and Social Media Protocol
- Council Standing Orders ensure that all meetings of the Council and Committees are open to the public unless there are specific items exempt in terms of the Local Government (Scotland) Act 1973
- Community Engagement Strategy
- Citizens' Panel
- Consultation element of Equality Impact Assessments
- Community Council engagement
- Live streaming and recordings of Council Committee meetings on YouTube
- Complaint Handling Annual Report
- Freedom of Information Annual Report
- [Data Protection Officer's Annual Report](#)
- [Chief Social Work Officer Report](#)

Local Code of Governance 2023-24

Principle B Ensuring openness and comprehensive stakeholder engagement

Sub Principle		Evidence
1. Engaging comprehensively with institutional stakeholders	<p>LA Requirement</p> <p>1.3 Ensuring that partnerships are based on:</p> <ul style="list-style-type: none"> • Trust; • A shared commitment to change; • A culture that promotes and accepts challenge among partners; and that • The added value of partnership working is explicit 	<ul style="list-style-type: none"> • Community Engagement Strategy • Citizens' Panel • Virtual Listening Events • Consultation element of Equality Impact Assessments • Budget consultation and engagement • Employee Surveys • Inverclyde Council website • HSCP Strategic Plan • HSCP Communication Strategy • HSCP Strategic Planning Group • Community Council Engagement • HSCP Stakeholders Database (Your Voice, Carers' Centre and CVJ) • CPP Improvement Plan • Inverclyde Alliance Agendas and Minutes • Riverside Inverclyde MOU and SLA • Pupil and Parent Councils • Community Group Forums • HSCP Advisory Network • Locality Action Plans • Communication and Engagement Groups • 'Celebrate the Present, Shape the Future' events • <i>Clyde Conversations</i> - engagement events with local young people
2.1 Effectively engaging with institutional stakeholders to ensure that the purpose, objectives and intended outcomes for each stakeholder relationship are clear so that outcomes are achieved successfully and sustainably.		
2.2 Developing formal and informal partnerships to allow for resources to be used more efficiently and outcomes achieved more effectively.		

Local Code of Governance 2023-24

Principle B

Ensuring openness and comprehensive stakeholder engagement

Sub Principle

3. Engaging stakeholders effectively, including individual citizens and service users

LA Requirement

- 3.1 Establishing a clear policy on the type of issues that the organisation will meaningfully consult with or involve citizens, service users and other stakeholders to ensure that service/other provision is contributing towards the achievement of intended outcomes.
- 3.2 Ensuring that communication methods are effective and that members and officers are clear about their roles with regard to community engagement.
- 3.3 Encouraging, collecting and evaluating the views and experiences of communities, citizens, service users and organisations of different backgrounds including reference to future needs.
- 3.4 Balancing feedback from more active stakeholder groups with other stakeholder groups to ensure inclusivity.
- 3.5 Taking account of the interests of future generations of tax payers and service users.

Evidence

- Community Engagement Strategy
- Virtual Listening Events
- Budget Engagement Process
- Consultation element of Equality Impact Assessments
- Joint Budget Group with Trade Unions
- Employee Surveys
- Community Council Engagement
- HSCP Stakeholders Database (Your Voice, Carers' Centre and CVJ)
- Pupil and Parent Councils
- Community Group Forums
- HSCP Advisory Network
- Citizens' Panel
- Employee Surveys
- ~~Local Outcome Improvement Plan~~
- [Inverclyde Alliance Partnership Plan 2023/33](#)
- Locality Action Plans
- Communication and Engagement Groups Terms of Reference
- 'Celebrate the Present, Shape the Future' events
- *Clyde Conversations* - engagement events with local young people

Local Code of Governance 2023-24

Principle C Defining outcomes in terms of sustainable economic, social and environmental benefits

Sub Principle

1. Defining outcomes

LA Requirement

- 1.1 Having a clear vision which is an agreed formal statement of the organisation's purpose and intended outcomes containing appropriate performance indicators, which provide the basis for the organisation's overall strategy, planning and other decisions.
- 1.2 Specifying the intended impact on, or changes for, stakeholders including citizens and service users. It could be immediately or over the course of a year or longer.
- 1.3 Delivering defined outcomes on a sustainable basis within the resources that will be available.
- 1.4 Identifying and managing risks to the achievement of outcomes.
- 1.5 Managing service users' expectations effectively with regard to determining priorities and making the best use of the resources available.

Evidence

- [Inverclyde Alliance](#) Partnership Plan 2023/33
- Locality Action Plans
- Locality Planning
- [LOIP-Inverclyde Alliance](#) Governance Arrangements
- Council Plan 2023/28
- Committee Delivery and Improvement Plans 2023/26 [and Risk Register](#)
- HSCP Strategic Plan
- Corporate self-evaluation (annually from 2023 onwards)
- Self-evaluation Framework
- Committee Reports (updated template June 2022)
- HSCP Quarterly Service Reviews
- Community Planning arrangements
- Annual report and accounts
- Financial Strategy
- Risk Management Strategy
- Public Performance Reporting
- (Corporate) Equality Outcomes 2021/25
- Education Equality Outcomes 2021/25
- Budget consultation exercise
- Fairer Scotland Duty
- Net Zero Strategy
- Net Zero Action Plan 2022/27

Local Code of Governance 2023-24

Principle C

Defining outcomes in terms of sustainable economic, social and environmental benefits

Sub Principle

2. Sustainable economic, social and environmental benefits

LA Requirement

- 2.1 Considering and balancing the combined economic, social and environmental impact of policies, plans and decisions when taking decisions about service provision.
- 2.2 Taking a longer-term view with regard to decision making, taking account of risk and acting transparently where there are potential conflicts between the organisation's intended outcomes and short-term factors such as the political cycle or financial constraints.
- 2.3 Determining the wider public interest associated with balancing conflicting interests between achieving the various economic, social and environmental benefits, through consultation where possible, in order to ensure appropriate trade-offs.
- 2.4 Ensuring fair access to services.

Evidence

- Capital Programme
- Procurement Strategy [2022/25](#) and Procedures
- HSCP Market Facilitation and Commissioning Strategy
- Budget process
- Glasgow City Region Deal
- Agendas and Minutes of Meetings
- Financial Strategy
- Budget process
- Local Development Plan
- Council Website
- Budget consultation exercise
- Adherence to statutory guidance
- Equality Impact Assessments
- (Corporate) Equality Mainstreaming Report, Progress on Equality Outcomes and Equal Pay Statement
- Education Equality Mainstreaming Report and Progress on Education Equality Outcomes
- Fairer Scotland Duty
- Net Zero Strategy
- Net Zero Action Plan 2022/27

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Principle D Determining the interventions necessary to optimise the achievement of the intended outcomes		
Sub Principle	LA Requirement	Evidence
1. Determining interventions	<p>LA Requirement</p> <p>1.1 Ensuring decision makers receive objective and rigorous analysis of a variety of options indicating how intended outcomes would be achieved and including the risks associated with those options. Therefore ensuring best value is achieved however services are provided.</p> <p>1.2 Considering feedback from citizens and service users when making decisions about service improvements or where services are no longer required in order to prioritise competing demands within limited resource available including people, skills, land and assets and bearing in mind future impacts</p>	<ul style="list-style-type: none"> • Options Appraisals • Agendas and Minutes of Meetings • Corporate Template – Service Review Guidance • Budget Consultation Process • Citizens' Panel • Financial Strategy • Members Budget Working Group • Communication and Engagement Groups • Equality Impact Assessments
Sub Principle	Sub Principle	
2. Planning interventions	<p>2.1 Establishing and implementing robust planning and control cycles that cover strategic and operational plans, priorities and targets.</p> <p>2.2 Engaging with internal and external stakeholders in determining how services and other courses of action should be planned and delivered.</p> <p>2.3 Considering and monitoring risks facing each partner when working collaboratively including shared risks.</p> <p>2.4 Ensuring arrangements are flexible and agile so that the mechanisms for delivering outputs can be adapted to changing circumstances.</p> <p>2.5 Establishing appropriate key performance indicators (KPIs) as part of the planning process in order to identify how the performance of services and projects is to be measured.</p> <p>2.6 Ensuring capacity exists to generate the information required to review service quality regularly.</p> <p>2.7 Preparing budgets in accordance with organizational objectives, strategies and the medium-term financial plan.</p> <p>2.8 Informing by drawing up realistic estimates of revenue and capital expenditure aimed at developing a sustainable funding strategy.</p>	<ul style="list-style-type: none"> • Performance Management Framework • Committee Delivery and Improvement Plans • Committee Delivery and Improvement Plans Annual Refresh • Service Delivery and Improvement Plans • Financial Strategy • Regular Performance Reporting • Budget Process • Council Website • Self-Evaluation Framework/self-evaluation improvement plans • Risk Management Strategy/Risk Registers • Council Standing Orders- & Scheme of Administration • Financial Strategy Scenario Planning • Employee Surveys • Communication and Engagement Groups • Equality Impact Assessments • Strategic Planning and Performance Management Framework • Annual Performance Report • Self-Evaluation Framework 3 year rolling programme • Partnership Plan 2023/28 • Inverclyde AllianceLOIP Partnership Groups • Pentana • BRAG Status included in Committee performance reports

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Principle D Determining the interventions necessary to optimise the achievement of the intended outcomes		
Sub Principle 2. Planning interventions		
LA Requirement		Evidence
		<ul style="list-style-type: none"> Regular CD&IP reporting to Committee Local Scrutiny Plan Members Budget Working Group Financial Strategy Reserves Strategy Asset Management Plans
Sub Principle 3. Optimising achievement of intended outcomes		
LA Requirement		Evidence
<p>3.1 Ensuring that the medium-term financial strategy integrates and balances service priorities, affordability and other resource constraints.</p> <p>3.2 Ensuring the budgeting process is all-inclusive, taking account the full cost of operations over the medium and longer term.</p> <p>3.3 Ensuring the medium-term financial strategy sets the context for ongoing decisions on significant delivery issues or responses to changes in the external environment that may arise during the budgetary period in order for outcomes to be achieved while optimising resource usage.</p> <p>3.4 Ensuring the achievement of 'social value' through service planning and commissioning.</p>	<ul style="list-style-type: none"> Financial Strategy Members Budget Working Group Reserves Policy Capital Programme Asset Management Plans Budget Consultation Process Equality Impact Assessments Budget Savings Proformas Change Board Arrangements Corporate Procurement Strategy 2022/25 Alternative models of service delivery – HSCP HSCP Market Facilitation and Commissioning Strategy/Plan <u>MAPPA Annual Report</u> <u>Equally Safe Plan</u> <u>Childrens Services Plan</u> <u>HSCP Strategic Plan</u> <u>Community Justice Outcomes Improvement Plan</u> <u>Annual Child Protection Improvement Plan</u> <u>Biannual Report Adult Support and Protection</u> 	

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Principle E

Developing the entity's capacity, including the capability of its leadership and the individuals within it

Sub Principle

1. Developing the entity's capacity

LA Requirement

Evidence

- 1.1 Reviewing operations, performance and use of assets on a regular basis to ensure their continuing effectiveness.
- 1.2 Improving resource use through appropriate application of techniques such as benchmarking and other options in order to determine how the authority's resources are allocated so that outcomes are achieved effectively and efficiently.
- 1.3 Recognising the benefits of partnerships and collaborative working where added value can be achieved.
- 1.4 Developing and maintaining an effective workforce plan to enhance the strategic allocation of resources

- Refreshed Strategic Planning and Performance Management Framework
- Corporate self-evaluation (annually from 2023 onwards) using BV framework
- Capital Asset Management Group
- APSE Benchmarking Reports
- Local Government Benchmarking Framework [reports to CMT and Committee](#)
- Participation in a range of benchmarking groups
- Options Appraisal
- Service Review Guidance
- Procurement Strategy [2022/25](#)
- Community Planning Partnership
- HSCP
- Glasgow City Region Deal
- Shared Services
- People and Organisational Development Strategy
- Service Workforce Plans
- HSCP People Plan
- [Inverclyde Alliance](#) Partnership Plan 2023/33
- Locality Action Plans
- ~~LOP~~ [Inverclyde Alliance](#) Partnership [Plan](#) Delivery Plans
- Recovery Plans
- Hybrid Working Strategy

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Principle E

Developing the entity's capacity, including the capability of its leadership and the individuals within it

Sub Principle

2. Developing the capability of the entity's leadership and other individuals

LA Requirement	Evidence
<p>2.1 Developing protocols to ensure that elected and appointed leaders negotiate with each other regarding their respective roles early on in the relationship and that a shared understanding of roles and objectives is maintained.</p> <p>2.2 Publishing a statement that specifies the types of decisions that are delegated and those reserved for the collective decision making of the governing body.</p> <p>2.3 Ensuring the leader and the chief executive have clearly defined and distinctive leadership roles within a structure, whereby the chief executive leads the authority in implementing strategy and managing the delivery of services and other outputs set by members and each provides a check and a balance for each other's authority.</p> <p>2.4 Developing the capabilities of members and senior management to achieve effective shared leadership and to enable the organisation to respond successfully to changing legal and policy demands as well as economic, political and environmental changes and risks.</p> <p>2.5 Ensuring that there are structures in place to encourage public participation.</p> <p>2.6 Taking steps to consider the leadership's own effectiveness and ensuring leaders are open to constructive feedback from peer review and inspections.</p> <p>2.7 Holding staff to account through regular performance reviews which take account of training or development needs.</p> <p>2.8 Ensuring arrangements are in place to maintain the health and wellbeing of the workforce and support individuals in maintaining their own physical and mental wellbeing.</p>	<ul style="list-style-type: none"> • Induction Programme for Members • E-learning <u>and face to face</u> Corporate Induction for Employees • Induction Guidelines for Managers • Leadership courses for teachers • Standing Orders and Scheme of Administration • Scheme of Delegation • Member/Officer Protocol • Multi Member Wards • Job descriptions and person specifications for statutory officer roles • Personal Development Plans for Members • <u>Positive Conversations and Personal Development Plans for Employees</u> • <u>Mentoring Programme</u> • Inverclyde Learns E-learning • WIAR Reporting on Training Matrix for senior managers • Citizens' Panel • Community Councils • Equality Impact Assessments • Members Budget Working Group • HR policies • Health and Safety Policy • Occupational Health Provision • Occupational Risk Assessment Process • Healthy Working Lives initiative • Disability Confident Scheme • Locality Planning Model • Health and Wellbeing Surveys

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Principle F Managing Risks and performance through robust internal control and strong public financial management	
Sub Principle	Managing risk
LA Requirement	Evidence
<ul style="list-style-type: none"> 1.1 Recognising that risk management is an integral part of all activities and must be considered in all aspects of decision making. 1.2 Implementing robust and integrated risk management arrangements and ensuring that they are working effectively. 1.3 Ensuring that responsibilities for managing individual risks are clearly allocated. 	<ul style="list-style-type: none"> • Standing Orders & Scheme of Administration • Scheme of Delegation • Risk Management Strategy 2023 • Corporate Risk Management Group • Risk Management Monitoring and Reporting Process January 2022 • Strategic Planning and Performance Management Framework • Audit Committee • Service, Directorate and Corporate Risk Registers • Introduction of Pentana
Sub Principle	Managing performance
LA Requirement	Evidence
<ul style="list-style-type: none"> 2.1 Monitoring service delivery effectively including planning, specification, execution and independent post-implementation review. 2.2 Making decisions based on relevant, clear objective analysis and advice pointing out the implications and risks inherent in the organisation's financial, social and environmental position and outlook. 2.3 Ensuring an effective scrutiny or oversight function is in place which encourages constructive challenge and debate on policies and objectives before, during and after decisions are made thereby enhancing the organisation's performance and that of any organisation for which it is responsible (OR, for a committee system) Encouraging effective and constructive challenge and debate on policies and objectives to support balanced and effective decision making. 2.4 Providing members and senior management with regular reports on service delivery plans and on progress towards outcome achievement 2.5 Ensuring there is consistency between specification stages (such as budgets) and post-implementation reporting (e.g. financial statements). 	<ul style="list-style-type: none"> • Refreshed Strategic Planning and Performance Management Arrangements • Performance Management Framework • Corporate self-evaluation (annually from 2023 onwards) using BV framework • Self-evaluation Framework • Capital Programme Monitoring • Post-implementation reviews • Committee Report Template • Equality Impact Assessments • Minutes and Committee Reports • Annual Performance Report • Committee Delivery & Improvement Plans Performance Reporting • Service Delivery & Improvement Plans • Local Government Benchmarking Framework Performance Report • Dedicated Elected Member Briefings on performance • Scheme of Delegation • Code of Conduct for Members • Council Standing Orders & Scheme of Administration • Agendas and Minutes • Members' Induction/Training Programme • Positive Conversations

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Principle F Managing Risks and performance through robust internal control and strong public financial management	
Sub Principle	Managing Performance
LA Requirement	Evidence
Sub Principle <ul style="list-style-type: none"> Robust Internal Control 	Evidence <ul style="list-style-type: none"> Committee Timetable Contract Standing Orders Financial Regulations Locality Planning Working Agreement Fair Work Statement Elected Members' briefings
Sub Principle <ul style="list-style-type: none"> Robust Internal Control 	Evidence <ul style="list-style-type: none"> Risk Management Strategy 2023 Risk Management Monitoring and Reporting Process January 2022 Corporate Risk Management Group Internal Audit Annual Audit and Assurance Report Internal Audit Progress Reports to Audit Committee at each cycle Budget Monitoring Arrangements Anti-Fraud, Corruption and Irregularity Policy 2017 Annual Governance Statement Annual Report and Accounts Internal Audit Annual Audit Strategy and Plan Audit Committee Membership and Terms of Reference Members' Induction/Training Programme Business Continuity Plans and Impact Assessment documentation
LA Requirement	Evidence
<p>3.1 Aligning the risk management strategy and policies on internal control with achieving objectives.</p> <p>3.2 Evaluating and monitoring risk management and internal control on a regular basis.</p> <p>3.3 Ensuring effective counter fraud and anti-corruption arrangements are in place.</p> <p>3.4 Ensuring additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the internal auditor.</p> <p>3.5 Ensuring an audit committee or equivalent group or function which is independent of the executive and accountable to the governing body: provides a further source of effective assurance regarding arrangements for managing risk and maintaining an effective control environment, that its recommendations are listened to and acted upon.</p>	

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Principle F Managing Risks and performance through robust internal control and strong public financial management	
Sub Principle	Evidence
<ul style="list-style-type: none"> Managing Data 	
<p style="text-align: center;">LA Requirement</p> <p>4.1 Ensuring effective arrangements are in place for the safe collection, storage, use and sharing of data, including processes to safeguard personal data.</p> <p>4.2 Ensuring effective arrangements are in place and operating effectively when sharing data with other bodies.</p> <p>4.3 Reviewing and auditing regularly the quality and accuracy of data used in decision making and performance monitoring.</p>	<ul style="list-style-type: none"> Code of Conduct for Members Code of Conduct for Employees Information Governance Framework Acceptable Use of Information Systems Policy Retention and Disposal of Records Policy Information Asset Register Business Classification Scheme Information Classification Policy Designated Data Protection Officer Data Protection Policies and Procedures Data Sharing Protocols Data Sharing Register Data Processing Agreements Data Protection Impact Assessments Data Breach Management Protocol Refreshed Strategic Planning and Performance Management Framework Data Quality and Sign off Procedures eg LGBF analysis Record Management Plan Pentana Information Governance Steering Group Privacy Notices Data Protection Officer's Annual Report
<p>Sub Principle</p> <ul style="list-style-type: none"> Strong Public Financial Controls 	
<p style="text-align: center;">LA Requirement</p> <p>5.1 Ensuring financial management supports both long-term achievement of outcomes and short-term financial and operational performance.</p> <p>5.2 Ensuring well-developed financial management is integrated at all levels of planning and control, including management of financial risks and controls.</p>	<ul style="list-style-type: none"> Financial Strategy Treasury Management Strategy Statement and Annual Investment Strategy 2023/24 to 2026/27 Capital Strategy Reserves Strategy Budget Monitoring Reports Annual report and accounts Financial Regulations February 2022

Local Code of Governance 2023-24

Principle G

Implementing good practices in transparency, reporting and audit to deliver effective accountability

Sub Principle

1. Implementing good practice in transparency

LA Requirement

- 1.1 Writing and communicating reports for the public and other stakeholders in an understandable style appropriate to the intended audience and ensuring that they are easy to access and interrogate.
- 1.2 Striking a balance between providing the right amount of information to satisfy transparency demands and enhance public scrutiny while not being too onerous to provide and for users to understand.

Evidence

- Council website
- Corporate reporting format
- ~~Annual Performance Report~~
- ~~Biannual performance report on Council Plan 2023/28~~
- Public Performance web pages
- Annual report and accounts
- ~~Annual Efficiency Statement~~
- Local Government Benchmarking Framework Report (Corporate) Equality Mainstreaming Report, Progress on Equality Outcomes and Equal Pay Statement
- Education Equality Mainstreaming Report and Progress on Education Equality Outcomes
- Live streaming and recordings of Council Committee meetings on You Tube

Sub Principle

2. Implementing good practices in reporting

LA Requirement

- 2.1 Reporting at least annually on performance, value for money and the stewardship of its resources.
- 2.2 Ensuring Members and senior management own the results.
- 2.3 Ensuring robust arrangements for assessing the extent to which the principles contained in the Framework have been applied and publishing the results on this assessment including an action plan for improvement and evidence to demonstrate good governance (annual governance statement).
- 2.4 Ensuring that the Framework is applied to jointly managed or shared service organisations as appropriate.
- 2.5 Ensuring the performance information that accompanies the financial statements is prepared on a consistent and timely basis and the statements allow for comparison with other similar organisations.

Evidence

- ~~Annual Performance report~~
- ~~Biannual performance report on Council Plan 2023/28~~
- Public Performance Reporting Web Pages
- Council website
- Annual report and accounts
- ~~Annual Efficiency Statement~~
- Local Government Benchmarking Framework Report and Elected Member briefing
- Committee Agendas and Minutes
- ~~Committee Delivery & Improvement Plans~~ performance reports
- Service Delivery & Improvement Plans
- Improvement Actions and Monitoring
- Annual Governance Statement assurance process (Corporate) Equality Mainstreaming Report, Progress on Equality Outcomes and Equal Pay Statement
- Education Equality Mainstreaming Report and Progress on Education Equality Outcomes

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Principle G

Implementing good practices in transparency, reporting and audit to deliver effective accountability

Sub Principle

3. Assurance and effective accountability

LA Requirement

- 3.1 Ensuring that recommendations for corrective action made by external audit are acted upon.
- 3.2 Ensuring an effective internal audit service with direct access to members is in place which provides assurance with regard to governance arrangements and recommendations are acted upon.
- 3.3 Welcoming peer challenge, reviews and inspections from regulatory bodies and implementing recommendations.
- 3.4 Gaining assurance on risks associated with delivering services through third parties and that this is evidenced in the annual governance statement.
- 3.5 Ensuring that when working in partnership, arrangements for accountability are clear and that the need for wider public accountability has been recognised and met.

Evidence

- External Audit Follow Up Report to Audit Committee at every cycle
- Internal Audit Charter
- Internal Audit Progress Reports to Audit Committee at every cycle
- Internal Audit Follow Up Report to Audit Committee at every cycle
- Internal Audit Annual Report and Assurance Statement
- Reviews and Inspections from external bodies are reported to relevant Service Committee.
- Improvement Actions are agreed and monitored.
- AGS Head of Service Checklist
- Community Planning Partnership Governance Arrangements
- Community Engagement Arrangements
- Best Value Updates to P&R Committee
- Inverclyde Alliance Memorandum of understanding
- Inverclyde Alliance Partnership Plan 2023/33
- Locality Action Plans