

A meeting of the Audit Committee will be held on Tuesday 4 March 2025 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 3 March 2025 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.

LYNSEY BROWN
Head of Legal, Democratic, Digital & Customer Services

BUSINESS

1.	Apologies, Substitutions and Declarations of Interest	Page
PERFORMANCE MANAGEMENT		
2.	Internal Audit Progress Report – 1 November to 31 December 2024 Report by Chief Internal Auditor	p
3.	External Audit Action Plans – Current Actions Report by Chief Internal Auditor	p
NEW BUSINESS		
4.	Review of Local Code of Governance 2024-25 Report by Chief Internal Auditor	p

The reports are 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.

Please note: this meeting may be recorded or live-streamed via You Tube and the Council's internet site, where it will be capable of repeated viewing. At the start of the meeting the Provost/Chair will confirm if all or part of the meeting is being recorded or live-streamed.

You should be aware that the Council is a Data Controller under the Data Protection Act 2018. Data collected during any recording or live-streaming will be retained in accordance with the Council's published policy, including, but not limited to, for the purpose of keeping historical records and making those records available via the Council's internet site or You Tube.

If you are participating in the meeting, you acknowledge that you may be filmed and that any information pertaining to you contained in the recording or live-stream of the meeting will be used for webcasting or training purposes and for the purpose of keeping historical records and making those records available to the public. In making this use of your information the Council is processing data which is necessary for the performance of a task carried out in the public interest. If you are asked to speak at the meeting then your submission to the committee will be captured as part of the recording or live-stream.

If you have any queries regarding this and, in particular, if you believe that use and/or storage of any particular information would cause, or be likely to cause, substantial damage or distress to any individual, please contact the Information Governance team at dataprotection@inverclyde.gov.uk

Enquiries to – Lindsay Carrick - Tel 01475 712114

Report To:	Audit Committee	Date:	4 March 2025
Report By:	Chief Internal Auditor	Report No:	FIN/12/25/APr
Contact Officer:	Andi Priestman	Contact No:	01475 712251
Subject:	INTERNAL AUDIT PROGRESS REPORT – 1 NOVEMBER TO 31 DECEMBER 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 1 November to 31 December 2024 is attached at Appendix 1 since its content is essential to the understanding of the Council's control environment.
- 1.4 Appendix 2 provides an update on current Red and Amber Internal Audit actions at 31 December 2024.

2.0 RECOMMENDATIONS

- 2.1 It is recommended that the Committee note the progress made by Internal Audit in the period from 1 November to 31 December 2024.

Andi Priestman
Chief Internal Auditor

3.0 BACKGROUND AND CONTEXT

3.1 In June 2024, the Audit Committee approved the Internal Audit Annual Plan which detailed a programme of activity to be undertaken during 2024/25.

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 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 were 3 audit reports finalised since the last progress update to Audit Committee in January 2025 including:

- HSCP Care and Support at Home - Delayed Discharge Arrangements
- Education Control Self-Assessment
- Budgetary Control Arrangements

3.4 These reports contained 8 issues categorised as follows:

Red	Amber	Green
0	4	4

3.5 The current status of the 2024/25 audit plan is as follows:

Stage	Number of Reports
Final Report	3
Draft Report	0
Fieldwork Complete – report N/A	0
Fieldwork Complete	0
Fieldwork in Progress	3
Planning	1
Not Started	6
Deferred	0
Total	13

3.6 In relation to internal audit action plans there were 3 actions due for completion by 31 December 2024. Two actions have been reported as completed by management and the completion date for one action 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.

3.8 The 2024/25 National Fraud Initiative exercise is underway. A number of matches have now been received and investigations are being progressed by responsible services.

4.0 PROPOSALS

4.1 It is recommended that Committee agree to note the progress made by Internal Audit in the period from 1 November to 31 December 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 contents of this report.

7.0 BACKGROUND PAPERS

7.1 File of completed internal audit reports: Available from the Chief Internal Auditor.



**Audit Committee Report
Report on Internal Audit Activity from
1 November to 31 December 2024**

Section	Contents
1	Audit work undertaken in the period
2	Summary of main findings from reports issued since previous Audit Committee
3	Audit Plan for 2024-2025 – progress to 31 December 2024
4	Corporate Fraud Activity
5	Ad hoc activities undertaken since the previous Audit Committee

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 were 3 audit reviews finalised since the last progress update to Audit Committee, which are 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 reviews.

Reports finalised since previous Audit Committee	Overall Opinion	Grading			Total Number of Issues
		Red	Amber	Green	
HSCP Care and Support at Home - Delayed Discharge Arrangements	Satisfactory	0	2	1	3
Education Control Self-Assessment	Satisfactory	0	2	1	3
Budgetary Control	Strong	0	0	2	2
Total		0	4	4	8

Internal Audit Action Plan Follow Up

1.5 There were 3 actions due for completion by 31 December 2024 and revised completion dates have been set for all 3 actions. The current status of Internal Audit Action plans is set out at Appendix 2.

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 during the period.

HSCP – Care & Support At Home – Delayed Discharge Arrangements

2.2 This audit was conducted between September and November 2024 in accordance with the 2024/25 Internal Audit Plan, as agreed by the Inverclyde Council Audit Committee.

2.3 Some hospital in-patients who are medically fit for discharge require appropriate care packages to be put in place. Effective management of delayed discharge cases includes collaborative working across relevant Teams within the Inverclyde HSCP and NHS Greater Glasgow & Clyde. In addition, key staff require relevant information to promptly organise care packages for service users with age-related health conditions or complex care needs.

2.4 Inverclyde HSCP staff play a central role in managing delayed discharge cases. Monitoring by Public Health Scotland shows that performance from April to October 2024 has improved over 2023 performance and has reached levels last seen during 2021/22. The HSCP continues to perform very favourably in relation to the average rate of delayed discharge cases across Scotland. However, those factors which impact on efforts to control delayed discharge cases must be continuously monitored and effectively managed whenever possible. Meanwhile, the HSCP must continue to deliver care and support at home for around 1,300 service users located across Inverclyde.

2.5 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 HSCP's delayed discharges arrangements.

2.6 The review focused on the high-level processes and procedures in relation to the Inverclyde HSCP's delayed discharge arrangements and concentrated on identified areas of perceived higher risk, such as not promptly co-ordinating referrals of service users who require care packages to leave hospital and not effectively managing recurring issues which impact on the levels of delayed discharge. We excluded those aspects of managing delayed discharge cases which are under the direct control of NHS Greater Glasgow & Clyde.

2.7 The overall control environment opinion for this audit review was **Satisfactory**. The review identified a number of areas of good practice as officers who participated in our review demonstrated substantial knowledge of delayed discharge processes and clearly understood the importance of their role in minimising bed days lost. However, the audit identified two AMBER issues as follows:

Managing Planned Dates of Discharge from hospital for prospective HSCP Service Users

Some inpatients require HSCP community care services once they become medically fit to leave hospital. NHS Acute staff decide when each inpatient is fit for discharge and these dates determine when referrals for care assessments are submitted to the HSCP. The audit identified the following issues:

- referrals by NHS Acute staff are not always being made timeously to the HSCP;
- inpatients planned dates of discharge are not routinely aligned to their fit for discharge dates; and
- nominated HSCP officers are not always promptly notified of changes in planned dates of discharge.

It is more difficult to minimise delayed discharge cases and effectively allocate HSCP resources when an inpatient's planned date of discharge does not align to their fit for discharge date. Inefficiencies could arise when referrals are made too close to planned dates of discharge or when such changes are not promptly communicated to nominated HSCP officers.

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

Managing cases of inpatients who lack capacity and require HSCP services to leave hospital

Some hospital inpatients lack capacity to make informed decisions regarding their health and social care needs. Effective arrangements are required to minimise bed days lost when those inpatients become fit for discharge. Guardianship orders under the Adults With Incapacity (Scotland) Act 2000 are required to achieve a safe discharge from hospital for those inpatients without close relatives who are willing to act. A multi-disciplinary team of specialist NHS Acute and HSCP staff manage these cases. Key stages are undertaken by legally prescribed medical staff and a Mental Health Officer (MHO). The audit identified the following issues:

- indicative timescales have not been set for those parts of the guardianship process which NHS Acute and HSCP staff can broadly control. In particular, the production and distribution of reports for case conferences and updates on progress; and
- cases are not formally tracked to promptly identify delays, recurring issues and required follow-up action. However, Council solicitors formally track their role within guardianship cases.

In addition, there is no local operational procedure to manage all aspects of guardianship cases. Instead, officers rely on a combination of professional knowledge, advice from Council solicitors and national guidance.

There may be an increase in bed days lost whenever controllable delays within the guardianship process are not adequately addressed.

It may be more difficult to adequately demonstrate compliance with all relevant legislation when arrangements to obtain guardianship orders are not underpinned by documented operational procedures.

- 2.8 The review identified 3 issues and an action plan is in place to address all issues by 30 September 2025.

Education Control Self-Assessment

- 2.9 This audit was conducted between August 2024 and October 2024 in accordance with the 2024/25 Internal Audit Plan, as agreed by the Inverclyde Council Audit Committee.
- 2.10 Control Self-Assessment is a process through which the adequacy and effectiveness of internal controls are examined, with the goal of providing assurance that key objectives are being met. It allows Heads of Establishments and selected staff to participate in the assessment of internal controls and develop action plans to address any weaknesses that may be identified. In turn these action plans assist in evaluating risks which, if not properly addressed, could undermine the achievement of key objectives. Furthermore, Control Self-Assessments can increase awareness of internal control issues and motivate staff to carefully design and implement control processes.
- 2.11 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 Education Maintenance Allowance process and the security and key holding arrangements within Education Establishments.
- 2.12 The overall control environment opinion for this audit review was **Satisfactory**. Areas of good practice were identified including educational establishments are complying with the procedures for Educational Maintenance Allowance and general security checks of educational buildings are carried out by janitorial staff on a daily basis.

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

2.13 However the audit identified two Amber issues as follows:

Maintenance of CCTV system

The CSA exercise identified that there is currently no maintenance programme in place for the CCTV system installed in Education Establishments.

In addition, at one educational establishment, janitorial staff require training on the operation of the CCTV system.

Where a CCTV maintenance programme is not in place, there is a risk of system failure and downtime which in may result in poor security of educational buildings. Management have advised there is no budget available to implement a maintenance programme however there are currently no long-standing issues with the CCTV systems which are attended to on a re-active basis. No additional action is proposed.

Management of safe contents

The CSA exercise identified that for 8 educational establishments a record of the safe contents is not maintained or reconciled on a regular basis. The cash held within the safes at these establishments ranged from £100 to £500.

In addition, at a further 2 educational establishments, although a record of safe contents is maintained, a reconciliation is not undertaken to ensure all cash is accounted for.

Where a record of safe contents is not maintained or reconciled on a regular basis, there is a risk that cash may be lost, stolen or misappropriated.

2.14 The audit identified three issues, two of which we consider to be individually significant and an action plan is in place to address agreed issues by 31 January 2025.

Limited Scope Financial Review – Budgetary Control Arrangements

2.15 This audit was conducted from July 2024 to October 2024 in accordance with the 2024/25 Internal Audit Plan, as agreed by the Inverclyde Council Audit Committee.

2.16 The Chief Executive and Corporate Director/Directors are responsible for ensuring effective financial management across the Council and are accountable for the budgets delegated to deliver services within their Directorates. Directorate budgets are delegated to Heads of Service and Service Managers who assume responsibility for their budgets. The Council has adopted a risk-based approach to Revenue budget monitoring. Focus is based on employee costs, key budget risk areas and earmarked reserves. Reports are standardised across the Service Committees and key financial information is reported to Corporate Management Team every 2 months.

2.17 Following late swings within the 23/24 Education Committee monitoring and taking into account the increasing pressure in Council revenue budgets the CMT recommended that a review of the budgetary control process be included in the 24/25 audit plan and this was approved by Audit Committee in June 2024.

2.18 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 in relation to budgetary control.

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

- 2.19 The review focused on the high-level processes and procedures in relation to budgetary control and concentrated on identified areas of perceived higher risk, such as not having adequate arrangements in place to completely and accurately monitor the Council's budgets, budget variances are not analysed, investigated and acted upon in a timely manner or adequate arrangements are not in place to report budget monitoring information to senior management, budget holders and elected members in an timely manner.
- 2.20 The overall control environment opinion for this audit review was **Strong**. Areas of good practice were identified including:
- Robust arrangements are in place to ensure budget information is monitored and reported within the Committee timetables;
 - Finance teams involved in the budget monitoring process are experienced staff with high levels of knowledge and performance; and
 - Within the annual Accounts report on October 2024, the external auditor reported that they observed that senior management and members receive regular updates on the financial information on the council's performance against budgets and that there are appropriate budget setting and monitoring arrangements in place.

However, the review identified 2 areas of minor control improvement including:

- Procedural documentation for budgetary control processes requires to be updated. In addition, there is no overarching guiding principle documented on how to prepare a projection for new and existing staff.
 - Audit testing identified that there is no formal service standard in place to ensure that budget monitoring information is provided in sufficient time to allow the budget holder to review the information ahead of budget monitoring meetings.
- 2.21 The review identified 2 GREEN issues and an action plan is in place to address both issues by 30 June 2025.

3 Audit Plan for 2024/2025 – Progress to 31 December 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 2023/24)	✓							
ASN Transport (b/f from 2023/24)	✓	✓	✓	✓				
Care and Support at Home – Delayed Discharge		✓	✓	✓	✓	✓	✓	March 2025
Strategic Commissioning		✓	✓	✓				
Vehicle Maintenance		✓	✓	✓				
Cyber Security	✓	✓						
Payroll – Chris21 System Upgrade	Audit support and advice is being provided to the working group. Terms of Reference has been issued.							
Limited Scope Financial System Reviews								
Budgetary Control		✓	✓	✓	✓	✓	✓	March 2025
Compliance Reviews								
Records Management	✓							
Governance of External Organisations	✓							
Corporate Fraud Reviews								
Discretionary Payments	Not started. Resource has been focussed on progressing the NFI matches.							
Regularity Audits								
Education Control Self-Assessment		✓	✓	✓	✓	✓	✓	March 2025
Cost of Living Payments	✓							
Catering Stock Control	✓							
Corporate Purchase Cards – Quarterly Checks	Quarterly checks are underway.							
Corporate Governance								
Annual Governance Statement 2023/24								
Other Work								
National Fraud Initiative	24/25 Exercise is being progressed – see sections 3 of report for more information.							
Completion of 2023/24 Audit Plan	Reports finalised: Succession Planning; Building Standards; UK Shared Prosperity Fund							
Inverclyde IJB	20 days allocated to IJB audit plan. Audit of Budgetary Control Arrangements is underway.							

4 Corporate Fraud Activity

4.1 The undernoted table sets out progress to date on corporate fraud activity in the period 1 November to 31 December 2024:

National Fraud Initiative Exercise					
In relation to the 2024/2025 Exercise, a number of matches have now been received and investigations are underway as follows:					
Matches received	Number investigated	No issues	Fraud	Error	Value of Fraud/Error
1714	223	221	0	2 *	£815.89
*The 2 cases refer to CTR cases where income had not been declared. CTR has been cancelled in both cases and action to recover the overpayment is underway.					
The Council Tax Single Person Discount recheck exercise was refreshed in December 2024 and the results to date are as follows:					
Matches received	Number investigated	No issues	Fraud	Error	Value of Fraud/Error
3417	22	22	0	0	0
These matches relate to addresses where the householder is claiming a council tax single person discount on the basis that they live alone yet other data suggests that there is more than one person in the household aged 18 or over.					
Discretionary Payments					
Not yet started. Resources have been focussed on NFI investigations.					

4.2 The team continues to investigate whistleblowing and other enquiries in relation to DWP benefit, blue badge, and Council Tax discounts and exemptions. For the current financial year to date, these enquiries have resulted in the identification of overpayments of council tax discounts and exemptions totalling £133,228.

4.3 The team also progressed Whistleblowing and Corporate Fraud Referrals as follows:

File Ref	Description	Status
Whistleblowing Enquiries		
There were no whistleblowing enquiries in the period.		
Corporate Fraud Referrals		
24/134	Allegation of benefit fraud.	Closed – insufficient information provided in the referral.
24/142	Allegation of benefit fraud.	Closed – referred to DWP.

4.4 Between 1 April and 31 December 2024, there were 3 whistleblowing enquiries investigated by the team. These are included within the relevant progress reports and a summary will be included in the Internal Audit Annual Report and Assurance Statement for 2024-25.

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 and 4.3 of Appendix 1.
 - 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 DECEMBER 2024

Summary: Section 1 Summary of Management Actions due for completion by 31/12/2024

There were 3 actions due for completion by 31 December 2024. Two actions have been reported as completed by management and the completion date for one action has been revised.

Section 2 Summary of Current Management Actions Plans at 31/12/2024

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

Section 3 Current Management Actions at 31/12/2024

At 31 December 2024 there were 9 current audit action points.

Section 4 Analysis of Missed Deadlines

At 31 December 2024 there were 2 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 31.12.2024**

SECTION 1

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

* 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 31.12.2024**

SECTION 2


CURRENT ACTIONS BY DIRECTORATE

HSCP	
Due for completion March 2025	1
Due for completion July 2025	1
Due for completion August 2025	1
Total Actions	3
Environment and Regeneration	
Due for completion – March 2025	1
Total Actions	1
Education Communities and Organisational Development	
Due for completion January 2025	1
Due for completion March 2025	1
Completion date to be advised	2
Total Actions	4
All Directorates	
Due for completion – March 2025	1
Total Actions	1
Total current actions:	9



**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 31.12.2024**


SECTION 3

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

Description	Status	Original Due Date	Due Date	Assigned To
<p>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.</p>		30-Apr-2024	31-Jul-2025 *	Head of Finance, Planning and Resources, HSCP

	Attendance Management (Report Issued December 2023)
---	--

Description	Status	Original Due Date	Due Date	Assigned To
<p>Security, retention and disposal of attendance management files (Amber) 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)
CURRENT MANAGEMENT ACTIONS AS AT 31.12.2024**


SECTION 3

P	Procurement Manual Compliance – Regulated Procurement (Report Issued - March 2024)
----------	---

Description	Status	Original Due Date	Due Date	Assigned To
<p>Managing regulated procurement exercises (Amber) Management will review the procurement manual to more fully reflect the actual allocation of procurement tasks undertaken by Procurement staff and relevant Service officers including appropriate input from the Designated Procurement Officer (DPO) group.</p> <p>Management will introduce a formal programme of sample checks on regulated contracts following the issue of award letters.</p>		30-Nov-2024	31-Mar-2025 *	Corporate Procurement Manager

P	Succession Planning (Report Issued – July 2024)
----------	--



Description	Status	Original Due Date	Due Date	Assigned To
<p>Staff training in relation to succession planning (Amber) Organisational Development Team will develop training on succession planning which will be completed by all relevant staff and introduced as part of the induction course for new managers.</p>		31-Mar-2025	31-Mar-2025	Head of OD, Policy and Communications


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 31.12.2024**

SECTION 3

Description	Status	Original Due Date	Due Date	Assigned To
<p>Documentation of succession plans (Amber) Senior management will ensure that all services have a completed succession plan in place which includes analysis of key positions and goals and aspirations of the talent pool.</p>		31-Dec-2024	31-Dec-2024	Chief Executive, Corporate Director (Education, Communities and Organisational Development), Chief Officer HSCP, Director (Environment and Regeneration)
<p>Monitoring and reviewing of the effectiveness of succession planning (Amber) Senior management should ensure that all services review and update their succession plan for effectiveness on a regular basis.</p> <p>Updates on the Council's approach to succession planning will be included in relevant OD&HR update reports to committee on a regular basis.</p>		31-Mar-2025	31-Mar-2025	Chief Executive, Corporate Director (Education, Communities and Organisational Development), Chief Officer HSCP, Director (Environment and Regeneration), Head of OD Policy and Communications

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 31.12.2024**

SECTION 3

	UK Shared Prosperity Fund (Report Issued – August 2024)
--	--

Description	Status	Original Due Date	Due Date	Assigned To
<p>Organising Funding Agreements for UK SPF projects (Amber)</p> <p>Management will prepare a timetable for concluding all outstanding UK SPF funding agreements. This exercise will continue to include appropriate input from Council solicitors.</p>		31-Oct-2024	31-Dec-2024	Head of Regeneration, Planning & Public Protection


	HSCP Care & Support At Home - Delayed Discharge (Report Issued – December 2025)
--	--

Description	Status	Original Due Date	Due Date	Assigned To
<p>Managing Planned Date of Discharge from hospital for prospective HSCP Service Users (Amber)</p> <p>Management will use existing joint working arrangements involving HSCP and NHS Acute staff to identify the action which could be taken to:</p> <p>reduce the time lag between a patient being admitted to hospital and a referral being made to the HSCP;</p> <p>align for each inpatient their planned date of discharge with their fit for discharge date, whenever possible; and</p> <p>ensure that changes to planned dates of discharge are always promptly communicated to nominated HSCP officers.</p>		31-Aug-2025	31-Aug-2025	Service Manager (CIL, Winter Planning & Discharge)


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


**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 31.12.2024**

SECTION 3

Description	Status	Original Due Date	Due Date	Assigned To
<p>Managing cases of inpatients who lack capacity and require HSCP services to leave hospital (Amber) Management will use existing joint working arrangements involving HSCP and NHS Acute staff to examine the extent to which:</p> <ul style="list-style-type: none"> indicative timescales could be set for those parts of the guardianship process which officers can broadly control. In particular, the production and distribution of summary and full reports for case conferences and providing the multi-disciplinary team with regular updates on progress; cases can be formally tracked to promptly identify delays, recurring issues and required follow-up action by specific NHS Acute and HSCP officers; and they can prepare and agree local operational procedures to manage all aspects of guardianship cases involving hospital inpatients. 		31-Mar-2025	31-Mar-2025	Service Manager (CIL, Winter Planning & Discharge)

	Education CSA (Report Issued – January 2025)
---	---

Description	Status	Original Due Date	Due Date	Assigned To
<p>Maintenance of CCTV (Amber) Management will ensure that training on the operation of the CCTV system is provided to all relevant janitorial staff.</p>		31-Jan-2025	31-Jan-2025	Facilities Officer (Education Services)

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

**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
Client Accounts – Quarterly Checks 2022/23 (September 2023)	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.	30.04.24 31.12.24	31.07.25	We are currently reviewing all our cash handling as part of the business support review. We have already introduced online payments/voucher payments to reduce the requirement to hold cash. We are also currently in the process of reviewing and updating all our cash handling processes. This will be followed up with training for all relevant staff. We will have completed this by summer 2025.
Procurement Manual Compliance (March 2024)	Managing regulated procurement exercises (Amber) Management will review the procurement manual to more fully reflect the actual allocation of procurement tasks undertaken by Procurement staff and relevant Service officers including appropriate input from the Designated Procurement Officer (DPO) group. Management will introduce a formal programme of sample checks on regulated contracts following the issue of award letters.	30.11.24	31.03.25	A revised action plan date has been set to enable completion of a review involving the Designated Procurement Officer (DPO) group. In turn, the latter review will inform a comprehensive refresh of the Procurement Manual. This exercise will include comparison of some local authorities Procurement Manuals The DPO review has been concluded and the findings being implemented which will flow through into the update/refresh of the manual.

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (GREEN 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 December 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	45	0	0	0
2019/2020	43	43	0	0	0
2020/2021	37	35	0	0	2
2021/2022	23	22	0	0	1
2022/2023	49	46	0	0	3
2023/2024	35	21	0	6	8
2024/2025	6	2	0	3	1
Total	291	264	0	9	18

*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 RED and AMBER actions are included in Section 3 of the follow up report.

An update on the progress of GREEN actions was last provided to Audit Committee in October 2024.

Report To:	Audit Committee	Date:	4 March 2025
Report By:	Chief Internal Auditor	Report No:	FIN/13/25/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 December 2024.

2.0 RECOMMENDATIONS

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

Andi Priestman
Chief Internal Auditor

3.0 BACKGROUND AND CONTEXT

- 3.1 External Audit report findings and action plans to relevant 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 December 2024.
- 3.4 There are 7 current external audit actions being progressed by officers. These are set out in the status report at Appendix 1. There was one action with a completion date of 31 March 2025 which will not be met and the completion date has been revised to 30 June 2025.

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 as appropriate and the Corporate Management Team have reviewed the responses and completion dates.

7.0 BACKGROUND PAPERS

7.1 2023/24 External Audit Annual Report

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

Summary: Section 1 Summary of Management Actions due for completion by 31/12/2024

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

Section 2 Summary of Current Management Actions Plans at 31/12/2024

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

Section 3 Current Management Actions at 31/12/2024

At 31 December 2024 there were 7 current audit action points.

There was one action with a completion date of 31 March 2025 which will not be met and the completion date has been revised to 30 June 2025.

Section 4 Analysis of Missed Deadlines

At 31 December 2024 there was one audit action point 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 31.12.2024

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
There were no actions due by 31 December 2024.					
Total					

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

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

SUMMARY OF CURRENT MANAGEMENT ACTIONS AS AT 31.12.2024

SECTION 2




CURRENT ACTIONS BY DIRECTORATE



Chief Executive	
Due for completion June 2025	2
Due for completion September 2025	3
Total Actions	5
Education and Communities	
Due for completion April 2027	1
Total Actions	1
Environment and Regeneration	
Due for completion April 2026	1
Total Actions	1
Total current actions:	7

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

CURRENT MANAGEMENT ACTIONS AS AT 31.12.2024

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) – Wider Dimension and Best Value				
Out of date policies (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.		31-Mar-2025	30-Jun-2025	Corporate Management Team (Head of Legal, Democratic, Digital & Customer Services co-ordinating)
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. Management Response: Equality groups will be involved in the development of the next Council Plan from 2027 and in the mid-term review of the Partnership Plan in 2028.		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 31.12.2024

SECTION 3



Description	Status	Original Due Date	Due Date	Assigned to
Annual Report to Members on the 2023/24 Audit (October 2024)				
<p>Savings Plans Recommendation: We recommend that keeping in view the availability of medium term forecast, beyond the two year budget, saving plans should be considered and developed for medium term as well i.e. beyond the period covered by the latest budget.</p> <p>Management Response: Officers will develop a medium-term savings strategy as part of the development of the 2026/27 Budget.</p>		30-Sep-2025	30-Sep-2025	Chief Financial Officer
Annual Report to Members on the 2023/24 Audit (October 2024) – Wider Dimension and Best Value				
<p>Digital Modernisation Initiatives Recommendation: We recommend that a system of overall assessment of the impacts (cost, time and quality) of the digital modernisation initiatives should be designed and implemented.</p> <p>Management Response: Officers will examine the most appropriate format of a collated assessment of the impact of the Digital Modernisation investment including the quantification of any efficiencies, savings and associated service improvements.</p> <p>Thereafter this will be reported to the Policy & Resources Committee.</p>		30-Sep-2025	30-Sep-2025	Chief Executive/ Head of Legal, Democratic, Digital and 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 31.12.2024

SECTION 3

Description	Status	Original Due Date	Due Date	Assigned to
Annual Report to Members on the 2023/24 Audit (October 2024) – Wider Dimension and Best Value				
<p>Assessing the impacts of hybrid working We recommend that an overall assessment of the impact of the new flexible arrangements on service quality and outcomes, to provide greater insight into the achievement of the intended objectives, should be carried out. We further recommend, while in use, the documentation of the Council’s expectations in relation to informal flexible working arrangements.</p> <p>Management Response: Officers will carry out the assessment as indicated and thereafter report to the Policy & Resources Committee. The Flexible Working Policy will be reviewed to ensure that it reflects current practice in relation to informal flexible working.</p>		30-Jun-2025	30-Jun-2025	Head of OD, Policy and Communications
<p>Joint Working and Collaboration We recommend that Council should continue to explore opportunities for joint working and collaboration to build resilience and to make the best use of resources.</p> <p>Management Response: The Council will consider potential joint working with other councils and other partners as part of the development of medium-term actions linked to Transformation and Delivering Differently. This to feed into the 2026/27 Budget process.</p>		30-Sep-2025	30-Sep-2025	Chief Executive

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
Annual Report to Members on the 2022/23 Audit (November 2023)	Out of date policies (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.	31.03.25	30.06.25	A tracker is now in place which monitors review dates for all key policies which is reviewed quarterly by CMT. The majority of out-of-date policies identified by the audit have now been reviewed and approved by Committee or are due to be approved by 31 March 2025. There are 2 policies remaining which are due to be updated and reported to Committee by 30 June.

Action Status		
	No response received	
	In Progress	
		
		

Report To:	Audit Committee	Date:	04.03.2025
Report By:	Chief Internal Auditor	Report No:	FIN/14/25/APr
Contact Officer:	Andi Priestman	Contact No:	01475 712251
Subject:	Review of Local Code of Governance 2024-25		

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. All new or revised evidence has been underlined within the document.
- 1.3 The Local Code of Governance for 2024-25 will be used as the basis for the annual review of the effectiveness of the Council's governance framework including the system of internal control which will then inform the Annual Governance Statement for 2024-25 which will be presented to the June Audit Committee meeting.

2.0 RECOMMENDATIONS

- 2.1 It is recommended that Members approve the Local Code of Governance for 2024-25 and note that the Local Code will be used as the basis for the annual review of the Council's governance framework to inform the Annual Governance Statement for 2024-25.

Andi Priestman
Chief Internal Auditor

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 2024-25 and that no substantive changes are required. All new or revised evidence has been underlined within the document. 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 2024-25 and note that the Local Code will be used as the basis for the annual review of the Council's governance framework to inform the Annual Governance Statement for 2024-25.

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 2024-25

Principle A Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rules of the law	
Sub Principle	Evidence
1. Behaving with integrity	
LA Requirement	
<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 • <u>Anti-Fraud, Corruption and Irregularity Policy 2024</u> • Register of Interests (Members) • Related Party Transaction Disclosure (Chief Officers) • Register of Gifts and Hospitality • Whistleblowing (Confidential Reporting) Policy and Procedures • Complaints Policy • Annual Complaints Report • Minutes of Meetings • FOI Publication Scheme • Council Plan 2023/28 • Committee Delivery and Improvement Plans • Service Delivery and Improvement Plans • Communications and Engagement Strategy 2023/25 • Corporate self-evaluation using the Best Value Framework • Historical Links to Slavery – Reparatory Plan

Local Code of Governance 2024-25

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 • 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 • EquallySafeatWork Bronze Accreditation • Scheme of Delegation • <u>Best Value Improvement Plan</u> • <u>Grievance, Dignity and Respect at Work Policy</u>

Local Code of Governance 2024-25

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 • <u>Anti-Fraud, Corruption and Irregularity Policy 2024</u> • Whistleblowing (Confidential Reporting) 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 2024-25

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
- Ideagen Risk Management (formerly 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

Principle B Ensuring openness and comprehensive stakeholder engagement	
Sub Principle	
2. Engaging comprehensively with institutional stakeholders	Evidence
LA Requirement	
<p>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.</p> <p>2.2 Developing formal and informal partnerships to allow for resources to be used more efficiently and outcomes achieved more effectively.</p> <p>2.3 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 • <u>HSCP Strategic Partnership Plan 2024/27</u> • 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 2024 • 'Celebrate the Present, Shape the Future' events • <i>Clyde Conversations</i> - engagement events with local young people

Local Code of Governance 2024-25

Principle B Ensuring openness and comprehensive stakeholder engagement	
Sub Principle	Evidence
<p>3. Engaging stakeholders effectively, including individual citizens and service users</p> <p>LA Requirement</p> <p>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.</p> <p>3.2 Ensuring that communication methods are effective and that members and officers are clear about their roles with regard to community engagement.</p> <p>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.</p> <p>3.4 Balancing feedback from more active stakeholder groups with other stakeholder groups to ensure inclusivity.</p> <p>3.5 Taking account of the interests of future generations of tax payers and service users.</p>	<ul style="list-style-type: none"> • 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 • Inverclyde Alliance Partnership Plan 2023/33 • Locality Action Plans • 'Celebrate the Present, Shape the Future' events • <i>Clyde Conversations</i> - engagement events with local young people • <u>British Sign Language Plan 2024/30</u> • <u>Staff Disability Forum</u>

Local Code of Governance 2024-25

Principle C Defining outcomes in terms of sustainable economic, social and environmental benefits	
Sub Principle	Evidence
1. Defining outcomes	
LA Requirement	
<p>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.</p> <p>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.</p> <p>1.3 Delivering defined outcomes on a sustainable basis within the resources that will be available.</p> <p>1.4 Identifying and managing risks to the achievement of outcomes.</p> <p>1.5 Managing service users' expectations effectively with regard to determining priorities and making the best use of the resources available.</p>	<ul style="list-style-type: none"> • Inverclyde Alliance Partnership Plan 2023/33 • Locality Action Plans 2024 • Locality Planning • Inverclyde Alliance Governance Arrangements • Council Plan 2023/28 • Committee Delivery and Improvement Plans 2023/26 and Risk Registers • <u>HSCP Strategic Partnership Plan 2024/27</u> • 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 2024-25

Principle C

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

Sub Principle

2. Sustainable economic, social and environmental benefits

LA Requirement	Evidence
<p>2.1 Considering and balancing the combined economic, social and environmental impact of policies, plans and decisions when taking decisions about service provision.</p> <p>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.</p> <p>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.</p> <p>2.4 Ensuring fair access to services.</p>	<ul style="list-style-type: none"> • 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 and social media accounts • 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

Local Code of Governance 2024-25

Principle D Determining the interventions necessary to optimise the achievement of the intended outcomes	
Sub Principle	Evidence
1. Determining interventions	
LA Requirement	
<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 • <u>Virtual Listening Events</u>
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</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 and social media accounts • Self-Evaluation Framework/self-evaluation improvement plans • Risk Management Strategy/Risk Registers • Council Standing Orders and 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 Alliance Partnership Groups

Local Code of Governance 2024-25

<p>medium-term financial plan. 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"> • Ideagen Risk Management (formerly Pentana) • RAG Status included in Committee performance reports • Regular CDIP reporting to Committee • Local Scrutiny Plan • Members Budget Working Group • Financial Strategy • Reserves Strategy • Asset Management Plans
<p>Sub Principle</p>	
<p>3. Optimising achievement of intended outcomes</p>	
<p>LA Requirement</p>	
<p>3.1 Ensuring that the medium-term financial strategy integrates and balances service priorities, affordability and other resource constraints. 3.2 Ensuring the budgeting process is all-inclusive, taking account the full cost of operations over the medium and longer term. 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. 3.4 Ensuring the achievement of 'social value' through service planning and commissioning.</p>	<p>Evidence</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 • MAPPA Annual Report • Equally Safe Plan • Childrens Services Plan • <u>HSCP Strategic Partnership Plan 2024/27</u> • Community Justice Outcomes Improvement Plan • Annual Child Protection Improvement Plan • Biannual Report Adult Support and Protection

Local Code of Governance 2024-25

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	Evidence
<p>LA Requirement</p> <p>1.1 Reviewing operations, performance and use of assets on a regular basis to ensure their continuing effectiveness.</p> <p>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.</p> <p>1.3 Recognising the benefits of partnerships and collaborative working where added value can be achieved.</p> <p>1.4 Developing and maintaining an effective workforce plan to enhance the strategic allocation of resources</p>	<ul style="list-style-type: none"> • 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 • <u>People and Organisational Development Strategy 2024/27</u> • Service Workforce Plans • HSCP People Plan • Inverclyde Alliance Partnership Plan 2023/33 • Locality Action Plans 2024 • Inverclyde Alliance Partnership Plan Delivery Plans • Recovery Plans • Hybrid Working Strategy

Local Code of Governance 2024-25

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 and face to face 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 • Positive Conversations and Personal Development Plans for Employees • Mentoring Programme • 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 • <u>Revised approach to Locality Planning approved 2024</u> • Health and Wellbeing Surveys • <u>Strategic Leadership Forum</u>

Local Code of Governance 2024-25

Principle F	
Managing Risks and performance through robust internal control and strong public financial management	
Sub Principle	Evidence
1. Managing risk LA Requirement 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 and 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 • <u>All risk registers managed via Ideagen Risk Management (formerly Pentana)</u>
Sub Principle 2. Managing performance LA Requirement 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.	<ul style="list-style-type: none"> • Refreshed Strategic Planning and Performance Management Arrangements • Performance Management Framework • Corporate self-evaluation • PSIF self-evaluation framework for services • Capital Programme Monitoring • Post-implementation reviews • Committee Report Template • Equality Impact Assessments • Minutes and Committee Reports • Annual Performance Report on Council Plan 2023/28 • <u>Mid-year progress report on the Council Plan 2023/28</u> • Committee Delivery and Improvement Plans Performance Reporting • Service Delivery and 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 and Scheme of Administration • Agendas and Minutes

Local Code of Governance 2024-25

<p>2.4 Providing members and senior management with regular reports on service delivery plans and on progress towards outcome achievement</p> <p>2.5 Ensuring there is consistency between specification stages (such as budgets) and post-implementation reporting (e.g. financial statements).</p>	<ul style="list-style-type: none"> • Members' Induction/Training Programme • Positive Conversations • Committee Timetable • Contract Standing Orders • Financial Regulations • Fair Work Statement • Elected Members' briefings
<p>Sub Principle</p> <p>3. Robust Internal Control</p>	
<p>LA Requirement</p>	
<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>	<p>Evidence</p> <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 • <u>Anti-Fraud, Corruption and Irregularity Policy 2024</u> • 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 • Information Governance Group • <u>Ideagen Risk Management performance system</u>

Local Code of Governance 2024-25

Principle F Managing Risks and performance through robust internal control and strong public financial management	
Sub Principle	Evidence
4. 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>	<p style="text-align: center;">Evidence</p> <ul style="list-style-type: none"> • Code of Conduct for Members • Code of Conduct for Employees • Information Governance and Management 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 • Ideagen Risk Management (formerly Pentana) • Information Governance Steering Group • Privacy Notices • Data Protection Officer's Annual Report
<p style="text-align: center;">Sub Principle</p> <p>5. Strong Public Financial Controls</p>	
<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>	<p style="text-align: center;">Evidence</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 2024-25

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 and social media accounts
- Corporate reporting format
- Annual Performance Report
- Biannual performance report on Council Plan 2023/28
- Public Performance web pages
- Annual report and accounts
- 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 YouTube

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 on the Council Plan 2023/28
- Biannual performance report on Council Plan 2023/28
- Public Performance Reporting Web Pages
- Council website
- Annual report and accounts
- Local Government Benchmarking Framework Report and Elected Member briefing
- Committee Agendas and Minutes
- Committee Delivery and Improvement Plans performance reports to every second committee
- Service Delivery and 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

Local Code of Governance 2024-25

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 the Policy and Resources Committee every 6 months
- Inverclyde Alliance Memorandum of Understanding
- Inverclyde Alliance Board Terms of Reference
- Alliance thematic groups Terms of Reference
- Inverclyde Alliance Partnership Plan 2023/33
- Locality Action Plans 2024